**BEFORE THE KERALA STATE ELECTRICITY**

**REGULATORY COMMISSION**

Petition No:

In the matter of:

**Truing-Up of ARR & ERC for FY 2022-23**

Petitioner

Assistant Secretary

Thrissur Corporation

Thrissur 680001

AFFIDAVIT VERIFYING THE APPLICATION ACCOMPANYING THE PETITION FOR TRUING UP OF ARR 2022-23 OF THRISSUR CORPORATION ELECTRICITY DEPARTMENT

I, N.K. Krishnakumar, (S/o of Late. V.K. Kumaran) aged 46 years, residing at, “Nambiparambil House”, 18/43, Keezhmad, Erumathala P.O., Aluva – 683 112 do hereby solemnly affirm and state as follows:

I am the Assistant Secretary, Thrissur Corporation, and the petitioner in the above matter and I am duly authorized by Secretary Thrissur Corporation to make this affidavit on his behalf. I solemnly affirm at Thrissur on this, the 18th day of November 2023 that

1. The contents of the above petition are true to my information, knowledge and belief. I believe that no part of it is false and no material has been concealed there from.
2. The statements made in paragraphs of the accompanying application are true to my knowledge and are derived from the official records made available to me and are based on the information and advice received which I believe to be true and correct.

Deponent

Assistant Secretary,

Thrissur Corporation ,

Thrissur– 680001

# VERIFICATION

I,the above named deponent, solemnly affirm at Thrissur on this, the 27th day of November 2023 that the contents of the affidavit are true to my information, knowledge and belief, that no part of it is false and that no material has been concealed there from. Deponent

Assistant Secretary,

Thrissur Corporation ,

Thrissur– 680001

Solemnly affirmed and signed before me.

Advocate and Notary

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1. **Introduction**

This chapter encapsulates the background information about TCED and underlines the purpose, scope and structure of this Report.

**1.1 About the Report**

This is the Annual Report for the financial year 2022-23.This includes the Balance Sheet, Profit and Loss account, Significant Accounting Policies and the Notes to Account prepared based on the accrual basis of accounting as per the records /registers available with various sections of the Electricity Department of Thrissur Corporation (TCED).

* 1. **History**

The Thrissur Municipal Corporation manages the distribution of electricity to the residents and Commercial establishments through Thrissur Corporation Electricity Department (TCED).The distribution network covers about 12.65 Sq.km. Thrissur Corporation Electricity Department (TCED) is one of the ten electricity distribution licensees in the state of Kerala. For the FY 2022-23, TCED has 41832 consumers and the annual energy sale is 148.36 MU. TCED has its own 33, 66 and 110KV substations with 598 distribution transformers. Thrissur Corporation is unique in that it is the only local body engaged in the distribution of electricity aims to become an ideal licensee in India. TCED, though covering a small area of 12.65 sq. km, is a representative model of an urban town with an appropriate mix of consumers. TCED can be a show peace to the rest of the country in demonstrating latest trends in technology and distribution business options in areas of Smart metering, renewable energy integrations, energy storage, customer service levels, T and D losses and AT & C losses, SAIDI/SAIFI etc.

* 1. **Objectives of the Report**

The annual accounts prepared based on the accrual basis of accounting provides information about the performance of the TCED during the year, its assets and liabilities as on 31st March, 2023. It also provides information about the methodology adopted to prepare the accounts and accounting policies followed.

Hon’ble Commission notified the KSERC (Terms and conditions for Determination of Tariff) Regulations,2021 on 16.11.2021, applicable for the five-year control period starting from FY 2022-23. The regulations contain a performance-based approval scheme along with a framework for sharing Gains and Losses and specifying the controllable and un-controllable factors.

TCED had submitted MYT petition for the above-mentioned control period containing ARR & ERC and capital investment plan for the five-year control period from 2022-23 to 2026-27 before the Hon’ble Commission on 28.01.2022, in full compliance with the MYT Regulations 2021 and the petition was revised subsequent to the tariff revision order of the Hon’ble KSERC and filed on 13.01-2023. The public hearing was held on 03.03.2023 and as per the daily order TCED further revised and filed the petition and on which public hearing was conducted on 05.10.2023. And as per the direction on 12.10.2023, TCED submitted the projections based on the unaudited financials of FY 2022-23. The summary of the audited Annual statement of Accounts of TCED for the year 2022-23 and the amount sought for true up is furnished in the below table. The Auditors of TCED has conducted audit and issued certificate for the year 2022-23 and a copy of the audited accounts is submitted separately along with this petition.

|  |  |  |  |
| --- | --- | --- | --- |
| No | Particulars | Projected | Truing up |
| 1 | ARR | **13,252.13** | **13,251.65** |
| 2 | ERC | **13,237.58** | **13,237.58** |
| 3 | **Revenue gap(1-2)** | **(14.55)** | **(14.07)** |

1. **TCED Distribution Network**

TCED supplies electricity to 41831 consumers. There are about 22526 domestic consumers, 18340 commercial/non domestic consumers, 486 industrial consumers, 187 agricultural consumers and 292 street lights. The key statistics of distribution network is given below:

|  |  |
| --- | --- |
| **Statistics of TCED Distribution Network as on 31.03.2023** | |
| Area Sq.km. | 12.65 |
| Electrical Section Offices | 4 |
| Consumers (Nos) | 41831 |
| Distribution transformers (Nos) | 598 |
| HT lines ( Kms) | 111.63 |
| LT lines (Kms) | 261.58 |
| Energy purchase | 158.61 |
| Energy sale | 148.36 |
| T&D loss in % | 7.08% |
| AT&C loss in % as per CEA methodology | 9.53% |

1. **Energy Sales & Loss Trajectories**
   1. **Energy Sales for 2022-23:**

Actual energy sale of TCED for FY 2022-23 was 148.36 MU. The category wise energy sale to consumers of TCED is given in table below.

|  |  |  |  |
| --- | --- | --- | --- |
| **Energy sales details for the year 2022-23** | | | |
| **Consumption Category** | **Number of consumers** | **Connected Load of consumers** | **Energy Sale** |
|  |  | KW | MU |
| **LT Categories** |  |  |  |
| ***LTI*** | 22,526 | 89,662.75 | 40.10 |
| ***LTIVA*** | 484 | 3,225.97 | 3.24 |
| ***LTIVB*** | 2 | 57.00 | 0.02 |
| ***LTVA*** | 185 | 126.74 | 0.05 |
| ***LTVB*** | 2 | 2.00 | 0.0009 |
| ***LTVIA*** | 249 | 1,340.29 | 2.16 |
| ***LTVIB*** | 473 | 1,806.92 | 2.49 |
| ***LTVIC*** | 501 | 5,893.95 | 4.73 |
| ***LTVID*** | 31 | 54.00 | 0.08 |
| ***LTVIE*** | 43 | 73.14 | 0.07 |
| ***LTVIF*** | 722 | 3,742.14 | 5.00 |
| ***LTVIG*** | 78 | 822.18 | 1.07 |
| ***LTVIIA*** | 14,361 | 41388.46 | 42.15 |
| ***LTVIIB*** | 1,656 | 478.68 | 0.72 |
| ***LTVIIC*** | 13 | 99 | 0.15 |
| ***LTVIIIB*** | 292 | 378 | 1.21 |
| ***LTII*** | 1 | 0 | 0.001 |
| ***LT IX*** | 76 | 163.7 | 0.07 |
| ***LT III*** |  | - | 0.06 |
| ***LT X*** | 2 | 48.00 | 0.01 |
| LT TOTAL | **41697** | **149362.92** | **103.52** |
| **HT Categories** |  |  |  |
| ***HT-1A*** | 5 | 589 | 0.67 |
| ***HT-2A*** | 8 | 2137 | 2.06 |
| ***HT-2B*** | 31 | 15265 | 17.52 |
| ***HT-4A*** | 53 | 14060 | 13.08 |
| ***HT-4B*** | 36 | 10994 | 11.18 |
| ***SPS*** | 1 | 48 | 0.32 |
| **HT TOTAL** | **134** | **43091** | **44.84** |
| **Self consumption** |  |  | 0.13 |
| **GRAND TOTAL** | **41831** | **192454** | **148.36** |

In addition to the above, solar prosumers with a total installed capacity of 3524 kW as on 31.03.2023 also injected energy into the grid and consumed energy from the grid through banking arrangements. The net banked energy purchased from the solar prosumers 0.51 MU and the solar generation by TCED owned solar plants 0.55 MU are taken for loss calculation purposes.

* 1. **LOSSES**

**T & D Loss:**

The Hon’ble Commission, in its order for the last control period has fixed the T&D loss target for FY 2021-22 as 6 %. The actual T&D loss for the year 2022-23 was 7.08%, at the same time the AT&C loss for the year FY 2022-23 is 9.53%. TCED achieved collection efficiency of 97.36% during 2022-23. The energy banked by the solar prosumer and the own generation of TCED are taken into consideration for loss calculation purposes. In order to curtail the loss, the TCED started conducting regular annual energy audits and submit the same to the BEE and PFC and implementing the recommendations of the audit. Furthermore, The T&D loss approved by the Govt of Kerala vide Corrigendum number 6474/10/PD dated 18/12/2015 is 8 %, a copy of the same is submitted for the kind reference of the Hon’ble Commission. So the TCED requests the Hon’ble Commission to reset the T&D loss reduction targets according to the aforementioned corrigendum.

**AT & C Loss**

The AT & C loss targets approved under RDSS by the Union Ministry of Power for the FY 2022-23 is 8.35% as per notification number 12/11(01)/2021 –UR SSI-II(263835). Copy of the same is submitted herewith. The Hon’ble KSERC is considering only T and D loss for the TCED and not taking into account the AT and C loss. The reason cited for the same was that the TCED is a small licensee and it should endeavor to achieve 100 % collection efficiency and made T&D loss and AT&C loss as same for the TCED. But under the present circumstances, achieving 100% collection efficiency is a cumbersome affair. So it is requested to consider T&D loss and AT&C loss separately. The T&D loss approved by the Hon’ble Commission for the year 2021-22 is 6.25% which is unrealistic. The AT&C loss of the TCED for the year FY 2022-23 calculated as per CEA methodology comes to 9.53%. After the implementation of the RDSS projects, the TCED is planning to reduce the AT&C loss to 8% and has taken the same in the projections. So the TCED requests the Hon’ble Commission to fix the AT&C loss reduction targets according to the aforementioned notification.

**T&D AND AT&C LOSS for FY 2022-23**

|  |  |  |
| --- | --- | --- |
| **YEAR** | **T&DLOSS** | **AT&C LOSS** |
| 2022-23 | 7.08% | 9.53% |

1. **Analysis of various ARR components**

**4.1 Cost of Power Purchase**

The actual power purchase quantum was 159.67 MU including self generation of 0.55 MU and 0.51 MU injection by solar prosumers at a cost of Rs 13.85 lakhs as detailed in **Form D3.1(4)**

**Solar Prosumers**

Solar prosumers with a total installed capacity of 3.524 MW as on 31.03.2023 also inject energy into the grid and consumes energy from the grid through banking arrangements. The energy in the bank at the end of settlement period is considered for settlement purposes. Hon’ble Commission vide order dated 16.02.2022 has approved the APPC rate of FY 2022-23 was Rs 2.69 per unit. The energy settled at the end of settlement period for solar prosumers was 0.51MU and the total settlement amount at APPC rate is Rs.13.85 lakhs

**Impact of Solar Prosumers**

During the financial year 2022-23, solar prosumers generated 3.67 MU and at the same time banked units is 0.51MU and that was settled at an average APPC rate of Rs. 2.96/unit. For net profit calculation purpose if it is assumed that in the absence of solar generation, these prosumers would have purchased 3.67 MU at an average rate of Rs. 8.92 / unit and that amount will come to Rs.3.28 Cr. If the same units purchased from KSEB by TCED at an average rate of Rs 7.33/unit , that amount will come to only Rs.2.7 Cr And the anticipated profit on account of this will come to Rs.0.58 Cr.

In the actual scenario, TCED purchased 0.51 units at the average APPC rate of Rs.2.69/unit from the prosumers and the total amount spent on this is 0.14 Cr. TCED received an amount of 0.45 Cr by selling it an average selling rate of Rs. 8.92 / unit. The actual profit generated out of this is Rs. 0.32 Cr.

The net loss out of these calculations amounts to Rs.0.27 Cr. Now TCED has implemented MNRE’s roof top solar subsidy for domestic consumers and has commissioned 778 kWp under this scheme within a span of 5 months (129 Consumers). Many more consumers are showing interest in the scheme and it will have a negative impact on TCED’s net sales and profit. Therefore TCED requests the Hon’ble KSERC to consider this while approving the tariff order in future.

**4.2 O&M expenses**

Actual O&M expenses for TCED for the year 2022-23 has been Rs. 1465.16 lakhs (net of capitalization) as detailed in Form D3.4.O&M expenses sought for true up as per the norms prescribed in the Tariff Regulations,2018 amounts to Rs.1520.70 Lakhs. A comparison of approved and actual O&M expenses is given in table below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Particulars** | **As per**  **Norms (in lakhs)** | **Projected (in lakhs)** | **True-up (in lakhs)** |
| 1 | Employee Cost | 1315.13 | 1081.96 | 1,081.96 |
| 2 | A&G Expenses | 106.85 | 304.41 | 304.42 |
| 3 | R&M Expenses | 98.71 | 85.76 | 79.31 |
|  | Total | 1520.70 | 1472.07 | 1465.68 |

**4.2.1 Employee Cost**

Salary and other employee costs are recognised on accrual basis. Employee cost incurred in respect of consumer contributed assets has been added along with the cost of such assets. Where consumer contribution received is not directly attributable to capital expenditure, the same has been set off correspondingly. The main component of employee cost is basic salary of the employees and that comes to Rs.743.43 lakhs. The subheading employer contribution refers to the contribution by TCED towards NPS (13.05 lakhs) and EPF of employees (0.08 lakhs). Compared to previous year the total amount has come down due to the reduction in the number of temporary staff and the subsequent reduction in the EPF contribution. Pension contribution made by TCED is Rs.87.37 lakhs. Payments done towards the wages of temporary staffs is Rs. 1.79 Cr. The monetary benefits of time bound grade promotions were not given to the TCED employees due to the objections raised by the Kerala State Audit Department and was under dispute for long. The grade promotion arrear given to employees during the year amounts to Rs. 5.8 lakhs. This amount may get multiplied in the coming financial years.

As per the pay revision order 2013, the DA declared in KSEBL is only allowed to TCED employees and the DA declared by the government from time to time is not given to TCED employees. The pay revision order 2018 of KSEBL is so far not implemented in TCED and is still under the consideration of Govt. of Kerala and that is the main reason for the reduced employee cost when compared to the previous financial year. The pension disbursement made by TCED from its own fund to the retired employees is accounted as loans and advances receivable from the government and is not included under employee cost. TCED requests the Hon’ble commission to approve Rs.1081.96 lakhs as the employee cost.

**4.2.2 Repair and Maintenance Expense**

The total repair and maintenance expenses for FY 22-23 works out to Rs 79.31 lakhs and the repair and maintenance expenses as per norms is Rs. 98.71 Lakhs. Repair of plant & machinery comes to Rs.15.82 lakhs , lines & cables comes to Rs.47.26 lakhs and IT & office equipment comes to Rs.11.71 lakhs. TCED requests the Hon’ble commission to approve theR& M expense as it is well within the norms.

**4.2.3 Administration and General Expenses**

The TCED requests the Hon’ble Commission to approve the A&G expenses for FY 22-23 at Rs. 304.42lakhs and the same as per norms is Rs. 106.85Lakhs. Section 3 Electricity duty and rent are the major components of this expense. Rent fixed by the Corporation Council for the Main office building and Central electricity store is claimed as such. The TCED has taken up measures as per the direction of the Hon’ble Commission and the results for the same are awaited and will be updated in the upcoming true ups. Section 3 duty is included again to substantiate the earlier request to allow it as an expense. Due to the frequent bulk supply tariff revision by the Hon’ble KSERC based on the regulatory surplus of the TCED, the margin between purchase and sale of power is getting narrowed year by year and disallowance of expenses like this will for sure have an adverse impact on the very existence of the TCED. The accident compensation given to a deceased contract worker as per court verdict amounts to Rs. 10.16 Lakhs. Other professional charges include the following, inspection fee Rs 1.36 Lakhs, Testing fee of transformers, meters and vehicles comes to Rs. 22.5 Lakhs, testing fee of substation Rs. 5.98 Lakhs and project processing fee Rs. 1.09 Lakhs. Consultancy charges is the expenses incurred for the mandatory Energy audit conducted by EMC Rs. 10.62 lakhs and the amount given for preparation of DPR for RDSS projects Rs. 2.29 Lakhs. Conveyance Rs. 27.47 Lakhs is the vehicle hiring charges for 4 section offices. Minor expenses like discount given for advance remittance Rs. 1.56 Lakhs, imprest expense Rs. 5.94lakhs, meeting related expense 0.27 lakhs, general charges 0.14 lakhs form part of miscellaneous expenses of Rs.7.92lakhs. Bank charges of Rs. 6.82lakhs is the amount charged by the banks for issuing / renewing bank guarantees. The wages given to security staff on contract Rs. 19.51lakhs is also accounted under A&G expenses. Based on the above disclosures, TCED humbly prays to approve the A & G expenses as the Hon’ble Commission deem fit.

* 1. **Fixed Assets capitalised during the year**

|  |  |  |  |
| --- | --- | --- | --- |
| **S. No.** | **Asset Group (as per notification in respect of depreciation)** | **Fixed Assets** | |
|  |  | **Additions during the year** | **Adjustment & deducitons** |
| **1** | 2 | **5** | **6** |
| 1 | LT Distribution system |  |  |
| a) | Distribution lines | 85.37 | 24.28 |
| b) | Sub-station equipments | 19.78 | 8.53 |
| 2 | Meters | 14.37 | - |
| 3 | Furniture & fixtures | 0.69 | - |
| 4 | Office Equipments | 0.13 | - |
| 5 | IT Equipments | 14.58 | - |
| 6 | Software | 2.36 | - |
|  | Gross Asset (Total (1) to (15)) | **137.29** | **32.81** |

**Consumer Contribution**

Consumers Contribution for service connection lines and associated works amounts to Rs.13.53 Lakhs

**Inventories**

Table showing the details of inventory is given below

|  |  |  |
| --- | --- | --- |
| **Sl No** | **Particular** | **2022-23** |
| 1 | Opening Balance | 63.58 |
| 2 | Inventory capitalised during the year | 115.45 |
| 3 | Inventory issued for repairs and Maintenance | 17.32 |
| 4 | Consumption during the period (2+3) | 132.77 |
| 5 | Purchase during the period | 118.47 |
| 6 | Closing balance (1+5-4) | 49.28 |

**Sundry Debtors**

As per the direction of the Hon’ble KSERC age wise analysis of the debtors was submitted along with the True Up petition for the FY 21-22 on which the order is awaited. In addition TCED has submitted a separate petition for implementing One Time settlement Scheme.

**4.3 Depreciation:**

The actual depreciation for the Distribution assets as per accounts for the year is Rs.235.35lakhs.

Depreciation is calculated on the basis of KSERC (Terms and conditions for Determination of Tariff) 2021 dated 16.11.2021. TCED has taken into account Rs. 13.53lakhs of consumer contributed assets and the reversal of its depreciation (Rs. 3.47lakhs) as explained in Form D.3.5 while arriving at the final depreciation. The TCED requests the Hon’ble Commission to approve the depreciation for the year as Rs.231.88lakhs.

**4.4 Interest and Finance charges**

The interest and finance charges are Rs. 174.21lakhs. The interest is calculated on Security Deposit from consumers on accrual basis at the rate of 4.25% p.a. The TCED requests the Hon’ble Commission to approve the interest and finance charges for 2022-23 at Rs. 174.21lakhs.

**4.5 Return on Equity:**

The ROE Rs. 148.91lakhs is calculated as per KSERC (Terms and conditions for Determination of Tariff) 2021 dated 16.11.2021. ROE shall be allowed at the rate of 5.5% of Net Fixed Assets after reducing consumer contribution at the beginning of the financial year. The net fixed asset at the beginning of the financial year is Rs. 33.98 Cr, after deducting the value of consumer contributed assets Rs. 6.91 Cr, the value will come to Rs. 27.07 Cr. ROE is the 5.5% of Rs.27.07 Cr and is worked out as Rs. 1.49 Cr.

* 1. **Loans & Advances**

Loans and advances comprises of Security Deposits given to KSEB and Corporation Current Account. All the transactions for the year between owner Thrissur Corporation and TCED are accounted under Corporation current account. The net balance in Corporation current account is shown in either Loans and advances (in case of amount is received from Corporation) or under current liabilities (in case amount is payable to Corporation).

1. **Revenue**

**5.1 Non-tariff income**

As per accounts, the share of other income of TCED amounts to Rs. 529.51lakhs as detailed in Form D 2.4. Even though the pension disbursement is not the responsibility of TCED, TCED is distributing pension on behalf of Director of Urban Affairs to help the Govt of Kerala. The pension allotments are received once in a while, but non disbursement of pension will lead to unnecessary legal battles between the pensioners and the Govt. of Kerala and wastage of public money on account of this. But the Govt is not considering this aspect while sanctioning pension allotment and is not giving the nominal interest for the amount spent for pension disbursal. The Hon’ble Commission is treating this amount as regulatory surplus and charging interest to the tune of 9% which is unfair. So TCED requests the Hon’ble KSERC not to treat that amount as regulatory surplus.

The main components of non tariff income are the interest from fixed deposits and that amounts to Rs. 275.24 lakhs, Interest on security deposit with KSEBL Rs.36.66 lakhs, interest on belated payment Rs. 76.9 lakhs, pole rental income Rs. 45.86lakhs, collection charges for section 4 duty Rs. 10.80lakhs, meter rent Rs. 47.06lakhs, income grouped under miscellaneous are mainly reconnection fee Rs. 14.07lakhs, SOC Rs. 7.01lakhs, CDC fee Rs.2.02 lakhs, Cost of tender form Rs. 1.9lakhs, additional load charge Rs. 2.82lakhs etc.

**5.2 Tariff Income**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **category** | **Energy sales** | | **Revenue** | |
|  |  | **MU** | **%** | **Lakhs** | **%** |
| 1 | Domestic | 40.10 | 27.03% | 2440.64 | 18.44% |
| 2 | Agriculture | 0.05 | 0.03% | 2.26 | 0.02% |
| 3 | Non Domestic | 15.87 | 10.70% | 1559.64 | 11.78% |
| 4 | Commercial (LT) | 43.02 | 29% | 4581.86 | 34.61% |
| 5 | Public Lighting | 1.21 | 0.82% | 58.06 | 0.44% |
| 6 | Industrial | 3.27 | 2.20% | 230.80 | 1.74% |
| 7 | HT | 44.84 | 30.22% | 4364.32 | 32.97% |
|  | Total | 148.36 | 100% | 13237.58 | 100% |

1. **Deficit / Surplus**

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | ARR | True Up | Difference |
| Power Purchase cost | 11632.97 | 11632.97 |  |
| Interest & Finance Charges | 174.21 | 174.21 |  |
| Depreciation | 232.25 | 231.88 |  |
| O&M Expenses | 1472.07 | 1465.68 |  |
| Pay revision arrears | 174.21 | 127.50 |  |
| Return on equity(5.5%) | 148.91 | 148.91 |  |
| Other Expenses |  |  |  |
| **Total ARR** | 13787.92 | 13781.16 |  |
| Tariff Income | 13237.58 | 13237.58 |  |
| Non-Tariff Income | 535.79 | 529.51 |  |
| **Total ERC** | 13773.37 | 13767.09 |  |
| **Net Revenue Gap (-)/ Surplus (+)** | (14.55) | (14.07) |  |

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| |  |  |  | | --- | --- | --- | | **INDEXS. No.** | **Form No.** | **Particulars** | | **1** | **2** | **3** | | 1 | Form D 1.1 | Summary of Aggregate Revenue Requirement | | 2 | Form D 2.1 | Revenue from Sale of Power | | 3 | Form D 2.2 | NA | | 4 | Form D 2.3 | NA | | 5 | Form D 2.4 | Other Income | | 6 | Form D 2.5 | NA | | 7 | Form D 2.6 | NA | | 8 | Form D 2.7 | Consumer Contribution, Capital Subsidy and Grants | | 9 | Form D 3.1 | Power Purchase Expenses | | 10 | Form D 3.2 | NA | | 11 | Form D 3.3 | NA | | 12 | Form D 3.4 | Operations and Maintenance Expenses | | 13 | Form D 3.4(a) | Employee Expenses | | 14 | Form D 3.4(b) | Administrative & General Expenses | | 15 | Form D 3.4(c) | Repair & Maintenance Expenses | | 16 | Form D 3.5 | Fixed assets & depreciation | | 17 | Form D 3.6(a) | NA | | 18 | Form D 3.6(b) | NA | | 19 | Form D 3.6(c) | NA | | 20 | Form D 3.7 | NA | | 21 | Form D 3.8 | Return on Equity/Return on Net Fixed Assets | | 22 | Form D 3.9 | NA | | 23 | Form D 4.1 | Project-wise / Scheme-wise Capital Expenditure | | 24 | Form D 4.2 | Consolidated report on additions to Fixed Assets during the year | | 25 | Form D 4.3 | NA | | 26 | Form D 5.1 | Consumer category wise existing Tariff | | 27 | Form D 5.2 | NA | | 28 | Form D 5.3 | NA | | 29 | Form D 6.1 | Improvement in performance | | 30 | Form D 6.2 | NA | | 31 | Form D 7.1 | Category-wise Sales | | 32 | Form D 7.2 | Distribution Losses | | 33 | Form D 7.3 | Collection Efficiency | | 34 | Form D 8 | Deviation Analysis | | 35 | Form D 9 | NA | |

|  |  |  |
| --- | --- | --- |
| Other Information/Documents | | |
| 1 | Form D P&L |  |
| 2 | Form D BS |  |
| 3 | Form D CF |  |

1. **Prayer**

The TCED humbly requests before the Honorable Commission that:

* + 1. Truing Up of Expenses and Revenue for the FY 2022-23 may kindly be approved in view of the caution taken by TCED for carrying out the functions as a public utility.
    2. Approve the Deficit of Rs. 14.07lakhs for FY 2022-23
    3. Pass any other Order as the Honorable Commission may deem fit and appropriate under the circumstances of the case and in the interest of justice.

Place: Thrissur Signature of Petitioner

Dated: 27.11.2023