



उत्तराखण्ड पावर कारपोरेशन लिं

(उत्तराखण्ड सरकार का उपक्रम)

Uttarakhand Power Corporation Ltd.

(A. Govt. of Uttarakhand Undertaking)

CIN : U40109UR2001SGC025867

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

No. 102.4.7

/UPCL/RM/B-29

Dated: 10. -12-2025

BEFORE THE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION

IN THE MATTER OF: Petition for Annual Performance Review for FY 2025-26 and determination of ARR/Tariff for FY 2026-27 alongwith truing up of FY 2024-25.

AND

IN THE MATTER OF: UTTARAKHAND POWER CORPORATION LIMITED.

.....Petitioner

INDEX

S. No.	Particulars	Page No.
1.	Petition	A-G
2.	Affidavit verifying the accompanying petition	H-I
3.	Detailed ARR and Tariff Petition	1-227
4.	Formats	228-395
5.	Format SoP -10	396


(Ajay Kumar Agarwal)
Director (Projects)

File No.
Case No.

BEFORE THE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION

In the matter of: Petition for Annual Performance Review for FY 2025-26 and determination of ARR/Tariff for FY 2026-27 alongwith truing up of 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 UPCL, UPCL is required to prepare and submit to the Hon'ble Commission, the following information by not later than 30th November every year:
 - A statement showing full details of its expected aggregate revenue and cost of service.
 - In case there is any difference between expected aggregate revenue and expected cost of service, any proposal for Tariff revisions to eliminate such difference.



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- 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, the ARR and Tariff Petition in accordance with UERC Tariff Regulations, 2024 (hereinafter referred to as "Tariff Regulations").
- iv. On the Multi-Year Tariff Petition of UPCL for the control period from FY 2025-26 to 2027-28, Hon'ble Uttarakhand Electricity Regulatory Commission (UERC) passed an order on 11-04-2025 as per the provisions of Tariff Regulations.
- v. As per Regulation 12 of 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.

SK



B

- vi. 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.
- vii. 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.
- viii. This ARR and Tariff Petition for FY 2026-27 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 UERC 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 12 and Regulation 16 of the Tariff Regulations, the ARR and Tariff Petition for FY 2026-27 was required to be filed with Hon'ble Commission on or before 30th November, 2025 but the said petition could not be finalized by the said stipulated date. On the request of UPCL, Hon'ble UERC vide its letter no. UERC / 6/TF-797 /2025-26/2025/1302, dated 25-11-2025 allowed UPCL to file the said petition by 10-12-2025.

3. Facts of the Case:

The detailed ARR and Tariff Petition for FY 2026-27 is attached herewith. The summary of the petition is as follows:

A photograph of three handwritten signatures and initials. From left to right: a signature that appears to be 'SK', a large stylized signature that includes a 'G' and a 'D', and a signature that appears to be 'P' with a small 'o' next to it. There is also a small 'C' at the bottom center.

Particulars	Unit	FY25	FY26	FY27
		(Actual)	(Rev. Est.)	(Rev. Est.)
Energy at State periphery	MUs	17,414.19	18,205.20	19,298.89
Energy at UPCL periphery	MUs	17,192.26	18,018.13	19,100.61
Billed Energy	MUs	14,838.22	15,720.82	16,760.78
Distribution loss	%	13.69%	12.75%	12.25%
Collection Efficiency	%	98.99%	99.15%	99.15%
Capital Expenditure	Rs. Cr.	1,832.43	2,122.32	1,870.06
Net Capitalization	Rs. Cr.	976.48	817.42	3,324.28
Power purchase Cost (Incl. Tans. Charges)	Rs. Cr.	8,884.06	9,668.87	10,335.67
Power purchase Cost (Incl. Tans. Charges)	Rs./kWh	5.10	5.31	5.36
Other ARR Components (excl. power purchase cost)	Rs. Cr.	1,646.23	2,250.35	2,537.92
Previous year adjustments gap/surplus		897.38	638.19	1,711.45
Net ARR	Rs. Cr.	11,427.66	12,557.41	14,585.04
Revenue at existing tariff	Rs. Cr.	10,078.47	11,754.78	12,548.05
Revenue Gap/(Surplus)	Rs. Cr.	1,349.19	802.63	2,036.99
Total gap to be recovered 2026-27	Rs Cr	2,036.99		
Increase in Tariff Hike		16.23%		

This petition is being filed as per approval granted by the Board of Directors of the Petitioner Company in the meeting held on 04-12-2025.

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 UERC Tariff Regulations.







5. Ground of Relief:

The gap between expected revenue and Annual Revenue Requirement for FY 2026 - 27 including the gap of True-up for FY 2024-25 of the Petitioner Company is Rs 2036.99 Cr. To recover this gap, a hike in existing Tariff has been proposed @ 16.23% 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:

- a) Admit the Tariff Petition;
- b) Approve true-up of expenses and revenue for FY 2024-25 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 FY 2026-27;
- e) Approve the revision in retail tariffs for FY 2026-27 as proposed;

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- f) Approve the terms and conditions of tariffs and various matters as proposed in the Petition;
- g) Pass suitable Orders for implementation of the tariff proposals for FY 2026-27 for making it applicable from April 1, 2026 onwards;
- h) Determine the ARR by taking into account the financial implications of the various factors as described above;
- i) 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
- j) 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:

S. No.	Particulars	Page No.
1.	Petition	A-G
2.	Affidavit verifying the accompanying petition	H-I
3.	Detailed ARR and Tariff Petition	1-227
4.	Formats	228-395
5.	Format SoP -10	396

11. Particulars of fee remitted:

Application fee amounting to Rs. 72,92,520/- (Rs. 5 for every Rs. 1,00,000.00 of ARR claimed) has been deposited in the bank account of Hon'ble UERC on 09-12-2025.

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12. List of enclosures:

S. No.	Particulars	Page No.
1.	Petition	A-G
2.	Affidavit verifying the accompanying petition	H-I
3.	Detailed ARR and Tariff Petition	1-227
4.	Formats	228-395
5.	Format SoP -10	396

For and on behalf of
Uttarakhand Power Corporation Limited

Dear
(Ajay Kumar Agarwal)
Director (Projects)

Verification

I, Ajay Kumar Agarwal, S/o Late Shri H. M. Agarwal, aged 60 years, working as Director (Project) - 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.

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

SK

✓ (Signature)

Dear

G



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Government of Uttarakhand

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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

Petition for Annual Performance Review for FY 2025-26 and determination of ARR/Tariff for FY 2026-27 alongwith truing up of FY 2024-25.

Uttarakhand Power Corporation Limited.

STAMP VENDOR
YOGEMBAR NEGI
UK-1346004, LIC. No. - 310
Dehradun (UK)
Mob.: 9808305687

AFFIDAVIT VERIFYING THE PETITION

I, Ajay Kumar Agarwal, S/o Late Shri H. M. Agarwal, aged 60 years, working as Director (Projects) of Uttarakhand Power Corporation Limited, VCV Gabar Singh Uija Bhawan, Dehradun, the deponent named above do hereby solemnly affirm and state on oath as under:

- That the deponent is the Director (Projects) of Uttarakhand Power Corporation Limited who is authorized per resolution of the company and is acquainted with the facts deposed to below.
- 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 I believe 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

Statutory Alert:

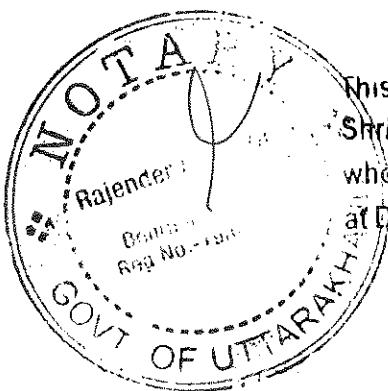
- The authenticity of this Stamp certificate should be verified at www.stampitstamp.com or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
- The onus of checking the legitimacy is on the users of the certificate.
- In case of any discrepancy please inform the Competent Authority.

I, ...Amit...Praveen...Romal...Kohli, 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.

(.....Q.D.....) 26
of 27

Solemnly affirmed before me on this 09th day of December 2025 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.



This affidavit is sworn before me by
Shri.....A Jay Kumar Aggarwal
who is identified by Shri
at Dehradun on.....

(Notary Public)

(Rajender Singh Negi)
Advocate & Notary, Dehradun

7

UTTARAKHAND POWER CORPORATION LIMITED



**PETITION FOR TRUE-UP OF FY 2024-25, ANNUAL
PERFORMANCE REVIEW OF FY 2025-26, ANNUAL
REVENUE REQUIREMENT ALONG WITH TARIFF
DETERMINATION FOR FY 2026-27**

SUBMITTED TO:

**UTTARAKHAND ELECTRICITY REGULATORY
COMMISSION**

Table of Contents

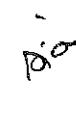
A1: INTRODUCTION.....	7
PERFORMANCE OF UPCL IN THE PAST.....	7
FINANCIAL PERFORMANCE OF UPCL.....	10
MAJOR SCHEMES IMPLEMENTED W.R.T. DISTRIBUTION WORKS	12
KEY FACTORS IMPACTING THE FINANCIAL SUSTAINABILITY OF UPCL.....	18
REGULATORY BACKGROUND	27
A2: TRUE-UP FOR FY 2024-25	30
ENERGY SALES	31
DISTRIBUTION LOSSES	32
POWER PURCHASE EXPENSES	33
RPO STATUS AND COMPLIANCE.....	35
OPERATIONS AND MAINTENANCE EXPENSES	37
EMPLOYEE EXPENSES.....	38
A&G EXPENSES.....	40
R&M EXPENSES	41
CAPITAL COST OF ASSETS AND FINANCING	42
INTEREST AND FINANCE CHARGES	43
DEPRECIATION.....	44
INTEREST ON WORKING CAPITAL	45
RETURN ON EQUITY	47
NON-TARIFF INCOME (NTI).....	48
REVENUE FROM SALE OF POWER	49
IMPACT ON TRUE-UP PERTAINING TO GFA ADDITIONS PREVIOUSLY DISALLOWED BY THE HON'BLE COMMISSION DUE TO PENDENCY OF ELECTRICAL INSPECTOR CERTIFICATES	49
SHARING OF GAINS AND LOSSES ON ACCOUNT OF CONTROLLABLE FACTORS	56
ARR AND REVENUE GAP FOR FY 2024-25	58
NET REVENUE GAP WITH CARRYING COST.....	58
A3: ANNUAL PERFORMANCE REVIEW FOR FY2025-26 AND ARR FOR FY2026-27	60
NUMBER OF CONSUMERS, CONNECTED LOAD AND ENERGY SALES	61
DISTRIBUTION LOSS TRAJECTORY.....	72
COLLECTION EFFICIENCY	74
POWER PROCUREMENT PLAN	75
CAPITALIZATION PLAN AND RELATED EXPENSES.....	93
MEANS OF FINANCE FOR CAPITALIZATION PROPOSED IN FY 2025-26 AND FY 2026-27	105
GROSS FIXED ASSETS (GFA).....	106
INTEREST ON LOAN CAPITAL AND CONSUMER SECURITY DEPOSITS (CSD)	106
RETURN ON EQUITY (ROE)	108
OPERATIONS AND MAINTENANCE EXPENSES	109
DEPRECIATION.....	116
INTEREST ON WORKING CAPITAL	117
NON-TARIFF INCOME (NTI).....	118
PROVISION FOR BAD AND DOUBTFUL DEBTS	118
ANNUAL REVENUE REQUIREMENT FOR FY 2025-26 & FY 2026-27.....	119
REVENUE PROJECTIONS:	119
REVENUE GAP FOR FY 2026-27 AT EXISTING TARIFF	120

SAC

G *Q* *2*

PSO

TARIFF PROPOSAL BEFORE HON'BLE COMMISSION	120
TARIFF SUBSIDY TO DOMESTIC CONSUMER BY GOVERNMENT OF UTTARAKHAND	121
FUEL AND POWER PURCHASE COST ADJUSTMENT (FPPCA)	121
A4: OPEN ACCESS CHARGES	126
WHEELING CHARGES	126
CROSS SUBSIDY SURCHARGE	128
A5: TARIFF PROPOSAL	129
KEY HIGHLIGHTS OF PROPOSED TARIFF.....	129
PREPAID METERING SCHEME	132
REBATE FOR ONLINE PAYMENT OF ELECTRICITY BILLS	135
GREEN POWER TARIFF	135
LT INDUSTRY CONSUMERS AVALING HIGHER DEMAND	138
TIME OF DAY TARIFFS	138
REMOVAL OF DIFFICULTY WITH RESPECT TO RATE SCHEDULE APPLICABLE TO IIT ROORKEE..	139
PROPOSED RATE SCHEDULE FOR FY 2026-27	141
A6: PRAYER.....	164
A7: COMPLIANCE STATUS OF THE DIRECTIVES	165

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List of Tables

<i>SPC</i>	<i>W</i>
<i>Q</i>	<i>4</i>
<i>1</i>	<i>P</i>
<hr/>	
<i>Table 1: Key Performance Indicators</i>	7
<i>Table 2: Distribution Loss (in %)</i>	8
<i>Table 3: Revenue Collection</i>	9
<i>Table 4: Performance Rating of UPCL</i>	10
<i>Table 5 Category wise pending receivables (Rs Cr) from consumers along with ageing schedule</i>	18
<i>Table 6: Detail of Substations sub-stations maintained by UPCL (upto H1 of FY 2025-26)</i>	26
<i>Table 7: Detail of Lines maintained by UPCL (upto H1 of FY 2025-26)</i>	26
<i>Table 8: Actual Energy Sales in FY 2024-25 (MU)</i>	32
<i>Table 9: Actual Distribution Loss for FY 2024-25</i>	32
<i>Table 10: Actual Power Purchase Cost (excl. transmission charges) for FY 2024-25 (Rs. Cr.)</i>	34
<i>Table 11: Net Power Purchase Cost claimed for FY 2024-25 (Rs. Cr.)</i>	34
<i>Table 12: Renewable purchase obligation (RPO) target for FY 2024-25 (%)</i>	36
<i>Table 13: Renewable purchase obligation (RPO) Status for FY 2024-25 (MU)</i>	36
<i>Table 14: RPO Deficit / Surplus for FY 2024-25 (MU)</i>	36
<i>Table 15: CPI & WPI Inflation for preceding 3 years</i>	38
<i>Table 16: Growth (Gn) Factor computations</i>	38
<i>Table 17: Normative Employee Expenses for FY 2024-25 (Rs. Cr.)</i>	39
<i>Table 18: Normative A&G Expenses for FY 2024-25 (Rs. Cr.)</i>	41
<i>Table 19: Normative R&M Expenses for FY 2024-25 (Rs. Cr.)</i>	42
<i>Table 20: Operation and Maintenance Expenses for FY 2024-25 (Rs. Cr.)</i>	42
<i>Table 21: Opening GFA for FY 2024-25 (Rs. Cr.)</i>	43
<i>Table 22: Means of Finance for Net Assets Capitalized during FY 2024-25 (Rs. Cr.)</i>	43
<i>Table 23: Interest Expenses on Capital Loans for FY 2024-25 (Rs. Cr.)</i>	44
<i>Table 24: Total Interest claimed for True-up of FY 2024-25 (Rs. Cr.)</i>	44
<i>Table 25: Depreciation for FY 2024-25 (Rs. Cr.)</i>	45
<i>Table 26: Interest on Working Capital for FY 2024-25 (Rs. Cr.)</i>	46
<i>Table 27: Interest on Overdraft facility for FY 2024-25 (Rs Cr)</i>	47
<i>Table 28: Calculation of Opening Equity for FY 2024-25</i>	48
<i>Table 29: Computation of Return on Equity for FY 2024-25 (Rs. Cr.)</i>	48
<i>Table 30: Reconciliation of Non -Tariff Income with audited accounts (Rs. Cr.)</i>	48
<i>Table 31: Revenue from Sale of Power in FY 2024-25 (Rs. Cr.)</i>	49
<i>Table 32: Addition to GFA (Pending Certificate) (Rs. Cr.)</i>	50
<i>Table 33: Return on Equity (Pending Certificates) (Rs. Cr.)</i>	51
<i>Table 34: Depreciation (Pending Certificate) (Rs. Cr.)</i>	51
<i>Table 35: Interest on Loan (Pending Certificate) (Rs. Cr.)</i>	51
<i>Table 36: Repair & Maintenance Expense (Pending Certificate) (Rs. Cr.)</i>	52
<i>Table 37: Interest on Working Capital (Pending Certificate) (Rs. Cr.)</i>	52
<i>Table 38: Sharing of Gain/(Loss) (Pending Certificate) (Rs. Cr.)</i>	53
<i>Table 39: Approved and Revised claim of ARR for the True-up of FY 2016-17 to FY 2023-24 (Pending Certificate) (Rs. Cr.)</i>	53
<i>Table 40: Differential ARR claim in True-up of FY 2024-25 (Rs. Cr.)</i>	55
<i>Table 41: Carrying cost (Pending Certificates) (Rs. Cr.)</i>	56
<i>Table 42: Revenue loss due to increase in Distribution Loss for FY 2024-25 (Rs. Cr.)</i>	57
<i>Table 43: Sharing of Gains and Losses for FY 2024-25 (Rs. Cr.)</i>	57
<i>Table 44: Net sharing of Gains and Losses for FY 2024-25 (Rs. Cr.)</i>	57
<i>Table 45: Aggregate Revenue Requirement & Revenue Gap for FY 2024-25 (Rs. Cr.)</i>	58
<i>Table 46: Net Revenue (Gap)/Surplus for FY 2024-25 along with carrying cost (Rs. Cr.)</i>	58
<i>Table 47: Number of Consumers during FY 2017-18 to FY 2023-24 (Nos.)</i>	61

Table 48: CAGR (%) considered for Number of Consumer	62
Table 49: Rationale for considering CAGR for the projecting Number of Consumers for the control period	63
Table 50: Number of Consumers during FY 2026-27 (Nos.)	64
Table 51: Load Growth during FY 2017-18 to FY 2024-25 (kW)	64
Table 52: CAGR (%) considered for Load Growth	66
Table 53: Rationale for considering CAGR for the projecting Load mix for FY 2026-27	66
Table 54: Load Growth during FY 2026-27 (kW)	67
Table 55: Energy Sales during FY 2017-18 to FY 2024-25 (MUs)	68
Table 56: CAGR for Energy Sales to Consumer Categories	69
Table 57: Rationale for considering CAGR for the Sales for FY 2026-27	70
Table 58 Energy Sales for FY 2026-27	71
Table 59: Approved vis-à-vis Actual Distribution Losses (%)	72
Table 60: Proposed Distribution Loss Trajectory	73
Table 61: Proposed Collection Efficiency	75
Table 62: Energy Requirement for FY 2025-26 and FY 2026-27	75
Table 63: Availability from NHPC Stations	77
Table 64: Projected availability from NHPC Stations for FY 2025-26 and FY 2026-27 (MU)	77
Table 65: Availability from SJVNL Stations	78
Table 66: Projected availability from SJVNL Stations for FY 2025-26 and FY 2026-27 (MU)	79
Table 67: Availability from THDC Stations	79
Table 68: Projected availability from THDC Stations for FY 2025-26 and FY 2026-27 (MU)	79
Table 69: Availability from NTPC Stations	80
Table 70: Projected availability from NTPC Stations for FY 2025-26 and FY 2026-27 (MU)	81
Table 71: Availability from NPCIL Stations	82
Table 72: Projected availability from NPCIL Stations for FY 2025-26 and FY 2026-27 (MU)	83
Table 73: Availability from UJVNL Stations	83
Table 74: Projected availability from UJVNL Stations for FY 2025-26 and FY 2026-27 (MU)	84
Table 75: Availability from UREDA Stations and IPPs	85
Table 76: Projected Availability from UREDA Stations and IPPs for FY 2025-26 and FY 2026-27 (MU)	86
Table 77 Projected Availability from State Royalty Power	86
Table 78: Projected Availability from State Royalty Power for FY 2025-26 and FY 2026-27 (MU)	87
Table 79: Projected Availability from Upcoming Power Station for FY 2025-26 and FY 2026-27 (MU)	88
Table 80: Ex- Bus Energy availability of Utilities for FY 2025-26 and FY 2026-27 (MU)	89
Table 81: Energy Balance for FY 2025-26 and FY 2026-27	90
Table 82 Summary of Power Purchase Cost at State Periphery	90
Table 83: Renewable purchase obligation (RPO) target for FY 2025-26 and FY 2026-27 (%)	92
Table 84: Renewable purchase obligation (RPO) for FY 2025-26 and FY 2026-27 (MU)	92
Table 85: Transmission charges for FY 2025-26 and FY 2026-27 (Rs. Cr.)	93
Table 86: Summary of Power Purchase cost for FY 2025-26 and FY 2026-27	93
Table 87: Summary of Capex and Capitalization for FY 2025-26 and FY 2026-27 (In Rs Crores)	94
Table 88: Financial Progress of ADB Project as on 31.03.2025	95
Table 89: ADB Capex details	96
Table 90: Proposed Capitalization works of ADB works	96
Table 91: Funding mechanism of ADB project for Uttarakhand	96
Table 92: Financial Progress of RDSS as on 31.03.2025	97
Table 93: Capex Plan of works under RDSS	98
Table 94 Capitalization Details of RDSS	99
Table 95: Funding Plan of RDSS	100
Table 96: Funding plan of RDSS Project (%)	100

Table 97: Capex and Capitalization details of Electrification works (Border area, Vibrant Village Program, DAJGUA)	101
Table 98: Funding pattern for FY 2025-26 and FY 2026-27	102
Table 99: Capitalisation proposed for load growth (Rs. Cr.)	102
Table 100: Capitalisation for loss reduction schemes (Rs. Cr.)	103
Table 101: Capitalization for system reliability & safety improvement (Rs. Cr.)	103
Table 102: Creation of infrastructure facilities & Miscellaneous works	103
Table 103: Capex Plan of Other works for FY 2025-26 & FY 2026-27	104
Table 104: Capitalization Plan of Other works for FY 2025-26 & FY 2026-27	105
Table 105: Means of Finance	106
Table 106: Proposed GFA & CWIP for FY 2025-26 & FY 2026-27 (Rs. Cr.)	106
Table 107: Interest on Normative Loan balance for FY 2025-26 & FY 2026-27 (Rs. Cr.)	107
Table 108: Projected Interest on Consumer Security Deposit (CSD) (Rs. Cr.)	107
Table 109: Total Interest and Finance Charges (Rs. Cr.)	108
Table 110: Projected Return on Equity (Rs. Cr.)	109
Table 111: CPI-WPI Inflation working	110
Table 112: Net Employee Addition and Growth Factor	111
Table 113: Projected Employee Costs for FY 2025-26 & FY 2026-27 (Rs. Cr.)	112
Table 114: Additional Provisioning for Data Centre (Rs. Cr.)	113
Table 115: Projected A&G Expenses for FY 2025-26 & FY 2026-27 (Rs. Cr.)	114
Table 116: Projection of 'K' factor for FY 2025-26 & 2026-27	115
Table 117: Projected Repair and Maintenance Expenses (Rs. Cr.)	115
Table 118: Net Operating and Maintenance Expenses (Rs. Cr.)	116
Table 119: Smart metering OPEX Expense (Rs. Cr.)	116
Table 120: Proposed Depreciation for FY 2025-26 & FY 2026-27 (Rs. Cr.)	116
Table 121: Projected interest on Working Capital (Rs. Cr.)	117
Table 122: Projected Non-Tariff Income for FY 2025-26 & FY 2026-27 (Rs. Cr.)	118
Table 123: ARR for FY 2025-26 & FY 2026-27 (Rs. Cr.)	119
Table 124: Category-wise Revenue Forecast for FY 2026-27 at Existing Tariff	119
Table 125: Revenue Gap for FY 2026-27 (Rs. Cr.)	120
Table 126: Projected Revenues for FY 2026-27 at Proposed Tariffs	121
Table 127: Details of the FPPCA charged / refunded / Carried Forward/ Brought Forward	124
Table 128: Wheeling Charges for Open Access Consumers during FY 2026-27	127
Table 129: Proposed Wheeling Charges for FY 2025-26	127
Table 130: Proposed Cross-Subsidy Surcharge for FY 2026-27 (Rs./kWh)	128
Table 131: Category-wise and Slab-wise Existing Tariff vis-a-vis Proposed Tariff for FY 2025-26	129
Table 132: Computation of Non-RE and RE Power cost for FY 2026-27	136
Table 133: Computation of Green Power Tariff for FY 2026-27	137
Table 134: Status of Smart Metering works (as on November 2025)	139

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A1:Introduction

- 1.1 The State of Uttarakhand 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 Uttarakhand (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 Uttarakhand 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 Uttarakhand were transferred from UPPCL to UPCL, in accordance with the Memorandum of Understanding dated March 13, 2001, signed between the Governments of Uttarakhand 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 Uttarakhand 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, Udhampur, Rudraprayag, 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 29.99 lakh in FY 2024-25. Inspite 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 13.69% in FY 2024-25. Some of the key performance indicators are summarized below:

Table 1: Key Performance Indicators

Sl.	Particulars	Unit	2001-02	2023-24	2024-25	Change from FY 24 to FY 25
1	Consumers	No.	841,113	2,913,381	29,99,613	2.9%
2	Load	MW	1,467	8,468	8,945	5.6%

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Sl.	Particulars	Unit	2001-02	2023-24	2024-25	Change from FY 24 to FY 25
3	Energy Input	MU	3,039	16,109	17,192	6.7%
4	Energy Sold	MU	2,229	13,871	14,838	6.9%
5	Distribution Losses	%	26.65%	13.89%	13.69%	-1.4%
6	Collection Efficiency	%	75.23%	99.14%	98.99%	-0.1%
7	AT&C Losses	%	44.82%	14.64%	14.57%	-0.4%
8	Turnover	Rs. Cr.	917*	9,485.81	10,347.29	9.08%
9	Gross Fixed Assets	Rs. Cr.	1,084	10,021	10,997	9.7%
10	Receivables for sale of power	Rs. Cr.	682	1,502	1,496	-0.40%

*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 2024-25 trued up the expenses and revenue of UPCL for FY 2023-24 and approved the distribution losses for 2024-25 as 13.00%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%
2019-20	14.25%	14.34%	13.40%
2020-21	14.00%	14.64%	13.96%
2021-22	13.75%	14.70%	14.15%

¹ True-up FY 2022-23, APR FY 2023-24 & ARR FY 2024-25 Order dt. 28.03.2024

Year	Approved by UERC in Tariff Order	Actual estimated by UERC in True-up	Actual as per UPCL
2022-23	13.50%	16.39%	14.38%
2023-24	13.25%	15.63%	13.89%
2024-25	13.00%	-	13.69%

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:

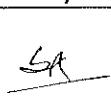
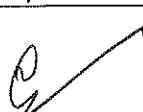
Table 3: Revenue Collection

Year	Input Energy	Collection	Collection per Input Energy	Tariff Index #	Collection per Input Energy at Tariff of FY 2007-08
					MU
					Rs.
					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%
2008-09	7,631.44	1,655.51	2.17		120.30%
2009-10	8,280.09	1,958.24	2.36		123.62%
2010-11	9,249.42	2,515.57	2.72		138.38%
2011-12	10,310.64	2,927.57	2.84		141.33%
2012-13	10,789.11	3,468.73	3.22		153.51%
2013-14	11,216.31	3,876.51	3.46		160.15%
2014-15	11,888.23	4,183.88	3.52		160.52%
2015-16	12,559.60	5,242.86	4.17		176.75%
2016-17	12,688.46	5,572.90	4.39		188.56%
2017-18	13,213.73	6,031.44	4.56		200.74%
2018-19	13,803.71	6,376.41	4.62		204.06%
2019-20	13,880.96	6,563.63	4.73		219.19%
2020-21	13,287.59	6,535.11	4.92		220.66%
2021-22	14,581.68	7,692.59	5.28		231.00%
2022-23	15,757.27	8,821.76	5.60		243.91%
2023-24	16,108.90	9,904.87	6.15		265.68%
2024-25	17,192.26	10,715.29	6.23		252.77%

3 year CAGR of Improvement in Revenue Collection: 2.70%

10 year CAGR of Improvement in Revenue Collection: 1.21%

15 year CAGR of Improvement in Revenue Collection: 1.73%

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
2023-24 (13 th Report)	67.50	B	18 of 52	Moderate in Financial Sustainability, Moderate in Performance Excellence and Excellent in External Environment
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:

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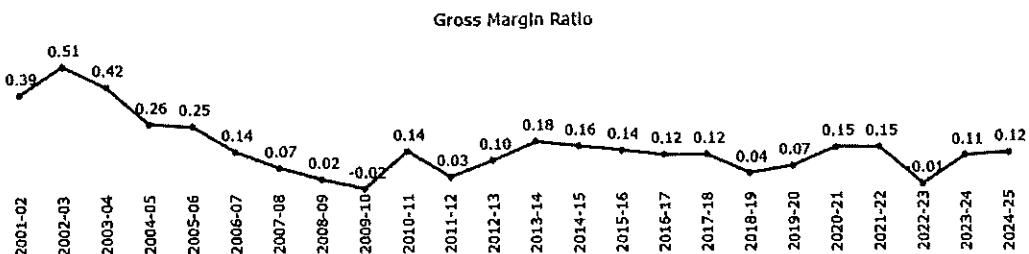


Figure 1: Gross Margin Ratio

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 and 0.12 in FY 2024-25.

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.

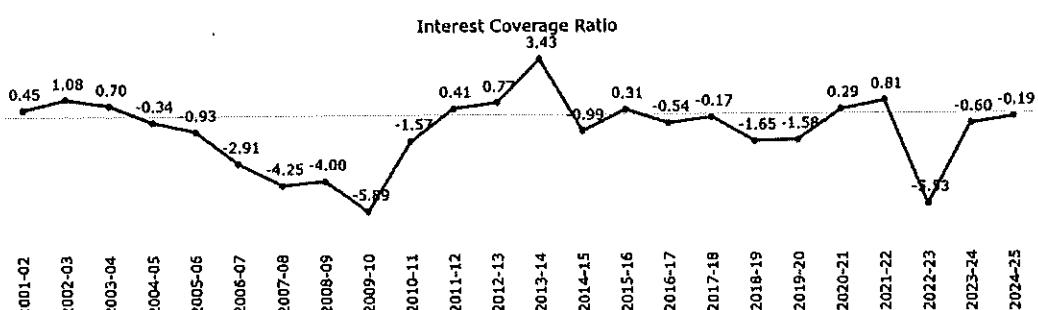


Figure 2: Interest Coverage Ratio

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 @ 12.25% for FY 2026-27.
- 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:

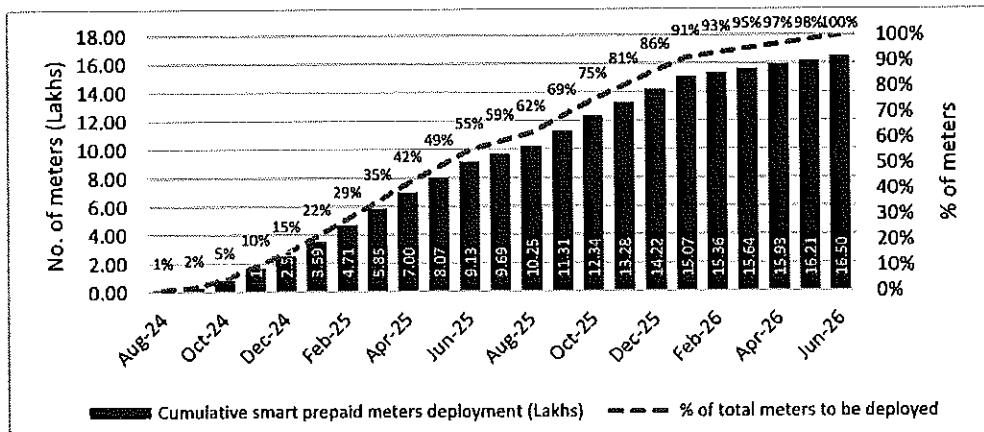
A. Reform based Result linked Distribution Scheme:

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. 1,106 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 monitors 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 cover 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

- Improved system reliability due to installation of additional sub-stations, transformers and feeder strengthening.
- Reduction in losses due to installation of Aerial Bunch Cable/ installing meter outside the consumer premises.
- Reduction of AT&C losses in town areas.
- System readiness to cater to the future load growth.
- 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 been 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.

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Solar Roof Top Plants of capacity 2,587 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

S. No.	Circle	Category	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
1	EDC, (R) Dehradun	Domestic	0.09	0.06	0.15	0.00	0.00	0.00	0.00	1.36	1.51
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.78	11.78
		L.T. Industry	0.28	0.19	0.46	0.00	0.00	0.00	0.00	0.49	0.95
		H.T. Industry	0.00	0.00	-	0.00	0.00	0.00	0.00	45.92	45.92
		Mixed Load	-0.02	-0.01	0.03	0.00	0.00	0.00	0.00	0.00	-0.04
		Private Tubewells	0.05	0.03	0.09	0.06	0.00	0.12	0.11	0.36	0.73
		Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	0.00	13.99	10.76	24.75
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	-	-	-	-	0.00
		Total	0.40	0.26	0.66	0.05	-0.02	0.13	14.11	70.67	85.60
2	EDC, Chakrata	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	17.99	2.34	20.34
		Commercial	0.00	0.00	-	-	-	-	0.00	0.03	0.04
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.13	1.13
		H.T. Industry	0.00	0.00	-	-	-	-	-	-1.07	-1.07
		Mixed Load	0.00	0.00	-	-	-	-	-	-	0.00
		Private Tubewells	0.00	0.00	0.01	0.00	-	-	-	0.96	0.97

S. No	Circle	Category	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	Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.00	0.00	0.00	4.40	0.00	14.58	12.51	51.51	83.00
		Electric Vehicle Charging Stations	0.00	0.00	0.00	-	-	-	-	-	0.00
		Total	0.01	0.00	0.01	4.41	0.01	14.58	30.50	54.90	104.40
		Domestic	0.00	0.00	-	-	0.00	0.00	0.00	2.06	2.06
		Commercial	0.00	0.00	0.00	0.00	6.18	0.00	0.00	9.47	15.64
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.67	1.67
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.01	0.04	0.21	0.26
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	1.06	0.00	1.06
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02
4	EDC, Tehri	Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.26	20.26
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	0.01	0.00	-	-	0.01
		Total	0.00	0.00	0.00	-0.01	6.19	0.02	1.10	33.69	40.98
		Domestic	0.00	0.00	0.00	0.00	0.00	-	-	46.57	46.57
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.01	28.09	28.10
5	EDC, (U) Dehradun	L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.92	1.92
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.64	0.65
		Mixed Load	0.00	0.00	0.00	0.00	0.05	0.16	0.20	1.31	1.72
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.03

S. No	Circle	Category	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
5	EDC, Srinagar	Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	0.00	11.01	2.20	13.21
		Electric Vehicle Charging Stations	0.00	0.00	0.00	-	-	-	-	-	0.00
		Total	0.00	0.00	0.00	0.00	0.07	0.16	11.21	80.77	92.20
6	EDC, Karnprayag	Domestic	0.22	0.15	0.37	0.00	0.00	0.24	0.00	14.62	15.22
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.14	6.13
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43	0.43
		H.T. Industry	0.20	0.13	0.34	3.40	0.00	0.00	5.81	89.11	98.65
		Mixed Load	0.00	0.00	0.00	0.00	0.01	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	0.01
		Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	0.00	28.83	51.46	80.29
		Electric Vehicle Charging Stations	0.00	0.00	-	-	-	-	-	-	0.00
		Total	0.42	0.28	0.71	3.41	0.00	0.23	34.64	161.76	200.74
7	EDC, Karnprayag	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.20	11.19
		Commercial	0.74	0.49	1.23	0.95	0.00	3.68	0.04	24.53	30.43
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.46	0.46
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.19	0.00	0.00	-0.18
		Mixed Load	0.45	0.30	0.75	0.37	0.17	0.56	0.06	0.39	2.30
		Private Tubewells	0.00	0.00	-	-	-	-	-	-	0.00
		Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	1.26	0.84	2.09	6.82	0.00	1.28	1.74	5.21	17.14

S. No	Circle	Category	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
7	EDC, Roorkee	Electric Vehicle Charging Stations	0.00	0.00	-	-	-	-	-	-	0.00
		Total	2.44	1.63	4.06	8.14	0.18	5.33	1.83	41.78	61.33
		Domestic	1.54	1.02	2.56	40.18	28.33	5.84	0.00	199.14	276.05
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.40	70.40
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.79	13.80
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	8.55	0.00	-8.56
		Mixed Load	0.00	0.00	-	0.00	0.00	0.00	0.00	0.24	-0.24
		Private Tubewells	9.98	6.65	16.63	6.17	7.51	2.10	1.63	55.77	89.81
		Railways	0.00	0.00	0.00	0.00	0.00	0.00	0.13	0.00	-0.13
		Govt. Public Utilities	0.00	0.00	0.00	2.56	6.48	4.98	9.03	21.24	44.29
8	EDC, Haridwar	Electric Vehicle Charging Stations	0.00	0.00	-	0.00	-	-	-	-	0.00
		Total	11.51	7.67	19.18	48.92	42.32	12.93	1.98	360.09	485.42
		Domestic	13.59	9.06	22.65	48.87	41.57	0.00	19.78	221.48	354.34
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	6.06	14.56	20.63
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.11	4.59	4.72
		H.T. Industry	0.00	0.00	-	0.00	0.00	0.00	21.39	0.00	-21.39
		Mixed Load	0.00	0.00	-	0.00	0.00	0.00	0.00	0.04	0.03
		Private Tubewells	0.00	0.00	-	0.00	4.51	1.24	1.95	13.81	21.90
		Railways	0.00	0.00	-	-	0.00	0.00	0.00	0.00	0.00
		Govt. Public Utilities	16.98	11.32	28.30	12.97	0.00	21.54	22.74	43.53	129.07
P.D.		Electric Vehicle Charging Stations	0.00	0.00	0.01	0.00	0.00	-	-	-	0.01
		Total	30.57	20.38	50.95	62.24	46.08	22.78	29.25	298.02	509.31

S. No.	Circle	Category	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
9	EDC, Haldwani	Domestic	0.00	0.00	0.00	6.13	4.54	0.00	0.00	20.55	31.22
		Commercial	0.00	0.00	0.00	0.87	2.82	0.00	0.74	18.17	22.61
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.08	0.43	2.25	2.76
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.15	19.15
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.22	0.21
		Private Tubewells	0.13	0.09	0.22	0.27	0.02	0.21	0.00	0.35	1.07
		Railways	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	103.99	103.99
		Electric Vehicle Charging Stations	0.00	0.00	0.00	0.00	-	-	-	-	0.00
		Total	0.13	0.08	0.21	7.26	7.38	0.30	1.17	164.68	181.00
10	EDC, Kashipur	Domestic	12.95	8.63	21.58	11.10	10.65	0.00	19.61	38.92	101.85
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.84	19.84
		L.T. Industry	2.62	1.74	4.36	2.27	4.30	0.00	2.27	6.34	19.53
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33	0.33
		Mixed Load	0.00	0.00	-	-	-	-	-	-	0.00
		Private Tubewells	0.00	0.00	0.00	0.00	10.15	6.97	7.81	43.80	68.74
		Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.83	5.74	4.97	0.00	45.45	56.98
		Electric Vehicle Charging Stations	0.00	0.00	0.01	0.01	-	-	-	-	0.01
		Total	15.57	10.38	25.95	14.20	30.83	11.94	29.68	154.68	267.28
11	EDC, Ranikhet	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.80	25.80	26.61
		Commercial	0.55	0.37	0.92	0.00	0.91	2.18	0.00	17.84	21.86

S. No	Circle	Category	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
12	EDC, Rudrapur	L.T. Industry	0.14	0.09	0.23	0.26	0.60	0.02	0.00	1.00	2.10
		H.T. Industry	0.00	0.00	0.00	0.00	0.00	0.08	0.13	0.00	-0.04
		Mixed Load	0.00	0.00	0.00	0.13	0.43	1.49	0.00	0.41	2.46
		Private Tubewells	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	-0.01
		Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.00	0.00	0.00	0.00	0.00	0.00	1.04	59.47	60.49
		Electric Vehicle Charging Stations	0.00	0.00	-	-	-	-	-	-	0.00
		Total	0.69	0.46	1.14	0.38	1.94	3.77	1.71	104.51	113.46
		Domestic	0.00	0.00	0.00	0.00	3.53	0.98	3.42	3.84	11.78
		Commercial	0.00	0.00	0.00	0.00	0.96	0.00	0.00	0.00	-0.96
	13	L.T. Industry	-1.65	-1.10	2.75	0.00	1.38	0.29	0.00	0.00	-4.41
		H.T. Industry	0.00	0.00	0.00	13.44	13.78	0.00	0.00	45.38	-72.60
		Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.00	0.18
		Private Tubewells	0.52	0.34	0.86	3.27	1.85	1.20	0.00	1.31	8.47
		Railways	0.16	0.11	0.27	6.07	-	-	-	-	6.33
		Govt. Public Utilities	3.43	2.29	5.72	3.43	1.67	9.15	5.15	15.21	40.33
		Electric Vehicle Charging Stations	0.00	0.00	-	-	-	-	-	-	0.00
		Total	2.46	1.64	4.10	-0.67	-9.07	11.03	8.76	-25.02	-10.87
	13	Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.56	14.57
		Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.52	4.52
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.08	0.24	0.40	0.72
		H.T. Industry	-2.36	-1.58	3.94	4.58	5.45	5.99	3.69	8.76	-32.40

S. No .	Circle	Category	Less than six month s	6 to 12 month s	Less Than Year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 year	Total
14	EDC Pithoragarh	Mixed Load	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01
		Private Tubewells	0.00	0.00	0.00	0.00	0.00	2.14	0.00	47.07	49.21
		Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.92	0.61	1.53	0.00	0.00	7.82	10.01	27.56	46.92
		Electric Vehicle Charging Stations	0.00	0.00	-	-	-	-	-	-	0.00
		Total	-1.44	-0.96	-2.40	-4.59	-5.45	4.05	6.54	85.37	83.53
		Domestic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.07	10.07
		Commercial	0.00	0.00	0.00	0.00	0.00	0.06	0.36	25.37	25.78
		L.T. Industry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.91	0.90
		H.T. Industry	0.00	0.00	0.00	0.00	0.22	0.00	0.00	0.23	0.46
15	Total	Mixed Load	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.59	0.83
		Private Tubewells	0.00	0.00	-	-	-	-	-	-	0.00
		Railways	0.00	0.00	-	-	-	-	-	-	0.00
		Govt. Public Utilities	0.00	0.00	-	-	-	0.00	0.00	13.63	13.63
		Electric Vehicle Charging Stations	0.00	0.00	-	-	-	-	-	-	0.00
		Total	0.00	0.00	0.00	0.00	0.22	0.30	0.36	50.80	51.68
		Domestic	28.38	18.92	47.30	106.27	88.63	7.04	61.59	612.53	923.37
		Commercial	1.29	0.86	2.15	1.83	8.96	5.91	7.21	250.74	276.81
		L.T. Industry	1.38	0.92	2.31	2.53	3.51	-0.10	3.04	35.38	46.66
		H.T. Industry	-2.16	-1.44	-3.61	-14.62	-19.00	-6.07	-27.90	100.37	29.16
16	EDC Dehradoon	Mixed Load	0.43	0.29	0.72	0.50	0.65	2.45	1.48	2.74	8.54
		Private Tubewells	10.68	7.12	17.81	10.14	24.03	14.00	11.50	163.48	240.95
		Railways	0.16	0.11	0.27	6.07	0.00	0.00	-0.13	0.00	6.20

S. No	Circle	Category	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
		Govt. Public Utilities	22.58	15.05	37.63	31.00	13.90	64.31	116.05	471.47	734.35
		Electric Vehicle Charging Stations	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.04
		Total	62.75	41.83	104.59	143.74	120.68	87.53	172.84	1636.70	2266.07

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

Table 6: Detail of Substations sub-stations maintained by UPCL (upto H1 of FY 2025-26)

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	1233	11138	1262
2	Uttarkashi	14	25	109	2193	105
3	Pauri	35	60	290	6384	308
4	Tehri	19	37	314	4521	217
5	Chamoli	16	25	125	2569	101
6	Rudraprayag	8	12	72	2032	72
Total Garhwal Zone		158	291	2144	28837	2064
Haridwar Zone						
7	Haridwar	68	147	1551	25776	1491
Kumaon Zone						
8	Nainital	31	59	504.00	7455	698
9	U.S. Nagar (Kashipur, Bazpur Jaspur)	22	49	492.00	9095	482
10	Almora	29	51	206.50	4565	167
11	Bageshwar	9	13	53.00	2215	71
Total Kumaon Zone		91	172	1256	23330	1418
Rudrapur Zone						
12	U.S. Nagar (Rudrapur-1, Rudrapur-2, Kiccha Sitarganj & Khatima)	36	77	780	12789	770
13	Pithoragarh	20	36	186	4052	144
14	Champawat	7	11	79	1823	75
Total Rudrapur Zone		63	124	1045	18664	989
Total UPCL		380	734	5995	96607	5963

Table 7: Detail of Lines maintained by UPCL (upto H1 of FY 2025-26)

S. No.	Name of District	33 KV Line (In Km.)	11 KV Line (In Km.)	LT Line (In Km.)
Garhwal Zone				
1	Dehradun	831.37	5309.06	13094.52
2	Uttarkashi	321.62	2410.56	3828.18
3	Pauri	724.30	5555.42	9018.05
4	Tehri	476.70	4614.26	7093.36
5	Chamoli	355.84	2741.74	4107.43
6	Rudraprayag	170.19	1401.68	2026.80
Total Garhwal Zone		2880.02	22032.72	39168.34

S. No.	Name of District	33 KV Line (In Km.)	11 KV Line (In Km.)	LT Line (In Km.)
Haridwar Zone				
7	Haridwar	773.56	6182.03	7343.91
Kumaon Zone				
8	Nainital	436.97	3331.55	5868.04
9	U.S. Nagar (Kashipur, Bazpur Jaspur)	377.29	2477.04	2325.80
10	Almora	548.89	5114.77	7983.18
11	Bageshwar	197.31	1848.64	2569.97
Total Kumaon Zone		1560.46	12772.00	18746.99
Rudrapur Zone				
12	U.S. Nagar (Rudrapur-1, Rudrapur-2, Siltarganj & Khatima)	540.71	3218.38	4707.06
13	Pithoragarh	440.59	3562.22	4302.80
14	Champawat	144.00	1887.50	3062.82
Total Rudrapur Zone		1125.30	8668.10	12072.68
Total UPCL		6339.34	49654.85	77331.91

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 second year of the Control Period i.e. FY 2026-27.

"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]

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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 2024-25 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 2025-26 and Tariff Petition/ARR for FY 2026-27 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 2024-25 along with the APR of FY 2025-26, and ARR along with Tariff for FY 2026-27.

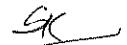
1.53 The present Petition has been prepared in accordance with the following Act, Policies, Regulations and Orders issued by the Hon'ble Commission:

- 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 Tariff Petition;

- b) Approve true-up of expenses and revenue for FY 2024-25 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 FY 2026-27;
- e) Approve the revision in retail tariffs for FY 2026-27 as proposed;
- f) Approve the terms and conditions of tariffs and various matters as proposed in the Petition;
- g) Pass suitable Orders for implementation of the tariff proposals for FY 2026-27 for making it applicable from April 1, 2026 onwards;
- h) Determine the ARR by taking into account the financial implications of the various factors as described above;
- i) 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
- j) 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 2024-25

- 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 In line with the provisions contained in the UERC Tariff Regulations, 2024 and powers conferred with the Hon'ble Commission under the Act, the Hon'ble Commission issued an Order dated 11.04.2025 for Approval of Business Plan and Annual Revenue Requirement for UPCL for the Fifth Control Period from FY 2025-26

to FY 2027-28 and Tariff for FY 2025-26. The Hon'ble Commission also approved True-up of FY 2023-24 and APR for FY 2024-25.

2.11 For 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 2024-25, APR of FY 2025-26 and ARR along with determination of Tariff for FY 2026-27.

2.12 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 2024-25 and comprises of the following:

- a) Power purchase expenses;
- b) Interest and Finance charges;
- c) Depreciation;
- d) Operation and Maintenance expenses;
- e) Interest on working capital; and
- f) Return on equity capital;
- g) Income-tax;
- h) Provision for bad and Doubtful debts, etc.

2.13 Net Revenue Requirement from sale of electricity for a distribution licensee is Aggregate Revenue Requirement, as above, minus;

- a) Non-tariff income;
- b) Income from wheeling charges recovered from open access customers;
- c) Income from Other Business, to the extent specified in these Regulations;
- d) Receipts from cross-subsidy surcharge from open access consumers;
- e) Receipts from additional surcharge on charges of wheeling from open access consumers; and
- f) Any revenue subsidy or grant received from the State Government other than the subsidy under Section 65 of the Electricity Act, 2003.

2.14 In this section, the Petitioner has made a detailed submission regarding the actual expenses incurred in FY 2024-25 in line with the audited accounts as well as provisions of the Tariff Regulations.

2.15 The computation of Revenue and Expenses for FY 2024-25 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

2.16 The energy sales recorded by the Petitioner in FY 2024-25 have been 14,838.23 MUs which is 6.98% higher than the sales recorded in the previous FY 2023-24 (13,870.70 MU). In the Tariff Order dated 28.03.2024 for FY 2024-25, the sales approved by the Commission for FY 2024-25 was 14,665.75 MUs considering category wise various growth rates. The actual sales across all categories are higher by 172.48 MUs as against the approved sales for FY 2024-25.

2.17 The table below provides a comparison of the category-wise approved *vis-à-vis* actual sales for FY 2024-25:



Table 8: Actual Energy Sales in FY 2024-25 (MU)

S. No.	Category	Approved sales for FY 24-25	Actual Sales in FY 24-25 for True-Up	Actual Sales in 23-24	Variation from Actuals of FY 24-25 w.r.t Approved of FY 24-25 (unit)	Variation from Actuals of FY 24-25 w.r.t Approved of FY 24-25 (%)	Variation from Actuals of FY 24-25 w.r.t FY 23-24 (%)
1	RTS-1: Domestic	3,999.27	4,092.26	3,731.93	92.99	2.33%	9.66%
2	RTS-2: Non-Domestic	1,977.55	2,120.34	1,874.17	142.79	7.22%	13.13%
3	RTS-3: Govt. Public Utilities	794.69	869.95	758.10	75.26	9.47%	14.75%
	<i>Public Lamps</i>		<i>78.06</i>	<i>74.35</i>			<i>4.99%</i>
	<i>Government Irrigation System</i>		<i>160.82</i>	<i>145.83</i>			<i>10.28%</i>
	<i>Public Water Works</i>		<i>631.07</i>	<i>537.92</i>			<i>17.32%</i>
4	RTS-4: Private Tube-wells/Pumping sets	278.73	310.22	280.82			10.47%
5	RTS-5: LT & HT Industry	7,334.89	7,142.47	6,951.18	-192.42	-2.62%	2.75%
	<i>Total LT</i>	<i>348.15</i>	<i>387.73</i>	<i>363.26</i>	<i>39.58</i>	<i>11.37%</i>	<i>6.74%</i>
	<i>Total HT</i>	<i>6,986.74</i>	<i>6,754.74</i>	<i>6,587.91</i>	<i>-232.00</i>	<i>-3.32%</i>	<i>2.53%</i>
6	RTS-6: Mixed Load	197.15	199.28	194.08	2.13	1.08%	2.68%
7	RTS-7: Railway Traction	82.82	102.09	79.89	19.27	23.27%	27.79%
8	RTS-8: Electric Vehicle	0.66	1.61	0.52	0.95	143.94%	209.62%
	Total	14,665.75	14,838.23	13,870.70	172.48	1.18%	6.98%

2.18 As observed from the table above, while the sales of HT Industrial category during FY 2024-25 has been lower as compared to approved (by ~232 MUs), actual sales of all other categories have been significantly higher, resulting in an overall increase in the actual sales.

2.19 The Petitioner requests the Hon'ble Commission to approve the actual energy sales for the purpose of this true-up of FY 2024-25.

Distribution Losses

2.20 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 2024-25. The achieved distribution loss of 13.69% is higher than the distribution loss of 13.00% approved by the Hon'ble Commission in the Tariff Order for FY 2024-25. The computation of distribution loss during the FY 2024-25 is shown in table below:

Table 9: Actual Distribution Loss for FY 2024-25

Particulars	Approved in Tariff Order for FY 24-25 dated March 28, 2024	UPCL Claim for FY 24-25
Sales (MUs)	14,665.75	14,838.23
Input energy at the DISCOM periphery (MUs)	16,863.51	17,192.26

Particulars	Approved in Tariff Order for FY 24-25 dated March 28, 2024	UPCL Claim for FY 24-25
Distribution Loss (MUs)	2,197.76	2,354.03
Distribution Loss (%)	13.00%	13.69%

2.21 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.

2.22 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 13.69% 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.

2.23 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

2.24 Power purchase expenses for FY 2024-25 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.
- 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 Trueing-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 2024-25.

v) The expenses are inclusive of arrear amount paid/ received during FY 2024-25 towards CPSUs, if any.

vi) Water Tax for FY 2024-25 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.

2.25 The details of actual power purchase expenses for FY 2024-25 are summarized in the table below and description of the same is provided subsequent to the table:

Table 10: Actual Power Purchase Cost (excl. transmission charges) for FY 2024-25 (Rs. Cr.)

Particulars	Approved in Tariff Order for FY 24-25 dated March 28, 2024	UPCL Claim (Rs. Cr)
Gross Power Purchase cost as per Audited Accounts (incl. Transmission charges)	8,755.80	8,884.06
Add: RPO fulfillment	-	-
Less: Water Tax	224.86	231.61
Less: UJVNL Arrears / (Surplus)	-126.14	-
Less: Transmission charges	1,146.42	976.21
PGCIL Charges	765.82	591.82
PTCUL Charges (incl. NRLDC Charges)	380.60	384.39
Total Gross Power Purchase Cost (excluding transmission charges, water tax, LPS and Revenue from sales of surplus power)	7,384.50	7,676.23

Table 11: Net Power Purchase Cost claimed for FY 2024-25 (Rs. Cr.)

Particulars	Approved in T.O. for FY 24-25 dated March 28, 2024	Actual as per Audited Accounts	UPCL Claim
	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)
Net Power Purchase Cost	7,384.50		7,962.30
Add: Water Tax and UJVNL arrears/ (Surplus)	224.86	7,962.30	231.61

Particulars	Approved in T.O. for FY 24-25 dated March 28, 2024	Actual as per Audited Accounts	UPCL Claim
	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)
Less: Late Payment Surcharge	-		30.72
Less: Banking Cost	-		65.14
Less: Revenue from Sales of Power outside the state	-		190.22
Total Net Power Purchase Cost	7,609.38		7,907.84
Add: Transmission Charges	1,146.42	976.21	976.21
PGCIL	765.82	591.82	591.82
PTCUL (incl. SLDC charges)	380.60	384.39	384.39
Total Power Purchase Cost	8,755.80	8,884.06	8,884.06

2.26 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 2024-25: -

- An amount of Rs. 231.61 Cr as Water Tax has been considered as per Audited Accounts for approval.
- An amount of Rs. 30.72 Cr. has been reduced from the power purchase cost as the same is towards late payment surcharge.
- An amount of Rs. 65.14 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 2024-25.
- In addition, transmission charges towards inter-state and intra-state transmission charges comprising of total Transmission charges of Rs. 976.21 Cr. (PGCIL charges Rs. 591.82 Cr + PTCUL charges Rs. 384.39 Cr) has been added to the power purchase cost.

2.27 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 2024-25 which is as per audited accounts.

RPO Status and Compliance

2.28 As per UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and non-fossil fuel based Co-Generating Stations) (First Amendment) Regulations, 2024 (hereinafter referred as RE Regulations 2024), 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.

2.29 As per the UERC RE Regulations 2024 dated 20.06.2024, the Commission has determined the RPO targets for FY 2024-25 to FY 2029-30 for the Petitioner. The head-wise targets for FY 2024-25 are as under:

SG *G* *D* *PS*

Table 12: Renewable purchase obligation (RPO) target for FY 2024-25 (%)

FY	RPO Targets (%)				
	Wind	HPO	Distributed RPO	Other Renewable Energy RPO	Total RPO
2024-25	0.67%	0.38%	0.75%	28.10%	29.91%

2.30 The RPO targets and achievements by the Petitioner in FY 2024-25 has been illustrated in the table below:

Table 13: Renewable purchase obligation (RPO) Status for FY 2024-25 (MU)

S. No.	Particulars		Units	Value
1	Total Consumption		MU	17,410.98
2.A	RPO Targets (%)	Wind	%	0.67%
2.B		HPO	%	0.38%
2.C		Distributed RPO	%	0.75%
2.D		Other Renewable Energy RPO	%	28.10%
3.A	RPO Targets (MU)	Wind	MU	116.65
3.B		HPO	MU	66.16
3.C		Distributed RPO	MU	130.58
3.D		Other Renewable Energy RPO	MU	4,892.48
4.A	Achievement	Wind	MU	116.65*
4.B		HPO	MU	67.89
4.C		Distributed RPO	MU	652.43
4.D		Other Renewable Energy RPO	MU	8,191.37

2.31 The Petitioner submits that it has fulfilled the RPO targets for FY 2024-25 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) (First Amendment) Regulations, 2024.

2.32 Accordingly, as per these RPO targets and achievements for FY 2024-25, the energy deficit (-) / surplus (+) details has been illustrated in the table below:

Table 14: RPO Deficit / Surplus for FY 2024-25 (MU)

Particulars	FY 2024-25
Energy deficit (-) / Surplus (+) for achieving RPO (Wind)	0*
Energy deficit (-) / Surplus (+) for achieving RPO (HPO)	1.73
Energy deficit (-) / Surplus (+) for achieving RPO (Distributed RPO)	521.848
Energy deficit (-) / Surplus (+) for achieving RPO (Other Renewable Energy RPO)	3,298.89

* As per the MoP Notification S.O.4617 (E) dated 20.10.2023, Wind RPO targets can be achieved by excess Other Renewable Energy RPO and therefore, 116.65 MUs of Wind RPO has been adjusted from surplus Other Renewable Energy RPO.

2.33 The Petitioner request the Hon'ble Commission that the excess RPO under 'Other Renewable Energy RPO' may be considered for meeting the shortfall in Wind RPO.

Operations and Maintenance expenses

2.34 Operations and Maintenance (O&M) expenses includes Employee Cost, Administration and General Expenses and Repair and Maintenance expenses.

2.35 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: -

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

Where -

- *O&M_n – Operation and Maintenance expense for the nth year;*
- *E&M_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:

$$E\&M_n = (E\&M_{n-1}) \times (1+G_n) \times (1+CPIinflation)$$

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

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

Where -

- *E&M_{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;*
- *GFA_{n-1} - Gross Fixed Asset of the distribution licensee for the n-1th year;*
- *G_n is a growth factor for the nth year. 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."

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

Table 15: CPI & WPI Inflation for preceding 3 years

Particulars	FY 21-22	FY 22-23	FY 23-24	Average Increase for last 3 years
CPI	5.13%	6.05%	5.19%	5.46%
WPI	13.00%	9.41%	-0.73%	7.23%

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

2.37 The Petitioner submits that the actual growth factor has been considered as zero based on the manpower plan during FY 2024-25 and in line with approach adopted by the Commission in the True-up Order for FY2023-24 dated 11-Apr-2025.

Table 16: Growth (G_n) Factor computations

Particulars	FY 24-25
Opening number of employees	2411
Add: Recruitment	18
Less: Retirement	108
Closing number of employees	2321
G_n Factor	0.00%

Employee expenses

2.38 As per the audited accounts for FY 2024-25, actual gross employee expenses are Rs 544.91 Cr. Further, there is a capitalization of Rs. 70.44 Cr of employee expenses which works out to a capitalization rate of 12.93%. After adjusting for subsidized electricity of 12.50 Cr. for the employee, the net employee expenses for the FY 2024-25 is Rs. 461.97 Cr.

2.39 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."

2.40 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. 12.50 Cr under subsidized electricity from actual employee expense for FY 24-25 as per audited accounts.

2.41 In alignment with the Regulations of the Hon'ble Commission, the Petitioner has worked out the normative employee expenses for FY 2024-25 as per the methodology adopted by the Hon'ble Commission in the previous True-up Order as well as the UERC Tariff Regulations, 2021.

2.42 For the computation of normative employee expense, the opening EMPn-1 has been considered as Rs. 478.44 Cr. (normative gross employee expense) as approved by the Hon'ble Commission during Truing-up of FY 2023-24. CPI inflation @ 5.46% 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., 15.47% for arriving at the normative employee expenses claimed in FY 2024-25. The computation of Employee expenses is shown in the table below:

Table 17: Normative Employee Expenses for FY 2024-25 (Rs. Cr.)

Particular	Actual as per Audited Accounts	Approved in T.O. for FY 24-25 dated March 28, 2024	Normative
	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)
Employee Expenses			
EMPn-1		478.44	478.44
Gn		0.00%	0.00%
CPIinflation		5.40%	5.46%
EMPn = (EMPn-1) x (1+Gn)	544.91	504.28	504.54
Capitalisation rate		15.47%	15.47%
Less: Employee expenses capitalised	70.44	77.99	78.05
Less: Subsidized Electricity	12.50	-	-
Net Employee expenses	461.97	426.29	426.49

2.43 As detailed in above table, it is observed that the normative employee cost for FY 2024-25 as per the methodology adopted by the Hon'ble Commission is only Rs.

426.49 Cr. as against the actual employee cost of Rs. 461.97 Cr., which is significantly lower, due to lower CPI Inflation and zero growth factor.

2.44 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.

2.45 It is hence requested that the Hon'ble Commission may allow the Employee expense at Rs. 461.97 Cr. as per the audited accounts.

A&G expenses

2.46 The actual A&G expenses incurred by the Petitioner for FY 2024-25 is Rs. 106.57 Cr which includes expenses towards UERC fees and Bandwidth & FMS charges amounting to Rs. 39.82 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 13.36%.

2.47 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]

2.48 For the computation of A&G expenses for the True-up of FY 2024-25, the A&Gn-1 has been considered as Rs. 35.31 Cr normative as approved by the Hon'ble Commission during Truing-up of FY 2023-24. WPI inflation has been considered as the average increase in the Wholesale Price Index for the preceding three years (i.e., WPI inflation of 7.23%).

2.49 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 18: Normative A&G Expenses for FY 2024-25 (Rs. Cr.)

Particular	Actual as per Audited Accounts	Approved in T.O. for FY 24-25 dated March 28, 2024	Normative
	(Rs. Cr.)	(Rs. Cr.)	(Rs. Cr.)
A&G Expenses			
A&Gn-1		35.31	35.31
WPI inflation		7.90%	7.23%
A&Gn = A&Gn-1 x (1+WPIinflation) + Provision	83.19	38.10	37.86
Capitalisation rate	13.36%	39.74%	13.36%
Less: A&G expenses capitalized	16.44	15.14	5.06
Net A&G expenses	66.75	22.96	32.80
Add: Bandwidth, Data Centre & Facility Management Services (FMS) Charges	34.34	34.29	34.34
Add: License/ UERC Fees	5.49	5.18	5.49
Total A&G expenses	106.57	62.43	72.63

2.50 Based on the above, the Petitioner claims normative A&G expenses to the tune of Rs. 72.63 Cr. for the True-up of FY 2024-25.

R&M expenses

2.51 The actual R&M expenses as per books of accounts (net of capitalization) are Rs. 468.37 Cr. It is submitted that the Hon'ble Commission had approved R&M expenses of Rs. 303.08 Cr for FY 2024-25 vide Order dated March 28, 2024 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 2024-25 was 3.11% which has been considered. Further, the Commission had considered the closing GFA for FY 2023-24 (based on actual truing-up for FY 2022-23 and estimated addition in GFA for FY 2023-24) as opening GFA for FY 2024-25 in Tariff Order dated March 28, 2024.

2.52 The Petitioner has now considered the Opening Gross Block Asset as Rs. 10,021.04 Cr for FY 2024-25 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 11.04.2025 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 19: Normative R&M Expenses for FY 2024-25 (Rs. Cr)

Particular	Actual as per Audited Accounts	Approved in T.O. for FY 24-25 dated March 28, 2024	Normative R&M with Actual GFA
R&M Expenses			
K	-	3.11%	3.11%
GFAn-1	-	9,019.14	10,021.04
WPI inflation	-	7.90%	7.23%
R&Mn = K x (GFAn-1) x (1+WPI inflation)	468.37	303.08	334.17

2.53 In line with the UERC Regulation 2021, the Petitioner submits that the normative R&M Expense is claimed in the True-up of FY 2024-25 as in the above table.

2.54 The table below summarizes the O&M expenses approved by the Hon'ble Commission in the Tariff Order for FY 2024-25 against the O&M expenses now claimed by the Petitioner for FY 2024-25.

Table 20: Operation and Maintenance Expenses for FY 2024-25 (Rs. Cr)

Particulars	Approved in T.O. for FY 24-25 dated March 28, 2024	Actual as per Audited Accounts	UPCL Claim for FY 24-25
Employee Expense	426.29	461.97	461.97
R&M Expenses	303.08	468.37	334.17
A&G Expenses	62.43	106.57	72.83
Total O&M Expenses	791.80	1,036.91	868.77

2.55 The Petitioner has accrued Gain on O&M Expenses for the True-up of FY 2024-25, the treatment of sharing of gains/losses is explained in the subsequent sections.

Capital cost of Assets and Financing

2.56 The Hon'ble Commission in the True-up Order for FY 2023-24 dated 11.04.2025 has approved closing GFA for the FY 2023-24 of Rs. 9,223.38 Cr. which included an approved opening GFA of Rs 8,738.34 Cr. and net capitalization during the year of Rs. 485.04 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 and approved the net asset capitalization during the year of Rs. 485.04 Cr. against a claim of Rs. 797.81 Cr.

2.57 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 which was earlier disallowed in absence of EIC.

2.58 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. 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 2024-25.

2.59 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 2024-25 as Rs. 10,021.04 Cr as per the audited accounts for the Truing-up exercise.

2.60 Further, the Petitioner has made net asset additions of Rs. 976.48 Cr. during FY 2024-25 which is funded through grants of Rs. 234.46 Cr., Loan of Rs. 86.45 Cr and Internal resources of Rs. 655.58 Cr. The Petitioner shall be providing the Electrical Inspector certificates against the net additions in FY 2024-25 as part of the tariff process. Accordingly, the closing GFA for FY 2024-25 works out to be Rs. 10,997.52 Cr. as detailed in table below:

Table 21: Opening GFA for FY 2024-25 (Rs. Cr.)

Particulars	(Rs. Cr)
Opening GFA for FY 2024-25 True-up as per Audited Accounts	10,021.04
Additions	996.65
Decapitalizations	20.16
Net additions	976.48
Closing GFA for FY 2024-25	10,997.52

2.61 The means of finance for the capitalization of net fixed assets during FY 2024-25 is provided in the table below:

Table 22: Means of Finance for Net Assets Capitalized during FY 2024-25 (Rs. Cr.)

Particulars	FY 24-25 (Rs. Cr)
Loan	519.42
Deposit Works / Grants	234.46
Internal resources	222.61
Total	976.49

2.62 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

2.63 The interest expenses claimed for true-up of FY 2024-25 has been considered as per the audited accounts of FY 2024-25 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 23: Interest Expenses on Capital Loans for FY 2024-25 (Rs. Cr.)

Particulars	FY 24-25
Net Interest Expenses as per Accounts	340.67
Less:	
Rebate for online payment of bills	58.87
Interest on GPF	8.27
Interest on Old REC Loans	-
Interest on Consumer Security Deposits	98.05
Guarantee Fee	-
Interest on Bank Short Term Loan/ Overdraft	87.39
Bank Charges & Other Commission	40.72
Net Interest Expense Claimed towards Capitalized Assets	47.36

2.64 The total interest cost for FY 2024-25 claimed for the purpose of true-up is as provided in table below:

Table 24: Total Interest claimed for Truing-up of FY 2024-25 (Rs. Cr.)

Particulars	Approved in T.O. for FY 24-25 dated March 28, 2024	UPCL Claim for FY 24-25
Interest on Capital Loans		47.36
Interest on Old REC Loan		-
Interest on Normative Loans		-
Guarantee Fee		-
Interest on Consumer Security Deposit (as per cash basis)		79.91
Bank Charges & Other Commission		40.72
Rebate for digital/online payment of bills		-
Less: Prior Period: Received from REC against NEF Interest for FY 2020-21		-
Total Interest Claimed	85.98	168.00

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

Depreciation

2.66 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.

2.67 The depreciation on total assets as per audited accounts is Rs. 537.76 Cr for FY 2024-25. The Petitioner has considered the Opening GFA of Rs. 10,021.04 Cr. for deriving depreciation for FY 2024-25 as also detailed in section above for 'Capital Cost of Assets and Financing'. The opening GFA (created out of grant) is Rs. 3,505.00 Cr as per the audited accounts of FY 2024-25. The Weighted average rate of depreciation is considered on actual basis as per the Audited Accounts of FY 2024-25. 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 25: Depreciation for FY 2024-25 (Rs. Cr.)

Particulars	Approved in T.O. for FY 24-25 dated March 28, 2024	UPCL Claim for FY 24-25
Opening GFA	9,019.14	10,021.04
Opening GFA (created out of grants)	4,074.33	3,505.00
Opening GFA (of assets not created out of grants)	4,944.81	6,516.04
Additions during the year (of assets not created out of grants)	465.73	742.03
Closing GFA (of assets not created out of grants)	5,410.54	7,258.07
Average GFA (of assets not created out of grants)	5,177.68	6,887.05
Weighted average rate of depreciation	5.12%	3.22%
Depreciation claimed on Opening GFA	252.95	209.86

2.68 The Hon'ble Commission is requested to approve depreciation expenses for FY 2024-25 as claimed in the table above.

Interest on Working Capital

2.69 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;

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(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."

2.70 The detailed working for determining the normative interest on working capital is provided in the table below:

Table 26: Interest on Working Capital for FY 2024-25 (Rs. Cr.)

Particulars	Approved in T.O. for FY 24-25 dated March 28, 2024	Normative (Rs.Cr)
O&M expenses for 1 month	65.98	72.41
Maintenance Spares	118.77	130.35
2 months of expected revenue at prevailing tariffs	1,666.28	1,904.61
Capital required to finance shortfall in collection of current dues	84.98	97.14
Less: Amount held as security deposits and credit by power suppliers	-	-
Less: PP cost (1 month)	677.04	740.34
Net Working Capital	1,258.97	1,464.12
Rate of Interest on Working Capital	11.30%	12.39%
Interest on Working Capital	142.26	181.40

2.71 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.

2.72 The details of such overdraft facility and interest expenses for FY 2024-25 are provided in the table below.

SGS *✓* *Q* *10/6*

Table 27: Interest on Overdraft facility for FY 2024-25 (Rs Cr)

Particular	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
PNB	231.59	288.88	241.49	143.20	259.34	280.75	282.71	130.63	297.32	173.54	70.92	37.29
SBI	74.71	124.46	124.53	124.49	124.46	63.59	124.29	124.50	123.89	124.09	123.29	122.59
HDFC	104.56	105.18	104.94	104.91	104.49	29.71	104.81	105.43	104.04	104.67	104.24	-0.00
BOI	49.60	-	-	-	-	-	-	-	-	-	-	-
Total overdraft at the end of month	460.46	518.52	470.96	372.60	488.29	374.05	511.81	360.55	525.26	402.30	298.46	159.88
Interest on O/D	2.84	3.36	3.10	3.01	3.05	2.81	2.83	2.90	3.12	3.13	2.65	1.93

2.73 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.

2.74 Accordingly, the actual Interest on working capital for FY 2024-25 comprises of Interest on Bank Overdraft Rs. 34.74 Cr., Interest on Special Loan @9.50% Rs. 12.74 Cr. and Interest on Special Term Loan @9.75% Rs. 39.92 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.

2.75 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.

2.76 The Petitioner requests the Hon'ble Commission to approve Interest on Working Capital for FY 2024-25 on normative basis. The treatment of the Gain/ loss in lieu of the same is provided in the subsequent sections.

Return on Equity

2.77 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.

2.78 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 2024-25 as Rs. 1,364.24 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 28: Calculation of Opening Equity for FY 2024-25

Particular	Opening Equity FY 24-25
Closing Equity of FY 2023-24 as per equity schedule due to disallowed EI certificates	1,364.24
Add: Equity considered in the Transfer Scheme	165.05
Opening Equity for FY 2024-25	1,529.29

2.79 The Petitioner has considered net asset additions based on actuals for FY 2024-25 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 2024-25 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 29: Computation of Return on Equity for FY 2024-25 (Rs. Cr.)

Particular	Approved in T.O. for FY 24-25 dated March 28, 2024	UPCL Claim for FY 24-25
Opening Equity	1,198.79	1,529.29
Net Additions	136.61	222.61
Closing Equity	1,335.40	1,751.90
Average Equity	1,267.10	1,640.60
Rate of Return on equity	16.50%	16.50%
Return on Equity	197.80	252.33

2.80 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 2024-25.

Non-Tariff Income (NTI)

2.81 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 2024-25 in the table below:

Table 30: Reconciliation of Non -Tariff Income with audited accounts (Rs. Cr.)

Particulars	Approved in T.O. for FY 24-25 dated March 28, 2024	Actual as per Audited Accounts (Rs.Cr)	UPCL Claim for FY 24-25
Interest on deposits		68.53	68.53
Rebate/Incentive		43.30	-
Misc receipts		132.41	132.41
Wheeling charges recovery (L&H Power above 100 HP)		-	0.95
CSS (L&H Power above 100 HP) (including additional surcharge)		-	11.45
Additional Surcharge		-	12.51
Delayed payment surcharge		-	112.84
Deferred Income towards Govt. Grants & Consumer Contributions towards Cost of Capital Assets		327.91	-
Total	374.86	572.16	338.69

2.82 The rebate/incentive amounting to Rs. 43.30 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. 327.91 Cr has been removed from the NTI and the same is adjusted from Depreciation.

2.83 As per the audited annual accounts and adjustments to expenses as specified above, the total non-tariff income for FY 2024-25 works out to be Rs. 338.69 Cr as against Rs. 374.86 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

2.84 The reconciliation for revenue from sale of power for FY 2024-25 as recorded in books of accounts is provided below:

Table 31: Revenue from Sale of Power in FY 2024-25 (Rs. Cr.)

Particulars	Approved in T.O. for FY 24- 25 dated March 28, 2024	UPCL Claim for FY 24-25 (Rs. Cr.)
Revenue from Operations as per books of accounts		10,347.29
Less: Sale of Surplus power (adjusted in Power purchase)		185.05
Less: Wheeling Charges (adjusted in NTI)*		0.95
Less: Cross Subsidy Surcharge (adjusted in NTI) *		11.45
Less: Additional Surcharge (adjusted in NTI)*		12.51
Less: Rebate for digital/online payment of bills		58.87
Revenue from Sale of Power for ARR purpose	10,763.68	10,078.47

*Source: Commercial Information FY 2024-25

2.85 The Hon'ble Commission is requested to kindly approve the revenue from sale of power at Rs. 10,078.47 Cr for FY 2024-25.

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

2.86 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, FY 2022-23 and FY 2023-24 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.

2.87 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 2023-24 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 2023-24 have been submitted before the Hon'ble Commission.

Approach of the claim

2.88 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

2.89 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 2023-24. 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.

2.90 The expense wise claim based on the above principle is explained in subsequent paras:

Additions to GFA and its funding

Table 32: 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	FY 23-24
GFA Approved in T.O. during the year	142.15	6.53	422.23	90.55	739.07	1159.82	419.12	485.04
Grant	40.39	-	256.69	38.67	249.71	673.88	168.12	169.36
Debt	71.23	4.57	106.76	37.30	342.55	340.16	175.70	220.98
Equity	30.53	1.96	58.79	14.58	146.81	145.78	75.30	94.7
GFA Additions allowable during the year	238.29	397.55	937.73	313.52	797.45	1,430.87	816.80	797.81
Grant	67.71	132.58	570.07	133.89	269.44	831.37	327.64	252.1
Debt	119.41	185.48	237.10	129.15	368.51	419.65	342.41	382
Equity	51.17	79.49	130.56	50.48	159.50	179.85	146.75	163.71

Return on Equity

Table 33: 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	FY 23-24
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	1148.18
Rate of Return on Equity	16.50%	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	189.45
Revised Claim								
Opening Equity	402.73	453.90	533.39	663.95	714.43	873.93	1053.78	1200.53
Equity Addition	51.17	79.49	130.56	50.48	159.50	179.85	146.75	163.71
Closing Equity	453.90	533.39	663.95	714.43	873.93	1,053.78	1200.53	1364.24
Rate of Return on Equity	16.50%	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	198.09

Depreciation

Table 34: 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	FY 23-24
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	8738.34
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	3962.23
Net Opening GFA	2,279.80	2,381.56	2,670.04	2,911.07	3,262.65	3,752.00	4314.02	4,776.11
Net Additions	101.76	6.53	-	51.87	489.35	485.94	251.00	315.68
Closing GFA	2,381.56	2,388.09	2,835.59	2,962.94	3,752.00	4,237.94	4565.02	5,091.79
Weighted average rate of Depreciation	5.21%	5.20%	5.20%	5.41%	5.53%	5.40%	5.12%	3.24%
Depreciation	118.86	123.82	138.84	157.63	180.51	202.76	220.69	154.86
Revised Claim								
Opening GFA	3,980.56	4,218.85	4,616.40	5,554.13	5,867.65	6,665.10	8095.97	8,912.77
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	4,033.45
Net Opening GFA	2,279.81	2,450.39	2,715.36	3,083.02	3,262.65	3,790.66	4390.16	4,879.32
Net Additions	170.58	264.97	367.66	179.63	528.01	599.50	489.16	545.71
Closing GFA	2,450.39	2,715.36	3,083.02	3,262.65	3,790.66	4,390.16	4879.32	5,425.03
Weighted average rate of Depreciation	5.21%	5.20%	5.20%	5.41%	5.53%	5.40%	5.12%	3.24%
Depreciation	118.78	127.42	141.20	166.79	180.42	204.70	224.78	158.09

Interest on Loan

Table 35: 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	FY 23-24
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	945.91
Rate of Interest	9.24%	11.04%	10.23%	9.40%	10.22%	10.60%	10.76%	8.56%
Interest on Loan	51.98	56.57	59.40	55.24	68.32	86.91	87.70	80.97
Revised Claim								

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Opening Loan Balance	586.36	586.99	645.05	740.95	703.31	891.40	1106.51	1,224.15
Loan Additions during the year	119.41	185.48	237.10	129.15	368.51	419.40	342.41	382
Repayment during the year	118.78	127.42	141.20	166.79	180.42	204.70	224.78	158.09
Closing Loan Balance	586.99	645.05	740.95	703.31	891.40	1,106.35	1224.15	1,448.06
Average Loan Balance	586.68	616.02	693.00	722.13	797.35	998.87	1165.33	1,336.10
Rate of Interest	9.24%	11.04%	10.23%	9.40%	10.22%	10.60%	10.76%	8.56%
Interest on Loan	54.21	68.01	70.89	67.88	81.49	105.88	125.39	114.37

Repair and Maintenance Expense

Table 36: 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	FY 23-24
Approved in T.O. by the Hon'ble Commission								
"K" factor	-	2.67%	2.67%	3.06%	3.06%	3.06%	3.11%	3.11%
GFA _{n-1}	-	4,122.71	4,550.46	5,148.10	5,867.65	6,606.71	7937.50	8738.34
WPI Index	0.00%	0.00%	0.33%	2.98%	2.96%	2.42%	5.32%	7.90%
R&M Expense	108.23	110.08	121.90	162.43	185.10	207.31	260.36	309.50
Revised Claim								
"K" factor	2.67%	2.67%	2.67%	3.06%	3.06%	3.06%	3.11%	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	8912.77
WPI Index	1.83%	0.00%	0.33%	2.98%	2.96%	2.42%	5.32%	7.90%
R&M Expense	108.23	112.64	123.66	175.02	184.86	208.89	265.18	299.08

Interest on Working Capital

Table 37: 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	FY 23-24
Revised Claim								
Operation and Maintenance Expense (1 month)	34.46	38.17	40.41	45.20	48.55	52.23	58.25	62.74
Maintenance Expense @ 15% of O&M Expense	62.03	68.70	72.74	81.36	87.35	94.01	104.86	112.94
Receivables (2 months)	821.91	883.62	1,034.77	1,281.27	1,038.08	1,275.28	1524.13	1,658.68
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	79.19
Sub total	996.63	1,056.50	1,211.29	1,474.28	1,230.79	1,571.08	1077.54	1240.48
Less: Adjustment for Security Deposits & Credit available for	1,067.70	1,150.92	1,302.18	1,388.94	1,387.20	521.02	666.26	697.47

Particulars	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Power Purchase								
Net Working Capital	-71.07	-94.42	-90.89	85.34	-156.41	1,050.06	411.28	543.01
Rate of Interest on Working capital	0.00%	0.00%	0.00%	10.00%	12.15%	10.50%	24.55%	25.85%
Interest on Working Capital	-	-	-	8.53	-	110.26	100.96	140.39

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

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

Table 38: 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	FY 23-24
Revised Claim								
Actual	-	-	-	56.46	38.33	57.14	31.52	46.59
Normative	-	-	-	8.53	-	110.26	100.96	140.39
UPCL share (2/3 rd)	-	-	-	-31.95	-25.55	35.41	46.29	62.53
Consumer share (1/3rd)	-	-	-	-15.98	-12.78	17.71	23.15	31.27

Revised claim of ARR for the True-up of FY 2016-17 to FY 2023-24

Table 39: Approved and Revised claim of ARR for the True-up of FY 2016-17 to FY 2023-24 (Pending Certificate) (Rs. Cr.)

Particulars	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
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	7309.42
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	686.30
UITP Charges for FY 2016-17 and FY 2017-18				62.90	-	-	-	-
PTCUL and SLDC				268.92	288.82	290.95	323.61	373.92

Particulars	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Interest on Loan and guarantee fee	124.42	125.33	122.15	109.53	169.23	135.97	111.42	132.20
Depreciation	118.86	123.82	138.82	157.63	180.51	202.76	220.69	154.86
O&M expenses after sharing	415.83	457.05	497.04	538.33	587.33	623.09	737.65	781.93
Interest on Working Capital	-	-	-	3.85	-	107.94	96.81	126.37
Impact of Interest on Working Capital Loss	9.02	10.84	13.67	17.54	12.78	-16.93	-21.76	-36.87
Return on Equity	66.45	71.48	85.76	99.74	114.53	138.76	166.58	189.45
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	9,717.58
Less: Non- Tariff Income	381.38	308.52	244.41	282.70	286.81	429.57	374.86	382.20
Gap/(Surplus) of previous year	-175.10	-141.54	64.78	-305.31	-30.16	620.30	8.61	582.76
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	9,918.14
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	7309.42
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	686.30
UITP Charges for	-	-	-	62.90	-	-	-	-

Particulars	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
FY 2016-17 and FY 2017-18								
PTCUL and SLDC	-	-	-	268.92	288.82	290.95	323.61	373.92
Interest on Loan and guarantee fee	126.65	136.77	133.64	122.17	182.40	154.96	149.11	132.20
Depreciation	118.78	127.42	141.20	166.79	180.42	204.70	224.78	158.09
O&M expenses after sharing	415.83	458.76	498.22	538.33	587.32	624.14	740.87	789.99
Interest on Working Capital	-	-	-	8.53	-	110.26	100.96	140.39
Impact of Interest on Working Capital Loss	9.02	10.84	13.67	15.98	12.78	-16.93	-21.76	-36.87
Return on Equity	66.45	74.89	88.01	109.55	117.88	144.198	173.87	198.09
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	9,751.53
Less: Non- Tariff Income	381.38	308.52	244.41	282.70	286.81	429.57	374.86	382.20
Gap/(Surplus) of previous year	-175.10	-141.54	64.78	-305.31	-30.16	620.30	8.61	582.76
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	9,952.09
Differential ARR claimed in True up of FY 2022-23	2.16	20.19	17.31	34.76	16.29	29.73	56.44	33.95

Table 40: Differential ARR claim in True-up of FY 2024-25 (Rs. Cr.)

Particulars	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
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	9,918.14	
Revised ARR claimed in	4,931.48	5,301.73	6,208.64	7,099.61	6,228.60	7,651.69	9,144.77	9,952.09	

Particulars	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
True 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	33.95	210.83

2.92 In line with the above submissions, the additional ARR allowable to the Petitioner is Rs. 210.83 Cr. against the claim for pending EI certificates. Since, the claim of such disallowances is included in the True-up for FY 2024-25, 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 41: 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	FY 24-25	Total
Opening Balance	0.00	2.31	24.21	46.03	88.42	116.49	162.18	238.61	301.44	
Additions	2.16	20.19	17.31	34.76	16.29	29.73	56.44	33.95	-301.44	
Closing Balance	2.16	22.50	41.52	80.78	104.71	146.22	218.62	272.56	-	
Average	1.08	12.41	32.87	63.40	96.57	131.36	190.40	255.59	150.72	
Rate of Interest	14.04%	13.75%	13.70%	12.05%	12.20%	12.15%	10.50%	11.30%	11.30%	
Total Carrying Cost	0.15	1.71	4.50	7.64	11.78	15.96	19.99	28.88	17.03	107.65

2.93 Based on the above, the overall claim owing to above is Rs. 318.48 Cr. (Rs. 210.83 Cr. + Rs. 107.65 Cr. of Carrying cost) is claimed additionally in the True-up of FY 2024-25.

Sharing of Gains and Losses on account of Controllable factors

2.94 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."

2.95 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.

2.96 As discussed in the section on Interest on working capital, the Petitioner has incurred actual expense of Rs. 87.39 Cr towards bank overdraft/short term loan facility for sharing.

2.97 The Petitioner in FY 2024-25 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 13.69 % against the approved distribution loss of 13.00%, resulting into a revenue loss of Rs. 34.44 Cr. As a result, the Petitioner has calculated the gain/loss to be borne by the Petitioner as shown below:

Table 42: Revenue loss due to increase in Distribution Loss for FY 2024-25 (Rs. Cr.)

Particulars	FY 24-25 (Rs.Cr)
Actual Sales (MU)	14,838.22
Approved Distribution Loss Level (%)	13.69%
Actual Energy Input at T-D Interface (MU)	17,192.26
Sales at Actual Energy Input with 13.25% Loss (MU)	14,914.28
Gain/ (Loss) of Sales (MU)	-76.06
Revenue at Existing Tariff (Rs. Crore)	10,078.47
ABR (Rs./kWh)	6.79
Revenue loss due to higher Dist. losses (Rs. Cr)	-51.66
Losses in revenue due to Distribution loss (2/3 of Rs.51.66) (Rs. Cr.)	-34.44

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

Table 43: Sharing of Gains and Losses for FY 2024-25 (Rs. Cr.)

Particulars	Actual for Truing-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	87.39	181.40	94.01	31.34	62.67
O&M Expenses	1,036.91	868.98	-168.14	-56.05	-112.09
Rebate earned on discharge of Power purchase liability (Income)	43.30	-	43.30	14.43	28.87
Late Payment Surcharge for delayed discharge of Power purchase liability	30.72	-	-30.72	-10.24	-20.48
Total				-13.93	

2.99 Hence, the net gain/(loss) sharing in the True-up of FY 2024-25 is as below:

Table 44: Net sharing of Gain and Losses for FY 2024-25 (Rs. Cr.)

Particulars	UPCL Claim for FY 24-25
Rebate to be passed on to the consumer on account of gains made by the petitioner in O&M, LPS, IoWC	-17.22
Loss to be born by the petitioner on account of distribution loss	34.44
Net sharing of gain/losses	13.93

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Par

ARR and Revenue Gap for FY 2024-25

2.100 Based on the above submission, the summary of expenses and revenue for true-up for FY 2024-25 is presented below:

Table 45: Aggregate Revenue Requirement & Revenue Gap for FY 2024-25 (Rs. Cr.)

S. No.	Particulars	Approved in T.O. for FY 24-25 dated March 28, 2024	UPCL Claim for FY 24-25 (Rs. Cr.)
1	Power Purchase Cost including RPO, UJVN arrears/ surplus etc	7,258.36	7,676.23
2	Water Tax	224.86	231.61
3	Transmission Charges		
	PGCIL Charges	765.82	591.82
	PTCUL (Incl. SLDC charges)	380.60	384.39
	Sub-Total (Power Purchase and Transmission)	8629.64	8,884.06
4	Interest and Finance charges	153.05	168.00
5	Depreciation	252.95	209.86
6	O&M expenses		868.77
	Employee Expenses	426.29	461.97
	R&M Expenses	303.08	334.17
	A&G Expenses	62.43	72.63
8	Interest on Working Capital	142.26	181.40
9	Return on Equity	197.80	252.33
10	Loss/ (Gain) sharing		-13.93
11	Less: Non-Tariff Income	374.86	338.69
12	True up Impact	897.38	897.38
13	Additional Claim of pending certificates till last year		318.48
14	Net Aggregate Revenue Requirement	10,690.03	11,427.66
15	Less: Revenue from Sales of Power for the Year	10,763.68	10,078.47
16	Net Revenue Gap / (surplus)	-73.65	1,349.19

2.101 The Petitioner requests the Hon'ble Commission to approve the revenue gap/ (surplus) of Rs. 1,349.19 Cr. for FY 2024-25 along with past adjustments.

Net Revenue Gap with Carrying Cost

2.102 The Petitioner would like to submit that since the year has been completed and the above revenue gap can be recovered only in FY 2026-27 tariff, the carrying cost needs to be allowed till the recovery of the same in FY 2026-27. Accordingly, the carrying cost on the revenue gap for FY 2024-25 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 2024-25 & FY 2025-26 plus 350 basis points which is also specified in the Tariff Regulations. The computation of carrying cost is provided below.

Table 46: Net Revenue (Gap)/Surplus for FY 2024-25 along with carrying cost (Rs. Cr.)

Particulars	FY 24-25	FY 25-26	FY 26-27
Opening Revenue Gap		1,432.77	1,611.15
Add: Revenue Gap during the year	1,349.19	-	-
Closing Revenue Gap	1,349.19	1,432.77	1,611.15
Interest rate	12.39%	12.45%	12.45%
Months for the year	6.00	12	6

Particulars	FY 24-25	FY 25-26	FY 26-27
Carrying cost	83.58	178.38	100.29
Closing Revenue gap + Carrying cost	1,432.77	1,611.15	1,711.45

2.103 The Petitioner requests the Hon'ble Commission to approve the net revenue gap along with carrying cost of FY 2024-25 to be recovered in the tariff for FY 2026-27.

Three handwritten signatures and initials are present. From left to right: a signature starting with 'SK', a signature starting with 'A', a signature starting with 'D', and a signature starting with 'NP'.

A3:Annual Performance Review for FY2025-26 and ARR for FY2026-27

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 The Hon'ble Commission vide its Order dated April 11, 2025, has approved the business plan and MYT Order for the Control Period from FY 2025-26 to FY 2027-28. In the aforementioned Order the Hon'ble Commission has determined the Annual Revenue Requirement for the Control Period from FY 2025-26 to FY 2027-28 in accordance with the provisions of UERC Tariff Regulations, 2024.

3.3 As per Regulation 10 of UERC Tariff Regulations, 2024, the Petitioner is required to submit the revised forecast of Aggregate Revenue Requirement and expected revenue from tariff for FY 2026-27.

3.4 In this section the Petitioner has provided detailed submissions of the ARR of FY 2026-27 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

3.5 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

3.6 Accordingly, the subsequent section deals with projection of all the aforementioned components.



SC QD RGO

Number of Consumers, Connected Load and Energy Sales

Number of Consumers

3.7 UPCL is serving 29.99 lakh consumers as on 31st March 2025 (end of FY 2024-25) with domestic connections forming the major portion, i.e., 86.43%. The number of consumers have grown at a CAGR of 4.36% in the last seven years (FY 2017-18 to FY 2024-25). Industrial consumers form less than 1% of the total consumers but contribute around ~48% of the total sales in the State. The consumers in industrial category have also increased around 6.37% over last seven years.

3.8 The table given below summarizes the growth in number of consumers over the past 7 years (FY 2017-18 to FY 2024-25)

Table 47: 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	2024-25
RTS 1: Domestic	1,941,096	2,124,219	2,215,711	2,323,085	2,394,641	2,454,085	2,524,813	25,92,562
RTS 2: Non-domestic, incl. Commercial	234,340	249,865	263,920	283,283	289,871	302,936	314,944	3,28,869
RTS 3: Government Public Utilities	4,847	5,499	6,188	6,678	7,083	7,447	8,209	8,740
Public Lamps	1,470	1,876	2,346	2,651	2,963	2,996	3,251	3,295
Government Irrigation System	1,772	1,841	1,876	1,898	1,924	1,961	2,010	2,032
Public Water Works	1,605	1,782	1,966	2,129	2,196	2,490	2,948	3,413
RTS 4: Private Tube well/Pump Sets	32,456	34,733	37,488	40,927	42,718	45,242	46,662	49,932
RTS 5: Industrial Consumers	12,558	12,856	14,296	16,111	16,473	17,362	18,630	19,348
LT Industry	10,229	10,756	12,106	13,751	14,071	14,806	15,993	16,400
HT Industry	2,329	2,100	2,190	2,360	2,402	2,556	2,637	2,948
RTS 6: Mixed Load	72	75	78	79	81	85	89	86
RTS 7: Railway Traction	2	2	2	2	2	2	4	5
RTS 8: Electric Vehicle	0	0	0	0	3	3	26	67
Inter - State/	0	0	0	0	0	0	4	4

Category	Y-o-Y Actual No. of Consumer (Nos.)							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Country Supply								
Total	2,225,371	2,427,249	2,537,683	2,670,165	2,750,872	2,827,162	2,913,381	29,99,613

3.9 For the purpose of growth projections for all consumer categories, appropriate CAGR (%) is being considered for projecting number of consumers for FY 2025-26 and FY 2026-27. The CAGR along with the projected number of consumers for FY 2025-26 and FY 2026-27 is shown below:

Table 48: 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	4.22%	3.38%	3.19%	2.78%	2.68%	2.78%	2.68%	3.19%
2	RTS 2: Non-domestic, incl. Commercial	4.96%	4.69%	4.50%	3.80%	4.30%	4.19%	4.42%	4.50%
3	RTS 3: Government Public Utilities	8.79%	8.03%	7.15%	6.96%	7.26%	8.33%	6.47%	
	Public Lamps	12.22%	9.84%	7.03%	5.59%	3.60%	4.87%	1.35%	7.03%
	Government Irrigation System	1.98%	1.66%	1.61%	1.72%	1.84%	1.79%	1.09%	1.61%
	Public Water Works	11.38%	11.44%	11.66%	12.52%	15.83%	17.08%	15.77%	11.66%
4	RTS 4: Private Tube well/Pump Sets	6.35%	6.24%	5.90%	5.10%	5.34%	5.06%	7.01%	5.90%
5	RTS 5: Industrial Consumers	6.37%	7.05%	6.24%	4.68%	5.51%	5.56%	3.85%	
	LT Industry	6.98%	7.28%	6.26%	4.50%	5.24%	5.25%	2.54%	6.26%
	HT Industry	3.42%	5.82%	6.12%	5.72%	7.07%	7.39%	11.79%	6.12%
6	RTS 6: Mixed Load	2.57%	2.31%	1.97%	2.15%	2.02%	0.59%	-3.37%	1.97%
7	RTS 7: Railway Traction	13.99%	16.50%	20.11%	25.74%	35.72%	58.11%	25.00%	20.11%

S No.	Category	CAGR (%)						Y-o-Y Growth	Growth rate considered (%)
		7 Year	6 Year	5 Year	4 Year	3 Year	2 Year		
8	RTS 8: Electric Vehicle	0.00%	0.00%	0.00%	0.00%	181.61%	372.58%	157.69%	157.75%
9	Inter - State/ Country Supply	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 49: 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	3.19%	The growth rate of 3.19% based on CAGR (%) of last 5 years is considered for Domestic category.
2	RTS 2: Non-domestic, incl. Commercial	4.50%	The growth rate of 4.50% based on CAGR (%) of last 5 years is considered for this category.
3	RTS 3: Government Public Utilities		
	<i>Public Lamps</i>	7.03%	The growth rate of 7.03% for Public Lamps, 1.61% for Govt. Irrigation system and 11.66% for Public Water works based on CAGR (%) of last 5 years is considered for this category.
	<i>Government Irrigation System</i>	1.61%	
	<i>Public Water Works</i>	11.66%	
4	RTS 4: Private Tube well/Pump Sets	5.90%	The growth rate of 5.90% based on CAGR (%) of last 5 years is considered for this category.
5	RTS 5: Industrial Consumers		
	LT Industry	6.26%	The growth rate of 6.26% for LT Industry and 6.12% for HT Industry based on CAGR (%) of last 5 years is considered for this category.
	HT Industry	6.12%	
6	RTS 6: Mixed Load	1.97%	The growth rate of 1.97% based on CAGR (%) of last 5 years is considered for this category.
7	RTS 7: Railway Traction	20.11%	The growth rate of 20.11% based on CAGR (%) of last 5 years is considered for this category.
8	RTS 8: Electric Vehicle	157.75%	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

S No.	Category	Growth Rate Considered (%)	Rationale
			this category and the same is expected in FY 2026-27. The growth rate of 157.75% based on current financial year trend is considered for this category.
9	Inter - State/ Country Supply	0.00%	No addition in this category is envisaged at present during FY 2026-27.

Table 50: Number of Consumers during FY 2026-27 (Nos.)

S. No.	Category	FY 25-26 [#]	Growth Rate considered (%)	FY 26-27
1	RTS 1: Domestic	26,75,299	3.19%	27,60,677
2	RTS 2: Non-domestic, incl. Commercial	3,43,663	4.50%	3,59,123
3	RTS 3: Government Public Utilities	9,403		10,128
	<i>Public Lamps</i>	3,527	7.03%	3,775
	<i>Government Irrigation System</i>	2,065	1.61%	2,098
	<i>Public Water Works</i>	3,811	11.66%	4,255
4	RTS 4: Private Tube well/Pump Sets	52,878	5.90%	55,998
5	RTS 5: Industrial Consumers	20,556		21,839
	<i>LT Industry</i>	17,427	6.26%	18,518
	<i>HT Industry</i>	3,129	6.12%	3,321
6	RTS 6: Mixed Load	88	1.97%	90
7	RTS 7: Railway Traction	6	20.11%	7
8	RTS 9: Electric Vehicle Charging Station	173	157.75%	446
9	Inter - State/ Country Supply	4	0.00%	4
	Total	31,02,070		32,08,312
10	Y-o-Y growth (%)	3.42%		3.42%

*Growth from Actual number of Consumer as in FY 2024-25 (29,99,613 Nos.)

3.10 The Petitioner requests the Hon'ble Commission to approve the above estimated/projected number of consumers for FY 2026-27.

Connected Load

3.11 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.

3.12 The table given below summarizes the growth in load over the past 7 years (FY 2017-18 to FY 2024-25)

Table 51: Load Growth during FY 2017-18 to FY 2024-25 (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	FY 24-25
RTS 1: Domestic	2,893,764	3,132,791	3,291,548	3,645,356	3,838,620	3,876,625	3,903,521	41,72,369
RTS 2: Non-domestic,	996,544	1,058,631	1,155,560	1,268,264	1,421,497	1,462,843	1,578,052	16,75,471

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	FY 24-25
incl. Commercial								
RTS 3: Government Public Utilities	176,473	184,241	203,108	213,200	216,469	233,567	256,977	2,70,073
Public Lamps	15,883	17,380	18,485	19,360	19,506	20,213	21,137	21,737
Government Irrigation System	64,605	65,867	67,912	68,840	70,480	74,433	78,153	79,732
Public Water Works	95,985	100,994	116,711	125,000	126,483	138,921	157,687	1,68,604
RTS 4: Private Tube well/Pump Sets	172,862	188,127	210,905	246,484	270,752	280,503	288,997	3,02,159
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	24,26,027
LT Industry	226,549	221,216	253,314	284,101	293,698	310,235	384,244	3,56,331
HT Industry	1,762,523	1,678,375	1,763,255	1,729,902	1,773,152	1,858,688	1,966,553	20,69,696
RTS 6: Mixed Load	57,946	54,612	56,337	58,581	57,407	60,201	59,864	61,761
RTS 7: Railway Traction	15,000	15,000	14,000	14,000	17,000	17,000	29,550	33,550
RTS 9: Electric Vehicle Charging Station	0	0	0	0	145	195	737	3,450
Inter - State/ Country Supply	0	0	0	0	0	0	0	900
Total	6,301,661	6,532,993	6,948,027	7,459,888	7,888,740	8,099,857	8,468,495	89,45,760

3.13 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.

3.14 For making projections of connected load, CAGR (%) growth rate is calculated considering FY 2024-25 as the base year. The actual connected load for FY 2024-25 for each consumer category is escalated as per the CAGR (%) growth rate considered for each consumer category to make projections for FY 2025-26 and FY 2026-27. The CAGR along with the projected load growth for FY 2025-26 and FY 2026-27 is shown below:





Table 52: 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	5.37%	4.89%	4.86%	3.43%	2.82%	3.74%	6.89%	4.86%
2	RTS 2: Non-domestic, incl. Commercial	7.70%	7.95%	7.71%	7.21%	5.63%	7.02%	6.17%	7.71%
3	RTS 3: Government Public Utilities	6.27%	6.58%	5.86%	6.09%	7.65%	7.53%	5.10%	
	Public Lamps	4.58%	3.80%	3.29%	2.94%	3.68%	3.70%	2.84%	3.29%
	Government Irrigation System	3.05%	3.24%	3.26%	3.74%	4.20%	3.50%	2.02%	3.26%
	Public Water Works	8.38%	8.92%	7.63%	7.77%	10.06%	10.17%	6.92%	7.63%
4	RTS 4: Private Tube well/Pump Sets	8.30%	8.22%	7.46%	5.22%	3.73%	3.79%	4.55%	7.46%
5	RTS 5: Industrial Consumers	2.88%	4.16%	3.77%	4.76%	5.49%	5.76%	3.20%	
	LT Industry	6.68%	8.27%	7.06%	5.83%	6.66%	7.17%	-7.26%	7.06%
	HT Industry	2.32%	3.55%	3.26%	4.59%	5.29%	5.52%	5.24%	3.26%
6	RTS 6: Mixed Load	0.92%	2.07%	1.86%	1.33%	2.47%	1.29%	3.17%	1.86%
7	RTS 7: Railway Traction	12.19%	14.36%	19.10%	24.42%	25.43%	40.48%	13.54%	19.10%
8	RTS 8: Electric Vehicle	-	-	-	-	187.62 %	320.62%	368.11%	368.11%

Table 53: Rationale for considering CAGR for the projecting Load mix for FY 2026-27

S No.	Category	Growth Rate Considered (%)	Rationale
1	RTS 1: Domestic	4.86%	The growth rate of 4.86% based on CAGR (%) of last 5 years is considered for Domestic category.
2	RTS 2: Non-domestic, incl. Commercial	7.71%	The growth rate of 7.71% based on CAGR (%) of last 5 years is considered for Non-Domestic category.

S No.	Category	Growth Rate Considered (%)	Rationale
3	RTS 3: Government Public Utilities		The growth rate of 3.29% for Public Lamps, 3.26% for Govt. Irrigation system and 7.63% for Public Water works based on CAGR (%) of last 5 years is considered for this category.
	Public Lamps	3.29%	
	Government Irrigation System	3.26%	
	Public Water Works	7.63%	
4	RTS 4: Private Tube well/Pump Sets	7.46%	The growth rate of 7.46% based on CAGR (%) of last 5 years is considered for this category.
5	RTS 5: Industrial Consumers		The growth rate of 7.06% for LT Industry and 3.26% for HT Industry based on CAGR (%) of last 5 years is considered for this category.
	LT Industry	7.06%	
6	HT Industry	3.26%	The growth rate of 1.86% based on CAGR (%) of last 5 years is considered for this category.
	RTS 6: Mixed Load	1.86%	
7	RTS 7: Railway Traction	19.10%	The growth rate of 19.10% based on CAGR (%) of last 5 years is considered for this category.
8	RTS 8: Electric Vehicle	368.11%	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 FY 2026-27. The growth rate of 368.11% 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 54: Load Growth during FY 2026-27 (kW)

S. No.	Category	2025-26*	Growth Rate Considered (%)	2026-27
1	RTS 1: Domestic	43,75,012	4.86%	45,87,496
2	RTS 2: Non-domestic, incl. Commercial	18,04,703	7.71%	19,43,903
3	RTS 3: Government Public Utilities	2,86,261		3,03,541
	Public Lamps	22,453	3.29%	23,193
	Government Irrigation System	82,332	3.26%	85,017

S. No.	Category	2025-26*	Growth Rate Considered (%)	2026-27
	Public Water Works	1,81,476	7.63%	1,95,331
4	RTS 4: Private Tube well/Pump Sets	3,24,687	7.46%	3,48,895
5	RTS 5: Industrial Consumers	25,18,599		26,15,143
	LT Industry	3,81,499	7.06%	4,08,443
	HT Industry	21,37,100	3.26%	22,06,699
6	RTS 6: Mixed Load	62,907	1.86%	64,074
7	RTS 7: Railway Traction	39,958	19.10%	47,590
8	RTS 8: Electric Vehicle	16,150	368.11%	75,600
9	Inter - State/ Country Supply	900	-	900
10	Total	94,29,177		99,87,142
11	Y-o-Y growth (%)	5.40%		5.92%

* Growth from Connected Load (kW) as in FY 2024-25 (89,45,760 kW)

3.15 The Petitioner requests the Hon'ble Commission to approve the above estimated/projected load growth for the FY 2026-27.

Energy Sales Growth

3.16 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 55: Energy Sales during FY 2017-18 to FY 2024-25 (MUs)

Category	Y-o-Y Actual Sales (MU)							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
RTS 1: Domestic	2,741.53	2,849.20	3,113.85	3,307.62	3,357.70	3,552.16	3,731.93	4,092.26
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	2,120.34
RTS 3: Government Public Utilities	590.25	614.66	678.32	725.08	718.91	743.84	758.10	869.95
Public Lamps	57.32	49.16	46.45	54.03	62.34	64.90	74.35	78.06
Government Irrigation System	165.70	154.42	178.84	170.82	153.07	152.55	145.83	160.82
Public Water Works	367.23	411.07	453.03	500.23	503.49	526.38	537.92	631.07
RTS 4: Private Tube well/Pump Sets	271.37	190.13	202.62	225.40	276.93	265.69	280.82	310.22
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	7,142.47
LT Industry	302.21	309.93	311.94	311.19	341.83	343.11	363.26	387.73
HT Industry	5,858.07	6,355.76	6,105.24	5,451.85	6,212.16	6,579.14	6,587.91	6,754.74
RTS 6: Mixed Load	182.43	177.75	182.47	169.55	175.62	194.62	194.08	199.28

Category	Y-o-Y Actual Sales (MU)							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
RTS 7: Railway Traction	27.73	27.91	29.08	26.39	46.30	75.93	79.89	102.09
RTS 8: Electric Vehicle	0.00	0.00	0.00	0.00	0.04	0.17	0.52	1.61
Inter - State/ Country Supply	0.00	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	14,838.23

3.17 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.

3.18 For the purpose of projecting the sales for FY 2026-27, 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

3.19 For projecting the category-wise energy sales for FY 2026-27, 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.

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

Table 56: 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	5.89%	6.22%	5.62%	5.47%	6.82%	7.33%	9.66%	6.82%
2	RTS 2: Non-domestic, incl. Commercial	8.02%	8.48%	8.69%	14.92%	15.13%	10.50%	13.13%	15.13%
3	RTS 3: Government Public Utilities	5.70%	5.96%	5.10%	4.66%	6.56%	8.15%	14.75%	0.00%
	Public Lamps	4.51%	8.01%	10.94%	9.64%	7.78%	9.67%	4.98%	8.01%
	Government Irrigation System	-0.43%	0.68%	-2.10%	-1.50%	1.66%	2.67%	10.28%	1.66%
	Public Water Works	8.04%	7.41%	6.85%	5.98%	7.82%	9.49%	17.32%	9.49%

S No.	Category	CAGR (%)						Y-o-Y Growth	Growth rate considered (%)
		7 Year	6 Year	5 Year	4 Year	3 Year	2 Year		
4	RTS 4: Private Tube well/Pump Sets	1.93%	8.50%	8.89%	8.31%	3.86%	8.06%	10.47%	8.50%
5	RTS 5: Industrial Consumers	2.14%	1.16%	2.16%	5.51%	2.91%	1.58%	2.75%	0.00%
	LT Industry	3.62%	3.80%	4.45%	5.65%	4.29%	6.30%	6.74%	6.30%
	HT Industry	2.06%	1.02%	2.04%	5.50%	2.83%	1.33%	2.53%	2.83%
6	RTS 6: Mixed Load	1.27%	1.92%	1.78%	4.12%	4.30%	1.19%	2.68%	1.78%
7	RTS 7: Railway Traction	20.47%	24.13%	28.55%	40.25%	30.16%	15.95%	27.79%	28.55%
8	RTS 8: Electric Vehicle	0.00%	0.00%	0.00%	0.00%	251.60%	211.26%	206.92%	206.92%
9	Inter - State/ Country Supply	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 57: Rationale for considering CAGR for the Sales for FY 2026-27

S No.	Category	Growth Rate Considered (%)	Rationale
1	RTS 1: Domestic	6.82%	The growth rate of 6.82 % based on CAGR (%) of last 3 years is considered for Domestic category.
2	RTS 2: Non-domestic, incl. Commercial	15.13%	The growth rate of 15.13% based on CAGR (%) of last 3 years is considered for this category.
3	RTS 3: Government Public Utilities		The growth rate of 8.01% based on CAGR (%) of last 6 years is considered for Public Lamps category.
	Public Lamps	8.01%	The growth rate of 1.66% based on CAGR (%) of last 3 years is considered for Govt. Irrigation system category.
	Government Irrigation System	1.66%	The growth rate of 9.49% based on CAGR (%) of last 2 years is considered for Public Water works category.
	Public Water Works	9.49%	

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S No.	Category	Growth Rate Considered (%)	Rationale
4	RTS 4: Private Tube well/Pump Sets	8.50%	The growth rate of 8.50% based on CAGR (%) of last 6 years is considered for this category.
5	RTS 5: Industrial Consumers		
	LT Industry	6.30%	
	HT Industry	2.83%	
6	RTS 6: Mixed Load	1.78%	The growth rate of 1.78% based on CAGR (%) of last 5 years is considered for this category.
7	RTS 7: Railway Traction	28.55%	The growth rate of 28.55% based on CAGR (%) of last 5 years is considered for this category.
8	RTS 8: Electric Vehicle	206.92%	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 FY 2026-27. The growth rate of 206.92% 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 FY 2026-27.

3.21 Based on the growth rates considered across various categories as discussed above, the energy sales for FY 2026-27 is projected on actuals of FY 2024-25. The Petitioner has considered the overall growth rate of ~6% in Sales as per the Power Procurement Plan submitted to the Hon'ble Commission in a separate Petition.

Table 58 Energy Sales for FY 2026-27

S No.	Category	FY 25-26*	Growth Rate (%) considered	FY 26-27
1	RTS 1: Domestic	4,322	6.82%	4,617
2	RTS 2: Non-domestic, incl. Commercial	2,437	15.13%	2,806
3	RTS 3: Government Public Utilities	928		1,002
	Public Lamps	84	8.01%	91
	Government Irrigation System	163	1.66%	166
	Public Water Works	680	9.49%	745
4	RTS 4: Private Tube well/Pump Sets	337	8.50%	365

S No.	Category	FY 25-26*	Growth Rate (%) considered	FY 26-27
5	RTS 5: Industrial Consumers	7,358		7,581
	<i>LT Industry</i>	412	6.30%	438
	<i>HT Industry</i>	6,946	2.83%	7,143
6	RTS 6: Mixed Load	203	1.78%	206
7	RTS 7: Railway Traction	131	28.55%	169
8	RTS 8: Electric Vehicle	5	206.92%	15
9	Inter - State/ Country Supply	0	0.00%	0
10	Total	15,721	4.39%	16,761
11	Y-O-Y Growth	5.95%		6.62%

*Growth over Actual Sales (kWh) of FY 2024-25 (14,838.23 MUs).

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

Distribution Loss trajectory

3.23 It is submitted that inspite of a difficult terrain the Petitioner has been able to reduce distribution loss level to 13.69% in FY 2024-25, vis-à-vis distribution loss of 13% as approved by the Hon'ble Commission in the tariff Order dated 11 April, 2025.

3.24 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....."

3.25 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. It is submitted that inspite of a difficult terrain the Petitioner has been able to reduce distribution loss to 13.69% in FY 2024-25. Details of approved and actual distribution losses since FY 2015-16 are as follows:

Table 59: 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%	13.25%
2024-25	13.00%	13.69%	-

3.26 Further, the implementation of "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. 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 line with the objectives of RDSS Scheme, the Petitioner has proposed the distribution loss for FY 2025-26 and FY 2026-27.

3.27 Accordingly, UPCL proposes to reduce the distribution losses for FY 2025-26 & FY 2026-27 considering the actual distribution loss achieved in the year 2024-25 as the reference and the RDSS scheme being planned for implementation in 5th control period. The Petitioner proposes the following distribution loss trajectory for the FY 2025-26 & FY 2026-27.

Table 60: Proposed Distribution Loss Trajectory

Year	Approved	Proposed
2025-26	12.75%	12.75%
2026-27	12.25%	12.25%

Initiatives for Distribution Loss Reduction

3.28 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.

- h) LT Atrial Bunch Cable is being laid in theft prone areas.
- i) Prepaid metering has been made mandatory for new temporary LT connections, for advertisements/hoardings and for Government connections up to 25 kW.
- j) Monitoring of high loss feeders.
- k) Implementation of RDSS scheme.
- l) Installation of Double metering in selected 11 kV & 33 kV consumers.

3.29 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.

3.30 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

3.31 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 FY 2025-26 & FY 2026-27.

Collection efficiency

3.32 It is submitted that UPCL has been able to maintain high level of collection efficiency of 98.99% during FY 2024-25 against 99.15% collection efficiency approved for FY 2024-25 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% for the FY 2025-26 & FY 2026-27.

3.33 The proposed collection efficiency trajectory is provided hereunder:

Table 61: Proposed Collection Efficiency

Particulars	FY 24-25*	FY 25-26	FY 26-27
	(Actual)	(Rev. Est)	(Projected)
Collection Efficiency	98.99%	99.15%	99.15%

3.34 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

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

3.36 The energy sale 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:

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

3.37 Based on the sales and distribution loss projected for the FY 2025-26 and FY 2026-27, the projected energy requirement at the distribution periphery is provided below:

Table 62: Energy Requirement for FY 2025-26 and FY 2026-27

Particulars	FY 25-26 (Revised Est.)	FY 26-27 (Proposed)
Proposed Sales (MU)	15,720.82	16,760.78
Proposed Distribution Loss (%)	12.75%	12.25%

Particulars	FY 25-26 (Revised Est.)	FY 26-27 (Proposed)
Energy Requirement at DISCOM Periphery (MU)	18,018.23	19,100.61
Energy Requirement at State Periphery (MU)	18,205.20	19,298.89

3.38 Against the above ascertained requirement, the availability of power from the various sources based on long-term PPAs during FY 2025-26 and FY 2026-27 is detailed hereunder.

Procurement of Power

3.39 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. 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.

3.40 Moreover, Uttarakhand used to receive a quantum of electricity from the unallocated share of the Central generating station at different interval during FY 2024-25. However, the Petitioner has stopped consuming this unallocated share of the Central generating station from FY 2025-26. Therefore, the Petitioner has not projected any unallocated share of the Central generating station for H2 of FY 2025-26 and FY 2026-27.

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

- NHPC
- SJVNL
- THDC
- NTPC
- NPCIL
- UJVNL
- UREDA
- Independent Power Producers (IPPs)
- Co-generation stations
- State Gas Generating Stations
- Renewable sources
- State Royalty Power
- Short term power arrangement: banking, open market purchase etc.

Broad Approach for Projecting Power Availability

3.42 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 (SJVN) and Nuclear Power Corporation Limited (NPCIL).

3.43 Uttarakhand has firm allocated share in the State Sector Generating Stations (SSGS) of Uttarakhand Jal Vidyut Nigam Limited (UJVNL).

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

Availability from NHPC Stations

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

Table 63: Availability from NHPC Stations

Stations of NHPC	Basis
Salal	
Tanakpur	
Chamera I	
Chamera II	
Chamera III	
Uri	
Dhauliganga	
Dulhasti	
Sewa II	
Uri II	
Parbati III	
Kishnaganga	
Parbati II	

For FY 2025-26, actual generation is considered from April 25 to September 25 and the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on the Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission.

3.46 The ex-bus availability of power from NHPC stations for FY 2025-26 and FY 2026-27 has been tabulated below:

Table 64: Projected availability from NHPC Stations for FY 2025-26 and FY 2026-27 (MU)

Stations	FY 25-26 (Revised Est.)	FY 26-27 (Revised Est.)
Salal	38.70	30.89
Tanakpur	28.72	70.54

SK

77

Pior

Stations	FY 25-26 (Revised Est.)	FY 26-27 (Revised Est.)
Chamera I	79.78	70.52
Chamera II	33.66	38.02
Chamera III	52.02	35.13
Uri	75.37	61.79
Dhauliganga	95.22	166.46
Dulhasti	99.95	59.30
Sewa II	24.10	18.51
Uri II	68.91	38.63
Parbati III	75.89	79.06
Kishanganga	34.04	34.86
Parbati II	67.02	65.11
Sub-Total	773.37	768.81

3.47 The detailed month wise availability from NHPC stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

Availability from SJVNL Stations

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

Table 65: Availability from SJVNL Stations

Name of the Station	Basis
Nathpa Jhakri	For FY 2025-26, actual generation is considered from April 25 to September 25 and the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on the Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission.
Rampur Equity Power	
SJVNL: Bikaner II	

3.49 The availability from SJVNL stations at Ex Bus for FY 2025-26 and FY 2026-27 is given below:

Table 66: Projected availability from SJVNL Stations for FY 2025-26 and FY 2026-27 (MU)

Stations	FY 25-26	FY 26-27
	(Revised Est.)	(Revised Est.)
Nathpa Jhakri	67.00	104.88
Rampur Equity Power	180.03	161.25
SJVNL: Bikaner II	110.95	345.54
Sub Total	357.99	611.68

3.50 The detailed month wise availability from SJVNL stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

Availability from THDC Stations

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

Table 67: Availability from THDC Stations

Stations of THDC	Basis
Tehri HEP I	For FY 2025-26, actual generation is considered from April 25 to September 25 and the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on the Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission.
Koteshwar	
KHURJA STPP	

3.52 The availability from THDC stations at Ex Bus for FY 2025-26 and FY 2026-27 is as given below:

Table 68: Projected availability from THDC Stations for FY 2025-26 and FY 2026-27 (MU)

Stations	FY 25-26	FY 26-27
	(Revised Est.)	(Revised Est.)
Tehri HEP I	75.64	543.80
Koteshwar	55.93	261.47
KHURJA STPP	132.57	347.75
Sub Total	264.14	1,153.02

3.53 The detailed month wise availability from THDC stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

Availability from NTPC Stations

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



Table 69: Availability from NTPC Stations

Stations of NTPC	Basis
Singrauli	
F G Unchahar-I	
F G Unchahar-2	
F G Unchahar-3	
F G Unchahar-4	
N C T Dadri:2	
Rihand-1 STPS	
Rihand-2 STPS	
Rihand-3 STPS	
Kahalgaon-II	For FY 2025-26, actual generation is considered from April 25 to September 25 and the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on the Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission.
Jhajjar Aravali	
Singrauli SHEP	
Koldam (Hydro)	
TANDA-II	
Anta Gas	
Auraiya Gas	
Dadri Gas	
Telangana stps-1*	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 2025-26 actual generation is considered from April 25 to September 25 and for the remaining months, Power is not estimated.
Bongaigaon TPS*	
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*	

Stations of NTPC	Basis
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 Plant

3.55 The ex-bus availability of power from NTPC stations for FY 2025-26 and FY 2026-27 has been tabulated below:

Table 70: Projected availability from NTPC Stations for FY 2025-26 and FY 2026-27 (MU)

Stations	FY 25-26	FY 26-27
	(Revised Est.)	(Revised Est.)
Singrauli	340.41	635.98
F G Unchahar-I	66.67	236.18
F G Unchahar-2	35.17	99.21
F G Unchahar-3	27.21	85.29
F G Unchahar-4	72.37	203.23
N C T Dadri:2	9.66	38.22
Rihand-1 STPS	134.43	260.68
Rihand-2 STPS	150.42	225.52
Rihand-3 STPS	171.32	260.28
Kahalgaon-II	73.19	186.05
Jhajjar Aravali	27.18	65.67
Singrauli SHEP	0.26	0.84
Koldam (Hydro)	195.25	176.98
TANDA-II	99.19	264.47
Bongaigaon TPS*	0.00	0.00
Anta Gas	2.52	253.66
Auraiya Gas	3.57	0.00

Stations	FY 25-26	FY 26-27
	(Revised Est.)	(Revised Est.)
Dadri Gas	5.41	0.00
Telangana stps-1*	347.47	0.00
Gadarwara STPS-I*	0.00	0.00
Khargone Super Thermal Pwr Stn -I*	0.00	0.00
Korba Super Thermal Power Station -1*	0.00	0.00
Korba STPS Stage-3 ABT-4*	0.00	0.00
Lara Super Thermal Pwr Stn - I*	0.00	0.00
Mouda Super Thermal Power Station -1*	0.00	0.00
Mouda Super Thermal Power Station -2*	0.00	0.00
Solapur Thermal Power Station 1*	0.00	0.00
Sipat Super Thermal Power Stn_1*	0.00	0.00
Sipat Super Thermal Power Stn_2*	0.00	0.00
VindhyaChal Super Thermal Power Stn 1*	0.00	0.00
VindhyaChal Super Thermal Power Stn 2*	0.00	0.00
VindhyaChal Super Thermal Power Stn 3*	0.00	0.00
VindhyaChal Super Thermal Power Stn 4*	0.00	0.00
VindhyaChal Super Thermal Power Stn 5*	0.00	0.00
Sub-Total	1,761.72	2,727.80

*Unallocated Plants

3.56 The detailed month wise availability from NTPC stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

Availability from NPCIL Stations

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

Table 71: Availability from NPCIL Stations

Name of the Station	Basis
Narora APP	For FY 2025-26, actual generation is considered from April 25 to September 25 and the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has

Name of the Station	Basis
Rajasthan APP	been considered based on the Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission.
RAPP 7	

3.58 The ex-bus availability of power from NPCIL stations for FY 2025-26 and FY 2026-27 has been tabulated below:

Table 72: Projected availability from NPCIL Stations for FY 2025-26 and FY 2026-27 (MU)

Stations	FY 25-26	FY 26-27
	(Revised Est.)	(Revised Est.)
Narora APP	49.17	146.22
Rajasthan APP	116.41	162.44
RAPP 7	34.82	214.44
Sub Total	200.40	523.11

3.59 The detailed month wise availability from NPCIL stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

Availability from UJVNL Stations

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

Table 73: Availability from UJVNL Stations

Stations of UJVNL	Basis
Large Hydro	
Dhakrani	For FY 2025-26, actual generation is considered from April 25 to September 25 and the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on the Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission.
Dhalipur	
Chibro	
Khodri	
Kulhal	For some of the Distributed Renewable Resources (DRE) whose scheduling is not done by the SLDC, such as Dunaو SHP, Pilangad, Kaliganga-II, Urgam, Galogi and Kaliganga-I, the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on average of power generated from respective stations in previous two years. However, for new DRE plants (such as Madhyamaheshwar and Suringarh-II) which have started generation from FY 2024-25 only, the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been
Tiloth	
Chila	
Khatima	
Vyasi Hydro Power Project	

Stations of UJVNL	Basis
Maneri Bhali-II	considered actual power generated during FY 2024-25 in respective months.
Small HEP	
Mohd. Pur	
Pathri	
Dunao SHP 1.5 MW	
Pilangad	
Kaliganga-II	
Urgam	
Galogi	
Kaliganga-I	
Madhyamaheshwar	
Suringarh-II	

3.61 The availability from UJVNL stations at Ex-bus for FY 2025-26 and FY 2026-27 is tabulated below:

Table 74: Projected availability from UJVNL Stations for FY 2025-26 and FY 2026-27 (MU)

Stations	FY 25-26 (Revised Est.)	FY 26-27 (Revised Est.)
Large Hydro		
Dhakrani	52.35	100.13
Dhalipur	101.38	151.31
Chibro	407.49	712.04
Khodri	185.10	356.02
Kulhal	67.47	94.94
Ramganga	157.82	783.24
Tiloth	325.45	356.02
Chilla	333.87	569.63
Khatima	122.95	163.77
Vyasi Hydro Power Project	256.44	474.69

Stations	FY 25-26 (Revised Est.)	FY 26-27 (Revised Est.)
Sub-Total	2,010.32	3,761.79
Maneri Bhalli II	963.39	1,202.55
Small Hydro		
Mohd. Pur	23.70	36.79
Pathri	55.15	80.70
Dunao SHP 1.5 MW	1.48	3.07
Pilangad	2.25	7.23
Kaliganga-II	5.61	12.74
Urgam	2.93	5.80
Galogi	3.78	7.91
Kaliganga-I	4.03	8.96
Madhyamaheshwar	17.28	35.26
Suringarh-II	7.08	5.28
Sub-Total	123.29	203.73
Total UJVNL	3,097.00	5,168.08

3.62 The detailed month wise availability from UJVNL stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

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

3.63 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 75: Availability from UREDA Stations and IPPs

Stations	Basis
UREDA SHP	For FY 2025-26, actual generation is considered from April 25 to September 25 and the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on the Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission.
UREDA Solar	
IPPs Hydro	
Co- Generation	However, for some of the Distributed Renewable Resources (DRE) whose scheduling is not done by the SLDC, the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has
Gas	

Stations	Basis
Solar	been considered based on average of power generated from respective stations in previous two years. And, for new DRE plants, which have started generation from FY 2024-25 only, the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered as actual power generated during FY 2024-25 in respective months.
Solar Rooftop	
Other large IPPs	

3.64 The projected energy availability at Ex Bus for FY 2025-26 and FY 2026-27 has been shown below:

Table 76: Projected Availability from UREDA Stations and IPPs for FY 2025-26 and FY 2026-27 (MU)

Stations	FY 25-26	FY 26-27
	(Revised Est.)	(Revised Est.)
UREDA SHP	6.74	6.24
UREDA Solar	0.24	0.24
IPPs Hydro	591.73	608.14
Co- Generation	74.03	75.89
Gas	368.31	472.80
Solar	348.85	370.05
Solar Rooftop	311.20	291.47
Other large IPPs	1,735.23	1,746.69
Total	3,436.33	3,571.52

3.65 The detailed month wise availability from above mentioned stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

Availability from State Royalty Power

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

Table 77 Projected Availability from State Royalty Power

Stations	Basis
Dhauliganga	For FY 2025-26, actual generation is considered from April 25 to September 25.
Tanakpur	
Tehri	For Vishnu Prayag and GVK Srinagar, the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on the Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission.
Koteshwar	
Vishnu Prayag	
GVK Srinagar	However, for other stations, the projections for power availability during H2 of FY 2025-26 and FY 2026-27 has been considered based on average of power generated from respective stations in previous two years. And, for
Rajwakti Him Urja SHP	

Stations	Basis
Debal Chamoli Hydro	
Loharkhet (parvatiya power)	
LADF	
Natwar mori	
Vanala	
Gunsola	
Swasti	
LnT Free Power	

3.67 The projected energy availability at Ex Bus for FY 2025-26 and FY 2026-27 has been shown below:

Table 78: Projected Availability from State Royalty Power for FY 2025-26 and FY 2026-27 (MU)

Stations	FY 25-26 (Revised Est.)	FY 26-27 (Revised Est.)
Dhauliganga	122.45	127.47
Tanakpur	47.53	46.31
Tehri	416.31	409.33
Koteshwar	162.02	153.79
Vishnu Prayag	212.78	204.05
GVK Srinagar (ALAKNANDA)	149.66	158.02
Rajwakti Him Urja SHP	2.19	2.23
Debal Chamoli Hydro	1.85	1.70
Loharkhet (parvatiya power)	1.70	1.87
LnT Free Power (Renew)	54.60	55.40
LADF	2.45	4.12
Natwar mori	34.54	37.51
Gunsola	1.45	1.11
Swasti	14.31	10.29
Vanala	6.42	4.14

Stations	FY 25-26 (Revised Est.)	FY 26-27 (Revised Est.)
Total	1,230.25	1,217.32

3.68 The detailed month wise availability from above mentioned stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

Availability from New Stations

3.69 The Petitioner has estimated the monthly availability from new stations on the basis of Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission, which is as below:

Table 79: Projected Availability from Upcoming Power Station for FY 2025-26 and FY 2026-27 (MU)

Sl. No.	Power Plants	FY 25-26	FY 26-27
		(Revised Est.)	(Revised Est.)
1	SJVN (Solar) Phase 3	55.47	115.18
2	MSSY Solar Phase 3	1.06	2.11
3	UJVNL solar	8.49	34.78
4	Medium Term	1,544.40	3,942.00
5	PSP Availability	282.70	487.58
6	PSP Export	-355.46	-614.25
7	Total	1,536.66	3,967.41

Forward banking of Power

3.70 The Petitioner has considered the monthly Banking availability for FY 2025-26 and FY 2026-27 on the basis of Power Procurement Plan submitted by the Petitioner to the Hon'ble Commission. It is observed that the Petitioner shall remain in surplus during the summer months and deficits during the winter months.

Procurement of deficit power and adjustment of surplus power

3.71 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 FY 2025-26 and FY 2026-27.

3.72 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:

Table 80: Ex- Bus Energy availability of Utilities for FY 2025-26 and FY 2026-27 (MU)

Sl.	Particulars	FY25 (Actual)	FY26 (Estimated)	FY27 (Estimated)
		Energy (MU)	Energy (MU)	Energy (MU)
1	Central Sector	5,011.33	5,554.97	5,784.42
1	NHPC	597.74	773.37	768.81
2	SJVNL	299.99	601.88	611.68
3	THDC	241.77	667.37	1,153.02
4	NTPC	3,494.07	3,051.12	2,727.80
5	NPCIL	377.76	461.24	523.11
2	UJVNL	4,717.19	4,878.66	5,168.08
3	IPP	3,458.99	3,436.33	3,571.52
3.1	<i>Hydro</i>	587.31	591.73	608.14
3.2	<i>Co-Generation</i>	81.38	74.03	75.89
3.3	<i>Gas</i>	527.96	368.31	472.80
3.4	<i>Solar</i>	361.50	348.85	370.05
3.5	<i>Solar Rooftop</i>	266.46	311.20	291.47
3.6	<i>Other Larger Private</i>	1,628.40	1,735.23	1,746.69
3.7	<i>UREDA</i>	5.97	6.98	6.48
4	Upcoming Stations	-	1,536.66	3,967.41
5	State Royalty Power	1,204.40	1,230.25	1,217.32
6	Unallocated Power	37.98	14.40	-
7	Banking Received	675.00	522.00	708.60
8	UI Net drawal	-42.89	61.09	-
9	Tender Purchases CTU	414.14	-	-
10	Tender Purchases State	503.03	0.32	-
11	IEX/PXIL (Net Purchases)	2,382.71	2,228.69	306.59
12	Reactive Payables		-	-
13	Sub-Total	18,361.88	19,463.17	20,723.94
14	Banking payable	518.87	855.56	1,084.20
14	Reactive Units Receivables		-	-
15	Sub-Total	17,843.00	18,607.81	19,639.74

3.73 The detailed month wise availability from above mentioned stations at Ex-bus for FY 2025-26 and FY 2026-27 is provided in format 2.6.

Transmission losses

3.74 The intra-state transmission losses have been considered as 1.03% for FY 2025-26 and FY 2026-27, same as approved by the Hon'ble Commission.

3.75 The Inter-state transmission losses have been assumed to be 4%. The assumption is based on trend observed in actual losses for FY 2023-24, FY 2024-25 and FY 2025-26 (H1).

Energy Balance for FY 2025-26 and FY 2026-27

3.76 The energy balance based on the projected sales and energy availability for FY 2025-26 and FY 2026-27 is as below:

Table 81: Energy Balance for FY 2025-26 and FY 2026-27

Category	FY26	FY27
Energy Sales	15,721	16,761
Distribution Losses (%)	12.75%	12.25%
Distribution Losses (MUs)	2,297	2,340
Energy Requirement at Discom Periphery	18,018	19,101
PTCUL Losses	187	198
Energy Requirement at State Periphery	18,205	19,299
Total Energy Availability at State Periphery	18,205	19,299
Energy Deficit/ (Surplus)	-	-

3.77 The detailed energy balance is provided in format 2.8.

Power Purchase Cost

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

- For existing generators (except UJVNL 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 25 actual charges with no escalation.
- For UJVNL large hydro, Charges as per their latest Tariff order is considered.
- For the State Royalty Power, the actual cost of free power in FY26 has been considered.
- For the power purchased from open market and power consumed for pumping of Pumped Storage Plant (PSP), the average of actual cost of FY23, FY24 and FY25 has been considered.
- For upcoming UJVNL Solar, charges are considered as per the Generic Tariff determined by the UERC.
- For upcoming solar power plants of MSSY and SJVN, charges are considered as per PPA.
- For upcoming Medium-term purchase, charges are considered as per Order on Medium-term purchase by the Hon'ble Commission.
- For upcoming generation from Pumped Storage Plant (PSP), charges are considered as per the latest bill of August raised by THDC.

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

Table 82 Summary of Power Purchase Cost at State Periphery

Sl.	Particulars	FY26 (Estimated)		FY27 (Estimated)	
		Amount (Rs. Cr.)	Rate (Rs/kWh)	Amount (Rs. Cr.)	Rate (Rs/kWh)
1	Central Sector	2,351.24	4.41	2,428.11	4.37

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Sl.	Particulars	FY26 (Estimated)		FY27 (Estimated)	
		Amount (Rs. Cr.)	Rate (Rs/kWh)	Amount (Rs. Cr.)	Rate (Rs/kWh)
1	NHPC	293.56	3.95	300.23	4.07
2	SJVNL	198.27	3.43	202.95	3.46
3	THDC	273.47	4.27	446.73	4.04
4	NTPC	1,403.83	4.79	1,267.52	4.84
5	NPCIL	182.11	4.11	210.69	4.20
2	UJVNL	1,656.58	3.40	1,748.70	3.38
3	IPP	1,843.43	5.49	1,958.23	5.61
3. 1	Hydro	226.08	3.89	230.59	3.86
3. 2	Co-Generation	51.83	7.00	52.66	6.94
3. 3	Gas	729.45	19.81	831.20	17.58
3. 4	Solar	215.29	6.17	228.39	6.17
3. 5	Solar Rooftop	132.81	4.27	124.82	4.28
3. 6	Other Larger Private	485.64	2.92	488.46	2.91
3. 7	UREDA	2.32	3.32	2.13	3.28
4	Upcoming Stations	849.73	5.53	2,226.85	5.61
5	State Royalty Power	287.44	2.41	284.69	2.42
6	Unallocated Power	11.52	8.34		-
7	Banking Received		-		-
8	UI Net drawal	53.15	9.06		-
9	Tender Purchases CTU	-	-		-
10	Tender Purchases State	0.16	5.14		-
11	IEX/PXIL (Net Purchases)	1,212.68	5.55	166.82	5.55
12	Reactive Payables	-	-		-
13	Sub-Total	8,265.92	4.34	8,813.41	4.33

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

Renewable Purchase Obligation

3.81 As per UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and non-fossil fuel based Co-Generating Stations) (First Amendment) Regulations, 2024 (hereinafter referred as RE Regulations 2024), 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.






Table 83: Renewable purchase obligation (RPO) target for FY 2025-26 and FY 2026-27 (%)

FY	RPO Targets (%)				
	Wind	HPO	Distributed RPO	Other Renewable Energy RPO	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%

3.82 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 and FY 2026-27, the proposal to meet the obligation is summarized below:

Table 84: Renewable purchase obligation (RPO) for FY 2025-26 and FY 2026-27 (MU)

Particulars	FY26	FY27
Total Consumption (MU)	18202	19288
RPO Targets (%)	Wind	1.45%
	HPO	1.22%
	Distributed RPO	1.05%
	Other RPO	29.29%
RPO Targets (MU)	Wind	264
	HPO	222
	Distributed RPO	191
	Other RPO	5331
Achievement (MU)	Wind	277
	HPO	308
	Distributed RPO	1061
	Other RPO	8210
Deficit (-)/Surplus (+) (MU)	Wind	13
	HPO	86
	Distributed RPO	870
	Other RPO	2879
		17
		305
		897
		1778

3.83 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, 2024.

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

Inter-state and Intra-State Transmission Charges

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

- i) Actual inter-state transmission charges (without arrears) for FY 2024-25 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. Further, for FY 2025-26 and FY 2026-27 an escalation of 3% is considered is considered on the previous year to project for the ensuing years.
- ii) For intra-state transmission and SLDC charges for FY 2025-26 and FY 2026-27, the approved charges in the Tariff order dated 11.04.2025 have been considered.

3.86 The table below details transmission charges projected for FY 2025-26 and FY 2026-27.

Table 85: Transmission charges for FY 2025-26 and FY 2026-27 (Rs. Cr.)

Year	FY26	FY27
PGCIL Charges	695.03	754.23
PTCUL & SLDC Charges	468.38	514.27

3.87 The Hon'ble Commission is requested to consider the PTCUL charges as per the tariff approved for the utility for FY 2025-26 and FY 2026-27.

Total Power Purchase Cost for FY 2025-26 and FY 2026-27

3.88 The summary of the power purchase cost including transmission charges for FY 2025-26 and FY 2026-27 is provided below.

Table 86: Summary of Power Purchase cost for FY 2025-26 and FY 2026-27

Particulars	FY26	FY27
	(Revised Est.)	(Revised Est.)
Power Purchase Cost (excl. Transmission Charges) (Rs. Cr.)	8,505.46	9,067.16
PGCIL Charges (Rs. Cr.)	695.03	754.23
PTCUL Charges (Rs. Cr.)	468.38	514.27
Total Power Purchase (incl. Transmission Charges) (Rs. Cr.)	9,668.87	10,335.67
Input Energy (at State Periphery) (MUs)	18,205.20	19,289.89
Power Purchase Cost (Rs./kWh)	5.31	5.35

Capitalization Plan and related expenses

3.89 Hon'ble UERC in its Tariff order dated 11.04.2025 has approved Rs 938.56 Cr. equivalent to the average of the actual capital expenditure incurred during last five years, i.e. FY 2019-20 to FY 2023-24 as capital expenditure for each year of the 5th Control Period.

3.90 Further, Hon'ble UERC has considered the average capitalisation percentage as, %'age of the amount transferred from CWIP to GFA over the sum of opening CWIP,

and capital expenditure for the past 5 years, i.e., 50.63% for each year of the 5th Control Period.

3.91 The Hon'ble Commission has granted liberty to the Petitioner by consideration of the actual capital expenditure/capitalization as a part of Annual Performance Review/Trying-up exercise.

3.92 The Petitioner based on actual progress is submitting updated capital expenditure plan and capitalization plan for FY 2025-26 and FY 2026-27 as below:

Table 87: Summary of Capex and Capitalization for FY 2025-26 and FY 2026-27 (In Rs Crores)

Particulars	FY 2025-26		FY 2026-27	
	Capex Expenditure	Capitalization	Capex Expenditure	Capitalization
ADB	400	0	305.47	977.03
Central Sector Schemes (RDSS)	868.70	15.83	435.63	1462.3
IT Works (Non-RDSS)	3.18	0	2.4	0
Electrification works (Border area, Vibrant Village Program, PMJANMAN, DAJGUA)	15	0	233.4	0.90
Other Miscellaneous works	838.62	801.59	895.56	884.05
Total Capitalization	2125.5	817.42	1872.46	3324.28

3.93 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.

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

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

Central Sector Schemes

3.95 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.



Uttarakhand Climate Resilient Power System Development Project funded by ADB

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

3.97 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.

3.98 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.

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

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

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

3.101 The Petitioner submits that it has just started the work and the details of the financial progress till 31.03.2025 are as follows:

Table 88: Financial Progress of ADB Project as on 31.03.2025

Parameters	Status
Sanctioned Cost (Rs. Cr.)	Rs. 977.03 Cr
Expenditure Incurred (Rs. Cr.)	Rs. 271.56 Cr
Financial progress against disbursement	27.79 %

3.102 The Petitioner submits that out of total sanctioned amount of Rs 977.03 Cr, the total expenditure made as on 31.03.2024 is Rs. 271.56 Cr. Further, the Petitioner submits that CAPEX plan for FY 2025-26 and FY 2026-27 is given below:

Table 89: ADB Capex details

Particulars	Unit	FY 23-24 (Actual)		FY 24-25 (Actual)		FY 25-26		FY 26-27	
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)
i) Undergrounding of 33 KV line	Km	-	93.04	25.18	178	119.28	400		
ii) Undergrounding of 11 KV line	km	-		60.64		178.91			
iii) Undergrounding of LT line	km	-		264.90		549.26			
iv) 33 KV RMU	Nos	-				10			
v) 11 KV RMU	Nos	-				403			
vi) Compact Substation	Nos	-				104			

Proposed Capitalization Plan of ADB Project

3.103 The Petitioner submits that the capitalisation work details proposed for FY 2025-26 and FY 2026-27 is provided in the table below:

Table 90: Proposed Capitalization works of ABD works

Particulars	Unit	FY 23-24 (Actual)		FY 24-25 (Actual)		FY 25-26		FY 26-27	
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)
i) Undergrounding of 33 KV line	Km	-				144.46			
ii) Undergrounding of 11 KV line	km	-				239.55			
iii) Undergrounding of LT line	km	-				814.16			
iv) 33 KV RMU	Nos	-				10			
v) 11 KV RMU	Nos	-				403			
vi) Compact Substation	Nos	-				104			

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

Table 91: Funding mechanism of ADB project for Uttarakhand

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

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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 31.03.2025 are as follows:

Table 92: Financial Progress of RDSS as on 31.03.2025

Parameters	Status
Sanctioned Cost (Rs. Cr.)	Rs. 2802.46 Cr
Expenditure Incurred (Rs. Cr.)	Rs. 176.82 Cr

3.108 The Petitioner submits that out of total sanctioned amount of Rs 2802.46 Cr, the total expenditure made as on 31.03.2025 is Rs. 177.41 Cr. Further, the Petitioner submits that the CAPEX plan for FY 2025-26 and FY 2026-27 is given below:

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Table 93: Capex Plan of works under RDSS

Particulars	Unit s	FY 2023-24 (Actual)		FY 2024-25 (Actual)		FY 25-26 (Proposed)		FY 26-27 (Proposed)	
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)
IT works (Incl. IT works under RDSS Works)									
a) Hardware & System Software refresh/upgrad e of DC, DR	Job			0%	-	40%	25.19	60%	58.77
b) Application Software (MBC & other Software)	Job			0%	-	30%	7.27	70%	21.82
c) RT-DAS in Rural Areas (plus ERP Additional Software Licenses and Hardware)	Job								
c)i) RT DAS	Job			21%	6.95	79%	7.55		
c)ii) ERP subsumed	Job	90 %	5.52	10%	2.02		3.63		
c)iii) ERP License	Job			100%	1.99	0%	0.11		
c)iv) ERP Hardware	Job			0%	-	70%	3.50	30%	2.34
d) GPS Based GIS survey of Assets, Mapping & Digitization	Job			0%	-	80%	12.72	20%	5.45
RDSS (Loss Reduction Works)									
i) Feeder segregation and Bifurcation of overloaded and lengthy feeders	ckm			-		234.92		548.14	
ii) LT Cabling Works	km			85.98		2,411.49		5,540.84	
iii) New 33 KV Line	ckm			-		77.67		181.23	
iv) New 11 KV line	ckm			-		78.95		184.21	
v) Augmentation of 33 KV Line	ckm			-		222.51		519.19	
vi) Augmentation of 11 KV Line	ckm			-		1,071.81		2,500.90	
vii) Replacement of Old aged VCBs	Nos			-		186.00		436.00	
viii) Damaged Poles	Nos			-		2,648.00		6,180.00	
ix) Distribution Transformer Structures	Nos			-		140.00		329.00	
Project Management Agency (M/s Medha & M/s PFCCCL)	Job	21 %	5.86	28%	3.29	51%	19.41		
Loss Reduction works DT Auxiliary Cable									
LT Auxiliary Cable	km					751.00	4.50	753	15.69

Particulars	Units	FY 2023-24 (Actual)		FY 2024-25 (Actual)		FY 25-26 (Proposed)		FY 26-27 (Proposed)	
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)
Total			11.38		165.44		865.52		433.23

3.109 The Petitioner submits that the capitalization details proposed for FY 2025-26 and FY 2026-27 is provided in the table below:

Table 94 Capitalization Details of RDSS

Particulars	Units	FY 2023-24 (Actual)		FY 2024-25 (Actual)		FY 25-26 (Proposed)		FY 26-27 (Proposed)	
		Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)	Qty	(Rs. Cr)
IT works (Incl. IT works under RDSS Works)									
a) Hardware & System Software refresh/upgrade of DC, DR	Job							100%	83.96
b) Application Software (MBC & other Software)	Job							100%	29.09
c) RT-DAS in Rural Areas (plusERP Additional Software Licenses and Hardware)	Job								
c)i) RT DAS	Job							100%	14.5
c)ii) ERP subsumed	Job					100%	13.73		
c)iii) ERP License	Job					100%	2.10		
c)iv) ERP Hardware	Job							100%	5.84
d) GPS Based GIS survey of Assets, Mapping & Digitization	Job							100%	18.17
RDSS (Loss Reduction Works)									
i) Feeder segregation and Bifurcation of overloaded and lengthy feeders	ckm							783.05	1261.99
ii) LT Cabling Works	km							8038.31	
iii) New 33 KV Line	ckm							258.9	
iv) New 11 KV line	ckm							263.15	
v) Augmentation of 33 KV Line	ckm							741.7	
vi) Augmentation of 11 KV Line	ckm							3572.71	
vii) Replacement of Old aged VCBs	Nos							622	
viii) Damaged Poles	Nos							8828	
ix) Distribution Transformer Structures	Nos							469	
Project Management Agency (M/s Medhaj & M/s PFCCCL)	Job							100%	28.56
Loss Reduction works DT Auxiliary Cable									
LT Auxiliary Cable	km							1504.42	20.19
Total				~		-	15.83		1,462.30

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 95: 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 96: Funding plan of RDSS Project (%)

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

Electrification works (Border area, Vibrant Village Program, DAJGUA)

3.111 The deployment of capital investment under this is divided into the following broad heads:

- i) Electrification of ITBP Border Out Posts
 - a. New 33/11 kV Substation
 - b. LT Cabling Works
 - c. New HT line
 - d. New Distribution Transformer
 - e. 11kV Voltage Booster
- ii) Electrification of Households under Vibrant Village Program
 - a. LT Cabling Works
 - b. New HT line
 - c. New Distribution Transformer
 - d. New Service Connection
- iii) Electrification of unelectrified Household under DAJGUA scheme
 - a. New Service Connection

Capital expenditure and Capitalization

3.112 The Petitioner submits that the capital expenditure and capitalization details proposed for FY 2025-26 and FY 2026-27 is provided in the table below:

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Table 97: Capex and Capitalization details of Electrification works (Border area, Vibrant Village Program, DAJGUA)

Particulars	Capex	
	FY 2025-26	FY 2026-27
	(Rs. Cr)	(Rs. Cr)
Electrification of ITBP Border Out Posts		
New 33/11 kV Substation		
LT Cabling Works		
New HT line	15.00	225
New Distribution Transformer		
11kV Voltage Booster		
Electrification of Households under Vibrant Village Program		
LT Cabling Works		
New HT line		7.5
New Distribution Transformer		
New Service Connection		
Electrification of unelectrified Household under DAJGUA scheme		
New Service Connection		0.9
Total	15	233.4

Other Miscellaneous Works

3.113 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)
- 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

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- 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.

3.114 The Petitioner submitted the detail funding for FY 2025-26 and FY 2026-27 as below:

Table 98: Funding pattern for FY 2025-26 and FY 2026-27

Particular	Deb	Equity	Grant
FY 2025-26	70%	30%	-
FY 2026-27	70%	30%	-

Capitalization for Load Growth

3.115 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 99: Capitalisation proposed for load growth (Rs. Cr.)

Capex Schemes	FY 2025-26	FY 2026-27
	Rs.Cr	Rs.Cr
Load Growth		
New Sub-station projects	15.55	0.00
Release of New PTW Connections	78.00	71.76
Installation of meters for giving new connections	22.22	24.24
Installation of breakers (new)	3.59	4.49
CSS 990 kVA where two transformers are installed at the same place	20.09	25.24
Laying of 33kV lines for new connections	4.41	11.03
Laying of 11kV lines for new connections	44.10	51.45
Laying of LT lines for new connections	75.08	80.85
Total	263.03	269.04

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Capitalization for Loss Reduction works

3.116 The Petitioner proposes to undertake capitalization spread over various heads in FY 2025-26 and FY 2026-27 as shown below:

Table 100: Capitalisation for loss reduction schemes (Rs. Cr.)

Capex Schemes	FY 2025-26		FY 2026-27	
	Rs.Cr		Rs.Cr	
Loss Reduction				
Laying of 11kV & 33kV Covered conductor for forest area		92.70		123.60
Laying of LT ABC Cable in theft prone areas		108.15		77.25
Replacement of defective single phase and three phase meters		8.21		5.80
Installation of 11kV & 33kV underground cables		35.49		40.43
Total		244.55		247.07

Capitalization for System Reliability & Safety Improvement

3.117 During FY 2025-26 and FY 2026-27, 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 101: Capitalization for system reliability & safety improvement (Rs. Cr.)

Capex Schemes	FY 2025-26		FY 2026-27	
	Rs.Cr		Rs.Cr	
Additional Transformers Installation with associated 11kV & LT lines		197.76		234.33
LT Protection System on Transformer		36.40		70.20
Safety measures		11.55		9.87
Total		245.71		314.40

Creation of infrastructure facilities & Miscellaneous works

3.118 During FY 2025-26 & FY 2026-27, UPCL proposes to create state of the art infrastructure etc. for ensuring backend infrastructure to meet its targets as below:

Table 102: Creation of infrastructure facilities & Miscellaneous works

Capex Schemes	FY 2025-26		FY 2026-27	
	Rs.Cr		Rs.Cr	
Sub-station, Offices, Residences, Boundary wall, Approach Road, etc.		29.46		41.69
IT works (Non-RDSS)		0.00		0.00
Total		29.46		41.69







Proposed Funding Plan of Other Miscellaneous Works

3.119 The capital expenditure and capitalisation proposed under other miscellaneous works shall be 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 2024 as the case may be.

3.120 Thus, based on the above identified requirements, the details of the capital expenditure proposed to be undertaken during FY 2025-26 and FY 2026-27 is as follows:

Table 103: Capex Plan of Other works for FY 2025-26 & FY 2026-27

Particular	FY 2024-25 (Actual)	FY 25-26 (Proposed)	FY 26-27 (Proposed)
Load Growth			
New Sub station projects	39.45	16.56	0.00
Construction of New 33kV line/Augmentation of Existing 33 kV line and substations	0.00	29.61	0.00
Release of New PTW Connections	98.90	78.00	71.76
Installation of meters for giving new connections	21.89	22.22	24.24
Installation of breakers (new)	3.15	3.59	4.49
CSS 990 kVA where two transformers are installed at the same place	20.09	20.09	25.24
Laying of 33kV lines for new connections	4.41	11.03	15.96
Laying of 11kV lines for new connections	31.50	44.10	51.45
Laying of LT lines for new connections	81.90	75.08	80.85
Loss Reduction			
Laying of 11kV & 33kV Covered conductor for forest area	61.80	92.70	123.60
Laying of LT ABC Cable in theft prone areas	57.68	108.15	77.25
Replacement of defective single phase and three phase meters	9.37	8.21	5.80
Installation of 11kV & 33kV underground cables	31.50	35.49	40.43
System Reliability and Safety Improvement			
Additional Transformers installation with associated 11kV & LT lines	215.89	197.76	234.33
LT Protection System on Transformer	26.00	36.40	70.20
Safety measures	5.78	11.55	9.87
Creation of infrastructure facilities & miscellaneous works			
Sub-station, Offices, Residences, Boundary wall, Approach Road, etc.	38.47	48.09	60.11
Grand Total	747.76	838.62	895.56

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3.121 Thus, based on the above plan for execution, the proposed capitalization plan for FY 2025-26 and FY 2026-27 are as follows:

Table 104: Capitalization Plan of Other works for FY 2025-26 & FY 2026-27

Particular	FY 2024-25 (Actual)	FY 25-26 (Proposed)	FY 26-27 (Proposed)
Load Growth			
New Sub station projects	41.13	15.55	0.00
Release of New PTW Connections	98.90	78.00	71.76
Installation of meters for giving new connections	21.89	22.22	24.24
Installation of breakers (new)	3.15	3.59	4.49
CSS 990 kVA where two transformers are installed at the same place	20.09	20.09	25.24
Laying of 33kV lines for new connections	4.41	11.03	15.96
Laying of 11kV lines for new connections	31.50	44.10	51.45
Laying of LT lines for new connections	81.90	75.08	80.85
Loss Reduction			
Laying of 11kV & 33kV Covered conductor for forest area	61.80	92.70	123.60
Laying of LT ABC Cable in theft prone areas	57.68	108.15	77.25
Replacement of defective single phase and three phase meters	9.37	8.21	5.80
Installation of 11kV & 33kV underground cables	31.50	35.49	40.43
System Reliability and Safety Improvement			
Additional Transformers installation with associated 11kV & LT lines	215.89	197.76	234.33
LT Protection System on Transformer	26.00	36.40	70.20
Safety measures	5.78	11.55	9.87
Creation of infrastructure facilities & miscellaneous works			
Sub-station, Offices, Residences, Boundary wall, Approach Road, etc.	29.46	41.69	48.60
Grand Total	740.43	801.59	884.05

3.122 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.

Means of finance for capitalization proposed in FY 2025-26 and FY 2026-27

3.123 Based on financing structures discussed for each scheme above, the financing plan for FY 2025-26 and FY 2026-27 are as follows:

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Table 105: Means of Finance

Particulars	FY 2025-26	FY 2026-27
Grants and consumer contribution	26.56	2914.68
Equity/ Internal resources	243.19	679.27
Debt	564.50	1135.51

3.124 The Petitioner, thus, prays before the Hon'ble Commission to approve the Means of finance based on the details provided above.

Gross Fixed Assets (GFA)

3.125 The GFA has been projected based on the capital expenditure and capitalization proposed above. The Opening GFA for FY 2025-26 has been arrived based on the opening GFA of FY 2024-25 in audited accounts and net capitalization considered for FY 2024-25 as detailed in previous section of True-up for FY 2024-25.

3.126 The capital expenditure and capitalization for FY 2025-26 and FY 2026-27 has been considered as per the previous section discussed above. Accordingly, the opening and closing GFA for FY 2025-26 and FY 2026-27 have been computed based on figures of FY 2024-25 and are summarized in the table below:

Table 106: Proposed GFA & CWIP for FY 2025-26 & FY 2026-27 (Rs. Cr.)

S.No.	Particulars	FY 2025-26	FY 2026-27
1	Opening CWIP	1698.61	3003.51
2	Add: Capital Expenditure during the year	2122.32	1870.06
3	Less: Assets transferred (Net Capitalisation)	817.42	3324.28
4	Closing CWIP (1+2-3)	3003.51	1549.29
5	Opening GFA	10,997.52	11,814.94
6	Add: Additions to Fixed Assets (Net Capitalisation)	817.42	3324.28
7	Decapitalization (as per Audited Accounts)	0	0
8	Closing GFA (8=5+6-7)	11,814.94	15,139.22

3.127 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)

3.128 For computing the interest on capital loan for FY 2025-26 and FY 2026-27, the Petitioner has considered the revised closing balance of FY 2023-24 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 2024-25 has been considered for computation of interest on capital loans. Considering the funding pattern for various schemes detailed above and capitalization proposed for FY 2025-26 and FY 2026-27, the Petitioner has computed the loan balances for FY 2025-26 and FY 2026-27.

3.129 The estimated drawl against the proposed capitalization as per the funding plan provided in the earlier sections is considered for FY 2025-26 and FY 2026-27

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respectively. Further, the repayments have been considered equivalent to the depreciation for FY 2025-26 and FY 2026-27 in line with the UERC Tariff Regulations, 2024.

3.130 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.

3.131 The proposed interest cost on capital loans for FY 2025-26 and FY 2026-27 has been computed as per the details provided in table below:

Table 107: Interest on Normative Loan balance for FY 2025-26 & FY 2026-27 (Rs. Cr.)

Particulars	FY 2025-26	FY 2026-27
Opening Normative Loan Balance	1,620.19	1,976.51
Additions	564.50	679.27
Repayment (equal to depreciation)	233.76	259.23
Closing Normative Loan Balance	1,950.94	2,370.98
Average Normative Loan	1,785.57	2,160.96
Rate of Interest (%)	10.07%	10.07%
Interest on Loan	196.37	238.65

3.132 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 2024-25. The actual levy against the aforesaid heads may be considered at the time of true-up of respective years.

3.133 The consumer security for FY 2025-26 and FY 2026-27 has been projected based on addition in consumers and by considering average security deposit per consumer. The opening CSD balance for FY 2025-26 has been considered equal to closing balance of previous year i.e. FY 2024-25 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 2025. It is submitted that bank rate prevailing as on 1st April 2025 is 6.50% and hence the same is considered for the purpose of computation of interest on security deposit.

3.134 The proposed interest on consumer security deposit for FY 2025-26 and FY 2026-27 is as detailed in table below:

Table 108: Projected Interest on Consumer Security Deposit (CSD) (Rs. Cr.)

Particulars	FY 2025-26	FY 2026-27
Opening	1,693.11	2,154.54
Addition	461.43	191.03
Closing	2,154.54	2,345.58
Average CSD	1,923.83	2,250.06
No. of consumers (in Lakh)	31.02	32.08
Increase in no. of consumers (Lakh)	1.02	1.06
CSD/ consumer (Rs)	45,036	17,981
Interest Rate (%)	6.50%	6.50%
Interest on CSD (Avg bal x rate)	125.05	146.25

3.135 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.

3.136 Accordingly, the total claim for interest expense for FY 2025-26 and FY 2026-27 is as provided in the table below:

Table 109: Total Interest and Finance Charges (Rs. Cr.)

Particulars	FY 2025-26	FY 2026-27
Interest on Capital Loans	179.73	217.51
Other Financial and Bank charges	40.72	40.72
Interest on Consumer Security Deposits	125.05	146.25
Total Interest and Finance Charges	345.50	404.49

3.137 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)

3.138 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."

3.139 Accordingly, the Petitioner has computed RoE at 16.50% on opening equity for FY 2025-26 and FY 2026-27.

3.140 The opening equity for FY 2025-26 has been arrived based on the closing equity for FY 2024-25 as per the calculation of equity shown in the true-up section for FY 2024-25. The addition in equity for each year during FY 2025-26 and FY 2026-27 is based on the proposed funding of capitalization as per the details provided in the previous section of capital expenditure and capitalization.

3.141 The table below details the computation of return on equity for FY 2025-26 and FY 2026-27:

Table 110: Projected Return on Equity (Rs. Cr)

Particulars	FY 2025-26	FY 2026-27
Opening Equity	1751.90	1995.09
Additions	243.19	679.27
Closing Equity	1995.09	2674.36
Average Equity	1873.50	2334.73
Rate of Return (%)	16.50%	16.50%
Return on Equity	289.06	329.19

3.142 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

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

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

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

3.144 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;

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- *WPIinflation – is the average increase in the Wholesale Price Index (CPI) for immediately preceding three years;*
- *GFA_{n-1} – Gross Fixed Asset of the distribution licensee for the n-1th year;*
- *G_n is a growth factor for the nth 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

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

Table 111: CPI-WPI Inflation working

Particulars	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
CPI	5.13%	6.05%	5.19%	3.38%	4.87%	
Average Increase for last 3 Years				5.46%	4.87%	4.48%
WPI	13.00%	9.41%	-0.73%	2.27%	3.65%	
Average Increase for last 3 Years				7.23%	3.65%	1.73%

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

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

3.146 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 2025-26 and FY 2026-27.

Manpower Plan

3.147 The distribution business has been manpower intensive in view of the several activities including upkeep of wires and substations, metering, billing and collection, etc. Technically trained manpower comprising of skilled lineman, engineers, supervisors, and managers etc. is required in every area of the distribution sector.

3.148 The Petitioner realises that rapid growth in power sector and energy sales in Uttarakhand requires additional capacity building. Despite an increase in consumer base and overall operations of the Petitioner in the past years, it is submitted that the overall man power has declined due to retirements. Owing to shortage in staff in the recent years, UPCL in past had been recruiting 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 posts. For FY 2025-26 and FY 2026-27, the recruitment numbers are

not finalized yet and therefore, impact of increase in employees on employee expenses is presently not computed. The Petitioner requests the Commission consider the actual increase in employees for computation of employee expenses for the respective years during the Truing up exercise:

Table 112: Net Employee Addition and Growth Factor

Particulars	FY 25-26	FY 26-27
Opening number of employees	2321	2257
Add: Recruitment across various post (Subject to the approval of High Court of Nainital and GoU)	3	0
Less: Retirement	67	79
Closing number of employees	2257	2178
Growth Factor	0.00%	0.00%

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

Employee Expenses

3.150 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;

Gn 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 Gn shall be determined by the Commission in the MYT tariff Order for meeting the additional manpower requirement based on Distribution Licensee's filings, benchmarking and any other factor that the Commission feels appropriate."

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

3.152 For projecting the employee cost for FY 2025-26 and FY 2026-27, the Petitioner has adopted the following approach and based on the following factors:

- The opening normative gross employee cost (EMP_{n-1}) for FY 2025-26 has been considered as Rs. 544.91 Cr which is the actual gross employee cost of FY 2024-25 (EMP_{n-1}) as per the audited accounts.
- Escalation factor: CPI inflation for FY 2025-26 has been considered as 4.87% and for FY 2026-27 has been considered as 4.48%, which is the average increase in CPI for preceding three years till the base year.
- Growth Factor: Gn factor for FY 2025-26 & FY 2026-27 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.

d) Actual Capitalisation of 12.93% has been considered for each year based on actual rate of FY 2024-25.

3.153 Based on the above methodology, the Petitioner has proposed the employee cost for FY 2025-26 and FY 2026-27 as detailed in the table below:

Table 113: Projected Employee Costs for FY 2025-26 & FY 2026-27 (Rs. Cr.)

S.No.	Particulars	FY2025-26 (Projected)	FY2026-27 (Projected)
1	EMP _{n-1}	504.54	529.14
2	G _n	0.00%	0.00%
3	CPI Inflation	4.87%	4.48%
4	EMP _n	529.14	552.85
5	Capitalisation Rate	12.93%	12.93%
6	Less: Employee Expenses Capitalised	68.40	71.47
7	Total Employee Expenses	460.73	481.38

3.154 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 2025-26 and FY 2026-27 subject to true-up based on actuals.

Administrative and General Expenses (A&G)

3.155 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.

$$\text{A&G}_n = (\text{A&G}_{n-1}) \times (1 + \text{WPIinflation}) + \text{Provision}$$

"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."

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

3.157 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.

a) An escalation factor i.e. WPI Inflation of 3.65% for FY 2025-26 and 1.73% for FY 2026-27, which is the average increase of preceding three years till the base year (FY 2022-23 to FY 2024-25) 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.



- b) Capitalization rate of 13.36% based on actual capitalization rate of FY 2024-25 (as also discussed in True-up of FY 2024-25) has been considered for each year.
- c) Additional expenditure on account of License fee has been considered, in line with the Hon'ble Commission's methodology and considering increase of 5%.
- d) 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 2025-26 and FY 2026-27.

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

Table 114: Additional Provisioning for Data Centre (Rs. Cr.)

S. No	Work Description	FY 2025-26	FY 2026-27
1	Insurance of DC & DRC hosted infrastructure	313,509.00	344,859.90
2	Telephone Flexi toll free no and PRI line (for 24x7 Call Centre)	9,917,521.00	10,909,273.10
3	Bandwidth Charges for MPLS, ILL, P2P for field offices, DC & DR	17,321,249.00	12,677,029.00
4	SMS Gateway & WhatsApp Services	5,208,560.00	10,708,561.00
5	CA Consultancy Fee	30,090.00	33,040.00
6	Security Audit of infrastructure in DC & DR including Network	416,540.00	499,848.00
7	ISO 27001 Implementation	-	1,900,000.00
8	Support Charges of legacy Financial Accounting System	3,348,840.00	-
9	Meter Reading (from Sep 25 onwards activity is being carried out by field units through different agencies)	76,633,527.00	-
10	IT & OT Services (For providing manpower in UPCL Head Quarter, SCADA center & field units)	28,261,448.00	28,290,504.00
11	FMS (Facility Management Services of RAPDRP Applications including DC/DR O&M and Field level Support)	119,285,105.00	122,394,305.00
12	FMS (Facility Management Services) SCADA-Dehradun	6,487,404.00	5,302,625.00
13	FMS RT-DAS	2,145,460.00	2,145,460.00
14	O&M ERP	14,502,354.00	14,502,354.00
15	Misc Expenditure (Billing Roll for Bluetooth Printer for Mobile Billing)	228,896.00	-
	Total	284,100,503.00	209,707,859.00

3.159 The details of total A&G expenses projected for FY 2025-26 and FY 2026-27 is shown in the table below.

Table 115: Projected A&G Expenses for FY 2025-26 & FY 2026-27 (Rs. Cr.)

Particulars	FY 2025-26	FY 2026-27
A&Gn-1	83.19	86.22
WPlinflation	3.65%	1.73%
$A\&Gn = A\&Gn-1 \times (1+WPlinflation) +$ Provision	86.22	87.72
Capitalisation rate	13.36%	13.36%
Less: A&G expenses Capitalised	11.52	11.72
Net A&G expenses	74.70	76.00
Bandwidth & Facility Management Services (FMS) Charges	28.41	20.97
License Fee - UERC	5.76	6.05
Total A&G expenses	108.87	103.02

3.160 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 2025-26 and FY 2026-27.

Repair and Maintenance Expenses (R&M)

3.161 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."

3.162 Total R&M expenses have been projected for FY 2025-26 and FY 2026-27 based on the provisions of the Regulations and method adopted by the Hon'ble Commission in previous tariff Orders.

3.163 The Petitioner submits that R&M expenses has increased in recent years on account of improvement in network reliability and other factors mentioned in subsequent paragraphs.

3.164 We like to bring into kind notice of Hon'ble Commission that the Permanent manpower recruitment has been deferred since many years and UPCL has to engage manpower through contractors for carrying out O&M activities. These expenses are also booked under R&M head.

3.165 The Petitioner further submits that R&M expenses also accounts for reconstruction works against damages due to disasters. In past few years expenses of

reconstruction work due to disaster has been increased significantly. In FY 2023-24, works amounting to Rs 35.22 Crores are done due to disaster. As disaster relief funds from GoU are limited (Rs 13.55 Crs in FY 2023-24), Petitioner has to carry out these expenses from its own resources to ensure reliable and continuous power supply.

3.166 Similar trend is also observed in FY 2024-25, along with reconstruction work of line and poles, petitioner had to shift 3 nos. 33/11 kV sub-stations in sonprayag, Guptkashi and Ukhimath due to landslides. In FY 2024-25 also, the Petitioner has to carryout these expenses from its own resources.

3.167 Lower R&M expenses cause huge financial burden on Petitioner's Day to day operations.

3.168 The Petitioner in the instant petition has considered 'K' factor for FY 2025-26 & FY 2026-27 based on the average growth rate of "R&M Expenses as a percentage of GFA in the respective years" in the past 5 years.

3.169 The calculation of 'K' factor for FY 2025-26 and FY 2026-27 is shown below:

Table 116: Projection of 'K' factor for FY 2025-26 & 2026-27

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	
FY 2024-25	10021.04	468.37	4.67%	0.55	
K Factor FY 2025-26			4.99%	0.31	Last 5 years average
K Factor FY 2026-27			5.30%		

3.170 The 'K' factor has been applied to the opening GFA for FY 2025-26 and FY 2026-27. A WPI inflation of 3.65% for FY 2025-26 and 1.73% for FY 2026-27 has been considered similar to approach followed in A&G expenses above.

3.171 The details of total R&M expenses projected for FY 2025-26 and FY 2026-27 are shown in the table below.

Table 117: Projected Repair and Maintenance Expenses (Rs. Cr.)

R&M Expenses	FY 2025-26	FY 2026-27
K	4.99%	5.30%
GFA _{n-1}	10997.52	11682.50
WPIinflation	3.65%	1.73%
R&M_n = K x (GFA_{n-1}) x (1+WPIinflation)	568.49	637.10

3.172 The Petitioner requests The Hon'ble Commission to approve the R&M expenses for FY 2024-25 and FY 2026-27.

Operations and Maintenance Expenses

3.173 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 2025-26 and FY 2026-27 is given in the table below.

Table 118: Net Operating and Maintenance Expenses (Rs. Cr.)

O&M Expense	FY 2025-26	FY 2026-27
Employee Expenses	460.73	481.38
R&M Expenses	568.49	637.10
A&G Expenses	108.87	103.02
Total	1,138.10	1,221.50

3.174 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 FY 2025-26 & FY 2026-27.

Table 119: Smart metering OPEX Expense (Rs. Cr.)

O&M Expense	FY 2025-26	FY 2026-27
Smart metering OPEX Expense	258.47	327.72

3.175 The Petitioner requests The Hon'ble Commission to approve the O&M expenses along with the smart metering OPEX expense for FY 2025-26 and FY 2026-27 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

3.176 The Petitioner has computed depreciation based on the projected gross fixed assets for FY 2025-26 and FY 2026-27 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 3.22% computed based on audited accounts of FY 2024-25 has been applied on the opening GFA (not created out of grants) for each year computed as per above method.

3.177 The table below details the depreciation projected by the Petitioner for FY 2025-26 and FY 2026-27.

Table 120: Proposed Depreciation for FY 2025-26 & FY 2026-27 (Rs. Cr.)

Particulars	FY 2025-26	FY 2026-27
Opening GFA	10,997.52	11,814.94
Opening GFA (created out of grants)	3,739.46	3,766.02

Particulars	FY 2025-26	FY 2026-27
Opening GFA (of assets not created out of grants)	7,258.06	8,048.91
Additions during the year (of assets not created out of grants)	807.70	1,814.78
Closing GFA (of assets not created out of grants)	8,065.76	9,863.69
Average GFA (of assets not created out of grants)	7,661.91	8,956.30
Weighted average rate of depreciation	3.22%	3.22%
Depreciation Claimed	233.76	259.22

3.178 The Petitioner requests the Hon'ble Commission to approve the Depreciation expenses for FY 2025-26 and FY 2026-27 as per above table.

Interest on Working Capital

3.179 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."

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

3.181 The interest rate has been considered as weighted average rate of one-year MCLR declared by SBI for FY 2024-25 plus 350 basis points which is also specified in the Tariff Regulations.

3.182 Based on the above, the Petitioner has calculated interest on working capital as below:

Table 121: Projected interest on Working Capital (Rs. Cr)

S.No.	Particulars	FY 2025-26	FY 2026-27
1	One-month O&M expense	94.84	101.79
2	Maintenance spares @ 15% of O&M	170.71	183.22

S.No.	Particulars	FY 2025-26	FY 2026-27
3	2 months of expected revenue at prevailing tariff	2092.90	2145.60
4	Capital required to finance shortfall in collection of current dues	106.74	109.43
5	<u>Less:</u>		
6	One month of Power Purchase cost	805.74	861.31
7	Working Capital Requirement	1659.46	1678.73
8	Interest rate for working capital	12.45%	12.45%
9	Interest on working capital	206.60	209.00

3.183 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 2025-26 and FY 2026-27.

Non-Tariff Income (NTI)

3.184 Non-Tariff income for FY 2025-26 and FY 2026-27 has been projected as per approach followed by Hon'ble Commission i.e. actual non-tariff income of true-up financial year i.e. FY 2024-25. The Petitioner submits that the same would be shown in true-up based on actual scenario prevailing at that time.

3.185 The table below details the projection of non-tariff income for FY 2025-26 and Fy 2026-27:

Table 122: Projected Non-Tariff Income for FY 2025-26 & FY 2026-27 (Rs. Cr.)

Particulars	FY 2025-26	FY 2026-27
Non-Tariff Income	338.69	338.69

3.186 The Petitioner request The Hon'ble Commission to approve the Non-Tariff Income as projected above for FY 2025-26 and FY 2026-27.

Provision for Bad and Doubtful Debts

3.187 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"

3.188 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 2025-26 and FY 2026-27 and requests the Hon'ble Commission to kindly consider claim on the basis of actual written off at the time of True Up process.

Annual Revenue Requirement for FY 2025-26 & FY 2026-27

3.189 In accordance with the ARR components discussed above, the ARR proposed by Petitioner for FY 2026-27 along with revised estimate for FY 2025-26 is provided in the table below:

Table 123: ARR for FY 2025-26 & FY 2026-27 (Rs. Cr.)

Particulars	FY 2025-26	FY 2026-27
	Rev. Est.	Projection
Power Purchase Cost including RPO	8,265.92	8,813.41
Water Tax	239.54	253.75
Transmission Charges		
PGCIL	695.03	754.23
PTCUL (incl. SLDC charges)	468.38	514.27
Sub-Total (Power Purchase and Transmission)	9,668.87	10,335.67
Interest and Finance charges	345.50	404.49
Depreciation	233.76	259.23
O&M expenses	1,138.10	1,221.50
Employee Expenses	460.73	481.38
R&M Expenses	568.49	637.10
A&G Expenses	108.87	103.02
Smart metering OPEX Expense	258.47	327.72
Provision for Bad Debts	117.55	125.48
Interest on Working Capital	206.60	209.00
Return on Equity	289.06	329.19
Aggregate Revenue Requirement	12,257.92	13,212.28
Less: Non-Tariff Income	338.69	338.69
True-up impact Gap/(Surplus)	638.19	-
Net ARR for the year	12,557.42	12,873.59
Revenue at Existing Tariff	11,754.78	12,548.05
Revenue Gap/(Surplus) for the year	802.64	325.54

Revenue Projections:

Revenue at Existing Tariff

3.190 The Petitioner has projected the category-wise revenue for FY 2026-27 based on the existing fixed and variable tariff approved by the Hon'ble Commission in Tariff Order dated 11.04.2025 for each consumer category.

3.191 Accordingly, the category wise revenue at existing tariff estimated by the petitioner for FY 2026-27 is shown in the table below:

Table 124: Category-wise Revenue Forecast for FY 2026-27 at Existing Tariff

Consumer Category	Sales (MUs)	Total Revenue (Rs. Cr.)	Average Billing Rate (Rs./Unit)
RTS 1: Domestic	4,616.76	2,628.02	5.69
RTS 2: Non-domestic, incl. Commercial	2,805.55	2,424.77	8.64

Consumer Category	Sales (MUs)	Total Revenue (Rs. Cr.)	Average Billing Rate (Rs./Unit)
RTS 3: Government Public Utilities	1,002.28	835.61	8.34
RTS 4: Private Tube well/Pump Sets	365.20	103.69	2.84
RTS 5: Industrial Consumers	7,580.70	6,238.85	8.23
LT Industry	438.15	331.34	7.56
HT Industry	7,142.55	5,907.50	8.27
RTS 6: Mixed Load	206.43	165.31	8.01
RTS 7: Railway Traction	168.71	140.21	8.31
RTS 8: Electric Vehicle	15.15	11.59	7.65
Total	16,760.78	12,548.05	7.49

Revenue Gap for FY 2026-27 at existing tariff

3.192 The Net Aggregate Revenue Requirement for FY 2026-27 is Rs. 12,873.59 Cr. (Standalone ARR of FY 2026-27 is Rs. 13,212.28 Cr. less non-tariff income of FY 2026-27 is Rs. 338.69 Cr.) and the projected revenue at the existing tariff has been computed as Rs. 12,548.05 Cr.

3.193 The table below details the standalone revenue gap for FY 2026-27:

Table 125: Revenue Gap for FY 2026-27 (Rs. Cr)

Particulars	FY 24-25	FY 25-26	FY 26-27
Opening Revenue Gap	-	1,432.77	1,611.15
Add: Revenue Gap during the year	1,349.19	-	-
Closing Revenue Gap	1,349.19	1,432.77	1,611.15
Interest rate	12.39%	12.45%	12.45
Months for the year	6	12	6
Carrying cost	83.58	178.38	100.29
Closing Revenue gap + Carrying cost	1,432.77	1,611.15	1,711.45
Projected Revenue Gap for FY 2026-27			325.54
Total Impact to be passed on in Tariff for FY 2026-27			2,036.05
Revenue at Existing Tariff for FY 2026-27			12,548.05
Percentage tariff hike to recover the revenue gap			16.23%

Tariff Proposal before Hon'ble Commission

3.194 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 15.72% is proposed for all slabs of the domestic category other than BPL.
- An average hike of 16.89% is proposed for Non-Domestic category.
- An average 16.76% hike is proposed for the single point bulk supply category.
- An average hike of 16.76% is proposed for Government Public utilities.
- An average hike of only 5.09% is proposed for the private tube well.

- An average hike of 16.27% 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 16.75% is proposed for the mixed load category.
- An average hike of 17.89% 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.

3.195 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 126: Projected Revenues for FY 2026-27 at Proposed Tariffs

Consumer Category	Sales (MUs)	Revenue (Rs. Cr.)	Average Tariff	% Tariff Hike
RTS 1: Domestic	4,617	3041.04	6.59	15.72%
RTS 2: Non-domestic, incl. Commercial	2,806	2834.39	10.10	16.89%
RTS 3: Government Public Utilities	1,002	975.66	9.73	16.76%
RTS 4: Private Tube well/Pump Sets	365	108.97	2.98	5.09%
RTS 5: Industrial Consumers	7,581	7253.81	9.57	16.27%
LT Industry	438	374.09	8.54	12.90%
HT Industry	7,143	6879.72	9.63	16.46%
RTS 6: Mixed Load	206	193.00	9.35	16.75%
RTS 7: Railway Traction	169	165.29	9.80	17.89%
RTS 8: Electric Vehicle	15	12.17	8.03	5.00%
Total	16,761	14584.32	8.70	16.23%

Tariff Subsidy to Domestic Consumer by Government of Uttarakhand

3.196 Government of Uttarakhand vide its letter no. 630/I(2)/2024-06(3)-23/2024 dated 24.09.2024 and 813/I(2)/2024-06(3)-23/2024 dated 20.12.2024 has announced subsidy in electricity tariff of domestic category consumers with effective from 01.09.2024.

3.197 Domestic category consumers in snow bound areas having monthly consumption upto 200 units will be provided 50 % subsidy on tariff including electricity duty.

3.198 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.

3.199 However, the Petitioner request Hon'ble Commission to determine full cost recovery tariff for the above category.

Fuel and Power Purchase Cost Adjustment (FPPCA)

3.200 Regulation 83 of the UERC (Terms and conditions for Determination of Multi Year Tariff) Regulations, 2024 specifies provision of FPPCA as follows:

"(83) Fuel and Power Purchase Cost Adjustment (FPPCA):

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(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:

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 (Rs. Crore) = $AGen + APP$,

Where:

$AGen$: 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, auxillary 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 n th month at state periphery (kWh) \times (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) \times Average FPPCA (in Rs./kWh).

...

(12) ..."

3.201 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.

180

3.202 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.

3.203 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.

3.204 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.

3.205 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.

3.206 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.

3.207 The Petitioner submitted the detailed computation of FPPCA from August, 2023 to October, 2025 as per the provisions specified in Regulation 83(4) of the MYT Regulations, 2021.

3.208 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, 10.09.2024, 9.12.2024, 11.03.2025, 22.05.2025, 20.08.2025 and 18.11.2025.

3.209 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.

3.210 Details of the FPPCA charged / refunded / Carried Forward/ Brought Forward are as follows:

Table 127: 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 (Rs. Cr.)
1	August, 2023	-26.49	-20.07	-6.42
2	September, 2023	31.69	30.66	1.03
3	Carried Forward	5.20	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	-5.39	13.29	9.43

S. No.	Month	Incremental Power Purchase Cost (Rs. Cr.)	FPPCA Billed (Rs. Cr.)	Over / Under Recovery (Rs. Cr.)
	March, 2024 (as approved vide UERC's order dated 10-04-2024)			
12	Carried Forward	28.17	36.68	-8.51
13	April, 2024	55.81		
14	Brough 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	1.70
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	Brough 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	-88.83	13.61
22	Carried Forward	-224.02	-205.23	-18.79
23	October, 2024	-71.12	-84.48	13.36
24	November, 2024	23.98		
	Brough Forward for quarter ending June, 2024 and added in Nov, 2024 (as approved vide UERC's order dated 09-12-2024)	-8.46	14.09	1.43
25	December, 2024	20.60	12.66	7.94
26	Carried Forward	-35.00	-57.73	22.73
27	January, 2025	-159.90	-107.24	-52.66
28	February, 2025	35.52		
29	Brough Forward for quarter ending September, 2024 and added in Feb, 2025 (as approved vide UERC's order dated 11-03-2025)	-18.79	-4.11	20.84
30	March, 2025	-47.89	-105.43	57.54
	Carried Forward	-191.06	-216.78	25.72
31	April, 2025	66.65		
32	Brough Forward for quarter ending December, 2025 and added in April, 2025 (as approved vide UERC's order dated 22-05-2025)	22.73	38.42	50.96
33	May, 25	-111.73	-80.19	-31.54
34	June, 25	-27.93	18.77	-46.70
	Carried Forward	-50.28	-23.00	-27.28
35	July, 25	-8.91		
36	Brough Forward for quarter ending March, 2025 and added in July, 2025 (as approved vide UERC's order dated 20-08-2025)	25.72	28.41	-11.60
37	August, 25	26.53	17.51	9.02
38	September, 25	-1.84		
39	Brough Forward for quarter ending June, 2025 and added in October, 2025 (as approved vide UERC's order dated 18-11-2025)	-27.28		
40	October, 25	25.36		

A4:Open Access Charges

- 4.1 The Hon'ble Commission vide Tariff Order dated 11.04.2025 determined the Open Access Charges for FY 2025-26 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 2026-27 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



D/o*

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= $(ARR-PPC-TC) / (PLSD \times 365) (Rs. /MW/Day)$ "

4.5 In accordance with the methodology provided in the Regulations, the proposed wheeling charges for consumers availing open access during FY 2026-27 are computed as below:

Table 128: Wheeling Charges for Open Access Consumers during FY 2026-27

S.No.	Particulars	Unit	Approved for FY 25-26	Amount for FY 25-26
A	Proposed ARR for FY 2026-27	Rs. Cr.		12,873.59
	<i>Less:</i>			
B	Power Purchase Cost	Rs. Cr.		9,067.16
C	Transmission Cost	Rs. Cr.		1,268.50
D	Wheeling ARR (A-B-C)	Rs. Cr.		2,537.92
E	Peak Load Served by the distribution system (Jun'24)	MW		2,863.00
F	Wheeling Charges for FY 2026-27 (D/(E*365))	Rs. /MW/day	18,025	24,286.44

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 129: Proposed Wheeling Charges for FY 2025-26

Particulars	Unit	HT Industry (load < 1000kVA)	HT Industry (load > 1000kVA)	Non-Domestic	Mixed Load
Wheeling Charges for FY 2026-27	Rs. /MW/day	24,286.44	24,286.44	24,286.44	24,286.44
Fixed Charges	Rs./kVA/month	479.00	560.00	140.60	175.00
Wheeling Charges for Embedded Consumers for FY 2026-27	Rs. /MW/day	10,900.69	8,637.12	20,357.34	19,396.03
Approved Wheeling Charges for Embedded Consumers for FY 2025-26	Rs. /MW/day	6,567.00	4,611.00	14,811.00	NA

SK *W* *D* *PC*

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 130: Proposed Cross-Subsidy Surcharge for FY 2026-27 (Rs./kWh)

Particulars	HT Industrial (Rs/kWh)	Non- domestic (Rs/kWh)
Proposed Tariff for relevant category	9.63	10.10
Less: Average Cost of Supply	8.70	8.70
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:

- i) Up to 6 hours in a day- ½ of the applicable wheeling charges;
- ii) 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.



Handwritten signatures and initials are present here, including 'GR', a large signature, and 'P.D.'.

A5: Tariff Proposal

5.1 In view of the significant revenue gap based on the true-up of FY 2024-25 and project ARR of FY 2026-27, 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 15.72 % is proposed for all slabs of the domestic category other than BPL.
- An average hike of 16.89 % is proposed for Non-Domestic category.
- An average 16.76% hike is proposed for the single point bulk supply category.
- An average hike of 16.76% is proposed for Government Public utilities.
- An average hike of only 5.09 % is proposed for the private tube well.
- An average hike of 16.27% is proposed for Industrial category.
- As existing demand charges are comparatively higher for LT industrial consumers, no hike is proposed for them.
- An average hike of 16.75% is proposed for the mixed load category.
- An average hike of 17.89% 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.
- 6.65% escalation equivalent to average of CPI and WPI is proposed in Miscellaneous charges.

Table 131: 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	1.85 Rs/kWh	18.00 Rs/Con/Month	1.94 Rs/kWh
1.2 Other Domestic Consumers				
Upto 1 kW				
(i) upto 100 Units/month	75 Rs/kW/Month	3.65 Rs/kWh	87 Rs/kW/Month	4.23 Rs/kWh
(ii) 101-200 Units/month	75 Rs/kW/Month	5.25 Rs/kWh	87 Rs/kW/Month	6.09 Rs/kWh
(iii) 201-400 Units/month	75 Rs/kW/Month	7.15 Rs/kWh	87 Rs/kW/Month	8.29 Rs/kWh

Consumer Category	Existing Tariff (Rs. / kWh)		Proposed Tariff (Rs. / kWh)	
	Fixed / Demand Charges	Energy Charges	Fixed / Demand Charges	Energy Charges
(iv) Above 400 Units/month	75 Rs/kW/Month	7.80 Rs/kWh	87 Rs/kW/Month	9.04 Rs/kWh
Above 1 kW and upto 4 kW				
(i) upto 100 Units/month	85 Rs/kW/Month	3.65 Rs/kWh	99.00 Rs/kW/Month	4.23 Rs/kWh
(ii) 101-200 Units/month	85 Rs/kW/Month	5.25 Rs/kWh	99.00 Rs/kW/Month	6.09 Rs/kWh
(iii) 201-400 Units/month	85 Rs/kW/Month	7.15 Rs/kWh	99.00 Rs/kW/Month	8.29 Rs/kWh
(iv) Above 400 Units/month	85 Rs/kW/Month	7.80 Rs/kWh	99.00 Rs/kW/Month	9.04 Rs/kWh
Above 4 kW				
(i) upto 100 Units/month	100 Rs/kW/Month	3.65 Rs/kWh	116.00 Rs/kW/Month	4.23 Rs/kWh
(ii) 101-200 Units/month	100 Rs/kW/Month	5.25 Rs/kWh	116.00 Rs/kW/Month	6.09 Rs/kWh
(iii) 201-400 Units/month	100 Rs/kW/Month	7.15 Rs/kWh	116.00 Rs/kW/Month	8.29 Rs/kWh
(iv) Above 400 Units/month	100 Rs/kW/Month	7.80 Rs/kWh	116.00 Rs/kW/Month	9.04 Rs/kWh
2. Single Point Bulk Supply	120 Rs/kVA/Month	7.50 Rs/kVAh	140.00Rs/kVA/Month	8.76 Rs/kVAh
RTS-1A: Snowbound				
1. Domestic	18.00 Rs/Con/Month	1.85 Rs/kWh	21.00 Rs/Con/Month	2.16 Rs/kWh
2. Non-Domestic upto 1 kW	18.00 Rs/Con/Month	1.85 Rs/kWh	21.00 Rs/Con/Month	2.16 Rs/kWh
3. Non-Domestic above 1 kW & upto 4 kW	18.00 Rs/Con/Month	2.75 Rs/kWh	21.00 Rs/Con/Month	3.21 Rs/kWh
4. Non-Domestic above 4 kW	30.00 Rs/Con/Month	4.00 Rs/kWh	35.00 Rs/Con/Month	4.67 Rs/kWh
RTS 2: Non-Domestic Consumer				
Government, Educational Institutions and Hospitals etc.				
1.1 Upto 25 kW	90 Rs/kW/Month	6.00 Rs/kWh	105.00 Rs/kW/Month	7.01 Rs/kWh
1.2 Above 25 kW	100 Rs/kVA/Month	5.85 Rs/kVAh	117 Rs/kVA/Month	6.83 Rs/kVAh
2. Other non-Domestic Users				
2.1 Upto 4 kW and consumption upto 50 units per month	90 Rs/kW/Month	5.75 Rs/kWh	113 Rs/kW/Month	6.71 Rs/kWh
2.2 Others upto 25 kW not covered in 2.1 above	110 Rs/kW/Month	7.75 Rs/kWh	129 Rs/kW/Month	9.05 Rs/kWh
2.3 Above 25 kW	115 Rs/kVA/Month	7.80 Rs/kVAh	135 Rs/kVA/Month	9.11 Rs/kVAh
3. Single Point Bulk Supply above 75 kW	130 Rs/kVA/Month	7.80 Rs/kVAh	163 Rs/kVA/Month	9.11 Rs/kVAh
4. Independent Advertisement Hoardings	140 Rs/kW/Month	8.60 Rs/kWh	163 Rs/kW/Month	10.04 Rs/kWh
RTS 3: Government Public Utilities				
1. Urban	130 Rs/kVA/Month	7.85 Rs/kVAh	152 Rs/kVA/Month	9.17 Rs/kVAh
2. Rural	120 Rs/kVA/Month	7.85 Rs/kVAh	140 Rs/kVA/Month	9.17 Rs/kVAh

Consumer Category	Existing Tariff (Rs. /kWh)		Proposed Tariff (Rs. /kWh)	
	Fixed / Demand Charges	Energy Charges	Fixed / Demand Charges	Energy Charges
RTS 4: Private Tubewells/Pumping Sets				
1. Metered		2.70 Rs/kWh		2.84 Rs/kWh
RTS- 4A: Agriculture Allied Services				
1. Metered (Upto 25 kW)		3.80 Rs/kWh		3.99 Rs/kWh
2. Metered (25 kW - 75 kW)	Rs 75/ kVA	3.80 Rs/ kVAh	Rs 88/ kVA	3.99 Rs/ kVAh
3. Metered (above 75 kW)	Rs 100/ kVA	4.00 Rs/kVAh	Rs 117/ kVA	4.20 Rs/kVAh
RTS 5: HT & LT Industry				
Total LT				
1. LT Industries (upto 75 kW)-Normal Hours	185 Rs/kVA/Month	5.75 Rs/kVAh	185 Rs/kVA/Month	6.71 Rs/kVAh
1.1 Normal Hour Charges		5.75 Rs/kVAh		6.71 Rs/kVAh
1.2 Peak Hour Charges		7.48 Rs/kVAh		8.73 Rs/kVAh
1.3 Off Peak Hour Charges		4.31 Rs/kVAh		5.03 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	6.45 Rs/kVAh	479 Rs./KVA of billable demand	7.53 Rs/kVAh
1.2 Load factor above 40%- Normal Hours	410 Rs./KVA of billable demand	6.85 Rs/kVAh	479 Rs./KVA of billable demand	8.00 Rs/kVAh
1.3 Peak Hour Charges(Load Factor upto 40%)		8.91 Rs/kVAh		10.40 Rs/kVAh
1.4 Peak Hour Charges(Load Factor above 40%)		8.91 Rs/kVAh		10.40 Rs/kVAh
1.5 Off Peak Charges- Load Factor upto 40%		4.84 Rs/kVAh		5.65 Rs/kVAh
1.6 Off Peak Charges- Load Factor above 40%		5.14 Rs/kVAh		6.00 Rs/kVAh
2. HT Industries (above 1000 KVA)				
2.1 Load factor upto 40% -Normal Hours	480 Rs./KVA of billable demand	6.45 Rs/kVAh	560 Rs./KVA of billable demand	7.53 Rs/kVAh
2.2 Load factor above 40%- Normal Hours	480 Rs./KVA of billable demand	6.85 Rs/kVAh	560 Rs./KVA of billable demand	8.00 Rs/kVAh
3.1 Peak Hour Charges(Load Factor upto 40%)		8.91 Rs/kVAh		10.40 Rs/kVAh
3.2 Peak Hour Charges(Load Factor above 40%)		8.91 Rs/kVAh		10.40 Rs/kVAh
3.3 Off Peak Charges- Load Factor upto 40%		4.84 Rs/kVAh		5.65 Rs/kVAh
3.4 Off Peak Charges- Load Factor above 40%		5.14 Rs/kVAh		6.00 Rs/kVAh

Consumer Category	Existing Tariff (Rs. /kWh)		Proposed Tariff (Rs. /kWh)	
	Fixed / Demand Charges	Energy Charges	Fixed / Demand Charges	Energy Charges
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	7.30 Rs/kVAh	175 Rs/kVA/Month	8.52 Rs/kVAh
RTS 7: Railway Traction				
Railway Traction	330 Rs/kVA/Month	7.05 Rs/kVAh	413 Rs/kVA/Month	8.23 Rs/kVAh
RTS 8: Electric Vehicle and Charging Station				
Electric Vehicle and Charging Station		7.65 Rs/kWh		8.03 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 11.04.2025 which is as follows:

- a) The Pre-paid metering scheme shall be mandatory for the consumers that have been identified under the RDSS scheme, and for other consumers, the option of Pre-paid metering shall be available for all categories of consumers under LT category. Further, apart from above, the Prepaid Metering shall be mandatory for new Temporary LT connections, Advertisements/Hoardings and for Government LT connections.

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 charges for testing of meter, the Petitioner shall recover the amount as approved by the Commission under Schedule of Miscellaneous Charges directly from such prepaid consumers as is done for postpaid 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 and to provide an option to the consumers (who are not mandatorily covered under the scheme) to express their interest to opt for the Prepaid metering scheme latest by June 15, 2025.



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) The Petitioner is also directed to prepare a Salient Features of the Prepaid Metering Scheme (in 1-2 pages) and circulate the same along with the bills of May, 2025 to all the eligible consumers, to facilitate wide circulation as well as to provide salient features of the proposed mechanism of the Prepaid Metering Scheme.
- f) In case, the consumer opting for Prepaid Metering have outstanding arrears, the following methodology for recovery of arrears from the consumers shall be followed:
 - i. On the date of conversion of post-paid meter to prepaid meter, the final bill before adjustment of security deposits shall be prepared. This bill shall also include the value of the bill which has already been issued before the conversion of metering system and the due date of the bill is after the date of the conversion of the metering system and the said bill is unpaid on the date of conversion of metering system;
 - ii. Interest on security deposits shall be computed till the date of conversion of postpaid meter conversion to prepaid meter and the said interest shall be added in the existing security deposits. Sum of the existing security deposits and interest thereon shall be the final value of security deposit of the consumer.
 - iii. In case the value of security deposits is lower than final bill of the consumer, the differential amount of security deposit and final bill (electricity arrears) shall be recovered in equal daily instalments and the value of each instalment shall be maximum of the following:
 - a. Arrear amount (Rs.) / 300 days.
 - b. Billing value of previous 03 months (Rs.) \times 25% / (3 \times 30 days)
 - iv. The order of adjustment of arrear amount and current bill amount shall be as per the following priority:
 - a. Arrear amount
 - b. Current bill amount
 - v. Delayed Payment Surcharge shall be recovered as per existing provisions of Regulations / Tariff Order.
 - vi. Notwithstanding the provision of sub-clause (iii) above, the Consumer can approach the licensee at any time before the full and final recovery of arrears, for adjustment of balance amount of arrears in full, along with applicable DPS from the amount available in his prepaid account. In such case, the distribution licensee shall compute the balance amount of arrears along with applicable DPS thereon till the date of adjustment and adjust the same against the balance available in the prepaid account of the consumers, with an

intimation to the respective consumer. However, no part adjustment shall be allowed in this manner.

g) On conversion of consumers connection from existing post-paid to prepaid metering system, the following methodology for refund of security deposit shall be followed:

- i. On the date of conversion of post-paid meter to prepaid meter, the final bill before adjustment of security deposits shall be prepared. This bill shall also include the value of the bill which has already been issued before the conversion of metering system and the due date of the bill is after the date of the conversion of the metering system;
- ii. Interest on security deposits shall be computed till the date of conversion of postpaid meter to prepaid meter and the said interest shall be added in the existing security deposits. Sum of the existing security deposits and interest thereon shall be the final value of security deposit of the consumer.
- iii. In case value of security deposits is higher than final bill of the consumer, the differential amount of security deposit and final bill shall be adjusted in the account of the consumer at the time of conversion of metering system. This balance shall be used as recharge value of the consumer;

h) 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.

i) All the Prepaid meters will be provided with an alarm to indicate low credit.

j) As per the guiding principles and Section 47(5) of the Electricity Act, 2003, the Petitioner shall not charge any security deposit, including amount towards Material Security Deposit, as is required in post-paid connections.

k) Voltage rebate/surcharge, low power factor surcharge and excess load penalty shall not be applicable for prepaid connections.

l) A rebate of 4% of Energy Charges for Domestic Category 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.

m) 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 11.04.2025 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.

5.6 The Petitioner wishes to extend the same for FY 2026-27 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>

5.7 The cost towards the same would be claimed in the ARR.

Green Power tariff

5.8 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.

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5.9 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' 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....."

5.10 Further, based on the above methodology, the Commission approved the Green Power tariff of 36 Paisa/unit applicable for RTS-5 HT Industry consumers for FY 2025-26. 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 2026-27, 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 2026-27 as follows:

Computation of Green Power Tariff

Table 132: Computation of Non-RE and RE Power cost for FY 2026-27

Computation of cost for Non-RE power (Total Power minus RE power)	Units	Amount
Net Generation at State periphery	MU	16,872.52
Total power purchase cost	Rs. Cr	5,160.48
Net Rate of Non-RE power	Rs./kWh	3.06
Computation of cost for RE power		
Net Generation	MU	2,755.97
Total Cost	Rs. Cr	1,069.24
Net Rate for RE Power	Rs./kWh	3.88
Total Cost of RE & Non-RE Power		
Net Generation at State periphery	MU	19,628.49
Total Cost excluding Transmission charges	Rs. Cr	6,229.72
Net Rate of power	Rs./kWh	3.17

5.11 Based on the above, Green Power Tariff proposed by UPCL for the FY 2026-27 is as follows:

Table 133: Computation of Green Power Tariff for FY 2026-27

Computation of Green Power tariff	Units	Amount
Average cost of RE for FY26-27	Rs./kWh	3.88
Less: Average cost of Non-RE power for FY26-27	Rs./kWh	3.06
Difference	Rs./kWh	0.82
Less: Promotional discount for Green power	%age	50%
Applicable Green Tariff	Rs./kWh	0.41

5.12 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."

LT industry consumers availing higher demand

5.13 The Hon'ble Commission in the Tariff order dated 11.04.2025 has specified that any LT Industrial consumer with a sanctioned load \leq 75 kW shall be required to pay demand charges as applicable to HT Industrial consumers on the entire recorded demand, for the billing month in which the consumer's recorded demand exceeds 100 kVA. Also, accordingly, the said demand charges shall now be applicable for calculation of excess load/ demand penalty as per the provisions of the Supply Code.

5.14 The Petitioner wishes to extend the same for FY 2026-27.

Time of Day Tariffs

5.15 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

5.16 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.

5.17 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.

5.18 Further, to propose TOD tariff there is need to analyze the actual consumption data collected from the installed smart meters and assess its revenue implications. Based on this analysis, a proposal for modification in Time-of-Day (TOD) tariffs for other consumer categories can be submit to Commission.

5.19 Actual status of deployment of smart prepaid meters with TOD functionality, under RDSS scheme is as follows:

Table 134: Status of Smart Metering works (as on November 2025)

Meter Type	Total Scope	Actual Progress as on Date	Progress (%)
Single Phase Whole Current Consumer Meter	14,78,084	3,57,825	24.2%
Three Phase Whole Current Consumer Meter	99,014	11,589	11.7%
Three Phase LTCT Consumer Meter	7,438	6,415	86.2%
Three Phase HTCT Consumer Meter	3,334	3,345	100.3%
Total Consumer Meter	15,87,870	3,79,174	23.9%
DT Meter	59,212	6,598	11.1%
Feeder Meter	2,602	2,475	95.1%
TOTAL	16,49,684	3,88,247	23.5%

5.20 The Petitioner proposes that TOD tariffs for consumer categories other than agriculture, may be introduced from FY2027-28, once sufficient deployment of smart meters is there for analysis. Industrial consumers are already having TOD tariffs.

Removal of Difficulty with respect to Rate schedule applicable to IIT Roorkee

5.21 A connection bearing no. 680K000005997 of 10000 KVA load is released to IIT, Roorkee. The said connection is presently billed in Rate Schedule RTS-6 (Mixed Load) whereas the IIT, Roorkee had represented its case before the Hon'ble UERC for conversion of Rate Schedule from Rate Schedule RTS-6 (Mixed Load) to RTS-2 (Non-Domestic – Government / Government Aided Educational Institutions). Hon'ble UERC had conducted various meetings with the officers of UPCL and IIT, Roorkee in the matter and finally forwarded the representation of IIT, Roorkee to UPCL vide its letter no. UERC/6/TF-25/2024-25/2025/579, dated 09-07-2025 for disposal of the same. The following are the facts of the case:

5.22 The said connection is a single point bulk supply connection being used for supply to the various premises of the institute alongwith supply to its employees' premises. Presently, the domestic load on this connection ranges from 10% to 12% and the connection is being billed in Rate Schedule RTS- 6 (Mixed Load) whereas as per the provisions of Tariff Order Rate Schedule RTS-6 (Mixed Load) is applicable on the single point bulk supply connections of morethan 75 kW where the supply used predominantly for domestic purposes (with morethan 60% domestic load) and also for other non-domestic purposes.

5.23 IIT, Roorkee has requested UPCL to change its consumer category from RTS-6 (Mixed Load) to RTS-2 (Non-Domestic - Government / Government Aided Educational Institutions) whereas the said category is applicable in a case where the connection is not a bulk supply connection and the entire supply is used by the institution and no further supply to the employees of the institution is made. The applicability of single point bulk supply connection is clearly mentioned at para 14 of the Conditions of Supply annexed with the Tariff Order for FY 2025-26 which do not allow single point bulk supply in Rate Schedule RTS - 2 (Non-Domestic) except for shopping complexes / multiplex / malls. Further, it is worthwhile to mention here that the tariff applicable on Non-Domestic - Government / Government Aided Educational Institutions (fixed charge : Rs. 100 /kVA / month and energy charge : Rs. 5.85 / kWh) is lower than the tariff applicable on single point bulk supply connection in domestic category (fixed charge : Rs. 120 /kVA / month and energy charge : Rs. 7.50 / kWh). In case Rate Schedule RTS-2 (Non-Domestic - Government / Government Aided Educational Institutions) is made applicable to IIT, Roorkee, there will be discrimination with the consumers of domestic category being billed in Rate Schedule RTS-1 (Domestic) who are paying more than the tariff applicable on RTS-2 (Non-Domestic - Government / Government Aided Educational Institutions).

5.24 In view of the facts mentioned hereinabove, Hon'ble Commission is requested to kindly consider that a single point bulk supply category may be inserted in Rate Schedule RTS-2 (Non-Domestic - Government / Government Aided Educational Institutions), the tariff of which should be higher than the rate of single point bulk supply of domestic category.

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Proposed Rate Schedule for FY 2026-27

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 88 kVA and up to 3 MVA shall be released at 11 KV or above, loads above 3 MVA and upto 10 MVA shall be released at 33 KV or above, loads above 10 MVA and upto 50 MVA shall be released at 132 KV or above, for loads above 50 MVA 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 Appear 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 upto 75 kW/88 kVA - If the supply is given at voltage above 400 Volts and upto 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.

iii) The prompt payment rebate as stated above shall, however, not be applicable for part payment of bills by the 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

Provided that any LT Industrial consumer with a sanctioned load ≤ 75 kW shall be required to pay demand charges as applicable to HT Industrial consumers on the entire recorded demand, for the billing month in which the consumer's recorded demand exceeds 100 kVA. Accordingly, the said demand charges shall now be applicable for calculation of excess load/ demand penalty as per the provisions of the Supply Code.

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 Multistoried Buildings including common facilities (such as Lifts, Common Lighting and Water Pumping system) of such Residential Colonies/ Residential Multistoried Buildings. In case these Residential Colonies/Residential Multistoried 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:

- i) Residential premises (including premises of Departmental Employees & Pensioners of UPCL, PTCUL and UJVNL Ltd.) for light, fan, power and other domestic purposes including common facilities (such as Lifts, Common Lighting and Water Pumping system).
- ii) 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.
- iii) 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).
- iv) Gaushalas/Gausadans and Dairy Farms having load upto 4 kW and consumption upto 600 kWh/ month.
- v) 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	1.94 Rs/kWh
1.2) Other Domestic Consumers		
Upto 100 units per month	• Upto 1 kW-Rs. 87/kW/Month	4.23 Rs/kWh
101-200 units per month	• Above 1 kW and upto 4 kW-Rs. 99/kW/month	6.09 Rs/kWh
201-400 units per month	• Above 4 kW-Rs. 116/kW/month	8.29 Rs/kWh
Above 400 units per month		9.04 Rs/kWh
2) Single Point Bulk Supply	Rs. 140/kVA/month	8.76 Rs/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		2.16 Rs/kWh
2) Non-domestic up to 1 kW	21.00 Rs/Con/Month	2.16 Rs/kWh
3) Non-domestic more than 1kW & up to 4 kW		3.21 Rs/kWh
4) Non-Domestic more than 4 kW	35.00 Rs/Con/Month	4.67 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	105.00 Rs/kW/Month	7.01 Rs/kWh
	(b) Above 25 kW	117 Rs/kVA/Month	6.83 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*	113 Rs/kW/Month	6.71 Rs/kWh
	(b) Others up to 25 kW not covered in 1.2(a) above	129 Rs/kW/Month	9.05 Rs/kWh
	(c) Above 25 kW	135 Rs/kVA/Month	9.11 Rs/kVAh
1.3	Single Point Bulk Supply**	163 Rs/kVA/Month	9.11 Rs/kVAh
1.4	Independent Advertisement Hoardings	163 Rs/kW/Month	10.04 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

- a. 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.
- b. All consumers above 25 kW shall necessarily have ToD Meters.
- c. 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.

d. Copy of MRI Summary Report shall be provided alongwith 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)	152 Rs/kVA/Month	9.17 Rs/kVAh
Rural (Metered)	140 Rs/kVA/Month	9.17 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.

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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	2.84 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.

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RTS-4A: Agriculture Allied Activities

1. Applicability

This schedule shall apply to supply of power for use in nurseries growing plants/saplings, polyhouses, fisheries and other units growing flowers/vegetables, fruits including mushroom cultivation which does not involve any kind of processing of product except for storing and preservation. This schedule shall also apply for incidental agricultural processes confined to chaff cutter, thrasher, cane crusher and rice hulter only.

2. Rate of charge

Category	Fixed Charges	Energy Charges
RTS 4(A): Agricultural Allied Services (Metered)		
Upto 25 kW	Nil	Rs. 3.99 / kWh
Above 25 kW & upto 75 kW	Rs. 88/kVA/month	Rs. 3.99 / kVAh
Above 75 kW	Rs. 117/kVA/month	Rs. 4.20 / kVAh

Three handwritten signatures are present: a simple line, a stylized 'V' with a circle, and a stylized 'D'.

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.

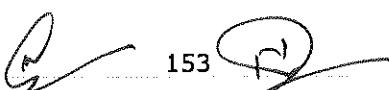
2. Specific Conditions of Supply

- 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. 6.71/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%	7.53	Rs. 479/kVA of the billable demand*
	Above 40%	8.00	
2.2 Contracted Load More than 1000 kVA	Upto 40%	7.53	Rs. 560/kVA of the billable demand*
	Above 40%	8.00	

* 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 =



153



{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 01.10 to 31.03	0600-0900 hrs.	0900-1800 hrs.	1800-2200 hrs.	2200-0600 hrs.
Summers 01.04 to 30.09	--	0700-1800 hrs.	1800-2300 hrs.	2300-0700 hrs.

The, ToD Rate of Energy Charges shall be as under:

For LT Industry		
Energy Charge during		
Normal Hours	Peak Hours	Off-peak Hours
6.71 Rs/kVAh	8.73 Rs/kVAh	5.03 Rs/kVAh

For HT Industry			
Load Factor*	Energy Charge during		
	Normal Hours	Peak Hours	Off-peak Hours
Up to 40%	7.53 Rs/kVAh	10.40 Rs/kVAh	5.65 Rs/kVAh
Above 40%	8.00 Rs/kVAh	10.40 Rs/kVAh	6.00 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 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, 2026 till March 31, 2027. 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, 2026.
- 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, 2026 till March 31, 2027. UPCL shall provide the facility of continuous supply within 7 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, 2027, 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, 2026 and they shall continue to pay continuous supply surcharge along with the tariff approved in this Order till April 30, 2026. 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, 2026 and they shall continue to pay continuous supply surcharge alongwith the tariff approved in this Order till April 30, 2026.
- 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.
- x) 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.

8. Billing Cycle for Large Industrial Consumers

UPCL shall raise the bills for large industrial consumers having Contracted Demand of 3 MVA and above on fortnightly basis (every 15 days).

A photograph of handwritten signatures and initials. On the left, there is a signature that appears to start with 'S'. In the center, there is a large, stylized signature that looks like 'C' and 'D' intertwined. On the right, there is a signature that appears to end with 'D' and 'O'.

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
175 Rs/kVA/Month	8.52 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.

Handwritten signatures of three individuals are present, appearing to be initials or names.

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
413 Rs/kVA/Month	8.23 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.

Handwritten signatures of three individuals are present, including initials and a circular mark.

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	8.03 Rs/kWh

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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

- (i) The rate of charge for 1 (i) above shall be corresponding rate of charge in appropriate Schedule Plus 25%.
- (ii) The appropriate rate schedule for the temporary supply for construction of house or any residential premises shall be RTS-1 and, accordingly, the rate of charge shall be rate applicable for RTS-1 plus 25%.
- (iii) The following rate of energy and fixed charges shall apply for the temporary supplies for other construction works not covered above:

Fixed Charges	Energy Charges
Rs./kW/month	Rs./kVAh
---	Rs. 11.40



Schedule of Proposed Miscellaneous Charges

Sl. No.	Nature of Charges		Unit	Approved (Rs.)
Checking and Testing of Meters				
1	a. Single Phase Meters		Per Meter	110
	b. Three Phase Meters		Per Meter	160
	c. LT Tri-vector Meters		Per Meter	750
	d. 11 kV Tri-vector Meters		Per Meter	2130
	e. 33 kV Tri-vector Meters		Per Meter	2670
2	Initial testing of Bidirectional / Net Meters			
	a. Single Phase Meters		Per Meter	210
	b. Three Phase Meters		Per Meter	320
	c. LT Tri-vector Meters		Per Meter	1070
	d. 11 kV Tri-vector Meters		Per Meter	1600
	e. 33 kV Tri-vector Meters		Per Meter	2130
Replacement of Meters				
3	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
Checking of Capacitors (other than initial checking) on consumer's request:				
4	a. At 400 V/ 230 V		Per Job	320
	b. At 11 kV and above		Per Job	530
5	Charges for special reading of consumer meter		Per Job	110
6	Miscellaneous Charges* (Rs.) for Disconnection/Reconnection			
	Nature of Charges		Unit	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

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



G. D. Joshi

A6: Prayer

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

- a) Admit the Tariff Petition;
- b) Approve true-up of expenses and revenue for FY 2024-25 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 FY 2026-27;
- e) Approve the revision in retail tariffs for FY 2026-27 as proposed;
- f) Approve the terms and conditions of tariffs and various matters as proposed in the Petition;
- g) Pass suitable Orders for implementation of the tariff proposals for FY 2026-27 for making it applicable from April 1, 2026 onwards;
- h) Determine the ARR by taking into account the financial implications of the various factors as described above;
- i) 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
- j) Pass Orders, as the Hon'ble Commission may deem fit and proper keeping in view the facts and circumstances of the case.

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A7: Compliance Status of the Directives

**Compliance Status of the Directives issued
by the Hon'ble UERC in the Tariff Order for
FY 2025-26**

Directives issued by Hon'ble UERC vide Tariff Order dated 11.04.2025

S. No.	Particulars	Compliance Status																																						
		Group A- Regular Compliance																																						
1.	<p>8.1.1 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 within 45 days (Format 7 & Format 8 within 60 days) and also submit the Quarterly Targets as per prescribed Format - 2 & 3 alongwith the Commercial Performance Monitoring report for the month of April, 2025.</p> <p>UPCL is further directed to upload these reports on its website so that the same is accessible to all consumers, failing which appropriate action may be taken against the officer responsible.</p>	<p>1. The commercial performance monitoring report in the prescribed formats for the month of August, 2025 has been submitted to the Hon'ble Commission vide UPCL's letter no. 9669 / CE (Coml.) / UPCL /SE-II/ BII (1) /CPM, dated 14-11-2025. These reports for the month August, 2025 has been uploaded on the website of UPCL.</p> <p>2. Division wise quarterly targets for NA/NR / IDF/ ADF/ RDF/ Mechanical Meters/Ghost consumers for FY 2025-26 have been submitted to the Hon'ble Commission vide UPCL's letter no. 4255 / CE (Comml.) / UPCL /SE-II/ BII (1) /CPM, dated 26-06-2025. These targets are as follows:</p> <table border="1"> <thead> <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> </thead> <tbody> <tr> <td>NA cases</td><td>0.95%</td><td>0.81%</td><td>0.70%</td><td>0.57%</td></tr> <tr> <td>NR cases</td><td>0.81%</td><td>0.68%</td><td>0.54%</td><td>0.39%</td></tr> <tr> <td>IDF cases</td><td>1.33%</td><td>1.16%</td><td>0.96%</td><td>0.79%</td></tr> </tbody> </table> <p>Note : There are no Mechanical Meters and Ghost Consumers available in the system.</p> <p>3. The status of performance parameters as on August, 25 are as follows:</p> <table border="1"> <thead> <tr> <th>Particulars</th><th>At the end of March, 24</th><th>At the end of March, 25</th><th>At the end of August, 25</th></tr> </thead> <tbody> <tr> <td>NA cases</td><td>1.45%</td><td>1.11%</td><td>0.82%</td></tr> <tr> <td>NR cases</td><td>1.10%</td><td>0.98%</td><td>1.10%</td></tr> <tr> <td>IDF cases</td><td>1.68%</td><td>1.50%</td><td>1.59%</td></tr> </tbody> </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	0.95%	0.81%	0.70%	0.57%	NR cases	0.81%	0.68%	0.54%	0.39%	IDF cases	1.33%	1.16%	0.96%	0.79%	Particulars	At the end of March, 24	At the end of March, 25	At the end of August, 25	NA cases	1.45%	1.11%	0.82%	NR cases	1.10%	0.98%	1.10%	IDF cases	1.68%	1.50%	1.59%	1.	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 July, 2025 has been submitted
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2.	8.1.2 Reliability Indices																																							

S. No.	Particulars	Compliance Status																																																																				
	<p>The Commission directs 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 2026-27.</p> <p>UPCL is further directed to upload these reports on its website so that the same is accessible to all consumers, failing which appropriate action may be taken against the officer responsible.</p>	<p>to the Hon'ble Commission vide UPCL's letter no. 8034/ CE (Comml.) / UPCL /SE-II/B-II/M-SSM, dated 06-10-2025.</p> <p>2. The actual details of SAIFI, SAIDI & MAIFI are as follows:</p> <table border="1"> <thead> <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> </thead> <tbody> <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>March, 25</td><td>23</td><td>18</td><td>992</td><td>589</td><td>6</td><td>4</td></tr> <tr> <td>May,25</td><td>26</td><td>18</td><td>930</td><td>486</td><td>7</td><td>5</td></tr> <tr> <td>June,25</td><td>25</td><td>19</td><td>963</td><td>540</td><td>7</td><td>5</td></tr> <tr> <td>July, 25</td><td>25</td><td>19</td><td>930</td><td>552</td><td>8</td><td>5</td></tr> </tbody> </table> <p>3. These reports are available on the website of UPCL.</p> <p>4. The targets of Reliability Indices for FY 2026-27 shall be submitted to the Hon'ble Commission alongwith ARR and Tariff Petition for FY 2026-27.</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	March, 25	23	18	992	589	6	4	May,25	26	18	930	486	7	5	June,25	25	19	963	540	7	5	July, 25	25	19	930	552	8	5						
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3.	<p>8.1.3 Analysis of Load Factors of High Value Consumers</p> <p>The Commission directs 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. The Commission directs the Petitioner to submit details of abnormal cases strictly as per the prescribed Format-6 of monthly CPM reports.</p> <p>UPCL is further directed to upload these reports on its website so that the same is accessible to all consumers, failing which appropriate action may be taken against the officer responsible.</p>	<p>1. 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 updated status of MRI checked as per report of consultant is as follows:</p> <table border="1"> <thead> <tr> <th>S. No.</th><th>Particulars</th><th>Oct, 22 to Feb, 24</th></tr> </thead> <tbody> <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> <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> <tr> <td>9.</td><td>Assessment (%) (5/4)</td><td>47%</td></tr> </tbody> </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	7.	Assessment (Rs. Lakh)	1738	8.	Realization (Rs. Lakh)	962	9.	Assessment (%) (5/4)	47%																																						
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6.	Total cases wherein proposed assessment is realized (No.)	416																																																																				
7.	Assessment (Rs. Lakh)	1738																																																																				
8.	Realization (Rs. Lakh)	962																																																																				
9.	Assessment (%) (5/4)	47%																																																																				

S. No.	Particulars	Compliance Status								
		more than 10%								
		Consumers having load below 10%	11616	12282	13947	15517	18450	19251	15028	17121
		Consumers exceeding sanctioned demand	4856	4655	5415	5684	7000	7056	8554	7847
4.	<p>8.1.4 Collection efficiency</p> <p>The Commission directs UPCL to constitute a Committee of Directors which shall hold its meeting by 15th of every month to monitor the collection of dues division wise and also division wise losses of the preceding 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> <p>Further, UPCL should also upload month-wise division wise Sales, Revenue Billed and Revenue Realised along with associated billing and collection efficiency on monthly basis, so that the same is accessible to general consumer, failing which appropriate action may be taken against the officer responsible.</p>	<p>3. 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.</p> <p>1. 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> <p>2. Monitoring of division wise performance against the above targets is being done at Corporate Office on regular basis jointly by the team of full time Directors and the concerned officers of those distribution divisions who are under performing are reprimanded during the meeting and they are directed to take all possible measures for improvement of the efficiency / performance. In case the team of Directors feels that there are lapse on the part of any officer, action are taken against them. Some details of such correspondence made by the Corporate Office of the UPCL with the field officers has separately been filed in Hon'ble Commission vide Chief Engineer (Commercial)'s letter no. 5060/UPCL/RM/C-21, dated 06-08-2025.</p> <p>3. The following actions are being taken for increase in revenue collection:</p> <p>i. 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.</p> <p>ii. Defective Meters are being replaced.</p> <p>iii. LT ABC is being laid in theft prone areas.</p>								

S. No.	Particulars	Compliance Status																																																
		<p>iv. Automatic Meter Reading is being done of high value consumers.</p> <p>v. Android based billing has been introduced for improvement in Billing Efficiency.</p> <p>vi. Electricity connections of defaulting consumers are being disconnected on regular basis.</p> <p>vii. 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.</p> <p>viii. Implementation of smart metering is in process under RDSS scheme.</p> <p>4. As a result of efforts done by UPCL, the improvement in performance for FY 2024-25 is as follows:</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>2023-24</th> <th>2024-25</th> </tr> </thead> <tbody> <tr> <td>Distribution Loss</td> <td>13.89%</td> <td>13.69%</td> </tr> <tr> <td>Billing Efficiency</td> <td>86.11%</td> <td>86.31%</td> </tr> <tr> <td>Collection Efficiency</td> <td>99.14%</td> <td>98.99%</td> </tr> <tr> <td>AT&C Losses</td> <td>14.64%</td> <td>14.57%</td> </tr> </tbody> </table> <p>5. The division wise details of billed energy, billed revenue, revenue realized, billing efficiency and collection efficiency for the month of March, 2025 has been posted on the website of UPCL. The said information is as follows:</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Name of Divisions / Circles / Zones</th> <th>Energ y Sold (MU)</th> <th>Billed Revenue (Rs. Cr.)</th> <th>Revenu e Realize d (Rs. Cr.)</th> <th>Billing Efficienc y (%)</th> <th>Collectio n Efficienc y (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>EDD, Raipur</td> <td>335.2 7</td> <td>231.55</td> <td>254.48</td> <td>92.96 %</td> <td>109.90 %</td> </tr> <tr> <td>2</td> <td>EDD, Rishikesh</td> <td>305.4 3</td> <td>207.39</td> <td>215.99</td> <td>91.74 %</td> <td>104.14 %</td> </tr> <tr> <td>3</td> <td>EDD, Doiwala</td> <td>190.0 9</td> <td>129.10</td> <td>125.94</td> <td>92.14 %</td> <td>97.56 %</td> </tr> </tbody> </table>	Particulars	2023-24	2024-25	Distribution Loss	13.89%	13.69%	Billing Efficiency	86.11%	86.31%	Collection Efficiency	99.14%	98.99%	AT&C Losses	14.64%	14.57%	S. No.	Name of Divisions / Circles / Zones	Energ y Sold (MU)	Billed Revenue (Rs. Cr.)	Revenu e Realize d (Rs. Cr.)	Billing Efficienc y (%)	Collectio n Efficienc y (%)	1	EDD, Raipur	335.2 7	231.55	254.48	92.96 %	109.90 %	2	EDD, Rishikesh	305.4 3	207.39	215.99	91.74 %	104.14 %	3	EDD, Doiwala	190.0 9	129.10	125.94	92.14 %	97.56 %					
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S. No.	Particulars	Compliance Status						
		4	EDD, Mohanpur	583.5 1	445.73	448.30	92.97 %	100.58 %
5	EDC, Dehradun (R)	1,414. 29	1,013.7 7	1,044. 71	92.59 %	103.05 %		
6	EDD (N), Dehradun	349.4 0	257.48	252.49	93.57 %	98.06 %		
7	EDD (S), Dehradun	551.1 7	378.03	371.39	94.38 %	98.24 %		
8	EDD (C), Dehradun	337.8 2	239.58	237.70	94.96 %	99.21 %		
9	EDC, Dehradun (U)	1,238.3 9	875.09	861.58	94.31 %	98.46 %		
10	EDD Vikasnagar	233.4 6	157.16	151.10	82.89 %	96.14 %		
11	EDD, Badkot	37.95	20.92	21.70	73.62 %	103.71 %		
12	EDC, Chakrata	271. 41	178.08	172.80	81.46 %	97.03 %		
13	EDD, Tehri	292.0 5	218.20	226.56	80.46 %	103.83 %		
14	EDD, Uttarkashi	55.74	34.94	36.63	70.36 %	104.82 %		
15	EDC, Tehri	347. 79	253.14	263.19	78.65 %	103.97 %		
16	EDD, Srinagar	134.2 4	102.03	100.16	92.71 %	98.17 %		
17	EDD, Pauri	86.26	67.35	68.88	79.06 %	102.28 %		
18	EDD, Kotdwar	397.0 1	287.42	279.09	96.28 %	97.10 %		
19	EDD, Nainital	18.33	12.76	12.08	76.29 %	94.65 %		
20	EDC, Srinagar	635. 83	469.56	460.21	92.12 %	98.01 %		
21	EDD, Narayanbagh	13.51	8.25	8.18	76.21 %	99.22 %		
22	EDD, Gairsain	42.59	30.42	30.93	90.03 %	101.68 %		
23	EDD, Gopeshwar	86.62	71.85	66.38	87.77 %	92.38 %		

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S. No.	Particulars	Compliance Status					
		24	EDD, Rudraprayag	79.67	57.02	54.33	81.75 %
25	EDC, Karnprayag	222. 38	167.54	159.83	85.15 %	95.40 %	
26	Garhwal Zone	4,130. 10	2,957.1 9	2,962. 31	90.43 %	100.17 %	
27	EDD (U), Roorkee	343.0 1	218.29	208.65	66.81 %	95.58 %	
28	EDD (R), Roorkee	659.3 2	456.23	436.22	69.94 %	95.61 %	
29	EDD Bhagwanpur	765.1 5	578.91	586.48	85.88 %	101.31 %	
30	EDD Ramnagar (Roorkee)	266.7 8	181.29	174.48	68.28 %	96.25 %	
31	EDC, Roorkee	2,034. 25	1,434.7 2	1,405. 83	74.30 %	97.99 %	
32	EDD (U), Haridwar	361.5 2	282.42	273.75	94.17 %	96.93 %	
33	EDD (R), Haridwar	1,222. 97	991.97	1,008.1 8	99.99 %	101.63 %	
34	EDD, Laksar	456.4 7	335.36	295.64	72.24 %	88.16 %	
35	EDD, Jwalapur	524.7 9	360.79	345.59	81.70 %	95.78 %	
36	EDC, Haridwar	2,565. 76	1,970.5 4	1,923. 16	89.05 %	97.60 %	
37	Haridwar Zone	4,600. 02	3,405.2 6	3,328. 99	81.87 %	97.76 %	
38	EDD (U), Haldwani	207.8 6	143.76	133.04	82.40 %	92.54 %	
39	EDD, Nainital	129.8 3	88.60	93.36	82.30 %	105.38 %	
40	EDD, Ramnagar	222.9 9	164.72	155.77	81.12 %	94.56 %	
41	EDD (R), Haldwani	424.0 5	291.56	284.56	88.73 %	97.60 %	

S. No.	Particulars	Compliance Status						
		42	EDC, Haldwani	984. 73	688.63	666.72	84.68 %	96.82 %
43	EDD, Kashipur	934.9 8		678.35	696.88	92.49 %	102.73 %	
44	EDD, Bajpur	491.1 0		364.62	327.89	87.63 %	89.92 %	
45	EDD, Jaspur	562.0 4		393.45	379.11	92.87 %	96.36 %	
46	EDC, Kashipur	1,988. 12		1,436.4 2	1,403. 87	91.34 %	97.73 %	
47	EDD, Almora	89.72		59.80	58.37	88.76 %	97.61 %	
48	EDD, Bageshwar	52.70		35.58	34.54	69.52 %	97.07 %	
49	EDD, Ranikhet	50.74		35.40	34.67	79.69 %	97.95 %	
50	EDD, Bhikiyasain	34.74		25.85	25.53	78.43 %	98.76 %	
51	EDC, Ranikhet	227. 90		156.63	153.11	80.01 %	97.76 %	
52	Kumaon Zone	3,200. 74		2,281.6 9	2,223. 71	88.32 %	97.46 %	
53	EDD, Rudrapur I	1,161. 13		911.25	933.11	96.14 %	102.40 %	
54	EDD, Khichha	358.5 1		263.13	263.92	82.16 %	100.30 %	
55	EDD, Rudrapur II	336.1 7		249.83	247.25	72.28 %	98.97 %	
56	EDC, Rudrapur	1,855. 81		1,424.2 1	1,444. 28	87.99 %	101.41 %	
57	EDD, Sitarganj	585.9 8		432.83	432.55	84.88 %	99.93 %	
58	EDD, Khatima	235.7 3		174.48	173.09	82.23 %	99.20 %	
59	EDD, Champawat	78.68		51.22	50.76	76.80 %	99.09 %	
60	EDC, Champawat	900. 38		658.53	656.39	83.41 %	99.67 %	

S. No.	Particulars	Compliance Status						
		61	EDD, Pithoragarh	116.3 5	75.81	77.11	81.32 %	101.71 %
5.	<p>8.1.6 Provisions for Bad and Doubtful Debts</p> <p>UPCL is directed to justify drastic increase in pending dues within one month from the date of the tariff Order.</p> <p>UPCL is also 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>	62	EDD, Dharchula	34.83	20.57	21.28	69.82 %	103.43 %
		63	EDC Pithoragarh	151. 18	96.38	98.38	78.35 %	102.07 %
		64	U.S. Nagar Zone	2,907. 37	2,179.1 2	2,199. 05	85.97 %	100.91 %
		65	Total Uttarakhand	14,838. 22	10,823. 25	10,714. 05	86.31 %	98.99 %
		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, 2024-25 and 2024-25 is as follows:						
S. No	Category	Balance as on 31-03- 2023	Balance as on 31-03- 2024	Assess ment : 2024- 25	Payment (cash / adjustme nt) : 2024-25	Balance as on 31-03- 2025		
1	Public Water Works (Jal Nigam / Jal Sansthan)	49.36	47.18	403.7 5	450.93	0.00		
2	Public Lamp	63.53	71.63	38.2 3	39.15	70.71		
Total ULBs and RLBs (1+2)		112.89	118.8 1	441.9 8	490.08	70.71		
3	Govt. Irrigation System	43.27	40.87	91.0 2	80.36	51.53		
Total		156.16	159.6 8	533.0 0	570.44	122.2 4		

S. No.	Particulars	Compliance Status						
		4	Other Government Department	44.39	28.28	86.3 9	89.89	24.78
			Government Department Dues	200.54	187.9 5	619.3 9	660.33	147.0 1
S. No.		Category		Assessme nt : (April,25 to Sep,25)	Payment (cash / adjustment) :(April,25 to Sep,25)		Balance as on 30-11- 2025	
1	Public Water Works (Jal Nigam / Jal Sansthan)			257.15		158.56		98.58
2	Public Lamp			18.93		14.23		75.41
	Total ULBs and RLBs (1+2)			276.08		172.79		174.00
3	Govt. Irrigation System			62.69		81.83		32.40
	Total			338.77		254.62		206.39
4	Other Government Department			65.01		53.84		35.95
	Government Department Dues			403.79		308.46		242.34

S. No.	Particulars	Compliance Status																					
		Hence, it is submitted that though the regular pursuance is done with GoU but the payment of dues is released during the second half of the year.																					
6.	<p>8.1.8 To update and Maintain the CS-3 & CS-4 report on web-site</p> <p>The Commission directs UPCL to update and maintain the CS-3 & CS-4 report on their website regularly and promptly within 30 days from the end of the respective month in a manner it is accessible to general consumers, failing which appropriate action may be taken against the officer responsible.</p>	<p>The steps have been taken to update the commercial diary and the CS-3 & CS-4 statement for the month of February, 2025 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. The commercial diary for the month of March, 2025 has been posted on the website of UPCL.</p>																					
7.	<p>8.1.9 Month wise division wise Collection</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 may be taken against the Executive Engineer of those divisions whose collection efficiency is less than the approved collection efficiency.</p>	<p>1. The division wise collection of Non-Govt. categories April, 2025 to November, 2025 is as follows:</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Name of Divisions / Circles / Zones</th> <th>Amount (Rs. Cr.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>EDD, Raipur</td> <td>133.89</td> </tr> <tr> <td>2</td> <td>EDD, Rishikesh</td> <td>171.36</td> </tr> <tr> <td>3</td> <td>EDD, Doiwala</td> <td>77.17</td> </tr> <tr> <td>4</td> <td>EDD, Mohanpur</td> <td>279.39</td> </tr> <tr> <td>5</td> <td>EDC, (R) Dehradun</td> <td>661.81</td> </tr> <tr> <td>6</td> <td>EDD (N), Dehradun</td> <td>145.79</td> </tr> </tbody> </table>	S. No.	Name of Divisions / Circles / Zones	Amount (Rs. Cr.)	1	EDD, Raipur	133.89	2	EDD, Rishikesh	171.36	3	EDD, Doiwala	77.17	4	EDD, Mohanpur	279.39	5	EDC, (R) Dehradun	661.81	6	EDD (N), Dehradun	145.79
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S. No.	Particulars	Compliance Status	
7	EDD (S), Dehradun	223.92	
8	EDD (C), Dehradun	139.38	
9	EDC, (U) Dehradun	509.10	
10	EDD Vikasnagar	75.05	
11	EDD, Badkot	8.80	
12	EDC, Chakrata	83.85	
13	EDD, Tehri	91.87	
14	EDD, Uttarkashi	17.59	
15	EDC, Tehri	109.46	
16	EDD, Srinagar	35.93	
17	EDD, Pauri	21.85	
18	EDD, Kotdwara	178.58	
19	EDD, Nainital	4.99	
20	EDC, Srinagar	241.35	
21	EDD, Narayanbaagh	3.43	
22	EDD, Gairsain	12.87	
23	EDD, Gopeshwar	41.40	
24	EDD, Rudraprayag	23.74	
25	EDC, Karnprayag	81.44	
26	Garhwal Zone	1687.01	
27	EDD (U), Roorkee	141.98	
28	EDD (R), Roorkee	215.33	
29	EDD Bhagwanpur	371.79	
30	EDD Ramnagar (Roorkee)	107.03	
31	EDC, Roorkee	836.14	
32	EDD (U), Hardwar	169.13	
33	EDD (R) SIDCUL, Hardwar	694.70	
34	EDD, Laksar	167.34	
35	EDD, Jwalamukhi	215.82	
36	EDC, Haridwar	1246.98	
37	Haridwar Zone	2083.12	
38	EDD (U), Haldwani	73.84	
39	EDD, Nainital	48.13	
40	EDD, Ramnagar	90.83	
41	EDD (R), Haldwani	154.30	
42	EDC, Haldwani	367.10	

S. No.	Particulars	Compliance Status		
		43	EDD, Kashipur	406.88
		44	EDD, Bajpur	176.16
		45	EDD, Jaspur	196.88
		46	EDC, Kashipur	779.92
		47	EDD, Almora	20.13
		48	EDD, Bageshwar	14.05
		49	EDD, Ranikhet	13.03
		50	EDD, Bhikiyasain	7.80
		51	EDC, Ranikhet	55.01
		52	Kumaon Zone	1202.03
		53	EDD, Rudrapur I	596.75
		54	EDD, Khichha	144.36
		55	EDD, Rudrapur II	149.06
		56	EDC, Rudrapur	890.18
		57	EDD, Sitarganj	276.82
		58	EDD, Khatima	103.20
		59	EDD, Champawat	28.03
		60	EDC, Champawat	408.06
		61	EDD, Pithoragarh	27.23
		62	EDD, Dharchula	10.89
		63	EDC Pithoragarh	38.12
		64	U.S. Nagar Zone	1336.36
		Total Uttarakhand		6308.53
8.	8.1.13 Sales	<p>2. Commercial diary for the month of April,25 to Sep, 25 has not been finalized till date and therefore the division wise actual collection efficiency cannot be compared with the approved collection efficiency. On finalization of commercial diary for the month of April,25 to Sep, 25 the division wise collection efficiency shall be compared with the approved collection efficiency and the said details shall be submitted to the Hon'ble Commission.</p> <p>As regards monthly review of ABR for all the division vis-à-vis ABR approved by the Commission for FY 2024-25, it is submitted that Hon'ble Commission, from time to time, directs the UPCL for</p>		

S. No.	Particulars	Compliance Status																																			
	<p>The Commission directs UPCL to carry out a monthly review of its ABR for all the divisions vis-à-vis ABR approved by the Commission for the respective financial year and submit the report of analysis alongwith proposed corrective action on monthly basis.</p> <p>The findings of the report shall be placed before the BoD on quarterly basis and Board's recommendation/action on the same shall be submitted to the Commission within 15 days of such BoD meeting but not later than end of the month succeeding such quarter.</p> <p>UPCL is further directed to fix responsibility and take action against the concerned Superintending Engineer/ Executive Engineer of the respective division for the anomalies in the commercial diary, and submit report of the same to the Commission alongwith the monthly report of review of division wise ABR.</p>	<p>improvement of the commercial diary. Accordingly, UPCL has taken efforts for improvement in commercial diary at division, circle, zone and Corporate office level. Accordingly, the commercial dairy for the month of March, 2025 has been finalized.</p>																																			
9.	<p>8.1.21 Scrutiny of KCC Data</p> <p>The Commission directs UPCL to continue monitoring KCC data including low load factor cases, meter tamper cases, etc. The Commission also directs UPCL to submit the report on analysis and monitoring of KCC data on monthly basis by 15th of every month.</p>	<p>1. The details of MRI analysis of KCC consumers for the month upto April, 2025 had been submitted to the Hon'ble Commission vide UPCL's letter no. 4255 / CE (Comml.) / UPCL /SE-II/ BII (1) /CPM, dated 26-06-2025. The MRI status of KCC consumers are as follows:</p> <table border="1" data-bbox="1304 981 2084 1303"> <thead> <tr> <th rowspan="2">Status</th><th colspan="8">No. of consumers</th></tr> <tr> <th>Marc h, 20</th><th>March, 21</th><th>Marc h, 22</th><th>Mar ch, 23</th><th>Marc h, 24</th><th>Mar ch, 25</th><th>Jun e, 25</th><th>Sep, 25</th></tr> </thead> <tbody> <tr> <td>Total Nos. of KCC Consum ers</td><td>2512 3</td><td>26503</td><td>2885 3</td><td>329 92</td><td>3876 2</td><td>4258 5</td><td>4188 8</td><td>42007</td></tr> <tr> <td>Consum ers having</td><td>616</td><td>812</td><td>665</td><td>959</td><td>1045</td><td>138 6</td><td>132 8</td><td>1124</td></tr> </tbody> </table>	Status	No. of consumers								Marc h, 20	March, 21	Marc h, 22	Mar ch, 23	Marc h, 24	Mar ch, 25	Jun e, 25	Sep, 25	Total Nos. of KCC Consum ers	2512 3	26503	2885 3	329 92	3876 2	4258 5	4188 8	42007	Consum ers having	616	812	665	959	1045	138 6	132 8	1124
Status	No. of consumers																																				
	Marc h, 20	March, 21	Marc h, 22	Mar ch, 23	Marc h, 24	Mar ch, 25	Jun e, 25	Sep, 25																													
Total Nos. of KCC Consum ers	2512 3	26503	2885 3	329 92	3876 2	4258 5	4188 8	42007																													
Consum ers having	616	812	665	959	1045	138 6	132 8	1124																													

16
10
65
10
10
10
10
10

S. No.	Particulars	Compliance Status								
		load factor more than 75%								
	Consumers having load factor more than 50%	1625	2045	1783	2440	2727	3414	3811	3144	
	Consumers having load factor more than 30%	4302	4989	4753	6141	6893	8367	10165	8660	
	Consumers having load factor more than 20%	7406	8066	8140	9851	11541	13782	16737	14689	
	Consumers having load factor more than 10%	13507	14221	14906	17475	20312	23334	26860	24886	

S. No.	Particulars	Compliance Status									
		Consumers having load below 10%	11616	12282	13947	15517	18450	19251	15028	17121	
		Consumers exceeding sanctioned demand	4856	4655	5415	5684	7000	7056	8554	7847	
10.	<p>8.2.15: ToD Tariff</p> <p>The Commission directs UPCL to expedite the installation process and ensure completion of smart meters installation for HT Industrial consumers by June 2025 and for LT Industrial consumers by August 2025. The Commission directs the Petitioner to submit the complete data of time block wise consumption data on monthly basis for all the HT consumers and LT consumers, for which the Smart Metres have been installed. The Commission also directs the Petitioner to propose the modifications in ToD slots as well as implementation of ToD tariffs for other categories in its Tariff Petition for FY 2026-27 based on actual consumption data upon installation of Smart Meters and its impact on revenue. (Refer 6.1.3.5).</p>	<p>1. UPCL is fully committed to expedite the smart meter installation process. Till dated 05.12.2025, UPCL completed the 101% HT Smart Meter installation work and 87% on LT Industrial consumers as per sanctioned DPR. UPCL has also directed the AMISPs to complete the smart meter installation for the remaining industrial consumers as per the current scope.</p> <p>Till Dated 05.12.2025, Smart Meter Installation Progress on HTCT & LTCT connections is given as:</p>									
Meter Type	M/s Garhwal Smart Metering Pvt Ltd				M/s Adani Energy Solution Ltd						
	Total Scope	Actual Progress as on Date	Progress (%)	Total Scope	Actual Progress as on Date	Progress (%)					
Three Phase	4,500	3,378	75.1 %	2,938	3,061	104.2 %					

55

10/10

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08

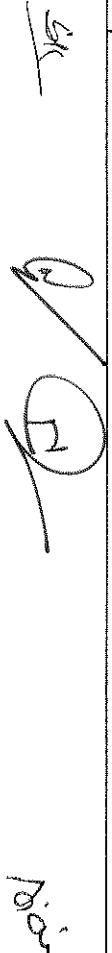
S. No.	Particulars	Compliance Status						
		LTCT Consu mer Meter						
		Three Phase HTCT Consu mer Meter	1,974	2,021	102.4 %	1,360	1,348	99.1 %
UPCL TOTAL								
Meter Type		Total Scope	Actual Progress as on Date			Progress (%)		
		Three Phase LTCT Consumer Meter	7,438	6,439			86.6%	
		Three Phase HTCT Consumer Meter	3,334	3,369			101.0%	
<p>2. Submission of Time Block-wise Consumption Data:</p> <p>UPCL shall ensure the submission of monthly time block-wise consumption data for all HT and LT consumers where smart meters have been installed. UPCL has directed the AMISPs to submit the required data. Once the data is received from AMISPs, UPCL will share it with the Hon'ble Commission at the earliest.</p> <p>3. Proposal for Modification in TOD Tariffs:</p>								

S. No.	Particulars	Compliance Status
		UPCL shall analyze the actual consumption data collected from the installed smart meters and assess its revenue implications. Based on this analysis, a proposal for modification in Time-of-Day (TOD) tariffs for other consumer categories will be submitted to Commission.
11.	<p>8.1.11 NB & SB Cases</p> <p>The Commission directs 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 UPCL.</p>	<p>1. UPCL vide its letter no. 3260/UPCL/RM/C-21, dated 05-05-2025 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>2. The status of NB/SB cases for the month of August, 2025 has been submitted to the Hon'ble Commission vide UPCL's letter no. 9669/ CE (Coml) / UPCL/SE-II/ BII (1) /CPM, dated 14-11-2025. 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> <p>Total no. of cases as on 31-03-2024 : 131418</p> <p>Total no. of cases as on 31-03-2025 : 125424</p> <p>Total no. of cases as on 31-08-2025 : 116982</p> <p>Hence, it is clear that there is regular reduction in no. of NB/SB cases.</p>
12.	8.1.12 Location of Installation of Meters	UPCL vide its letter no. 3260 /UPCL/RM/C-21, dated 05-05-2025 directed all the field officers to comply with this direction of Hon'ble

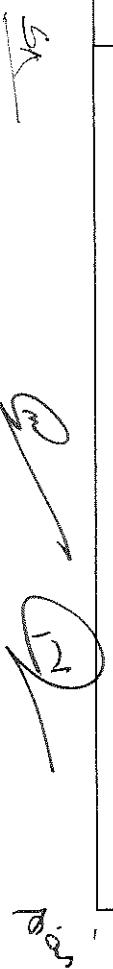
S. No.	Particulars	Compliance Status																																																			
	<p>The Commission directs UPCL to submit quarterly status report with regards to shifting of meters in all the divisions to the Commission.</p>	<p>Commission i.e. shifting of the meters to the safer location in or around the premises of the consumers.</p>																																																			
13.	<p>8.1.37 AT&C</p> <p>The Commission directs UPCL to submit quarterly status report towards the implementation of the works related to Smart Metering works and Loss reduction works under RDSS scheme.</p> <p>The Petitioner is further directed to upload these reports on its website so that the same is accessible to all consumers, failing which appropriate action may be taken against the officer responsible.</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 Sep, 2025 was provided to the Hon'ble Commission vide UPCL's letter no. 2207/ Dir.(Projects)/ UPCL/UERC, dated 06-10-2025. The status of works under RDSS at the end of Sep, 2025 is as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 50%;">Works/Projects</th><th style="text-align: center; width: 50%;">Details of the present status of the project</th></tr> </thead> <tbody> <tr> <td style="text-align: center; vertical-align: top;"> Revamped Reforms-Linked Results-Based Distribution Sector Scheme (RDSS): </td><td style="text-align: center; vertical-align: top;"> i. Smart Metering Works: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 25%;">A. 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S. No.	Particulars	Compliance Status		
		EDC-Dehradun Urban (PKG-A)	Material supply and erection work is under progress	
		EDC-Dehradun Rural (PKG-B)	Material supply and erection work is under progress	
		EDC-Tehri (PKG-C)	Material supply and erection work is under progress	
		EDC-Srinagar(PKG-D)	Material supply and erection work is under progress	
		EDC-Karanprayag (PKG-E)	Material supply and erection work is under progress	
		EDC-Roorkee(PKG-F)	Material supply and erection work is under progress	
		EDC-Haridwar(PKG-G)	Material supply and erection work is under progress	
		EDC-Haldwani(PKG-H)	Material supply and erection work is under progress	



S. No.	Particulars	Compliance Status		
		EDC- Kashipur(PKG- I)		Material supply and erection work is under progress
		EDC- Ranikhet(PKG- J)		Material supply and erection work is under progress
		EDC- Rudrapur(PKG- K)		Material supply and erection work is under progress
		EDC- Pithoragarh (PKG-L)		Material supply and erection work is under progress
		B. Sub Total (Loss Reduction Works)		* As per agreement of all 12 packages of Loss Reduction (LR) works, awarded cost is restricted to DPR Cost i.e. Rs. 1261.99 Cr.
		iii. IT-OT Works:		Work awarded on 17-04-25 and agreement signed on 26-05-25. Discussion on as is study, Gap Analysis and documents is under process. BoQ was approved on 26-08-25 and hardware supply has been started. High Level Design (HLD) & Low Level Design (LLD) (Version -1.0) have been submitted by Infinite. GIS work status - GIS Survey plan submitted by M/s Infinite. Attribute data model submitted and approved from UPCL on 18-09-25. Paint code format finalized and approved from UPCL 18-09-25. 100+ team
B(i). IT-OT				



S. No.	Particulars	Compliance Status		
			deployed at field for GIS survey work for asset mapping by M/s Infinite.	
		B(i)a. RT-DAS	End to end testing of RTU with control center completed at 167 nos. out of 185 nos. installed and commissioned of RTU & its components at 33/11 kV Substations. Integration of legacy system with new RT-DAS system is completed and all 106 nos. of sites are commissioned.	
		C. Sub Total (IT-OT and RT-Das Works)		
		iv. ERP Works:	B(i)b. ERP (Subsumed RDSS)	Final payment of implementation phase is in process.
		B(i)c. ERP Upgrade	ERP License	Work completed.

S. No.	Particulars	Compliance Status					
			ERP Hardwa re	The NIT for additional ERP hardware upgrade has been re-tendered and was floated on 30-09-25. The RFP was subsequently floated on 03-10-25, with an estimated cost of ₹1.33 crore. The Pre-Bid Conference was scheduled for 08-10-25 at 11:30 hrs.			
		C. Sub Total (ERP Worrrks)					
		v. PMA (M/s Medhaj, M/s PFCCCL)					
14.	<p>8.2.3: Prepaid Metering</p> <p>UPCL is directed to ensure that the roll-out the prepaid metering scheme in a time bound manner ensuring that the time frame mentioned in the Tariff Petition is met and also submit a quarterly report within 15 days of the end of each quarter to the Commission. (Refer para 2.31.3).</p>	UPCL is committed to ensuring the timely and effective roll-out of the prepaid metering scheme in accordance with the implementation schedule specified in the tariff petition. UPCL has already initiated the conversion of UPCL employees' and office connections to prepaid mode. As of now, total 1011 nos. of UPCL employees' and office connections converted into prepaid mode.	Find the Smart Meter installation Progress as on Date 05.12.2025:				
		<table border="1"> <thead> <tr> <th data-bbox="1302 1127 1448 1183">Meter Type</th> <th data-bbox="1448 1127 1785 1183">M/s Garhwal Smart Metering Pvt Ltd</th> <th data-bbox="1785 1127 2093 1183">M/s Adani Energy Solution Ltd</th> </tr> </thead> </table>			Meter Type	M/s Garhwal Smart Metering Pvt Ltd	M/s Adani Energy Solution Ltd
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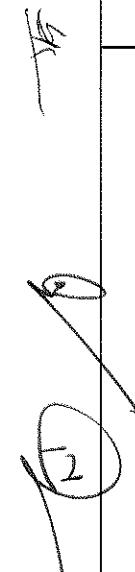
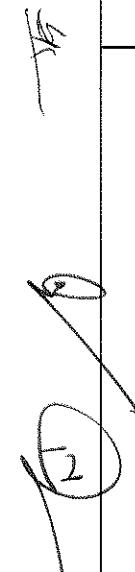
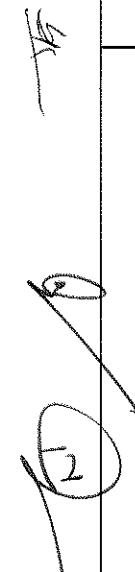
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S. No.	Particulars	Compliance Status						
		Total Scope	Actual Progress as on Date	Progress (%)	Total Scope	Actual Progress as on Date	Progress (%)	
	Single Phase Whole Current Consumer Meter	8,88,237	1,50,825	17.0 %	5,89,847	2,08,999	35.4 %	
	Three Phase Whole Current Consumer Meter	67,324	7,355	10.9 %	31,690	4,472	14.1 %	
	Three Phase LTCT Consumer Meter	4,500	3,378	75.1 %	2,938	3,061	104.2%	
	Three Phase HTCT Consumer Meter	1,974	2,021	102.4%	1,360	1,348	99.1 %	
	Total Consumer Meter	9,62,035	1,63,579	17.0 %	6,25,835	2,17,880	34.8 %	
	DT Meter	30,779	4,294	14.0 %	28,433	2,380	8.4%	
	Feeder Meter	1,565	1,495	95.5 %	1,037	980	94.5 %	

S. No.	Particulars	Compliance Status																																																																													
		TOTAL	9,94, 379	1,69, 368	17.0 %	6,55, 305	2,21, 240	33.8 %																																																																							
			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; padding: 5px;">Meter Type</th><th colspan="5" style="text-align: center; padding: 5px;">UPCL TOTAL</th></tr> <tr> <th style="text-align: center; padding: 5px;">Total Scope</th><th style="text-align: center; padding: 5px;">Actual Progress as on Date</th><th style="text-align: center; padding: 5px;">Progress (%)</th><th style="text-align: center; padding: 5px;"></th><th style="text-align: center; padding: 5px;"></th><th style="text-align: center; padding: 5px;"></th><th style="text-align: center; padding: 5px;"></th></tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">Single Phase Whole Current Consumer Meter</td><td style="text-align: center; padding: 5px;">14,78,084</td><td style="text-align: center; padding: 5px;">3,59,824</td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;">24.3%</td></tr> <tr> <td style="text-align: center; padding: 5px;">Three Phase Whole Current Consumer Meter</td><td style="text-align: center; padding: 5px;">99,014</td><td style="text-align: center; padding: 5px;">11,827</td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;">11.9%</td></tr> <tr> <td style="text-align: center; padding: 5px;">Three Phase LTCT Consumer Meter</td><td style="text-align: center; padding: 5px;">7,438</td><td style="text-align: center; padding: 5px;">6,439</td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;">86.6%</td></tr> <tr> <td style="text-align: center; padding: 5px;">Three Phase HTCT Consumer Meter</td><td style="text-align: center; padding: 5px;">3,334</td><td style="text-align: center; padding: 5px;">3,369</td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;">101.0%</td></tr> <tr> <td style="text-align: center; padding: 5px;">Total Consumer Meter</td><td style="text-align: center; padding: 5px;">15,87,870</td><td style="text-align: center; padding: 5px;">3,81,459</td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;">24.0%</td></tr> <tr> <td style="text-align: center; padding: 5px;">DT Meter</td><td style="text-align: center; padding: 5px;">59,212</td><td style="text-align: center; padding: 5px;">6,674</td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;">11.3%</td></tr> <tr> <td style="text-align: center; padding: 5px;">Feeder Meter</td><td style="text-align: center; padding: 5px;">2,602</td><td style="text-align: center; padding: 5px;">2,475</td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;">95.1%</td></tr> <tr> <td colspan="2" style="text-align: center; padding: 5px;">TOTAL</td><td style="text-align: center; padding: 5px;">16,49,684</td><td style="text-align: center; padding: 5px;">3,90,608</td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;"></td><td style="text-align: center; padding: 5px;">23.7%</td></tr> </tbody> </table>							Meter Type		UPCL TOTAL					Total Scope	Actual Progress as on Date	Progress (%)					Single Phase Whole Current Consumer Meter	14,78,084	3,59,824				24.3%	Three Phase Whole Current Consumer Meter	99,014	11,827				11.9%	Three Phase LTCT Consumer Meter	7,438	6,439				86.6%	Three Phase HTCT Consumer Meter	3,334	3,369				101.0%	Total Consumer Meter	15,87,870	3,81,459				24.0%	DT Meter	59,212	6,674				11.3%	Feeder Meter	2,602	2,475				95.1%	TOTAL		16,49,684	3,90,608			23.7%
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15.	8.2.8: Distribution Loss Target The Commission directs UPCL to submit division wise (for all EDD's) distribution loss target duly approved by BoD, budget	1. The targets of billing efficiency, collection efficiency and AT&C losses for FY 2025-26, as fixed by Hon'ble UERC are as follows: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;">Particulars</th><th style="text-align: center; padding: 5px;">As per UERC</th></tr> </thead> </table>							Particulars	As per UERC																																																																					
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S. No.	Particulars	Compliance Status																
	<p>for O&M expenses (separately for Employee expenses, R&M expenses and A&G expenses) and Capital Expenditure for each month of FY 2025-26 for approval of the Commission, alongwith cost benefit analysis and improvement in efficiency expected over the past period, within 30 days of the date of Order. UPCL is further directed to submit before the Commission, division wise status and actual O&M expenses and capital expenditure incurred against the targets approved by the Commission within 15 days from the end of the respective quarters on periodic basis. (Refer 3.5.1).</p> <p>The Commission also directs UPCL to submit the data received from the feeders and DTs on a quarterly basis to the Commission within 15 days from the end of each quarter alongwith its observations on the same. Further, UPCL is also directed to submit an action plan within 1 month of the date of the Order as to how it proposes to make use of the real time data coming to it in loss reduction as well as conducting energy audit. (Refer 3.5.1).</p>	<table border="1" data-bbox="1394 308 2001 403"> <tr> <td>Billing Efficiency</td> <td>12.75%</td> </tr> <tr> <td>Collection Efficiency</td> <td>99.15%</td> </tr> <tr> <td>AT&C Losses</td> <td>13.49%</td> </tr> </table> <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. 7347/UPCL/RM/L-17, dated 01-09-2025. The said information has also been provided to the Hon'ble UERC vide UPCL's letter no. 7549/ UPCL/RM/C-21, dated 10-09-2025. The summary of these targets is as follows:</p> <table border="1" data-bbox="1394 605 2084 859"> <thead> <tr> <th data-bbox="1394 605 1731 663">Particulars</th><th data-bbox="1731 605 2084 663">Target value</th></tr> </thead> <tbody> <tr> <td data-bbox="1394 663 1731 706">Distribution Loss</td><td data-bbox="1731 663 2084 706">10.19%</td></tr> <tr> <td data-bbox="1394 706 1731 749">Collection Efficiency</td><td data-bbox="1731 706 2084 749">100%</td></tr> <tr> <td data-bbox="1394 749 1731 792">AT&C Losses</td><td data-bbox="1731 749 2084 792">10.19%</td></tr> <tr> <td data-bbox="1394 792 1731 859">Through Rate excluding FPPCA : Non-Govt. Category</td><td data-bbox="1731 792 2084 859">Rs. 6.71 / unit</td></tr> </tbody> </table> <p>3. Monitoring of division wise performance against the above targets is being done at Corporate Office on regular basis.</p> <p>4. The following actions are being taken for increase in revenue collection:</p> <ol style="list-style-type: none"> <li data-bbox="1372 1081 2084 1187">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. <li data-bbox="1372 1187 2084 1214">Defective Meters are being replaced. <li data-bbox="1372 1214 2084 1241">LT ABC is being laid in theft prone areas. <li data-bbox="1372 1241 2084 1292">Automatic Meter Reading is being done of high value consumers. 	Billing Efficiency	12.75%	Collection Efficiency	99.15%	AT&C Losses	13.49%	Particulars	Target value	Distribution Loss	10.19%	Collection Efficiency	100%	AT&C Losses	10.19%	Through Rate excluding FPPCA : Non-Govt. Category	Rs. 6.71 / unit
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S. No.	Particulars	Compliance Status
		<p>e. Android based billing has been introduced for improvement in Billing Efficiency.</p> <p>f. Electricity connections of defaulting consumers are being disconnected on regular basis.</p> <p>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.</p> <p>h. Implementation of prepaid metering is in process under RDSS scheme.</p> <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> <p>6. The copy of Annual Revenue and Capital Budget for FY 2025-26 duly approved by the Board of Directors in its 125th meeting held on 10-10-2025 was submitted to the Hon'ble UERC vide UPCL's letter no. 10185/UPCL/RM/C-21, dated 06-12-2025.</p> <p>7. Superintending Engineer (IT), UPCL has been asked by this office to coordinate with the officers of Hon'ble UERC for having a meeting alongwith its self implementation team with the Hon'ble Commission to explain in detail the present status of SAP implementation difficulties faced by it.</p> <p>8. The quarter wise data of feeders and DTs shall be provided to the Hon'ble Commission in due course of time.</p> <p>9. The action plan for using the real time data in loss reduction as well as conducting energy audit is under preparation and shall be provided to the Hon'ble Commission shortly.</p>
16.	<p>8.2.13: Smart Meter deployment Plan</p> <p>The Commission directs the Petitioner to ensure the deployment of smart meter in a phased manner as per the following schedule and a send a quarterly report to the</p>	<p>UPCL acknowledges and undertakes to implement the deployment of smart meters in a phased manner as per the schedule directed by the Hon'ble Commission. Specifically, the following milestones will be strictly adhered to:</p>

S. No.	Particulars	Compliance Status
	<p>Commission within 15 days of the end of respective quarter:</p> <p>Phase 1: Installation of smart meter for all eligible HT consumers by June, 2025, and installation of smart meters with prepaid functionality for all employees of UPCL, PTCUL & UJVN Ltd. By end of June, 2025.</p> <p>Phase 2: Installation of smart meters with prepaid functionality on all Government category consumers during the period by September, 2025.</p> <p>Phase 3: Installation of smart meters with prepaid functionality on remaining LT consumers in the balance months of FY 2025-26 as per the deployment schedule. (Refer 5.10)</p>	<p>Phase 1: UPCL completed the 101% Smart Meter installation works on HT connections as per sanctioned quantity of HTCT Meters. In compliance with the directive, UPCL has taken active steps to implement smart metering on Departmental (UPCL, PTCUL, UJVNL) categories of connections. As of now, approximately 54% of the work has been completed. The progress is being monitored, and necessary instructions are being issued regularly to the respective AMISPs. UPCL has directed the AMISPs to increase deployment of field teams, and prioritize these connections in their execution plan to ensure completion of the remaining work.</p> <p>Phase 2: In compliance with the directive, UPCL has already completed the installation of 5,641 nos. smart meters on Government category (RTS-3) connections as per the sanctioned DPR. Further, UPCL has directed the AMISPs to complete the smart meter installation work on all remaining Government connections falling within the project scope areas. As of now, approximately 46% of the work has been completed. The progress is being monitored, and necessary instructions are being issued regularly to the respective AMISPs. UPCL has directed the AMISPs to increase deployment of field teams, and prioritize these connections in their execution plan to ensure timely completion of the remaining work.</p> <p>Phase 3: In compliance with the directive, UPCL has issued necessary directions to AMISPs to complete the Smart Meter Installation on LT consumers by Fy 25-26. As of now, approximately 24% of the work has been completed as per sanctioned DPR. Installation of smart meters on remaining LT Consumers shall be completed by June-26.</p> <p>The progress of Govt and Departmental is given below:</p>

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S. No.	Particulars	Compliance Status			
		UTTARAKHAND GOVERNMENT & POWER DEPARTMENTAL CONNECTIONS			
Region	Govt Connecti ons Category	Total Connecti ons	Cumulat ive Meter Installe d	% Progr ess	
Garhwal	RTS-2	6471	1752	27%	
	RTS-3	5420	3996	74%	
TOTAL GARHWAL	Total Govt.	11891	5748	48%	
Kumaon	RTS-2	6942	2216	32%	
	RTS-3	2930	1987	68%	
TOTAL KUMAON	Total Govt.	9872	4203	43%	
Region	Departme nt Type	Total Connecti ons	Cumulat ive Meter Installe d	% Progr ess	
Garhwal	UPCL	3753	2010	54%	
	UJVNL	2408	1235	51%	

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S. No.	Particulars	Compliance Status																														
			PTCUL	741	489	66%																										
		TOTAL GARHWAL	Total Depttr	6902	3734	54%																										
		Kumaon	UPCL	2597	1358	52%																										
			UJVNL	287	201	70%																										
			PTCUL	355	192	54%																										
		TOTAL KUMAON	Total Depttr	3239	1751	54%																										
17.	<p>8.1.15 AT&C Losses</p> <p>The Commission directs UPCL to submit the division-wise target distribution losses for FY 2024-25 and actual distribution losses for FY 2024-25 by June 30, 2025. Further, the Commission directs the UPCL to submit the division-wise actual collection efficiency achieved during FY 2024-25 by June 30, 2025.</p>	<ol style="list-style-type: none"> The desired information is as follows: <ol style="list-style-type: none"> Target distribution losses of UPCL : 9.90% for FY 2024-25 Actual distribution losses for : 13.69% (approved : 13.00%) FY 2024-25 Actual collection efficiency of : 98.99% (approved: 99.15%) UPCL for FY 2024-25 The division wise actual and target distribution losses and actual collection efficiency for FY 2024-25 has been submitted to the Hon'ble UERC vide UPCL's letter no. 10147/UPCL/RM/C-21, dated 06-12-2025, as follows: <table border="1"> <thead> <tr> <th>S. No.</th> <th>Name of Divisions/Circles / Zones</th> <th>Actual Distribut ion Losses : 2024-25</th> <th>Target Distribut ion Losses : 2024-25</th> <th>Actual Collection Efficiency : 2024-25</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>EDD, Raipur</td> <td>7.04%</td> <td>6.50%</td> <td>109.90%</td> </tr> <tr> <td>2</td> <td>EDD, Rishikesh</td> <td>8.26%</td> <td>8.00%</td> <td>104.14%</td> </tr> <tr> <td>3</td> <td>EDD, Doiwala</td> <td>7.86%</td> <td>6.85%</td> <td>97.56%</td> </tr> <tr> <td>4</td> <td>EDD, Mohanpur</td> <td>7.03%</td> <td>4.50%</td> <td>100.58%</td> </tr> </tbody> </table>	S. No.	Name of Divisions/Circles / Zones	Actual Distribut ion Losses : 2024-25	Target Distribut ion Losses : 2024-25	Actual Collection Efficiency : 2024-25	1	EDD, Raipur	7.04%	6.50%	109.90%	2	EDD, Rishikesh	8.26%	8.00%	104.14%	3	EDD, Doiwala	7.86%	6.85%	97.56%	4	EDD, Mohanpur	7.03%	4.50%	100.58%					
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S. No.	Particulars	Compliance Status			
		EDC, (R) Dehradun	7.41%	5.99%	103.05%
1	EDD (N), Dehradun	6.43%	7.50%	98.06%	
2	EDD (S), Dehradun	5.62%	6.00%	98.24%	
3	EDD (C), Dehradun	5.04%	4.75%	99.21%	
	EDC, (U) Dehradun	5.69%	6.10%	98.46%	
1	EDD Vikasnagar	17.11%	15.00%	96.14%	
2	EDD, Barkot	26.38%	15.00%	103.71%	
	EDC, Chakrata	18.54%	15.19%	97.03%	
1	EDD, Tehri	19.54%	16.00%	103.83%	
2	EDD, Uttarkashi	29.64%	20.00%	104.82%	
	EDC, Tehri	21.35%	16.72%	103.97%	
1	EDD, Srinagar	7.29%	7.00%	98.17%	
2	EDD, Pauri	20.94%	12.00%	102.28%	
3	EDD, Kotdwar	3.72%	3.73%	97.10%	
4	EDD, Nainital	23.71%	20.00%	94.65%	
	EDC, Srinagar	7.88%	6.35%	98.01%	
1	EDD, Narayanbagh	23.79%	20.00%	99.22%	
2	EDD, Gairsain	9.97%	14.00%	101.68%	
3	EDD, Gopeshwar	12.23%	15.00%	92.38%	
4	EDD, Rudraprayag	18.25%	16.00%	95.28%	
	EDC, Karnprayag	14.85%	15.68%	95.40%	
	Garhwal Zone	9.57%	8.45%	100.17%	
1	EDD (U), Roorkee	33.19%	20.00%	95.58%	
2	EDD (R), Roorkee	30.06%	20.00%	95.61%	
3	EDD Bhagwanpur	14.12%	10.00%	101.31%	
4	EDD Ramnagar (Roorkee)	31.72%	20.00%	96.25%	
	EDC, Roorkee	25.70%	17.20%	97.99%	
1	EDD (U), Hardwar	5.83%	6.50%	96.93%	
2	EDD, SIDCUL	0.01%	0.50%	101.63%	
3	EDD, Laksar	27.76%	20.00%	88.16%	
4	EDD, Jwalapur	18.30%	15.00%	95.78%	
	EDC, Haridwar	10.95%	9.15%	97.60%	
	Haridwar Zone	18.13%	13.31%	97.76%	
1	EDD (U), Haldwani	17.60%	10.00%	92.54%	

S. No.	Particulars	Compliance Status				
		2	EDD, Nainital	17.70%	11.00%	105.38%
		3	EDD, Ramnagar	18.88%	13.00%	94.56%
		4	EDD (R), Haldwani	11.27%	9.00%	97.60%
			EDC, Haldwani	15.32%	10.52%	96.82%
		1	EDD, Kashipur	7.51%	6.25%	102.73%
		2	EDD, Bajpur	12.37%	9.00%	89.92%
		3	EDD, Jaspur	7.13%	6.75%	96.36%
			EDC, Kashipur	8.66%	7.15%	97.73%
		1	EDD, Almora	11.24%	8.00%	97.61%
		2	EDD, Bageshwar	30.48%	10.00%	97.07%
		3	EDD, Ranikhet	20.31%	10.00%	97.95%
		4	EDD, Bhikiyasain	21.57%	10.00%	98.76%
			EDC, Ranikhet	19.99%	8.00%	97.76%
			Kumaon Zone	11.68%	8.81%	97.46%
		1	EDD, Rudrapur I	3.86%	2.95%	102.40%
		2	EDD, Kichha	17.84%	14.00%	100.30%
		3	EDD, Rudrapur II	27.72%	10.00%	98.97%
			EDC, Rudrapur	12.01%	6.90%	101.41%
		1	EDD, Sitarganj	15.12%	9.00%	99.93%
		2	EDD, Khatima	17.77%	9.00%	99.20%
		3	EDD, Champawat	23.20%	9.00%	99.09%
			EDC, Champawat	16.59%	9.20%	99.67%
		1	EDD, Pithoragarh	18.68%	12.00%	101.71%
		2	EDD, Dharchula	30.18%	12.00%	103.43%
			EDC Pithoragarh	21.65%	10.80%	102.07%
			Udham Singh Nagar Zone	14.03%	8.16%	100.91%
			Total Uttarakhand	13.69%	9.90%	98.99%
18.	<p>8.1.16 Fixed Assets Register</p> <p>The Commission directs UPCL to submit the Fixed Asset Register updated up to FY 2023-24 within 3 months from the date of tariff Order.</p>	<ol style="list-style-type: none"> 1. 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. 2. The Fixed Assets Register for the period from FY 2013-14 to FY 2015-16 had been submitted to the Hon'ble 				

S. No.	Particulars	Compliance Status
		<p>Commission vide UPCL's letter no. 1774/UPCL/RM/C-14, dated 28-04-2018.</p> <p>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>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>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>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>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>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>The work order dated 21-09-2024 for execution of the assignment for preparation of Fixed Assets Register for FY 2022-23 and FY 2023-24 has been given to M/s Hemant Arora & Co., LLP, Chartered Accountants. The Fixed Assets Register for FY 2022-23 have been submitted to the Hon'ble Commission vide UPCL's letter no. 9021 /UPCL/RM/, dated 09-10-2025 and the said</p>

15

S. No.	Particulars	Compliance Status															
		work for FY 2023-24 is expected to be completed by the end of December, 2025.															
19.	<p>8.1.18 Status of NA/NR, IDF/ADF/RDF</p> <p>The Commission directs UPCL to put its sincere efforts in reducing the percentage NA/NR cases to below 2% in the entire State, 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.</p> <p>The Commission further directs UPCL to restrict the provisional billing cases within the limit prescribed above as well as in Regulations (i.e. 4% for plain areas and 5% for hilly areas of the State), 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.</p> <p>Further, UPCL is directed to submit division-wise percentage revenue billed on provisional billing basis alongwith its monthly CPM reports. The Petitioner is further directed to upload these reports on its website so that the same is accessible to all consumers, failing which appropriate action may be taken against the officer responsible.</p>	<p>1. UPCL vide its letter no. 3260/UPCL/RM/C-21, dated 05-05-2025 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%.</p> <p>2. The quarter wise targets of NA/NR cases for FY 2025-26 are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Particulars</th><th style="text-align: center;">At the end of Q-1</th><th style="text-align: center;">At the end of Q-2</th><th style="text-align: center;">At the end of Q-3</th><th style="text-align: center;">At the end of Q-4</th></tr> </thead> <tbody> <tr> <td style="text-align: center;">NA cases</td><td style="text-align: center;">0.95%</td><td style="text-align: center;">0.81%</td><td style="text-align: center;">0.70%</td><td style="text-align: center;">0.57%</td></tr> <tr> <td style="text-align: center;">NR cases</td><td style="text-align: center;">0.81%</td><td style="text-align: center;">0.68%</td><td style="text-align: center;">0.54%</td><td style="text-align: center;">0.39%</td></tr> </tbody> </table> <p>3. Status of NA/NR cases are as follows</p> <p style="text-align: center;">NA cases NR cases</p> <p>As on 31-03-2018 : 3.54% 4.64%</p> <p>As on 31-03-2019: 4.25% 4.16%</p> <p>As on 31-03-2020 : 1.44% 13.29%</p> <p>As on 31-03-2021 : 1.64% 0.90%</p> <p>As on 31-03-2022 : 1.66% 0.93%</p> <p>As on 31-03-2023 : 1.40% 0.66%</p> <p>As on 31-03-2024 : 1.45% 1.10%</p> <p>As on 31-03-2025 : 1.11% 0.98%</p>	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	0.95%	0.81%	0.70%	0.57%	NR cases	0.81%	0.68%	0.54%	0.39%
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	0.95%	0.81%	0.70%	0.57%													
NR cases	0.81%	0.68%	0.54%	0.39%													

S. No.	Particulars	Compliance Status																																																
		<p>As on 31-08-2025 : 0.82% 1.10%</p> <p>4. Further, it is informed that UPCL has identified the division wherein the NA and NR cases at the start of FY 2025-26 are more than 2% and targeted these cases during FY 2025-26 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>Rudraprayag</td><td>9.96</td></tr> <tr> <td>2</td><td>Badkot</td><td>9.81</td></tr> <tr> <td>3</td><td>Laksar</td><td>9.65</td></tr> <tr> <td>4</td><td>Bhikiyasain</td><td>7.14</td></tr> <tr> <td>5</td><td>Narayanbagar</td><td>4.92</td></tr> <tr> <td>6</td><td>Kotdwar</td><td>4.69</td></tr> <tr> <td>7</td><td>Gopeshwar</td><td>4.44</td></tr> <tr> <td>8</td><td>Tehri</td><td>4.03</td></tr> <tr> <td>9</td><td>Dharchula</td><td>3.66</td></tr> <tr> <td>10</td><td>Roorkee (R)</td><td>3.52</td></tr> <tr> <td>11</td><td>Gairsain</td><td>3.48</td></tr> <tr> <td>12</td><td>Bhagwanpur</td><td>3.02</td></tr> <tr> <td>13</td><td>Vikasnagar</td><td>2.99</td></tr> <tr> <td>14</td><td>Ranikhet</td><td>2.81</td></tr> <tr> <td>15</td><td>Pauri</td><td>2.80</td></tr> </tbody> </table>	S. No.	Name of Division	NA and NR cases (%)	1	Rudraprayag	9.96	2	Badkot	9.81	3	Laksar	9.65	4	Bhikiyasain	7.14	5	Narayanbagar	4.92	6	Kotdwar	4.69	7	Gopeshwar	4.44	8	Tehri	4.03	9	Dharchula	3.66	10	Roorkee (R)	3.52	11	Gairsain	3.48	12	Bhagwanpur	3.02	13	Vikasnagar	2.99	14	Ranikhet	2.81	15	Pauri	2.80
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S. No.	Particulars	Compliance Status														
20.	<p>8.1.19 Outstanding Arrears</p> <p>The Commission directs UPCL to 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.</p> <p>UPCL is directed to submit an Action Plan within a month of issuance of this Order including the steps it proposes to take for collecting 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>	<p>1. It is submitted that the Committee for review and monitoring of matters related to Permanent disconnection as per provisions of policy on 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 border="1" data-bbox="1347 778 2122 944"> <thead> <tr> <th data-bbox="1347 778 1875 849">Particulars</th><th data-bbox="1875 778 2122 849">Amount (Rs. Cr)</th></tr> </thead> <tbody> <tr> <td data-bbox="1347 849 1875 881">Arrears as per Audited Accounts</td><td data-bbox="1875 849 2122 881">1462.65</td></tr> <tr> <td data-bbox="1347 881 1875 913">Arrears as per Ledger</td><td data-bbox="1875 881 2122 913">2910.09</td></tr> <tr> <td data-bbox="1347 913 1875 944">Arrears as per Commercial Diary</td><td data-bbox="1875 913 2122 944">2201.53</td></tr> </tbody> </table> <p>2. 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>3. 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 border="1" data-bbox="1347 1286 2122 1416"> <thead> <tr> <th data-bbox="1347 1286 1875 1357">Type of Consumer</th><th data-bbox="1875 1286 2122 1357">Amount (Rs. Cr.)</th></tr> </thead> <tbody> <tr> <td data-bbox="1347 1357 1875 1389">RTS-3A (Public Lamps)</td><td data-bbox="1875 1357 2122 1389">20.77</td></tr> <tr> <td data-bbox="1347 1389 1875 1416">RTS-3B (Govt. Irrigation System)</td><td data-bbox="1875 1389 2122 1416">320.40</td></tr> </tbody> </table>	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
Particulars	Amount (Rs. Cr)															
Arrears as per Audited Accounts	1462.65															
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Type of Consumer	Amount (Rs. Cr.)															
RTS-3A (Public Lamps)	20.77															
RTS-3B (Govt. Irrigation System)	320.40															

S. No.	Particulars	Compliance Status				
		RTS-3C (Public Water Works)	720.35	Total	1061.52	
b. Non-Govt. Balance						
Type of Consumer				Amount (Rs. Cr.)		
Non KCC Non Live more than 5 years, Balances less than 1 Lakh				257.88		
<p>4. Director (Operation) vide its letter no. 2744/नि० (परिचालन) / उपाकालि/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/नि० (परिचालन) / उपाकालि/ A-5, dated 13-09-2023, no. 4285/नि० (परिचालन) / उपाकालि / A-5, dated 25-10-2023 and no. 315/नि० (परिचालन) / उपाकालि/ A-5, dated 29-01-2024 reminded the field officers to take immediate action in the matter.</p> <p>5. As per direction issued by Hon'ble Commission vide its letter no. UERC/6/TF-774/2025-26/2025/752, dated 07-08-2025, the list of defaulters having arrears exceeding Rs. 01 Lakh alongwith ageing of the same was submitted to the Hon'ble Commission vide UPCL's letter no. 7254/UPCL/RM/C-21, dated 29-08-2025 and the summary of the same is as follows:</p> <p style="text-align: right;">(Live Consumers)</p>						
Category	Upto 1 year		Above 1 year upto 3 year		Above 3 year upto 5 year	
	Rs. Cr.	No.	Rs. Cr.	No.	Rs. Cr.	No.



S. No.	Particulars	Compliance Status						
		RTS-1 Domestic	1.57	830	1.20	748	1.19	789
	RTS-1 A : Domestic Snowbound	0.01	1	0.01	1	-		
	RTS-2 : Non-Domestic	3.84	1256	0.98	392	0.63	274	
	RTS-3A : Public Lamps	2.64	260	1.59	283	0.48	106	
	RTS-3B : GIS	35.17	1519	3.65	215	0.75	46	
	RTS-3C : PWW	62.60	1729	5.52	336	2.73	90	
	RTS-4 : Private Tube Wells/Pumping Sets	0.87	444	0.65	340	0.52	306	
	RTS-4A : Agriculture Allied Activities	0.09	48	0.03	14	0.01	4	
	RTS-5 : LT& HT Industry	7.56	735	1.40	197	0.72	94	
	RTS-6 : Mixed Load	0.27	11	0.01	2	-	-	
	RTS-7 : Railway Traction	0.20	2	-	-	-	-	
	RTS-8 : Electric Vehicle Charging Station	-	2	-	-	-	-	
	RTS-9 : Temporary Supply	0.47	107	0.09	37	0.06	24	
	Total	115.30	6944	15.12	2565	7.10	1733	

S. No.	Particulars	Compliance Status			
		Category		Above 5 year	Total Arrears
		Rs. Cr.	No.	Rs. Cr.	No.
	RTS-1 : Domestic	13.3 8	8074	17.34	10441
	RTS-1 A : Domestic Snowbound	-	2	0.02	4
	RTS-2 : Non-Domestic	3.27	1282	8.73	3204
	RTS-3A : Public Lamps	2.91	553	7.61	1202
	RTS-3B : GIS	1.46	82	41.03	1862
	RTS-3C : PWW	4.45	233	75.31	2388
	RTS-4 : Private Tube Wells/Pumping Sets	2.85	1517	4.89	2607
	RTS-4A : Agriculture Allied Activities	0.02	6	0.15	72
	RTS-5 : LT& HT Industry	5.03	392	14.72	1418
	RTS-6 : Mixed Load	0.02	4	0.29	17
	RTS-7 : Railway Traction	-	-	0.20	2
	RTS-8 : Electric Vehicle Charging Station	-	-	-	2
	RTS-9 : Temporary Supply	0.33	66	0.95	234
	Total	33.7 2	12211	171.24	23453
(Non Live Consumers)					
Category	Upto 1 year		Above 1 year upto 3 year		Above 3 year upto 5 year
	Rs. Cr.	No.	Rs. Cr.	No.	Rs. Cr.

S. No.	Particulars	Compliance Status						
		RTS-1 : Domestic	0.01	8	0.14	53	0.18	80
		RTS-2 : Non-Domestic	0.01	3	0.03	15	0.06	28
		RTS-3A : Public Lamps	-	-	-	-	-	-
		RTS-3B : GIS	-	-	0.01	4	0.01	1
		RTS-3C : PWW	-	2	0.04	2	-	-
		RTS-4 : Private Tube Wells/Pumping Sets	-	2	-	3	0.01	10
		RTS-4A : Agriculture Allied Activities	-	-	-	-	-	-
		RTS-5 : LT& HT Industry	0.02	5	0.11	23	0.57	23
		RTS-9 : Temporary Supply	-	-	-	2	-	1
		Total	0.04	20	0.33	10	0.84	143
		Category	Above 5 year		Total Arrears			
			Rs. Cr.	No.	Rs. Cr.	No.		
		RTS-1 : Domestic	3.65	2482	3.98	2623		
		RTS-2 : Non-Domestic	2.47	1110	2.56	1156		
		RTS-3A : Public Lamps	0.03	1	0.03	1		

S. No.	Particulars	Compliance Status				
		RTS-3B : GIS	0.10	8	0.12	13
		RTS-3C : PWW	0.76	14	0.80	18
		RTS-4 : Private Tube Wells/ Pumping Sets	2.01	808	2.03	823
		RTS-4A : Agriculture Allied Activities	-	2	-	2
		RTS-5 : LT& HT Industry	2.38	280	3.08	331
		RTS-9 : Temporary Supply	0.02	11	0.03	14
		Total	11.42	4716	12.64	4981
<p>The division wise targets of billing efficiency, collection efficiency, AT&C Losses and revenue collection for FY 2025-26 have been fixed vide UPCL's letter no. 7347/UPCL/RM/L-17, dated 01-09-2025. Monitoring of division wise performance against the above targets is being done at Corporate Office on regular basis. The summary of these targets is as follows:</p> <p>Distribution Losses : 10.19%</p> <p>Collection Efficiency : 100%</p> <p>AT&C Losses : 10.19%</p> <p>Through Rate : Rs. 6.71 p.u.</p> <p>excluding FPPCA (Rs. / unit)</p> <p>Non-Govt. Category</p>						

S. No.	Particulars	Compliance Status
21.	<p>8.1.20 Conductor Augmentation</p> <p>UPCL is 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, 2025 and submit a compliance report under affidavit on the same.</p> <p>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, 2025.</p>	<p>All Chief Engineers (Distribution) have been directed to replace GI wires, if any in the network latest by the end of September, 2025 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>
22.	<p>8.1.22 Procurement of Deficit Energy</p> <p>The Commission directs UPCL to ensure that actual power purchase to meet the deficit should not exceed the rate approved 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. Moreover, the Commission also directs UPCL to minimize its reliance on short term procurement within 5% of its overall power requirement in the financial year.</p>	<p>UPCL is committed to take prior approval of Hon'ble Commission for power purchase (to be done through Tender, LDC, UPC, Banking etc. - longer duration short term avenues) * above the prescribed rate of Rs. 4.93 per unit as specified in the Tariff Order 2025-26 (UPCL). Further, w.r.t. reduction of short term dependence, UPCL has already floated the tenders of Medium (500 MW) & Long Term (1320 MW - Installed Capacity) basis.</p> <p>*Note: It is pertinent to mention that the Day Ahead & Real Time market has a very short-time bidding window and crucial timelines for the bid placement hence it is difficult to take prior approval of the same on daily (for DAM) /real time (for RTM) basis.</p>

S. No.	Particulars	Compliance Status																																													
		In view of above, UPCL will share the information about the same in timely manner as per usual practice. Also, all the power purchase to be done through Tender/LDC/UPC/Banking etc. (longer duration short term avenues) where timelines are relaxed, prior approval of Hon'ble Commission will be taken as per direction.																																													
23.	<p>8.1.23 Analysis of Current Liabilities</p> <p>The Commission directs UPCL to carry out the age-wise analysis of its total current liabilities outstanding as on 31.03.2025 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 border="1" data-bbox="1316 620 2142 811"> <thead> <tr> <th data-bbox="1316 620 1545 684">Age</th> <th data-bbox="1545 620 1888 684">31-03-2024 (Rs. Cr.)</th> <th data-bbox="1888 620 2142 684">31-03-2025 (Rs. Cr.)</th> </tr> </thead> <tbody> <tr> <td data-bbox="1316 684 1545 716">0 to 90 days</td><td data-bbox="1545 684 1888 716">913.99</td><td data-bbox="1888 684 2142 716">1801.20</td></tr> <tr> <td data-bbox="1316 716 1545 747">91 to 120 days</td><td data-bbox="1545 716 1888 747">NIL</td><td data-bbox="1888 716 2142 747">NIL</td></tr> <tr> <td data-bbox="1316 747 1545 779">More than 120 days</td><td data-bbox="1545 747 1888 779">NIL</td><td data-bbox="1888 747 2142 779">NIL</td></tr> <tr> <td data-bbox="1316 779 1545 811">Total</td><td data-bbox="1545 779 1888 811">913.99</td><td data-bbox="1888 779 2142 811">1801.20</td></tr> </tbody> </table> <p>The age-wise position of Amount payable to GoU as on 31.03.2024 is as follows:</p> <table border="1" data-bbox="1316 1002 2142 1413"> <thead> <tr> <th data-bbox="1316 1002 1545 1176">Particulars</th> <th data-bbox="1545 1002 1724 1176">0 to 90 days</th> <th data-bbox="1724 1002 1888 1176">91 to 120 days</th> <th data-bbox="1888 1002 2023 1176">More than 120 days</th> <th data-bbox="2023 1002 2142 1176">(Rs. Cr.) Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="1316 1176 1545 1208">Electricity Duty</td><td data-bbox="1545 1176 1724 1208">104.47</td><td data-bbox="1724 1176 1888 1208">33.57</td><td data-bbox="1888 1176 2023 1208">192.77</td><td data-bbox="2023 1176 2142 1208">330.81</td></tr> <tr> <td data-bbox="1316 1208 1545 1240">Green Energy Cess</td><td data-bbox="1545 1208 1724 1240">24.27</td><td data-bbox="1724 1208 1888 1240">8.59</td><td data-bbox="1888 1208 2023 1240">150.36</td><td data-bbox="2023 1208 2142 1240">183.22</td></tr> <tr> <td data-bbox="1316 1240 1545 1271">Free Power</td><td data-bbox="1545 1240 1724 1271">229.41</td><td data-bbox="1724 1240 1888 1271">-</td><td data-bbox="1888 1240 2023 1271">1796.16</td><td data-bbox="2023 1240 2142 1271">2025.57</td></tr> <tr> <td data-bbox="1316 1271 1545 1303">Water Tax</td><td data-bbox="1545 1271 1724 1303">63.53</td><td data-bbox="1724 1271 1888 1303">42.33</td><td data-bbox="1888 1271 2023 1303">1160.99</td><td data-bbox="2023 1271 2142 1303">1266.85</td></tr> <tr> <td data-bbox="1316 1303 1545 1335">Cess& Royalty</td><td data-bbox="1545 1303 1724 1335">21.68</td><td data-bbox="1724 1303 1888 1335">8.49</td><td data-bbox="1888 1303 2023 1335">1122.30</td><td data-bbox="2023 1303 2142 1335">1152.47</td></tr> </tbody> </table>	Age	31-03-2024 (Rs. Cr.)	31-03-2025 (Rs. Cr.)	0 to 90 days	913.99	1801.20	91 to 120 days	NIL	NIL	More than 120 days	NIL	NIL	Total	913.99	1801.20	Particulars	0 to 90 days	91 to 120 days	More than 120 days	(Rs. Cr.) Total	Electricity Duty	104.47	33.57	192.77	330.81	Green Energy Cess	24.27	8.59	150.36	183.22	Free Power	229.41	-	1796.16	2025.57	Water Tax	63.53	42.33	1160.99	1266.85	Cess& Royalty	21.68	8.49	1122.30	1152.47
Age	31-03-2024 (Rs. Cr.)	31-03-2025 (Rs. Cr.)																																													
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S. No.	Particulars	Compliance Status																																										
		Total	443.36	92.98	4,422.58																																							
<p>The age-wise position of Amount payable to GoU as on 31.03.2025 is as follows:</p> <p style="text-align: right;">(Rs. Cr.)</p>																																												
<table border="1"> <thead> <tr> <th>Particulars</th> <th>0 to 90 days</th> <th>91 to 120 days</th> <th>More than 120 days</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Electricity Duty</td> <td>109.83</td> <td>34.03</td> <td>93.95</td> <td>237.81</td> </tr> <tr> <td>Green Energy Cess</td> <td>30.10</td> <td>4.49</td> <td>120.82</td> <td>155.41</td> </tr> <tr> <td>Free Power</td> <td>267.61</td> <td>0.00</td> <td>2025.57</td> <td>2293.18</td> </tr> <tr> <td>Water Tax</td> <td>158.10</td> <td>0.00</td> <td>1340.37</td> <td>1498.47</td> </tr> <tr> <td>Cess& Royalty</td> <td>34.71</td> <td>7.91</td> <td>1271.23</td> <td>1313.85</td> </tr> <tr> <td>LADF</td> <td>1.85</td> <td>0.00</td> <td>0.00</td> <td>1.85</td> </tr> <tr> <td>Total</td> <td>602.20</td> <td>46.43</td> <td>4851.94</td> <td>5500.57</td> </tr> </tbody> </table>					Particulars	0 to 90 days	91 to 120 days	More than 120 days	Total	Electricity Duty	109.83	34.03	93.95	237.81	Green Energy Cess	30.10	4.49	120.82	155.41	Free Power	267.61	0.00	2025.57	2293.18	Water Tax	158.10	0.00	1340.37	1498.47	Cess& Royalty	34.71	7.91	1271.23	1313.85	LADF	1.85	0.00	0.00	1.85	Total	602.20	46.43	4851.94	5500.57
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S. No.	Particulars	Compliance Status
24.	<p>8.1.27 Bad Debt</p> <p>The Commission directs UPCL to submit the division wise category wise details of actual bad debts written off till date within 2 months of the date of Order.</p>	<p>The division wise and category wise details of bad debts written off for FY 2022-23 & 2023-24 has been provided to the Hon'ble Commission vide UPCL's letter no. 4876/UPCL/RM/C-21, dated 23-07-2025. The said information for FY 2024-25 has been submitted to the Hon'ble Commission vide UPCL's letter no. 10186/UPCL/RM/C-21, dated 06-12-2025.</p>
25.	<p>8.1.28 Inventory Management</p> <p>The Commission directs UPCL to submit the following details within one month of the date of Order failing which appropriate action will be initiated under the Act:</p> <ol style="list-style-type: none"> List of inventory as on 31.03.2025. The accounting policies adopted in measuring inventories, including the cost formula used; Basis on which inventories issued: FIFO/LIFO/etc. and reason for choosing the same. 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? 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? 	<p>The desired information is submitted to Hon'ble UERC vide UPCL's letter no. 3857/UPCL/RM/C-21, dated 04-06-2025.</p>
26.	<p>8.1.30 Power Purchase Quantum and Cost</p> <p>The Commission directs 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</p>	<p>UPCL is endeavoring to take prior approval of Hon'ble Commission, in case the variation in power purchase quantum or total power purchase cost in any quarter is expected to exceed 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 2025-26.</p>

S. No.	Particulars	Compliance Status
	<p>the total approved quantum and cost for FY 2025-26, failing which, the Commission may disallow power purchases so made while Truing up the ARR for FY 2025-26.</p> <p>UPCL is directed to prepare its power purchase plan for the next three years and initiate the bidding process to meet the deficit, if any. UPCL is directed to submit an action plan in this regard within 15 days of the date of Order. UPCL is also directed to ensure compliance of the Regulations issued by the Commission from time to time, failing which any consequent liability would be to the account of UPCL.</p>	<p>In fact, any anticipated deviation which may impact the cost and quantum is also being shared with the Hon'ble Commission as per usual practice. Further, Three Years' Power Procurement Plan has already been shared with Hon'ble Commission vide UPCL's letter no. - 3570/UPCL/Dir.(Project)/UERC dated:17-05-2025. Further, the details of power purchases for the first quarter of FY 2025-26 has been submitted to the Hon'ble UERC vide UPCL's letter no. 7315/UPCL/CE(Comml.)/PP-quarterly data, dated 30-08-2025.</p>
27.	<p>8.1.35 Energy Audit</p> <p>UPCL is directed to provide/ maintain the metering system including communication system at each feeder, 'T' points, DTs and consumers in its distribution network for effective energy auditing and accounting.</p> <p>UPCL is directed to submit energy audit report after BoD approval in accordance with Sub-Regulation (3) of the Regulation 3.16 of UERC (Distribution Code) Regulations, 2018 in the respect of Electricity Distribution Circles (EDCs) namely EDC Roorkee, EDC Rudrapur, EDC Kashipur, EDC Haldwani, EDC Haridwar, EDC Dehradun (Urban) and EDC Dehradun (Rural) latest by 30.04.2025. For rest of EDCs, report shall be submitted by 30.06.2025.</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> <p>The energy Audit Report in respect all EDCs shall be provided to the Hon'ble Commission shortly.</p>

S. No.	Particulars	Compliance Status
28.	<p>8.1.40 Deficit power purchase</p> <p>The Commission has restricted the purchase of power from short term sources to 5% of the total energy availability at State Periphery, in line with the provisions of the MYT Regulations, and considered the procurement of balance deficit power through Medium/ Long term sources. The Commission, accordingly, directs UPCL to prepare its power procurement in line with the above approach and submit the same to the Commission within one month from the date of this Order.</p>	<p>UPCL is working in line with the directions of Hon'ble Commission to reduce short term dependence. A 500 MW medium term tender and a 1320 MW - Installed Capacity long term tender is already in progress to achieve the Hon'ble Commission's directions. Ten Years' Procurement plan considering medium, long and probable upcoming capacities has been already shared with the Commission.</p> <p>(Letter No. -3571/UPCL/D(P)/UERC/Tender dated:17-05-2025)</p>
29.	<p>8.1.41 Employee Expenses</p> <p>The Commission directs UPCL to book the Salary paid to all the employees- regular and outsourced under employee expenses.</p> <p>UPCL is directed to submit the basis of recruiting outsourced employees alongwith any policy for the same within 1 month of the date of order.</p>	<p>As per direction of Hon'ble UERC separate GL (s) have been created under Employee Cost for booking of payment to outsourced employees.</p> <p>The information regarding basis of recruiting outsourced employees have been submitted to the Hon'ble Commission vide UPCL's letter no. 3892/UPCL/RM/C-21, dated 09-06-2025.</p>

S. No.	Particulars	Compliance Status																		
30.	<p>8.2.1: Monthly Billing</p> <p>UPCL is directed to submit a time frame within which monthly billing will be introduced for domestic consumers in the State within 3 months of the date of tariff Order(Refer para 2.11.3).</p>	<p>As per direction of Hon'ble Commission, UPCL is in process to convert the billing of domestic consumers from bimonthly basis to monthly basis. The updated status of conversion of bimonthly billing to monthly billing is as follows:</p> <table border="1" data-bbox="1343 457 2039 1303"> <thead> <tr> <th data-bbox="1343 457 1432 557">S. No.</th><th data-bbox="1432 457 1837 557">Particulars</th><th data-bbox="1837 457 2039 557">Office order no. with date</th></tr> </thead> <tbody> <tr> <td data-bbox="1343 557 1432 922">1.</td><td data-bbox="1432 557 1837 922">Orders regarding monthly billing of domestic consumers having load above 4 kW</td><td data-bbox="1837 557 2039 922">O.M. No. 2658/ UPCL /RM / L-20, dated 20-08- 2019 and O.M. No. 2029/ UPCL / RM /F-4, dated 30-07- 2020</td></tr> <tr> <td data-bbox="1343 922 1432 1060">2.</td><td data-bbox="1432 922 1837 1060">Orders regarding monthly billing of domestic consumers having load upto 4 kW in the following divisions:</td><td data-bbox="1837 922 2039 1060" rowspan="3">O.M. No. 3416/ UPCL/ RM/F-4, dated 29-12- 2022</td></tr> <tr> <td data-bbox="1343 1060 1432 1208">i.</td><td data-bbox="1432 1060 1837 1208">Electricity Distribution Division (Centre), Dehradun</td></tr> <tr> <td data-bbox="1343 1208 1432 1256">ii.</td><td data-bbox="1432 1208 1837 1256">Electricity Distribution Division, Rishikesh</td></tr> <tr> <td data-bbox="1343 1256 1432 1303">3.</td><td data-bbox="1432 1256 1837 1303">Orders regarding monthly billing of domestic consumers</td><td data-bbox="1837 1256 2039 1303">O.M. No. 2366/ UPCL/ RM/F-4,</td></tr> </tbody> </table>	S. No.	Particulars	Office order no. with date	1.	Orders regarding monthly billing of domestic consumers having load above 4 kW	O.M. No. 2658/ UPCL /RM / L-20, dated 20-08- 2019 and O.M. No. 2029/ UPCL / RM /F-4, dated 30-07- 2020	2.	Orders regarding monthly billing of domestic consumers having load upto 4 kW in the following divisions:	O.M. No. 3416/ UPCL/ RM/F-4, dated 29-12- 2022	i.	Electricity Distribution Division (Centre), Dehradun	ii.	Electricity Distribution Division, Rishikesh	3.	Orders regarding monthly billing of domestic consumers	O.M. No. 2366/ UPCL/ RM/F-4,		
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ii.	Electricity Distribution Division, Rishikesh																			
3.	Orders regarding monthly billing of domestic consumers	O.M. No. 2366/ UPCL/ RM/F-4,																		

S. No.	Particulars	Compliance Status		
			having load upto 4 kW in the following divisions:	dated 17-05-2023
i.	Electricity Distribution Division (Urban), Haridwar			
ii.	Electricity Distribution Division, Kashipur			
iii.	Electricity Distribution Division, Jaspur			
iv.	Electricity Distribution Division, Bajpur			
v.	Electricity Distribution Division, Sitarganj			
vi.	Electricity Distribution Division, Khatima			
vii.	Electricity Distribution Division (I), Rudrapur			
4.	Orders regarding monthly billing of domestic consumers having load upto 4 kW in the following divisions:	O.M. No. 3223/ UPCL/ RM/F-4, dated 04-07- 2023		
i.	Electricity Distribution Division, Bhagwanpur			
ii.	Electricity Distribution Division (Ramnagar), Roorkee			



S. No.	Particulars	Compliance Status		
		iii. Electricity Distribution Division (Urban), Roorkee iv. Electricity Distribution Division (Urban), Haldwani v. Electricity Distribution Division, Ramnagar vi. Electricity Distribution Division, Kichha vii. Electricity Distribution Division, Doiwala viii. Electricity Distribution Division (Rural), Haldwani ix. Electricity Distribution Division (Rural), Roorkee x. Electricity Distribution Division, Jwalapur xi. Electricity Distribution Division, Laksar 5. Orders regarding monthly billing of domestic consumers having load upto 4 kW in the following divisions: i. Electricity Distribution Division (South), Dehradun	O.M. No. 4369/ UPCL/ RM/F-4, dated 15-09- 2023	

S. No.	Particulars	Compliance Status		
		ii. Electricity Distribution Division, Mohanpur iii. Electricity Distribution Division (II), Rudrapur iv. Electricity Distribution Division, Nainital 6. Orders regarding monthly billing of domestic consumers having load upto 4 kW in the following divisions: i. Electricity Distribution Division, Almora		O.M. No. 4762/ UPCL / RM/F-4, dated 07-10- 2023

Presently, there is bimonthly billing in domestic category in the following divisions:

- a. Electricity Distribution Division, Raipur
- b. Electricity Distribution Division (North), Dehradun
- c. Electricity Distribution Division, Vikasnagar
- d. Electricity Distribution Division, Badkot
- e. Electricity Distribution Division, Tehri
- f. Electricity Distribution Division, Uttarkashi
- g. Electricity Distribution Division, Srinagar
- h. Electricity Distribution Division, Pauri
- i. Electricity Distribution Division, Kotdwara
- j. Electricity Distribution Division, Nainital
- k. Electricity Distribution Division, Narayanbagh
- l. Electricity Distribution Division, Gairsain
- m. Electricity Distribution Division, Gopeshwar
- n. Electricity Distribution Division, Rudraprayag
- o. Electricity Distribution Division (Rural), Haridwar

S. No.	Particulars	Compliance Status
		<p>p. Electricity Distribution Division, Bageshwar q. Electricity Distribution Division, Ranikhet r. Electricity Distribution Division, Bhikyasain s. Electricity Distribution Division, Champawat t. Electricity Distribution Division, Pithoragarh u. Electricity Distribution Division, Dharchula</p> <p>Hence, it is clear that all the division of plain area have already been covered under monthly billing in domestic category and there is manpower issue in implementation of monthly billing in hilly area.</p>
31.	<p>8.2.5: Consumer Grievances UPCL is directed to ensure that all the concerns raised by stakeholders are examined and prompt, time-bound action is taken to address them effectively. Compliance reports on the actions taken must be submitted to the Commission for review, ensuring transparency and accountability in the process within 3 months of the date of Order. (Refer para 2.34.3). UPCL is also directed to submit a factual position of the issues of financial irregularities raised by Shri Vijay Singh Verma and Shri Vishal Sharma within 3 months of the date of this Order. UPCL is also directed to submit its comments on the issue of NOC raised by Shri Ram Kumar Agarwal, Director within 3 months of the date of this Order.(Refer para 2.37.3).</p>	<p>On the complaints filed by the consumers, action is taken by the officers of UPCL as per the prevailing rules and regulations.</p>
32.	<p>8.2.9: Vigilance Drive UPCL is directed to study the practice being adopted in other States to deal with the situation of harassment and assault while carrying out the vigilance drives/raids and submit an</p>	<p>UPCL has taken steps for preparation of the said information and shall be provided to the Hon'ble Commission once it is finalized.</p>

S. No.	Particulars	Compliance Status								
	action plan within one month of the date of the issuance of the Order as to how it proposes to deal with the aforesaid issues. (Refer 3.5.1).									
33.	<p>8.2.17: Average Collection Period</p> <p>The Commission directs UPCL to submit within 3 months, an action plan to improve its collection period. (Refer 7.5.5.1).</p>	<p>1. The targets of billing efficiency, collection efficiency and AT&C losses for FY 2025-26, as fixed by Hon'ble UERC are as follows:</p> <table border="1"> <thead> <tr> <th>Particulars</th><th>As per UERC</th></tr> </thead> <tbody> <tr> <td>Billing Efficiency</td><td>87.75%</td></tr> <tr> <td>Collection Efficiency</td><td>99.15%</td></tr> <tr> <td>AT&C Losses</td><td>13.49%</td></tr> </tbody> </table> <p>2. The division wise targets of billing efficiency, collection efficiency, AT&C Losses and revenue collection for FY 2025-26 have been fixed vide UPCL's letter no. 7347/UPCL/RM/L-17, dated 01-09-2025 Monitoring of division wise performance against the above targets is being done at Corporate Office on regular basis. The summary of these targets is as follows:</p> <p style="margin-left: 20px;">Distribution Losses : 10.19%</p> <p style="margin-left: 20px;">Collection Efficiency : 100%</p> <p style="margin-left: 20px;">AT&C Losses : 10.19%</p> <p style="margin-left: 20px;">Through Rate : Rs. 6.71 p.u.</p>	Particulars	As per UERC	Billing Efficiency	87.75%	Collection Efficiency	99.15%	AT&C Losses	13.49%
Particulars	As per UERC									
Billing Efficiency	87.75%									
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S. No.	Particulars	Compliance Status
		<p>excluding FPPCA (Rs. / unit)</p> <p>Non-Govt. Category</p> <p>Monitoring of division wise performance against the above targets is being done at Corporate Office on regular basis.</p> <p>3. The following actions are being taken for increase in revenue collection:</p> <ul style="list-style-type: none"> i. 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. ii. Defective Meters are being replaced. iii. LT ABC is being laid in theft prone areas. iv. Automatic Meter Reading is being done of high value consumers. v. Android based billing has been introduced for improvement in Billing Efficiency. vi. Electricity connections of defaulting consumers are being disconnected on regular basis. vii. 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. viii. Implementation of prepaid metering is in process under RDSS scheme.
34.	<p>8.1.14 Return on Equity</p> <p>The Commission directs UPCL to submit segregation alongwith next tariff filing including the impact of the same duly considering the FY 2023-24 as well.</p>	<p>The desired information shall be provided as per direction of Hon'ble Commission.</p>

S. No.	Particulars	Compliance Status
35.	<p>8.1.17 Voltage wise Cost of Supply</p> <p>Considering the ongoing smart meter deployment under the RDSS scheme, which will significantly enhance data accuracy and enable on-line energy audit & accounting, UPCL is hereby directed to compile and submit the voltage-wise loss data and voltage-wise cost of supply information alongwith next Tariff Petition.</p>	<p>It is submitted that presently UPCL is not in position to compute accurate 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>
36.	<p>8.2.11: Transfer Scheme</p> <p>The Petitioner is directed to claim the same in the next tariff filing failing which this claim shall not be allowed by the Commission as the matter cannot be left lingering on till perpetuity. (Refer 4.2.1).</p>	<p>The copy UPCL's letter no. 3970/UPCL/RM/H-4, dated 11-06-2025 was provided to the Hon'ble Commission vide UPCL's letter no. 7254/UPCL/RM/C-21, dated 29-08-2025. UPCL vide its said letter has provided the details to GoU of reasons adversely affecting the liquidity of the Company and requested GoU to take necessary decision in the matter.</p>
37.	<p>8.1.29 Load Shedding</p> <p>The Commission directs UPCL to 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>	<ol style="list-style-type: none"> 1. 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 required as per direction of Hon'ble Commission. 2. 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 style="text-align: right;"><u>विजली कटौती की नीति (पॉलिसी)</u></p> <ol style="list-style-type: none"> 1. सामान्यतः राज्य में कोई विजली कटौती नहीं की जायेगी। 2. विजली की मांग उपलब्धता से अधिक होने, राज्य के बाहर अथवा भीतर परेशान/वितरण तंत्र के उपलब्ध न होने आदि आपातकालीन स्थितियों (मुख्यमन्दायल व्यादकपजपवर्दे) में राज्य में विजली कटौती निम्नलिखित प्राथमिकता के अनुसार की जायेगी:

S. No.	Particulars	Compliance Status																				
		क्रम संख्या	लोकप्रिय उद्योग	उपर्युक्त उद्योग																		
		1.	स्टील उद्योग/फस्टेस उद्योग	ग्रामीण मैदानी क्षेत्र																		
		2.	अविरल विद्युत आपूर्ति का चुनाव न करने वाले अन्य उद्योग	छोटे नागरिक मैदानी क्षेत्र																		
		3.	अविरल विद्युत आपूर्ति का चुनाव करने वाले उद्योग	बड़े नागरिक मैदानी क्षेत्र																		
		4.	—	पर्वतीय क्षेत्र																		
		5.	—	रेजियनल																		
		ओद्योगिक श्रेणी एवं अन्य श्रेणियों के मध्य बिजली कटौती का निर्णय दिन के समयकाल एवं इन श्रेणियों की बिजली आवश्यकता के अनुसार नियोजक (परिवालन) द्वारा प्रबन्ध नियोजक की सहमति से लिया जायेगा। याम के पीक औवर्स की अवधि में अन्य श्रेणियों की तुलना में ओद्योगिक श्रेणी को बिजली कटौती के लिये प्राथमिकता दी जायेगी।																				
		3.	सभी पर्यटन/तीर्थ स्थल तथा स्वतंत्र पोशाक से पोशित अस्पताल एवं पेयजल योजनाओं पर कोई विद्युत कटौती नहीं की जायेगी।																			
		4.	किसी भी क्षेत्र में लगातार एक नियत अवधि में बिजली कटौती 14 दिनों से अधिक नहीं की जायेगी। सभी उद्योगों को माह में न्यूनतम औसत 18 घण्टे प्रतिदिन बिजली आपूर्ति सुनिश्चित की जायेगी।																			
38.	<p>8.1.31 Replacement of Improper, Non-Functional, Stop/ Stuck up defective or IDF Meters</p> <p>The Commission directs UPCL to restrict percentage defective meters (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.</p>	<p>1. UPCL vide its letter no. 3260/UPCL/RM/C-21, dated 05-05-2025 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.</p> <p>2. The quarter wise targets of IDF cases for FY 2025-26 are as follows:</p> <table border="1"> <thead> <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> </thead> <tbody> <tr> <td>IDF cases</td><td>1.33%</td><td>1.16%</td><td>0.96%</td><td>0.79%</td></tr> </tbody> </table> <p>3. The status of defective meters is as follows:</p> <table> <tbody> <tr> <td>As on 31-03-2018</td><td>: 3.37%</td></tr> <tr> <td>As on 31-03-2019</td><td>: 3.52%</td></tr> <tr> <td>As on 31-03-2020</td><td>: 2.96%</td></tr> <tr> <td>As on 31-03-2021</td><td>: 2.15%</td></tr> <tr> <td>As on 31-03-2022</td><td>: 1.95%</td></tr> </tbody> </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	IDF cases	1.33%	1.16%	0.96%	0.79%	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%
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S. No.	Particulars	Compliance Status
		<p>As on 31-03-2023 : 1.25% As on 31-03-2024 : 1.68% As on 31-03-2025 : 1.50% As on 30-04-2025 : 1.27% As on 31-08-2025 : 1.59%</p> <p>4. Hence, it is clear that the IDF cases are within limit as specified by Hon'ble UERC.</p> <p>5. It is further submitted in the matte that UPCL has identified those divisions where the IDF cases at the start of FY 2025-26 are beyond limit specified by Hon'ble UERC. These divisions are as follows:</p> <p>"Percentage defective meters as on 2024-25 in respect of divisions Rudraprayag (6.50%), Gaisain (5.90%), Bhikiyasain (5.52%) , Bageshwar (5.03%), Ranikhet (4.26%), Badkot (3.64%), Laksar (3.64%), Haldwani (Urban) (2.46%), Sitarganj (2.16%)."</p> <p>UPCL has targeted to reduce the IDF cases in the above division as per limit has specified by Hon'ble UERC.</p>
39.	<p>8.1.32 Status of Revenue realisation per unit sold</p> <p>The Commission directs UPCL to ensure that the data furnished in Commercial Performance Monitoring report should match with its Commercial Diary, i.e. CS-4 data and 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</p>	<p>In this connection, it is submitted that the desired information is being provided to the Hon'ble Commission as per direction.</p>

S. No.	Particulars	Compliance Status
	should clearly bifurcate realisation against current dues & realisation against past dues, failing which appropriate action shall be initiated against the Licensee. UPCL is further directed to upload these reports on its website so that the same is accessible to all consumers, failing which appropriate action may be taken against the officer responsible.	
40.	<p>8.1.33 Departmental Employees The Commission directs UPCL to continue showing the expenses incurred on account of concessional supply separately as expenses in its accounts.</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'.
41.	<p>8.1.34 Depreciation The Commission directs UPCL to claim depreciation in line with its practice followed in the accounts as it capitalizes the assets on the last day of the Financial Year or submit proper justification that the accounting policy has changed alongwith justifying the capitalization claimed as reflected in its accounts with date of capitalization.</p>	<p>Depreciation is being charged as per the following policy of UPCL:</p> <p>Depreciation and Amortization</p> <ul style="list-style-type: none"> a) 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. b) Leasehold Land is amortized as per rates and methodology notified by UERC. c) Temporary erections including Kutcha Road are depreciated fully (100%) in the year of acquisition/Capitalization.
42.	<p>8.1.36 Submitting the Correct Information The Commission directs UPCL to submit the correct information/figures/data before the Commission within the stipulated time frame after thorough check by the concerned officers of UPCL.</p>	The concerned officers have been directed to properly check the information before submitting the same to the Hon'ble Commission.

S. No.	Particulars	Compliance Status
43.	<p>8.1.38 Continuous Supply</p> <p>The Commission directs UPCL to ensure that consumers opting for continuous supply gets uninterrupted supply of electricity except for load shedding required due to emergency breakdown/shut-down failing which action may be initiated against it under the Electricity Act, 2003.</p>	Continuous supply of electricity is being provided to the consumers as per provisions of UERC's Tariff Order dated 11-04-2025.
44.	<p>8.1.39 Billing Cycle</p> <p>The Commission directs UPCL 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.</p>	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 web portal & mobile app of UPCL.
45.	<p>8.1.44 Wheeling charges and CSS</p> <p>The Commission directs UPCL to ensure 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 ARR/ Tariff filings.</p>	<p>The Zonal Accounts Officers have been instructed to ensure booking under the following head in their subordinate offices in books of accounts:</p> <ol style="list-style-type: none"> GL 61.511 : Wheeling Charges (L&T Power above 100 HP) GL61.512 : Cross subsidy surcharge (L&H Power above 100 HP) GL 61.512A : Additional surcharge (L&H Power above 100 HP) <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>
46.	<p>8.2.2: Monthly FPPCA charges</p> <p>UPCL is directed to ensure to publish the monthly FPPCA</p>	Orders of FPPCA are being regularly posted on the website of UPCL immediately after issuance of the same.

S. No.	Particulars	Compliance Status																																																												
	charges alongwith the computations of the same on its website. (Refer para 2.25.3).																																																													
47.	<p>8.2.4: RPO</p> <p>UPCL is directed to ensure compliances of the RPO targets fixed by the Commission in its Regulations and accordingly facilitate in the development of renewable sources of energy with the State namely solar, wind, battery storage, PSP etc. (Refer para 2.36.3).</p>	<p>1. The RPO targets as per the Hon'ble UERC RE Regulations, 2023 has already been complied by UPCL for FY 2024-25, the details of the same are as follows:</p> <table border="1"> <thead> <tr> <th>S. No.</th><th>Particulars</th><th>MU</th></tr> </thead> <tbody> <tr> <td>1</td><td>Total Energy Consumption (MU)</td><td>17286.01</td></tr> <tr> <td>2</td><td>RPO Target</td><td>5168.52</td></tr> <tr> <td>2.1</td><td>Wind (0.67%)</td><td>115.82</td></tr> <tr> <td>2.2</td><td>HPO (0.38%)</td><td>65.68</td></tr> <tr> <td>2.3</td><td>Distribution RPO (0.75%)</td><td>129.65</td></tr> <tr> <td>2.4</td><td>Other RPO (28.10%)</td><td>4857.37</td></tr> <tr> <td>3</td><td>Actual RE Consumption</td><td>9045.18</td></tr> <tr> <td>3.1</td><td>Wind (1.15%)</td><td>198.10</td></tr> <tr> <td>3.2</td><td>HPO (2.47%)</td><td>427.05</td></tr> <tr> <td>3.3</td><td>Distribution RPO (3.68%)</td><td>636.9</td></tr> <tr> <td>3.4</td><td>Other RPO (45.03%)</td><td>7783.13</td></tr> </tbody> </table> <p>2. The expected status of RPO for FY 2025-26 has been submitted to the Hon'ble UERC vide UPCL's letter no. 1614/UPCL/Com/RPO/CE, dated 25-03-2025, as per details given hereinbelow:</p> <table border="1"> <thead> <tr> <th>S. No.</th><th>Particulars</th><th>MU</th></tr> </thead> <tbody> <tr> <td>1</td><td>Total Energy Consumption (MU)</td><td>19093</td></tr> <tr> <td>2</td><td>RPO Target</td><td>6302.60</td></tr> <tr> <td>2.1</td><td>Wind (1.45%)</td><td>276.85</td></tr> <tr> <td>2.2</td><td>HPO (1.22%)</td><td>232.93</td></tr> <tr> <td>2.3</td><td>Distribution RPO (1.05%)</td><td>200.48</td></tr> <tr> <td>2.4</td><td>Other RPO (29.29%)</td><td>5592.34</td></tr> <tr> <td>3</td><td>Actual RE Consumption</td><td>9968</td></tr> </tbody> </table>	S. No.	Particulars	MU	1	Total Energy Consumption (MU)	17286.01	2	RPO Target	5168.52	2.1	Wind (0.67%)	115.82	2.2	HPO (0.38%)	65.68	2.3	Distribution RPO (0.75%)	129.65	2.4	Other RPO (28.10%)	4857.37	3	Actual RE Consumption	9045.18	3.1	Wind (1.15%)	198.10	3.2	HPO (2.47%)	427.05	3.3	Distribution RPO (3.68%)	636.9	3.4	Other RPO (45.03%)	7783.13	S. No.	Particulars	MU	1	Total Energy Consumption (MU)	19093	2	RPO Target	6302.60	2.1	Wind (1.45%)	276.85	2.2	HPO (1.22%)	232.93	2.3	Distribution RPO (1.05%)	200.48	2.4	Other RPO (29.29%)	5592.34	3	Actual RE Consumption	9968
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S. No.	Particulars	Compliance Status		
		3.1	Wind (1.04%)	190
		3.2	HPO (2.24%)	915
		3.3	Distribution RPO (3.34%)	726
		3.4	Other RPO (40.76%)	8137
48.	<p>8.2.6: Updation of Information UPCL is directed to display on its website any change in tariff and other charges within 3 days of the issue of any such order by the Commission. (Refer para 2.37.3).</p>	All orders related to tariff and other charges are being regularly posted on the website of UPCL as per direction of Hon'ble Commission.		
49.	<p>8.2.7: Status of double circuit line to be connected at Gangapur Sub-station UPCL is directed to submit the status of the double circuit line to be connected at Gangapur Sub-station. (Refer para 2.37.3).</p>	The work of 33 kV line of 33/11 kV substation which has to be tapped from 33 kV Pantnagar line has been completed on 11-11-2025.		
50.	<p>8.2.10: Maintenance of Distribution Infrastructure UPCL is directed to take corrective measures, including ensuring proper earthing of poles, covering of lines passing through public areas with insulated conductors, and conducting regular lopping and chopping of vegetation near overhead lines, particularly in forested areas and also regular maintenance of its assets, to prevent future incidents. (Refer para 4.1.4.3).</p>	UPCL vide its letter no. 3260/UPCL/RM/C-21, dated 05-05-2025 directed all the field officers to comply with this direction of Hon'ble Commission i.e. to take corrective measures, including ensuring proper earthing of poles, covering of lines passing through public areas with insulated conductors, and conducting regular lopping and chopping of vegetation near overhead lines, particularly in forested areas and also regular maintenance of its assets, to prevent future incidents.		
51.	<p>8.2.12: Pending EI Certificate The Petitioner is directed to ensure strict regulatory compliances failing which any capitalisation will not be allowed by the Commission in future years. (Refer para 4.2.1)</p>	UPCL is in process to submit the certificates and information in respect of HT assets capitalized for the period from FY 2016-17 to 2024-25 as per direction of Hon'ble Commission.		

S. No.	Particulars	Compliance Status
52.	<p>8.2.14: Provision for Bad debts</p> <p>The Commission directs UPCL to submit details as specified by the Commission in its tariff Order dated March 28, 2024 regarding provision for bad and doubtful debts. Failure to comply with this directive will result in the disallowance of such provisions/ write-offs during truing up of FY 2025-26. (Refer para 5.10.7).</p>	<p>The desired information has been provided to the Hon'ble Commission vide UPCL's letter no. 4876/UPCL/RM/C-21, dated 23-07-2025.</p>
53.	<p>8.2.16: LT Industry Consumers availing higher demand</p> <p>The Commission directs that any LT Industrial consumer with a sanctioned load \leq 75 kW shall be required to pay demand charges as applicable to HT Industrial consumers on the entire recorded demand, for the billing month in which the consumer's recorded demand exceeds 100 kVA. Also, accordingly, the said demand charges shall now be applicable for calculation of excess load/ demand penalty as per the provisions of the Supply Code.(Refer para 6.1.3.6).</p>	<p>This provision has been implemented by incorporating the logic in the billing software.</p>