

ARR and Tariff Formats
Distribution Business
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Form D 1.1
Summary of Aggregate Revenue Requirement
KERALA STATE ELECTRICITY BOARD LTD.

(Rs Cr)

S.No.	Particulars	Reference form no.	Previous Year (n-1)				Remarks
			Approved in Tariff Order	Audited	Normative	Truing Up requirement	
1	2	3	4	5	6	7	14
1	Cost of own power generation/power purchase	3.1		7601.86			
2	Transmission Charges	3.2					
3	NLDC/RLDC/SLDC Charges	3.3					
4	Operation & Maintenance Expenses	3.4		3116.8			
4.1	Employee Expenses	3.4		2669.83			
4.2	Annual Contribution for Terminal Liabilities based on actuarial valuation						
4.3	Administration & General Expenses	3.4		261.15			
4.4	Repair & Maintenance Expenses	3.4		185.82			
5	Depreciation	3.5		236.13			
6	Interest and finance charges on long term loans	3.6					
7	Interest on Bonds to meet Terminal Liabilities	3.6					
8	Interest on Working Capital	3.7		755.45			
9	Interest on consumer security deposits and deposits from Users of the distribution system						
10	Any other item (to be specified)			98.30			
11	Contribution to contingency reserves						
12	Provisioning for Bad debts, if any						
13	Adjustment for profit/loss on account of controllable/uncontrollable factors						
14	Total Revenue Expenditure			11808.54			
15	Return on Equity /Net Fixed Assets	3.8		21.09			
16	Tax on ROE	3.9					
17	Aggregate Revenue Requirement (13+15)			11829.63			
18	Less: Non Tariff Income	2.4					
19	Less: Income from wheeling charges	2.2					
20	Less: Income from Other Business (to be specified)						
21	Less: Receipt on account of Cross Subsidy Surcharge on wheeling charges						
22	Less: Receipt on account of additional surcharge on charge of wheeling						
23	Aggregate Revenue Requirement from Retail Tariff						

Form D 2.1
Revenue from Sale of Power
 KERALA STATE ELECTRICITY BOARD LIMITED

Year (n-1)*

S.No.	Particulars	Number of consumers	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Fuel Adjustment charges@	Total	Other charges if any@	DPS /LPS @	Sub-total	Other Rentals	Misc. recoveries@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks
			MU					8+9+10			(13) to (19)			(11)+(20)+(21)+(22)		
1	2	3	6	7	8	9	10	11	18	19	20	21	22	23	24	25
A)	Revenue from sale of Electricity															
	to consumers (categories as per															
	Tariff for supply of Electricity)															
	LT Categories															
1	Domestic	9124747	9943.48		242.00	3502.03	0.07	3744.10	0.00		0.00			3744.10		
						0.00										
2	Commercial	1923402	2735.36		397.91	2050.43	0.07	2448.40	0.09		0.09			2448.50		
						0.00										
3	Public Lighting	4281	366.62		2.38	153.75	0.23	156.36			0.00			156.36		
						0.00										
4	Irrigation and Dewatering	473882	279.48		13.41	52.21		65.62	0.00		0.00			65.62		
						0.00										
5	Public Water Works	136693	1103.23		30.99	-31.01	0.00	-0.02	0.02		0.02			0.00		
						0.00										
6	Industrial LT				137.98	608.58	0.04	746.60	0.03		0.03			746.63		
						0.00										
7	EHT Railway Traction	9	212.83		20.59	100.27		120.86			0.00			120.86		
						0.00										
8	Miscellaneous					0.24		0.24			0.00			0.24		
						0.00										
						0.00										
						0.00										
9	HT Categories	4963	3130.94		415.56	1845.90	0.01	2261.47	0.00		0.00			2261.47		
						0.00										
						0.00										
10	Extra High Tension (EHT)	42	975.06		89.65	465.53		555.18			0.00			555.18		
						0.00										
						0.00										
						0.00										
	Bulk Consumers/ Licensees	12	578.08		45.99	301.05	0.00	347.04			0.00			347.04		
						0.00										
						0.00										
						0.00										
	Revenue from sale of power outside the State					0.00										
	Sale through power exchange					41.67		41.67			0.00			41.67		
	Sale to other States					0.03		0.03			0.00			0.03		
	Sale through Traders					0.00										
						0.00										
	Total of items not shown categorywise					0.00										
a)	Reactive Energy Charges					1.80		1.80			0.00			1.80		
b)	Electricity Duty Recovery								709.26		709.26			709.26		
c)	Other state Levies Recovery								13.30		13.30			13.30		

	Total Duty & Levies															
d)	Wheeling charges Recoveries							0.19		0.19				0.19		
e)	Miscellaneous Charges from consumers															
1	Meter Rent							90.06		90.06				90.06		
2	Line Rental							0.07		0.07				0.07		
3	Recov. For Theft Of Power/Malpractices							1.43		1.43				1.43		
4	Collection towards compounding of offences							0.90		0.90				0.90		
5	UCM							0.21		0.21				0.21		
6	SC Fee, etc.							0.03		0.03				0.03		
7	Other Items							41.62		41.62				41.62		
8	TF/RF							16.06		16.06				16.06		
9	Other Levies On Fee							260.16		260.16				260.16		
10	LE/SC Minimum							2.09		2.09				2.09		
11	Meter Box Charges							0.00		0.00				0.00		
12	Processing Fee for Allocation of Power							3.39		3.39				3.39		
13	STOA - Registration and Application fee							0.09		0.09				0.09		
14	STOA - Open Access charges							5.26		5.26				5.26		
15	Application fee®istration fee for grid coonectivity to solar panels							1.46		1.46				1.46		
16	Energisation charges							1.93		1.93				1.93		
	Gross Revenue From Sale of Power				1396.46	9092.48	0.41	10489.36	1147.64		1147.64			11637.00		
30	Less: i) Electricity Duty Payable to Govt. (Contra)							709.26		709.26				709.26		
	ii)Other State Levies Payable to Govt. (Contra)							13.30		13.30				13.30		
	Net Revenue from Sale of Power (A29-A30)	11668031	19325.07		1396.46	9092.48	0.41	10489.36	425.08		425.08			10914.44		

Form D 2.2
Income from Wheeling Charges
KERALA STATE ELECTRICITY BOARD LTD.

Year 2015-16

(Rs Cr)

S.No	Open Access Consumer	Open Access	Fixed Charge (Rs/kW/month)	Energy Wheeled	Energy Charge (Rs/kWh)	Any Other Charge as approved by	Revenue from Fixed Charge	Revenue from Energy Charge	Revenue from Other Charge	Total Revenue
	<u>1</u>	2	3	4	5	6	7	8	9	10=7+8+9
1	Chalakkudy Kerala			23.88						
2	Kalamassery			28.74						
3	EICL,Veli,Tvm			2.68						
4	Hindustan Newsprint Ltd			27.67						
5	Koratty			23.44						
6	Premier tyres Ltd			6.75						
7	INDSIL Electromelts Ltd			5.27						
8	EICL,Pothencode,Tvm			2.5						
9	Metals Ltd, Chavara			14.02						
10	Patspin India Ltd, Kanjikkode			5.07						
11	Mulanthuruthy			1.52						
12	MRF Ltd			0.45						
	Total			142.00						

Form D 2.3 Income from sale of surplus power KERALA STATE ELECTRICITY BOARD LTD.

Year (n-1)* (Rs Cr)

Month	Name of buyer	Transaction No.	Nature of transaction- Bilateral /Exchange	Volume of trading in		Sale Price	Income
				MU	Contracted MW	Rs/Unit	
1	2	3	4	5	6	7	8
April		...					
		...					
May		...					
		...					
June		...					
		...					
July		...					
		...					
August		...					
		...					
September		...					
		...					
October		...					
		...					
November		...					
		...					
December		...					
		...					
January		...					
		...					
February		...					
		...					
March		...					
		...					

Form D 2.4 Non-tariff Income KERALA STATE ELECTRICITY BOARD LTD.

(Rs Cr)

S. No.	Particulars	Previous Year (n-1)			Remarks
		Approved in Tariff Order	Audited	Truing Up requirement	
1	2	3	4	5 = 4 - 3	12
1	Interest on staff loans and advances		0.23	0.23	
2	Income from statutory investments		0.20	0.20	
3	Income from trading		1.80	1.80	
4	Income from rent of land or buildings		9.85	9.85	
5	Income from sale of scrap		15.69	15.69	
6	Income from staff welfare activities		0.00	0.00	
7	Rental from staff quarters		0.17	0.17	
8	Excess found on physical verification		0.05	0.05	
9	Interest on investments, fixed and call deposits and bank balances		9.62	9.62	
10	Interest on advances to suppliers/contractors		0.21	0.21	
11	Income from hire charges from contractors and others		0.01	0.01	
12	Income due to right of way granted for laying fibre optic cables/co-axial cables on distribution system		36.55	36.55	
13	Income from advertisements, etc.		0.00	0.00	
14	Miscellaneous receipts		103.53	103.53	
15	Commission for collection of electricity duty		0.00	0.00	
16	Interest on delayed or deferred payment of bills		0.00	0.00	
17	Rebate from Central Generating Stations		103.43	103.43	
18	Revenue from late payment surcharge		13.30	13.30	
19	Recovery for theft and pilferage of energy		2.32	2.32	
20	Meter/metering equipment/service line rentals		90.13	90.13	
	Total		387.10	387.10	

Form D 2.5

Subsidy provided by the State Govt under Section 65 of EA 2003
KERALA STATE ELECTRICITY BOARD LTD.

S.No.	Consumer Category	Previous Year (n-1)					
		Tariff approved by Commission	Reference of Government directives	Relaxtion/ Subsidy committed by Government	Subsidy assessed	Reference of finance department order releasing subsidy amount	Subsidy actually received
1	2	3	4	5	6	7	8
	1 Domestic Category (LT - 1(a))						
	...						
							
	Total						

Form D 2.6
Revenue Subsidy and Grant
Name of Distribution Business/Licensee

Sr. No.	Particulars	Previous Year (n-1)			Remarks
		Approved in Tariff Order	Actually received	Balance Receivable	
1	2	3	4	5 = 4 - 3	12
A)	Revenue Subsidies & Grants				
1	Revenue Subsidy from State Government other than S.65 subsidy				
2	State Govt. Grant				
4	Any Other item				
	Total				

Form D 2.7
Consumer Contribution, Capital Subsidy and Grant
KERALA STATE ELECTRICITY BOARD LTD.

(Rs. Cr)

S. No.	Particulars	Previous Year (n-1)			Remarks
		Approved in Tariff Order	Actually received	Balance Receivable	
1	2	3	4	5 = 4 - 3	12
1	Consumers Contribution for service connection lines and associated works				
2	Any other contribution by consumers under any scheme.				
a)					
b)					
c)					
	Sub-Total				
3	Capital Subsidies from appropriate Government towards cost of Capital Assets				
4	Receipts from appropriate Government under any scheme as Grants				
5	Any Other item(to be specified)				
	Total				
	TOTAL				

Form D 3.1
Power Purchase Expenses
KERALA STATE ELECTRICITY BOARD LTD.

Year (n-1)*

S. No.	Source of Power (Station wise)	Installed Capacity	Utility share (%)	Utility share (MW)	Total Energy Sent Out (ESO) from the station (MU)	External Losses outside the State (%)	Energy Received at State boundary (MU)	Losses within the State (%)	Energy received by licensee (%)	Total Annual Fixed charges (Rs Crore)	Capacity Charges paid/ payable by Utility(incl incentive) (Rs Crore)	Variable Cost per unit including Fuel Price Adjustment (Rs/kWh)	Total Variable Charges (Rs Crore)	Incentive (Rs Crore)	Any Other Charges (Please specify the type of charges)	Total Cost of Energy Received (Rs Crore)	Avg cost of energy received (Rs/kWh)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Central Generating Stations																
2	NTPC-RSTPS 1&2				2000.21	73.39	1926.82				116.17		465.96		-34.03	548.10	
3	NTPC-RSTPS 3				592.59	21.67	570.92				49.94		141.14		-7.13	183.96	
4	IGSTPS(Jhajjar)				1633.51	61.30	1572.20				253.12		624.44		-21.41	856.14	
5	Talcher Stage-II				3301.14	121.35	3179.79				247.68		443.82		-25.59	665.91	
6	Simhadri				810.39	29.87	780.52				117.99		202.65		-15.74	304.90	
7	NLC-Stage-1				461.98	16.83	445.15				29.05		109.66		2.61	141.32	
8	NLC-Stage-II				621.72	22.71	599.01				40.48		147.55		0.12	188.16	
9	NLC I Expansion				481.08	17.52	463.56				64.96		107.92		2.43	175.31	
10	NLCII Expansion				99.97	3.86	96.11				23.86		22.14		-0.27	45.73	
11	Vallur STPS				242.46	8.95	233.51				41.52		48.45		-2.55	87.42	
12	MAPS				145.16	5.33	139.83				0.00		29.59		-12.08	17.51	
13	KAIGA				574.94	21.06	553.88				0.00		177.24		10.11	187.35	
14	Kudamkulam				264.79	9.13	255.66				0.00		106.45		-6.41	100.04	
15	NTPL				241.14	9.40	231.73				41.08		56.78		-2.99	94.87	
16	Eastern region supplementary claims														-0.41	-0.41	
17	Sub total				11471.07	422.38	11048.70				1025.85	0.00	2683.78		-113.34	3596.31	0
18	IPPS				0.00	0.00	0.00				0		0				
19	KYCCP				138.90	0.00	138.90				211.22		105.57		-37.10	279.68	
20	BSES				5.15	0.00	5.15				36.65		6.21		47.34	90.21	
21	KPCL				0.00	0.00	0.00				0.00		0.00		4.88	4.88	
22	Wind				57.40		57.40				0.00		18.33			18.33	
23	Ullumkal				18.26	0.00	18.26				0.00		4.46			4.46	
24	MP Steel				0.00	0.00	0.00				0.00		0.00			0.00	
25	Iruttukkanam				15.69	0.00	15.69				0.00						
26	Iruttukkananm-II				9.14	0.00	9.14				0.00		6.85			6.85	
27	Karikkayam				26.99	0.00	26.99				0.00		11.23			11.23	
28	Meen vallom				5.56	0.00	5.56				0.00		2.69		1.27	3.96	
29	INDSIL				4.25	0.00	4.25				0.00		1.33			1.33	
30	Kallar				0.21	0.00	0.21				0.00		0.08			0.08	
31	Mankulam gramapanchayath				0.06	0.00	0.06				0.00		0.09			0.09	
32	Total				259.69	0.00	259.69				247.87	0.00	156.84	0.00	16.39	421.10	
33	Traders					0.00											

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34	LTA					0.00											
35	Maithon				311.72	11.27	300.45				48.32		60.43			108.75	
36	Mejia				8.64	0.29	8.35				1.83		1.88			3.70	
37	Sub Total				320.37	11.56	308.80				50.14		62.31			112.45	
38	MTOA/STOA				0.00	0.00	0.00										
39	NVVN				1161.59	46.35	1115.24						534.73			534.73	
40	BALCO				671.60	27.84	643.76						245.67			245.67	
41	Simhapuri				935.01	20.83	914.18						495.39			495.39	
42	JSWPTC				85.34	1.68	83.67						49.93			49.93	
43	TPCIL				21.60		21.18						12.25			12.25	
44	Sub Total				2875.15	96.69	2778.03	0.00					1337.96			1337.96	
45	IEX				690.88	15.73	675.15						285.69			285.69	
46	PXIL				41.05	1.01	40.04						16.83			16.83	
47	DSM				693.34	0.00	693.34						139.89			139.89	
48	Swap				78.22	2.82	75.40						2.14			2.14	
49	Sub total				1503.49	19.56	1483.92	0.00	0.00	0.00	0.00	0.00	444.56	0.00	0.00	444.56	
50	Sub Total traders				4699.00	127.82	4570.76	0.00	0.00	0.00	50.14	0.00	1844.83	0.00	0.00	1894.97	
51	Total power purchase				16429.77	550.20	15879.15	0.00	0.00	0.00	1323.86	0.00	4685.45	0.00	-96.95	5912.37	
52	Transmission charges															424.442	
53	Total power purchase				16429.77	550.20	15879.15	0.00	0.00	0.00	1323.86	0.00	4685.45	0.00	-96.95	6336.82	
54	Total																

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FormD 3.2 Transmission Charges KERALA STATE ELECTRICITY BOARD LTD.

Year(n-1)*

S. No.	Name of Transmission/Distribution Network Provider	Contracted Capacity	Transmission Tariff	Transmission Charges	Sources of power for which Network is used
		(MW)	<Units>	(Rs. Crore)	
1	2	3	4	5	6
	Total				

Form D 3.3
Load Despatch Charges
KERALA STATE ELECTRICITY BOARD LTD.

NLDC/ RLDC/ SLDC Charges

Year(n-1)*

S. No.	Particular	Contracted Capacity	Annual fee	Any other fee	Total
		(MW)	(Rs. Crore)	(Rs. Crore)	(Rs. Crore)
1	2	3	4	5	6
	NLDC Charges				
	RLDC Charges				
	<Specify Region>				
	SLDC Charges				
Total	Total				

Form D 3.4
Operations and Maintenance Expenses
KERALA STATE ELECTRICITY BOARD LTD.

1 Employee Expenses

S. No.	Particulars	Reference	Previous Year 2014-15			Remarks
			Approved in Tariff Order	Audited	Truing Up requirement	
1	2	3	4	5	6 = 5 - 4	13
1	Number of Consumers ('000)			11668000		
	Norms (Rs. Lakh/'000 consumers)					
2	Distribution Transformers (no.)			73460		
	Norms (Rs. Lakh/Distribution Transformer)					
3	HT line (km)			59476.66		
	Norms (Rs. Lakh/km of HT line)					
4	Sales (kWh)			19325069552		
	Norms (Rs./unit of sales)					
5	Employee Expense (as per norms)					
6	Employee Expense (actuals)	3.4(a)				

2 Administrative and General Expenses

S. No.	Particulars	Reference	Previous Year (n-1)			Remarks
			Approved in Tariff Order	Audited/ Normative	Truing Up requirement	
1	2	3	4	5	6 = 5 - 4	13
1	Number of Consumers ('000)			11668000		
	Norms (Rs. Lakh/'000 consumers)					
2	Distribution Transformers (no.)			73460		
	Norms (Rs. Lakh/Distribution Transformer)					
3	HT line (km)			59476.66		
	Norms (Rs. Lakh/km of HT line)					
4	Sales (kWh)			19325069552		
	Norms (Rs./unit of sales)					
4	A&G Expense (as per norms)					
5	A&G Expense (actuals)	3.4(b)				

3 Repair and Maintenance Expense

			Previous Year (n-1)			
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S. No.	Particulars	Reference	Approved in Tariff Order	Audited/ Normative	Truing Up requirement	Remarks
1	2	3	4	5	6 = 5 - 4	13
1	Opening GFA (Rs. Crore)					
	Norms (% of opening GFA)					
2	R&M Expense (as per norms)					
3	R&M Expense (actuals)	3.4(c)				

1 O&M Expenses

S. No.	Particulars	Reference	Previous Year (n-1)			Remarks
			Approved in Tariff Order	Audited/ Normative	Truing Up requirement	
1	2	3	4	5	6 = 5 - 4	13
1	Employee Expenses (as per norms)			2669.83		
2	R&M Expenses (as per norms)			185.82		
3	A&G Expenses (as per norms)			261.15		
4	O&M Expense (as per norms) (1+2+3)			3116.8		
2	O&M Expense (actuals)	3.4(a),3.4(b), 3.4(c)				

Form D 3.4(a)
Employee Expenses
KERALA STATE ELECTRICITY BOARD LTD.

Rs. Crore

S. No.	Particulars	Reference	Previous Year (n-1)	Current Year (n)	Remarks
			Audited	Apr-Sep (Actual)	
1	2	3	4	5	11
1	Basic Salary		934.93		
2	Dearness Allowance (DA)		746.14		
3	House Rent Allowance		15.58		
4	Conveyance Allowance		0.00		
5	Leave Travel Allowance		0.00		
6	Earned Leave Encashment		116.67		
7	Other Allowances		18.60		
8	Medical Reimbursement		7.02		
9	Overtime Payment		0.04		
10	Bonus/Ex-Gratia Payments		7.05		
11	Interim Relief / Wage Revision		0.00		
12	Staff welfare expenses		1.70		
13	VRS Expenses/Retrenchment Compensation		0.00		
14	Commission to Directors		0.00		
15	Training Expenses		0.00		
16	Payment under Workmen's Compensation Act		0.08		
17	Net Employee Costs		1847.79		
18	Terminal Benefits		926.83		
18.1	Provident Fund Contribution		0.00		
18.2	Provision for PF Fund		0.00		
18.3	Pension Payments		0.00		
18.4	Gratuity Payment		0.00		
19	Others		0.18		
20	Gross Employee Expenses		2774.80		
21	Less: Expenses Capitalised		114.68		
22	Net Employee Expenses		2660.12		

Form D 3.4(b)
Administrative & General Expenses
KERALA STATE ELECTRICITY BOARD LTD.

Rs. Crore

S. No.	Particulars	Reference	Previous Year (n-1)	Remarks
			Audited	
1	2	3	4	11
1	Rent Rates & Taxes		6.94	
2	Insurance		0.18	
3	Telephone & Postage, etc.		2.36	
4	Legal charges		1.40	
5	Audit Fees		0.24	
6	Consultancy charges		0.05	
7	Other Professional charges		0.40	
8	Conveyance		47.79	
9	Vehicle Running Expenses Truck / Delivery Van		0.60	
10	Vehicle Hiring Expenses Truck / Delivery Van		2.32	
11	Electricity charges		6.42	
12	Water charges		0.27	
13	Entertainment		0.38	
14	Fees & subscription		0.06	
15	Printing & Stationery		9.46	
16	Advertisements, exhibition publicity		0.63	
17	Contribution/Donations		0.52	
18	Training expenses		1.44	
19	Miscellaneous Expenses		3.94	
20	DSM activities		0.01	
21	SRPC expenses		0.12	
22	Sports and related activities		0.14	
23	Freight		6.07	
24	Purchase Related Advertisement Expenses		0.26	
25	Bank Charges		0.06	
26	Office Expenses		49.76	
27	License Fee and other related fee		1.26	
28	Cost of services procured		0.00	
29	Outsourcing of metering and billing system		0.00	
30	V-sat, Internet and related charges		0.08	
31	Security arrangements		0.00	
32	Books & periodicals		0.03	
33	Computer Stationery		0.00	
34	Others		0.55	
	Others- Other Purchase related Expenses		1.69	
	Others - Expenditure inconnection with distribution of LED		7.12	
35	Gross A&G Expenses		152.57	
36	Ele. Duty u/s 3(I), KED Act		111.37	
37	Less: Expenses Capitalised		2.78	
38	Net A&G Expenses		261.15	

Form D 3.4(c) Repair & Maintenance Expenses KERALA STATE ELECTRICITY BOARD LTD.
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Rs. Crore

S. No.	Particulars	Reference	Previous Year (n-1)	Remarks
			Audited	
1	2	3	4	10
1	Plant & Machinery		4.16	
2	Buildings		3.54	
3	Civil Works		0.98	
4	Hydraulic Works		0.04	
5	Lines & Cable Networks		173.73	
6	Vehicles		1.48	
7	Furniture & Fixtures		0.29	
8	Office Equipment		1.60	
9	Gross R&M Expenses		185.82	
10	Less: Expenses Capitalised			
11	Net R&M Expenses		185.82	

Form D 3.5
Fixed assets & depreciation
KERALA STATE ELECTRICITY BOARD LTD.

Year (n-1)*

(Rs Cr)

S. No.	Asset Group (as per notification in respect of depreciation)	Rate of depreciation (%)	Gross fixed assets				Provision for depreciation				Net fixed assets at the beginning of the year	Net Fixed Assets at the end of the year
			At the beginning of the year	Additions during the year	Adjustment & deducitons	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjustment during the year	Cumulative at the end of the year		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Land & land rights		16.60	0.63		17.23	0.00	0.00		0.00	16.60	17.23
2	Other Civil works		0.72	0.08		0.80	0.20	0.03		0.23	0.52	0.57
3	HV Distribution system		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
a)	Distribution lines		39.28	3.11		42.39	8.42	2.02		10.44	30.85	31.95
b)	Sub-station equipments		53.24	4.38		57.61	17.38	2.54		19.92	35.86	37.69
i)	Transformers		550.39	32.30		582.69	263.02	21.93		284.96	287.37	297.73
ii)	Switchgears, Control gear & Protection		0.10	0.00		0.10	0.09	0.00		0.09	0.01	0.01
iii)	Batteries		0.12	0.06		0.18	0.06	0.00		0.06	0.06	0.12
iv)	Others		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
4	LT Distribution system		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
a)	Distribution lines		4065.16	376.61		4441.77	1898.95	165.55		2064.51	2166.21	2377.26
b)	Sub-station equipments		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
i)	Transformers		35.15	3.10		38.25	21.91	1.43		23.34	13.24	14.91
ii)	Switchgears, Control gear & Protection		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
iii)	Batteries		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
iv)	Others		22.15	1.54		23.69	6.94	2.09		9.03	15.21	14.66
5	Communication equipment		0.27	0.15		0.42	0.21	0.01		0.22	0.06	0.20
6	Meters		1187.90	58.17		1246.07	690.68	34.57		725.25	497.22	520.82
7	Vehicles		6.71	0.43		7.15	7.25	0.21		7.46	-0.54	-0.31
8	Furniture & fixtures		21.57	1.59		23.16	8.99	0.99		9.97	12.59	13.19
9	Office Equipments		14.87	1.38		16.25	4.88	0.78		5.66	9.99	10.59
10	Assets of Partnership projects etc.		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
11	Capital spares of HV & LT transmisison		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
12	Assets taken over & pending final valuation		0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
13	IT Equipments		58.67	5.45		64.12	28.42	2.71		31.13	30.25	32.99
	Buildings		42.82	2.43		45.26	6.54	0.71		7.25	36.28	38.01
15	Any other items (Hydraulic Works)		0.07	0.00		0.07	3.19	0.54		3.73	-3.12	-3.67
16	Gross Asset (Total (1) to (15))		6115.80	491.40	0.00	6607.20	2967.14	236.13	0.00	3203.26	3148.66	3403.94
17	Less: Consumer contribution											
18	Less: Government grants											
19	Less: Deposit Works											
20	Less: Capital Subsidies											
21	Net Asset considered for depriciation (16-17-18-19-20)											

Form D 3.6 (a)
Calculation of Weighted Average Rate of Interest on Actual Loans
KERALA STATE ELECTRICITY BOARD LTD.

(Rs. Cr)

S.No.	Particulars (specify items)	Previous Year (n-1)		Remarks
		Approved in Tariff Order	Audited	
1	2	3	4	12
1	Loan 1			
i.	Gross Loan -Opening			
ii.	Cumulative repayments of Loans upto previous year			
iii.	Net loan-Opening			
iv.	Add: Drawal(s) during the Year			
v.	Less: Repayment (s) of Loans during the year			
vi.	Net loan - Closing			
vii.	Average Net Loan			
viii.	Rate of Interest on Loan on annual basis			
ix.	Interest on loan			
x.	<i>Loan repayment effective from (date to be indicated)</i>			
2	Loan 2			
i.	Gross Loan -Opening			
ii.	Cumulative repayments of Loans upto previous year			
iii.	Net loan-Opening			
iv.	Add: Drawal(s) during the Year			
v.	Less: Repayment (s) of Loans during the year			
vi.	Net loan - Closing			
vii.	Average Net Loan			
viii.	Rate of Interest on Loan on annual basis			
ix.	Interest on loan			
x.	<i>Loan repayment effective from (date to be indicated)</i>			
3	Loan 3			
..	...			
..	...			
4	Total Loan			
i.	Gross Loan -Opening			
ii.	Cumulative repayments of Loans upto previous year			
iii.	Net loan-Opening			
iv.	Add: Drawal(s) during the Year			
v.	Less: Repayment (s) of Loans during the year			
vi.	Net loan - Closing			
vii.	Average Net Loan			
viii.	Interest on Loan			
ix.	Weighted average Rate of Interest on Loans			

Form D 3.6 (b)
Calculation of Interest on Normative Loan
 KERALA STATE ELECTRICITY BOARD LTD.

(Rs. Cr)

S.No.	Particulars (specify items)	Previous Year (n-1)			Remarks
		Approved in Tariff Order	Normative	Truing Up requirement	
1	2	3	4	5 = 4 - 3	12
1	Gross Normative loan - Opening				
2	Cumulative repayment of Normative Loan upto previous year				
3	Net Normative loan - Opening				
4	Increase/Decrease due to ACE/de-capitalization during the Year				
5	Repayments of Normative Loan during the year				
6	Net Normative loan - Closing				
7	Average Normative Loan				
8	Weighted average Rate of Interest of actual Loans				
9	Interest on Normative loan				

Form D 3.6 (c)
Interest on Bonds to meet Terminal Liabilities
KERALA STATE ELECTRICITY BOARD LTD.

(Rs. Cr)

S.No.	Particulars (specify items)	Previous Year (n-1)			Remarks
		Approved in Tariff Order	Normative	Truing Up requirement	
1	2	3	4	5 = 4 - 3	12
A	Bond Series 1				
1	Value of Bond				
2	Rate of Interest on Bond				
3	Interest on Bond				
B	Bond Series 2				
4	Value of Bond				
5	Rate of Interest on Bond				
6	Interest on Bond				
C	...				
	...				

Form D 3.7 Interest on Working Capital KERALA STATE ELECTRICITY BOARD LTD.						
Sl.No.	Particulars	Previous Year (n-1)				Remarks
		Approved in Tariff Order	Audited	Normative	Truing Up requirement	
1	2	3	4	5	6	13
1	O&M expenses (as per norms)					
2	Maintenance Spares (as per norms)					
3	Receivables (as per norms)					
	Less:					
4	Security deposits except security deposits held in the form of Bank Guarantee from Users					
	Less:					
5	Cost of Power Purchase (as per norms)					
6	Total Working Capital					
7	Interest Rate (as per norms)					
8	Interest on Working Capital (actual)					

Form D 3.8 Return on Equity/Return on Net Fixed Assets KERALA STATE ELECTRICITY BOARD LTD.

S.No.	Particulars	Ref.	Previous Year (n-1)			
			Approved in Tariff Order	Audited	Normative	Truing Up requirement
1	2	3	4	5	6	7
1	Equity at the beginning of the year			208.97		
2	Capitalisation					
3	Equity portion of capitalisation					
4	Equity at the end of the year			-267.29		
	Return Computation			-58.32		
5	Return on Equity at the beginning of the year	14%*(1)		29.26		
6	Return on Equity portion of capitalisation	14%*(3)/2		-8.16		
7	Total Return on Equity	(5)+(6)		21.09		
	In case equity invested in the regulated Business is not clearly identifiable					
8	Net Fixed Assets net of Consumer Contribution & Grants (at the beginning of the year)	(8)				
9	Rate of return	3%				
10	Total return on net fixed assets	3% * (8)				

Form D 3.9
Tax on R.O.E.
KERALA STATE ELECTRICITY BOARD LTD.

S. No.	Particulars	Previous Year (n-1)			Remarks
		Approved in Tariff Order	Audited/ Normative	Truing Up requirement	
1	2	3	4	5 = 4 - 3	10
A)	Advance Tax assessed & deposited on-----				
a)	for Quarter I & deposited on 15 th June.				
b)	for Quarter II & deposited on 15 th Sept.				
c)	for Quarter III & deposited on 15 th Dec.				
d)	for Quarter IV & deposited on 15 th March.				
	Total---(A)				

Form D 4.1

Project-wise / Scheme-wise Capital Expenditure
KERALA STATE ELECTRICITY BOARD LTD.

[illegible]

D4_2

Form D 4.2 Consolidated report on additions to Fixed Assets during the year KERALA STATE ELECTRICITY BOARD LTD.

Year (n-1)*

(Rs Cr)

S.No.	Asset Description	Asset Code	Total Addition to Assets	Date of commissioning
1	2	3	4	5

Form D 4.3
General (Other debits, write offs or any other items)
KERALA STATE ELECTRICITY BOARD LTD.

(Rs. Cr)

S.No.	Particulars (specify items)	Previous Year (n-1)			Remarks
		Approved in Tariff Order	Audited	Truing Up requirement	
1	2	3	4	5 = 4 - 3	12
1	Material Cost Variance		71.33		
2	Research and Development Expenses		0.04		
3	Bad and Doubtful Debts Written off / Provided/demand withdrawal of consumers		13.06		
4	Miscellaneous Losses and Write Offs		3.93		
5	Sundry Expenses		0.02		
	Total		88.38		
	Less				
	Chargable to Capital Expenses				
	Net chargable to revenue				

Form D 5.1
Consumer category wise Existing Tariff
 KERALA STATE ELECTRICITY BOARD LTD.

S.No.	Particulars	Demand / Fixed charges	Energy Charges	Fuel Adjustment Charges	Capacitor/ Power Factor charges	Rebate	LPS	Minimum Billing
		<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>
1	2	3	4	5	6	7	8	9
	LT Categories							
1 ...								
2 ...								
	HT Categories							
1 ...								
2 ...								
	Extra High Tension (EHT)							
1 ...								
2 ...								
	Bulk Consumers/ Licensees							
1 ...								
2 ...								

Form D 5.2
Consumer category wise Proposed Tariff
 KERALA STATE ELECTRICITY BOARD LTD.

S.No.	Particulars	Demand / Fixed charges	Energy Charges	Fuel Adjustment Charges	Capacitor/ Power Factor charges	Rebate	LPS	Minimum Billing
		<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>
1	2	3	4	5	6	7	8	9
	LT Categories							
1 ...								
2 ...								
	HT Categories							
1 ...								
2 ...								
	Extra High Tension (EHT)							
1 ...								
2 ...								
	Bulk Consumers/ Licensees							
1 ...								
2 ...								

Form D 5.3
Revenue from Proposed Tariff
KERALA STATE ELECTRICITY BOARD LTD.

S.No.	Particulars	No. of consumers	No. of consumers billed	Connected Load of consumers	Units sold	Demand/ Fixed charges	Energy Charges	Fuel Adjustment Charges	Excess Load excess demand charges	Adjustment of past billing	Power factor surcharge/incentive	voltage rebate	load factor penalty/incentive	Other charges	DPS /LPS	Other Rentals	Misc. recoveries	Total Billing	Actual/Anticipated realisation	Average tariff
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	LT Categories																			
1	---																			
2	---																			
	HT Categories																			
1	---																			
2	---																			
	Extra High Tension (EHT)																			
1	---																			
2	---																			
	Bulk Consumers/ Licensees																			
1	---																			
2	---																			
	Revenue from sale of power outside the State																			
	Sale through power exchange																			
	Sale to other States																			
	Sale through Traders																			
	Total of items not shown categorywise																			
	a) Reactive Energy Charges																			
	b) Electricity Duty Recovery																			
	c) Other state Levies Recovery																			
	Total Duty & Levies																			
	d) Wheeling charges Recoveries																			
	e) Miscellaneous Charges from consumers																			
1	---																			
2	---																			
3	---																			
	Gross Revenue From Sale of Power																			
30	Less: i) Electricity Duty Payable to Govt. (Contra)																			
	ii) Other State Levies Payable to Govt. (Contra)																			
	Net Revenue from Sale of Power (A29-A30)																			

Note: consumer categories in forms are indicative only. Distribution Business/Licensee should indicate actual consumer categories as per tariff (as per existing tariff for previous & current year and as per proposed tariff for ensuring years).

Form D 6.1 Improvement in performance KERALA STATE ELECTRICITY BOARD LTD.
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S.No.	Particulars	Ref	Previous Year (n-1)	Remarks
1	2	3	4	11
1	Distribution Losses, (%)			
2	Collection Efficiency, (%)			
3	Distribution losses for (%)			
(a)	Urban areas with population exceeding 1 lakh			
(b)	Industrial areas of load exceeding 5MVA#			
(c)	Rural areas			
4 (a)	Percentage of consumers billed			
4 (b)	Revenue realisation , (Rs Cr)			
5	Stopped Meters %			
6 (a)	Defective meters/metering arrangement%			
6 (b)	Replacement of Defective meters, %			
7	Supply availability %			
(1)	Base Load supply availability			
(a)	Actual contracted Base Load supply in MW			
(b)	Base Load in MW			
(c)	Base Load supply availability (%) (c=a/b)			
(2)	Peak Load supply availability			
(d)	Actual Contracted Peak Load Supply in MW			
(e)	Peak load in MW			
(f)	Peak Load Supply Availability (%) (c=a/b)			
	Supply availability % (0.75*c + 0.25*f)			
8	Transformer failure rate			
a.	Distribution transformers (%)			
b.	Power transformers (%)			

Note: nth year = FY 2014-15, n+1th year = FY 2015-16, and so on, for the first filing

Form D 6.2
Appropriation of Distribution loss
 KERALA STATE ELECTRICITY BOARD LTD.

Year (n-1)*

S.No.	Particulars	Previous Year (n-1)				
		(Actual/Audited)				
		Energy Input	Energy Sales	Ennergy sent to lower voltage	Distribution Loss	
		MKWh	MKWh	MKWh	Percent	MKWh
1	2	3	4	5	6	7
	Voltage-wise Apportionment of Distribution losses					
1	33 kV					
2	11 kV					
3	LT					
	Overall Distribution Loss					

Form D 7.1
Category-wise Sales
KERALA STATE ELECTRICITY BOARD LTD.

Year (n-1)*														(MU)
S. No.	Consumer Category & Consumption Slab	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	HT Category													
2	EHT I (66 kV) INDUSTRIAL	20.54	19.87	11.97	19.38	26.80	24.58	22.30	14.94	15.65	15.36	14.36	27.35	233.12
3	EHT II (110 kV) INDUSTRIAL	51.17	57.02	53.33	57.70	60.52	57.28	55.67	52.96	50.63	44.27	39.81	59.46	639.82
4	EHT II (110 kV) RT	17.08	17.57	17.62	17.95	18.53	17.69	17.55	16.88	18.38	18.37	16.66	18.56	212.83
5	EHT III (220 kV) INDUSTRIAL	3.10	2.61	3.17	2.49	3.06	2.34	2.36	2.39	2.64	3.07	4.01	2.51	33.75
6	EHT NON-INDUSTRIAL (General)	5.81	6.26	6.10	6.14	5.73	5.58	5.53	5.56	5.76	5.67	4.81	5.45	68.38
7	HT I (A) INDUSTRIAL	148.90	150.24	147.76	155.35	149.52		158.73	146.45	156.87	160.21	154.73	165.16	1693.93
8	HT I (B) INDUSTRIAL	0.70	0.69	0.72	0.72	0.71	0.70	0.70	0.70	0.71	0.71	0.77	0.92	8.76
9	HT II(A)	14.54	15.35	15.01	16.21	15.20	15.50	15.67	14.89	15.95	16.37	16.32	18.31	189.32
10	HT II (B)	38.48	40.19	38.24	39.64	40.04	40.19	41.56	39.81	40.95	41.28	41.69	46.63	488.71
11	HT III(A)	0.65	0.42	0.37	0.36	0.36	0.37	0.37	0.38	0.43	0.59	0.64	0.93	5.89
12	HT III (B) AGRICULTURE	0.06	0.06	0.07	0.07	0.07	0.07	0.07	0.07	0.09	0.10	0.09	0.10	0.93
13	HT IV (COMMERCIAL)	47.24	49.16	45.89	47.13	50.64	47.45	48.98	47.01	49.87	50.03	47.84	53.15	584.39
14	HT V (Domestic)	0.67	0.72	0.72	0.77	0.80	0.80	0.80	0.80	0.85	0.87	0.86	0.91	9.56
15	Bulk Licensees	47.07	49.61	43.38	44.32	47.67	47.86	48.88	47.06	49.43	49.11	48.48	55.19	578.08
16	Sub Total	395.99	409.79	384.36	408.25	419.66	260.42	419.19	389.90	408.20	405.98	391.08	454.63	4747.46
17	LT Category													
18	Domestic	871.29	815.24	807.24	761.64	824.47	821.01	834.08	795.11	794.90	809.07	856.76	952.66	9943.48
19	Commercial	219.22	218.77	214.59	215.14	224.38	224.26	225.67	222.92	236.52	237.72	234.29	261.87	2735.36
20	Industrial	86.79	92.80	86.99	89.40	95.42	87.77	93.79	88.45	92.91	94.53	94.00	100.37	1103.23
21	Agriculture	23.98	19.24	19.12	13.72	15.29	15.86	17.58	15.69	21.82	33.37	37.84	45.95	279.48
22	Public Lighting	29.56	30.26	30.36	30.12	28.48	31.71	29.08	31.26	31.38	31.84	32.05	30.53	366.62
23	Sub total	1230.85	1176.31	1158.31	1110.02	1188.05	1180.61	1200.20	1153.44	1177.53	1206.53	1254.94	1391.37	14428.17
24	Total	1626.85	1586.10	1542.67	1518.27	1607.72	1441.03	1619.39	1543.35	1585.73	1612.51	1646.01	1846.00	19175.62

Form D 7.2 Distribution Losses KERALA STATE ELECTRICITY BOARD LTD.													
Year(n-1)*													
S. No.	Voltage Level	No of Feeders	Feeders metered	Energy Input	Energy Sent to lower network	Direct Sale	Total Output	Total Losses	Total Losses (% of Energy Input)	Total Technical Loss	Total technical Losses (% of Energy Input)	Total Commercial Loss	Total Commercial Losses (% of Energy Input)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Circle 1													
Circle 2													
Circle 3													
...													

Form D 7.3
Collection Efficiency
KERALA STATE ELECTRICITY BOARD LTD.

(Rs. Crore)

S. No.	Particulars	Previous Year (n-1)	Remarks
		(Actuals/Audited)	
1	2	3	8
	HT Category		
	Category-1		
	Category-n		
	LT Category		
	Category-1		
	Category-n		
	Total		

Form D 8 Deviation Analysis KERALA STATE ELECTRICITY BOARD LTD.
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Year (n-1)

(Rs. Crore)

S. No.	Particulars	Approved	Actual	Deviation	Reason for Deviation	Controllable	Uncontrollable
1	2	3	4	5	6	7	8
1	Cost of own power generation/power purchase						
2	Transmission Charges						
3	NLDC/RLDC/SLDC Charges						
4	Operation & Maintenance Expenses						
4.1	Employee Expenses						
4.2	Administration & General Expenses						
4.3	Repair & Maintenance Expenses						
5	Interest and finance charges on long term loans						
6	Depreciation						
7	Interest on Working Capital						
8	Interest on consumer security deposits and deposits from Users of the distribution system						
9	Any other item (to be specified)						
10	Contribution to contingency reserves						
11	Provisioning for Bad debts, if any						
A	Total Expenditure						
B	Return on Equity						
C	Tax on ROE						
D	Revenue						
1	Revenue from sale of electricity						
2	Other Income						

Note: Please give detailed explanation separately for the deviations on account of uncontrollable factors

Form D 9
Consumer category-wise Cross-subsidy
KERALA STATE ELECTRICITY BOARD LTD.

(n+1)th year

S.No.	Particulars	Average Cost of Supply (Rs./unit)	Average Billing Rate		Ratio of Average Billing Rate to Average Cost of Supply (%)		Proposed percentage increase in tariff (%)
			As per latest Tariff Order	Proposed by Distribution Business/ Licensee	As per latest Tariff Order	Proposed by Distribution Business/ Licensee	
1	2	3	4	5	6	7 = 5 / 3	8 = 5 / 4
	LT Categories						
1	...						
2	...						
3	...						
	High Tension (HT)						
1	...						
2	...						
3	...						
4							
	Extra High Tension (EHT)						
23	EHT 66 kV						
24	EHT 110 kV						
25	EHT 220 kV						
26	Railway Traction						
27	Bulk Consumers/ Licensees						
	Kinesco Power Utilities Private Limited						
	Cochin Special Economic Zone						
	Rubber Park India Pvt Ltd						
	Technopark						
	Cochin Port Trust						
	Thrissur Municipal Corporation						
	Kanan Devan Hills Plantation Corporation Limited						
	Infopark						
	Military Engineering Services						
	Electricity Department Pondicherry						
	Electricity Department Karnataka						

Form D P&L
Profit & Loss Account
KERALA STATE ELECTRICITY BOARD LTD.

S.No.	Particulars	Ref	Previous Year (n-1)	Previous Year (n-2)	Remarks
1	2	3	4	5	6
1	I.INCOME				
2	a. Revenue from Sale of Power		10806.89	10116.26	
3	b. Revenue Subsidies and Grants				
4	c. Other Income		387.10	280.28	
5	Total (a+b+c)		11193.99	10396.54	
6	II. EXPENDITURE				
7	a. Repairs and Maintenance.		185.82	163.88	
8	b. Employee Cost		2669.83	2357.29	
9	c. Administration and General Expenses		261.15	177.07	
10	d.Depreciation		236.13	198.79	
11	e.Interest and Finance charges		755.45	739.11	
12	f. Subtotal (a+b+c+d+e)		4108.38	3636.14	
13	g. Less Capitalised Expenses:				
14	- Interest & Finance Charges				
15	- Other Expenses				
16	h. Other Debits		88.38	140.71	
17	i. Extra Ordinary Items				
18	j. Purchase of power		7601.86	8246.09	
19	k.Generation of Power				
20	Total Expenditure (f-g+h+i+j+k)		11798.62	12022.94	
21	III. Profit /(Loss) before Tax (I-II)		-604.63	-1626.40	
22	IV. Provision for Income Tax				
23	V.Net Prior period credits (Charges)		-9.92	45.11	
24	VI. Surplus (Deficit)		-614.55	-1581.29	
25	VII. Net Assets at the beginning of the year (Less consumer's Contribution)				
26	VIII. Rate of Return (VI / VII)				

KSEBL SBU-wise P&L Account
Profit & Loss Account

S.No.	Particulars	Ref	Audited Accounts of Licensee	Electricity Distribution Business	Other Business	Remarks
1	2	3	4	5	6	7
	I.INCOME					
	a. Revenue from Sale of Power					
	b. Revenue Subsidies and Grants					
	c. Other Income					
	Total (a+b+c)					
	II. EXPENDITURE					
	a. Repairs and Maintenance.					
	b. Employee Cost					
	c. Administration and General Expenses					
	d.Depreciation					
	e.Interest and Finance charges					
	f. Subtotal (a+b+c+d+e)					
	g. Less Capitalised Expenses:					
	- Interest & Finance Charges					
	- Other Expenses					
	h. Other Debits					
	i. Extra Ordinary Items					
	j. Purchase of power					
	k.Generation of Power					
	Total Expenditure (f-g+h+i+j+k)					
	III. Profit /(Loss) before Tax (I-II)					
	IV. Provision for Income Tax					
	V.Net Prior period credits (Charges)					
	VI. Surplus (Deficit)					
	VII. Net Assets at the beginning of the year (Less consumer's Contribution)					
	VIII. Rate of Return (VI / VII)					

Form D BS
Balance Sheet at the end of the year
KERALA STATE ELECTRICITY BOARD LTD.

S.No.	Particulars	Ref	Previous Year	Previous Year	Remarks
			(n-1)	(n-2)	
1	2	3	4	5	6
1	Sources of Funds:				
2	(A) Capital Funds:				
3	Share Capital (Govt. equity)		1555.40	1509.40	
4	Reserves & Surplus		-1613.72	-1300.43	
5	Total (A)		-58.32	208.97	-267.29
6	(B) Loan from State Government				
7	Loan from others :				
8	-Secured		974.53	991.11	
9	-Unsecured		844.59	862.75	
10	Total (B)		1819.12	1853.86	
11	(C) Contribution, grants & subsidies towards cost of capital assets		816.14	496.22	
12	Provident Fund		1227.92	1111.06	
13	Terminal Benefit Fund		369.44	362.28	
14	Borrowings for working capital				
15	Long term Provision		1414.93	1964.13	
16	Grand total of sources of funds (A+B+C)		5589.23	5996.52	
17	Application of Funds:				
18	A) Fixed assets				
19	a) Gross fixed assets		6607.20	6115.80	
20	b) Less accumulated depreciation		3203.26	2967.13	
21	c) Net Fixed assets((a)-(b))		3403.94	3148.67	
22	d) Capital works in progress		501.36	323.02	
23	e) Assets not in use				
24	f) Deferred costs		0.08	0.03	
25	g) Intangible assets				
26	h) Investments		6.70	7.99	
27	Long term Loans and Advances		73.14	71.27	
28	Total (c) +(d)+(e)+(f)+(g)+(h)		3985.22	3550.98	
29	B)Subsidy receivable from Government		5993.88	6476.05	
30	Contribution receivable from State Government towards pension liability				
31	C) Net Current Assets				
32	(1) Current assets, loans and advances				
33	a) Inventories*		197.98	145.23	
34	b) Receivables against Sale of Power		1468.27	1288.93	
35	c) Cash & bank balances		200.95	176.47	
36	d) Loans and advances		32.30	23.25	
37	e) Sundry receivables		440.11	419.96	
38	Total (C) (1)		2339.61	2053.84	
39	(2) Current liabilities & provisions				
40	a) Security Deposits from Consumers		2796.28	2479.07	
41	b) Borrowings for working capital		651.58	633.15	
42	c) Payments due on Cap. liabilities				
43	d) Other current liabilities		3281.62	2972.13	
44	Total (C) (2)		6729.48	6084.35	
45	Net Current Assets (C(1)) - (C(2))		-4389.87	-4030.51	
46	Grand Total of Application of funds (A)+(B)+(C)		5589.23	5996.52	

Form D CF
Cash Flow for the year
KERALA STATE ELECTRICITY BOARD LTD.

S.No.	Particulars	Ref	Previous Year (n-1)	Previous Year (n-2)	Remarks
1	2	3	4	5	6
I	Net Funds from Operations				
1a	Net Funds from Earnings :				
	a) Profit before tax and before revenue subsidies and grants		-604.63	-1626.40	
	Less : Income Tax Payment during the year				
	Total of (a)		-604.63	-1626.40	
	b. Add: Debits to revenue account not requiring cash Flow:				
	i) Depreciation		236.13	198.79	
	ii) Amortisation of Deferred costs				
	iii) Amortisation of Intangible Assets				
	iv) Investment Allowance Reserve				
	v) Others, if any		-549.20		
	Total of (b)		-313.07	198.79	
	c. Less : Credits to revenue Account not involving cash receipts				
	i) Depreciation				
	ii) Subsidies receivables				
	iii) Revenue gap				
	Total of (c)		0	0	
	Net Funds from Earnings (a)+(b)-(c)		-917.70		
2	Contributions, Grants & Subsidies to cost of Capital Assets		319.92		
3	Security Deposit from consumers		317.21		
4	Proceeds from disposal of fixed Assets				
5	Total Funds from Operations (1+2+3+4)		-280.57		
6	Net Increase/(Decrease) in working Capital				
	(a) Increase/(Decrease) in Current Assets				
	i) Inventories		52.75		
	ii) Receivables against sale of power		179.34		
	iii) Loans and Advances		9.05		
	iv) Sundry receivables		20.15		
	v) Subsidy receivables				
	Total of (a)		261.29		
	(b) Increase/(Decrease) in Current liabilities				
	i) Borrowings for working Capital		18.43		
	ii) Other current liabilities		309.49		
	iii) Others (Increase in Reserve + payment due on cap.liab)		291.34		
	Total of (b)		619.26		
	Net Increase/(Decrease) in working Capital (a)- (b)		-357.97		
7	Net Funds from operations before subsidies and Grants (5-6)		77.40		
8	Receipts from revenue subsidies and Grants		482.17		MINUS
	Total Net Funds from operations including subsidies & Grants (7+8)		559.57		
II.	Net increase/ decrease in Capital liabilities				
	a). Fresh borrowings				
	i) State Loans				
	ii) Foreign currency Loans / Credits				
	iii) Other borrowings		1287.12		
	Total of (a)		1287.12		
	b) Repayments :				
	i) State Loans				
	ii) Foreign currency Loans / Credits				
	iii) Other borrowings		1321.86		
	Total of (b)		1321.86		
	Net Increase/(Decrease) in Capital liabilities (a) - (b)		-34.74		
III.	Increase/(Decrease) in equity Capital		46.00		
IV.	Total Funds available for Capital Expenditure (I+II+III)		570.83		
V	Funds utilised on Capital Expenditure				
	a) On projects		669.74		
	b) Advance to Suppliers & Contractors				
	c) Intangible Assets				
	d) Deferred Cost		0.05		
	e) Long Term Loans and Advances		1.87		
	Total of V (a+b+c+d)		671.66		
VI	Net Increase/(Decrease) in Government contribution				
VII	Net Increase/(Decrease) in Terminal benefit fund		7.16		
VIII	Net Increase/(Decrease) in Provident fund		116.86		
IX	Net Increase/(Decrease) in investments		-1.29		
X	Net Increase /(Decrease) in cash / bank balance (IV - V- VI -IX)+ (VII+VIII)		24.48		
XI	Add opening cash & Bank balance		176.47		
XII	Closing Cash & Bank balance (X+XI)		200.95		