

Bihar Electricity Regulatory Commission

Ground Floor, Vidyut Bhawan – II, J.L.Nehru Road, Patna - 21

Notice No. – 23

Patna- dated: 20.10.2016

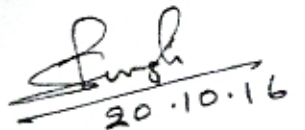
PUBLIC NOTICE

Suo-Motu Proceedings No. 37/2016

Bihar Electricity Regulatory Commission, empowered to make regulations under section 181 read with section 45(2), 61, 62 and 86 of the Electricity Act, 2003 (36 of 2003), has registered a Suo-Motu Proceedings No. 37/2016 to make Bihar Electricity Regulatory Commission (Multi Year Transmission Tariff) Regulations, 2016. The proposed draft regulations along with consultative paper is available on the Commission's website www.berc.co.in. The copy of the consultative paper is also available in the office of the Commission for perusal.

Notice is hereby given under section 181(3) of the Electricity Act, 2003 to general public and all stakeholders inviting suggestions/objections / comments on the draft regulations so as to reach the office of the Secretary, Bihar Electricity Regulatory Commission, Vidyut Bhawan-II, Jawahar Lal Nehru Marg, Patna 800 021 latest by **11.11.2016**.

The Commission proposes to take up hearing on the matter at **11.00 A.M. on 11.11.2016** in the Commission's court room.


20.10.16
(Parmanand Singh)
Secretary



Bihar Electricity Regulatory Commission
Vidyut Bhawan-II, J.L. Nehru Marg (Bailey Road), Patna-21

Suo-Motu Proceeding No. 37/2016

**Consultative Paper on
Draft BERC (Multi Year Transmission Tariff) Regulations 2016**

The Bihar Electricity Regulatory Commission ('BERC' or 'Commission') in exercise of the powers conferred under section 181 read with sections 45(2), 61, 62 and 86 of the Electricity Act, 2003 (36 of 2003) and all powers enabling it in that behalf has notified BERC (Terms and Conditions for Determination of Tariff) Regulations, 2007 specifying parameters, norms, methodology and procedure for determination of generation tariff for thermal power generating stations and hydro power generating stations, intra-state transmission tariff for transmission licensees and tariff for retail sale and distribution of electricity by distribution licensees and Multi Year Tariff principles for determination of tariff.

In accordance with the Tariff Policy laid down by the Government of India in Resolution No. 23/02/2005 – R&R (Vol. III) dated 06.01.2006 and its subsequent amendment, in continuation of the National Electricity Policy notified on 12th February, 2005 Multi-Year Tariff (MYT) framework is to be adopted for any tariffs to be determined from 01.04.2006.

Section 61(f) of the Electricity Act, 2003 (hereinafter referred to as 'Act') provides that the appropriate Commission subject to the provisions of the Act, shall specify the terms and conditions for the determination of tariff and in doing so, shall be guided inter-alia, by multi year tariff principle.

Bihar Electricity Regulatory Commission has already notified BERC (Multi Year Distribution Tariff) Regulations, 2015 vide notification no.-06 dated 11.09.2015 and published in Bihar Gazette no. 1046 dated 15.09.2015.

Now, the Bihar Electricity Regulatory Commission has prepared draft Bihar Electricity Regulatory Commission (Multi Year Transmission Tariff) Regulations, 2016 as detailed hereinafter.

Comments/suggestions/objections are invited from general public/stakeholders/licensees so as to reach Secretary, Bihar Electricity Regulatory Commission, Vidyut Bhawan-II, Bailey Road, Patna-21 **by 11.11.2016**. The Commission shall hold public hearing **at 11.00 A.M. on 11.11.2016** in the Court Room of BERC.

Secretary, BERC

Draft

**Bihar Electricity Regulatory Commission
(Multi Year Transmission Tariff) Regulations, 2016**

DRAFT
Bihar Electricity Regulatory Commission
(Multi Year Transmission Tariff) Regulations, 2016

In exercise of powers conferred by sub section (1) of section 181 and clauses (zd), (ze) and(zf) of sub section (2) of section 181, read with sections 61, 62, and 86, of the Electricity Act, 2003 (36 of 2003) and all other powers enabling it in that behalf, the Bihar Electricity Regulatory Commission hereby makes the following Regulations.

PART-I
PRELIMINARY

1. Short Title and Commencement.

- 1.1 These Regulations shall be called the **Bihar Electricity Regulatory Commission (Multi Year Transmission Tariff) Regulations, 2016.**
- 1.2 These Regulations shall come into force from the date of their notification in the Official Gazette.

Provided that where a project or a part thereof, has been declared under commercial operation before the date of commencement of these regulations and whose tariff has not been finally determined by the Commission till that date, tariff in respect of such project or such part thereof for the period ending 31.3.2017 shall be determined in accordance with the Bihar Electricity Regulatory Commission (Terms and Conditions for determination ofTariff) Regulations, 2007 as amended from time to time.

2. Scope and Extent of Application

- 2.1 These Regulations shall apply to all the Transmission Licensees in the State of Bihar
- 2.2 These Regulations shall be applicable for determination of tariff in all cases covered under these Regulations from 1st April 2017 and onwards up to FY 2022 (i.e. till 31st March 2022) or till these Regulations are amended.

2.3 These Regulations shall be applicable where the cost based/ Aggregate Revenue Requirement (ARR) based tariff is determined by the Commission.

These Regulations will not be applicable whose tariff has been discovered through tariff based competitive bidding in accordance with the guidelines issued by the Central Government and adopted by the Commission under Section 63 of the Act;

3. Definitions

3.1 In these regulations, unless the context otherwise requires;-

- 1) "**Act**" means the Electricity Act, 2003 (36 of 2003);
- 2) "**Additional Capitalisation**" means the capital expenditure actually incurred after the date of commercial operation of the transmission system and admitted by the Commission after prudent check subject to Regulation 19 provided herein after.
- 3) "**Aggregate Revenue Requirement**" or "**ARR**" means the costs pertaining to the licensed business which are permitted, in accordance with these Regulations, to be recovered from the tariffs and charges determined by the Commission;
- 4) "**Allotted Transmission Capacity**" means the power transfer in MW between the specified point(s) of injection and point(s) of drawal allowed to a long-term customer or a medium-term customer on the intra-State transmission system under the normal circumstances and the expression "allotment of transmission capacity" shall be construed accordingly:

Provided that the Allotted Transmission Capacity to a long-term transmission customer or a medium-term transmission customer shall be sum of the generating capacities allocated to the long-term transmission customer or the medium-term transmission customer from the generating stations and the contracted power, if any;
- 5) "**Auditor**" means an auditor appointed by a generating company or a transmission licensee, as the case may be, in accordance with the provisions of sections 224, 233B and 619 of the Companies Act, 1956 (1of1956), as amended from time to time or Chapter X of the Companies Act, 2013 (18 of 2013) or any other law for the time being in force;

- 6) "**Authority**" means Central Electricity Authority constituted under section 70 of the Electricity Act, 2003.
- 7) "**Availability**" in relation to a transmission system for a given period means the time in hours during which period the transmission system is capable to transmit electricity at its rated voltage expressed in percentage of total hours in the given period and shall be calculated as provided in Annexure B to these Regulations.
- 8) "**Base Year**" means the financial year immediately preceding first year of the control period and used for the purpose of these Regulations;
- 9) "**Beneficiary(ies)**" means Long Term or medium term Transmission customer and Long Term or Medium term Open Access Customers. A Distribution Licensee shall necessarily be a Long Term Transmission Customer for which he shall be required to enter into a Transmission Services Agreement with the Transmission Licensee;
- 10) "**Change in Law**" means occurrence of any of the following events:
 - (a) enactment, bringing into effect or promulgation of any new Indian law; or
 - (b) adoption, amendment, modification, repeal or re-enactment of any existing Indian law; or
 - (c) change in interpretation or application of any Indian law by a competent court, Tribunal or Indian Governmental Instrumentality which is the final authority under law for such interpretation or application; or
 - (d) change by any competent statutory authority in any condition or covenant of any consent or clearances or approval or licence available or obtained for the project; or
 - (e) coming into force or change in any bilateral or multilateral agreement/treaty between the Government of India and any other Sovereign Government having implication for the generating station or the transmission system regulated under these Regulations.
- 11) "**Commission**" means the Bihar Electricity Regulatory Commission;
- 12) "**Conduct of Business Regulations**" means the Bihar Electricity Regulatory Commission (Conduct of Business) Regulations, 2005, and its amendments from time to time.

- 13) "**Contracted Power**" means the power in MW which the transmission licensee has agreed to carry or is required to carry as per allocation from the generating stations or the long-term agreement between the importing and exporting utility.
- 14) "**Control Period**" means a multi year period normally comprising of five financial years or as may be determined by the Commission, for submission of forecast in accordance with these Regulations;
- 15) "**Cut off date**" means 31st March of the year closing after two years of the year of commercial operation of the project, and in case the project is declared under commercial operation in the last quarter of a year, the cut-off date shall be 31st March of the year closing after three years of the year of commercial operation:

Provided that the cut-off date may be extended by the Commission if it is proved on the basis of documentary evidence that the capitalisation could not be made within the cut-off date for reasons beyond the control of the project developer;

- 16) "**Date of Commercial operation**" or "**COD**" in case of a transmission system shall mean the date declared by the Transmission Licensee from 00:00 hour of which an element of the transmission system is in regular service after successful trial operation for transmitting electricity and communication signal from sending end to receiving end:

Provided that where the transmission line or substation is dedicated for evacuation of power from a particular generating station, the Generating Company and Transmission Licensee shall endeavour to commission the generating station and the transmission system simultaneously as far as practicable and shall ensure the same through appropriate Implementation Agreement:

Provided further that in case a transmission system or an element thereof is prevented from regular service for reasons not attributable to the Transmission Licensee or its supplier or its contractors but is on account of the delay in commissioning of the concerned generating station or in commissioning of the upstream or downstream transmission system, the Transmission Licensee shall approach the Commission through an appropriate application for approval of the date

of commercial operation of such transmission system or an element thereof.

- 17) "**Existing Project**" means transmission project declared under commercial operation from a date prior to notified date of these tariff regulations by the Commission as per Regulation 1.2.
- 18) "**Extended Life**" means the life of a transmission system or element thereof beyond the period of useful life, as may be determined by the Commission on case to case basis;
- 19) "**Financial Year**" means a period commencing on 1st April of a calendar year and ending on 31st March of the subsequent calendar year;
- 20) "**Force Majeure Event**" for the purpose of these regulations means the event or circumstance or combination of events or circumstances including those stated below which partly or fully prevents the transmission licensee to complete the project within the time specified in the Capital Investment Approval, and only if such events or circumstances are not within the control of the transmission licensee and could not have been avoided, had the transmission licensee taken reasonable care or complied with prudent utility practices:
 - (a) Act of God including lightning, drought, fire and explosion, earthquake, volcanic eruption, landslide, flood, cyclone, typhoon, tornado, geological surprises, or exceptionally adverse weather conditions which are in excess of the statistical measures for the last hundred years; or
 - (b) Any act of war, invasion, armed conflict or act of foreign enemy, blockade, embargo, revolution, riot, insurrection, terrorist or military action; or
 - (c) Industry wide strikes and labour disturbances having a nationwide impact in India *and/or state wide impact in Bihar* ;
- 21) "**Implementation Agreement**" means the agreement, contract or memorandum of understanding, or any such covenant, entered into (i) between transmission licensee and generating station or (ii) between transmission licensee and developer of the associated transmission system for the execution of project in coordinated manner;

- 22) "**License**" means a License granted by the Commission under Section 14 of the Act;
- 23) "**Licensed Business**" means the functions and activities, which the Licensee is required to undertake in terms of the License granted by the Commission or as a deemed Licensee under the Act;
- 24) "**Operation and Maintenance expenses**" or "**O&M expenses**" means the expenditure incurred on operation and maintenance of the transmission system including part thereof, and includes the expenditure on man-power, repairs, **maintenance** spares, consumables, insurance and overheads.
- 25) "**Original Project Cost**" means the actual expenditure incurred by the transmission licensee, as per the original scope of the project up to the cut-off date as admitted by the Commission;
- 26) "**Project**" includes transmission system comprising of specified transmission lines, sub - stations and associated equipment.
- 27) "**Rated Voltage**" means the manufacturer's design voltage at which the transmission system is designed to operate or such lower voltage at which the line is charged, for the time being, in consultation with the long - term transmission customer(s).
- 28) "**State Government**" means Government of Bihar.
- 29) "**Tariff**" means schedule of charges for generation, transmission, distribution and trading of electricity as well as various charges for providing open access of electricity, as determined by the commission from time to time.
- 30) "**Transformer Failure**" represents number of transformer failures of a particular capacity within the transmission system as a percentage of the total number of transformers in that capacity.
- 31) "**Trial Run**" or "**Trial Operation**" Trial operation in relation to a transmission system or an element thereof shall mean successful charging of the transmission system or an element thereof for 24 hours at continuous flow of power, and communication signal from sending end to receiving end and with requisite metering system, telemetry and protection system in service enclosing certificate to that effect from concerned Regional Load Dispatch Centre.

- 32) **"Transmission Licensee"** means a person who has been granted licence for intra state transmission of electricity and includes any person deemed to be a transmission licensee for intra – state transmission of electricity.
- 33) **"Transmission Service Agreement"** means an agreement, contract, memorandum of understanding or any such covenant, entered into between the transmission licensee and the long – term transmission customer for the operational phase of the project.
- 34) **"Transmission System"** means a line with associated sub stations or a group of lines inter – connected together along with associated sub - stations and the term includes equipment associated with transmission lines and sub-stations.
- 35) **"Useful life"** in relation to a unit of a Transmission System from the COD shall mean 25 years for sub-station and 35 years for transmission line.

Provided that the useful life for AC and DC substations and GIS for which Notice Inviting Tender is floated on or after 01.04.2016 shall be considered as 35 years.

PART-II

GENERAL PRINCIPLES

4. Multi Year Tariff Framework

- 4.1 The Commission shall determine the tariff for Transmission business under a Multi-Year Tariff framework with effect from April 1st of each financial year subject to provisions under these Regulations.
- 4.2 The Multi Year Tariff frameworks shall be based on the following elements, for calculation of Aggregate Revenue Requirement and expected revenue from tariff and charges for Transmission Business:
- i. Control Period, before commencement of which a forecast of the Aggregate Revenue Requirement and expected revenue from existing tariff and charges shall be submitted by the applicant and approved by the Commission;
 - ii. A detailed Business Plan based on the Operational Norms and trajectories of performance parameters specified in the MYT Regulations, for each

- year of the Control Period, shall be submitted by the applicant for the Commission's *approval* subject to provisions under these Regulations;
- iii. Based on the Business Plan, the applicant shall submit a petition with the forecast of Aggregate Revenue Requirement and expected revenue from existing tariff for each year of the Control Period, and the Commission shall approve the transmission tariff for each year of the Control Period;
 - iv. The mechanism for pass-through of approved gains or losses on account of uncontrollable factors as specified **under Regulation 9 of these Regulations;**
 - v. The mechanism for sharing of approved gains or losses arising out of controllable factors as specified **under Regulation 10 of these Regulations;**
 - vi. Truing-up and Annual performance review shall normally be conducted each year vis-à-vis the approved-actual and approved-forecast respectively.

5. Business Plan

The Transmission Licensee shall file a Business Plan, for the Control Period which shall comprise but not be limited to System augmentation plan based on the load growth forecast during the Control Period, Demand Projections, capital investment plan, financing plan and physical targets.

Provided that in case the Commission issues guidelines and formats, from time to time, the same shall be adhered to by the Transmission Licensee.

- 5.2(a) The Commission shall approve the system augmentation plan submitted by the Transmission Licensee, based on the load growth forecast during the Control Period. The same would be considered for computation of ARR, wherein the amount of electricity transmitted by the Transmission System shall be projected considering the estimated growth plan of its Beneficiaries and any plans of new transmission system, based on network expansion plans within the State.
- (b) Capital investment plan submitted by the Licensee shall also provide details of ongoing projects that will spill into the Control Period and new

projects that will commence during the Control Period but may extend beyond the Control Period.

- (c) The capital investment plan shall be in conformity with the plans made by the CEA/CTU/STU. The investment plan shall be scheme-wise and each scheme shall include:
- (i) Purpose of investment (i.e. replacement of existing assets, meeting load growth, technical loss reduction, meeting reactive energy requirements, improvement in quality and reliability of supply, etc);
 - (ii) Capital Structure;
 - (iii) Capitalization Schedule;
 - (iv) Financing Plan;
 - (v) Cost-benefit analysis;
 - (vi) Performance improvement envisaged in the Control Period.
- (d) Capital expenditure shall normally be incurred by the Licensee after the approval of the Commission.

6. Specific trajectory for certain variables

- 6.1 The Commission shall stipulate a trajectory while approving the Business Plan, for certain variables having regard to the reorganization, restructuring and development of the electricity industry in the State:

Provided that the variables for which a trajectory may be stipulated shall include, but are not limited to, Operation & Maintenance expense norms, transmission system availability, and transmission losses.

- 6.2 In case the Commission has approved the business plan by 31st October of current year, the trajectory stipulated by the Commission in the order approving the Business Plan submitted by the applicant, shall be incorporated by the applicant, in its forecast of Aggregate Revenue Requirement and/or expected revenue from tariff and charges.

7. Annual Review of Performance and True-up

- 7.1 Where the Aggregate Revenue Requirement and expected revenue from tariff and charges of a Transmission Licensee are covered under a Multi-Year Tariff framework, such Transmission Licensee shall be subject to an annual review of performance and True-up during the Control Period in accordance with these Regulations.

Provided that in case of excruciating and extra-ordinary circumstances, at any time notwithstanding the Annual Review, the Transmission Licensee may file appropriate application before the Commission.

8. Controllable and uncontrollable factors:

8.1 The “uncontrollable factors” shall comprise the following factors which are beyond the control of, and could not be mitigated by the applicant:

- (a) Force Majeure events, such as acts of war, fire and natural calamities.
- (b) Change in law;
- (c) Taxes and Duties;

8.2 Some illustrative variations or expected variations in the performance of the applicant, which may be attributed by the Commission to controllable factors include, but are not limited to the following:

- (a) Variation in Transmission System availability;
- (b) Variations in capital expenditure on account of time and/or cost overruns/ efficiencies in the implementation of a capital expenditure project not attributable to an approved change in scope of such project, change in statutory levies or force majeure events;
- (c) Variations in transmission losses.
- (d) Variations in Return on Equity (RoE), depreciation and working capital requirements; However, if the Commission is satisfied that the variation in the working capital requirement is attributable to any uncontrollable factors, the same may be considered as uncontrollable factor.
- (e) Variation in operation & maintenance expenses, except those attributable to directions of the Commission or to change in Government policy/law.

9. Mechanism for pass-through of gains or losses on account of uncontrollable factors

9.1 The approved gain or loss to the Transmission Licensee on account of uncontrollable factors shall be a passed through, as an adjustment in the tariff of the Transmission Licensee, as specified in these Regulations and as may be determined in the Order of the Commission passed under these Regulations.

10. Mechanism for sharing of gains or losses on account of controllable factors

- 10.1 The approved gain or loss to the Transmission Licensee on account of controllable factors including transmission losses shall be on account of the Transmission Licensee.

PART-III

PROCEDURE

11. Procedures relating to making of an application for approval of Business plan and for determination of Tariff

- 11.1 An application for approval of the Business Plan shall be made by 15th September of the year prior to the commencement of the Control Period, in accordance with the BERC (Conduct of Business) Regulations, 2005 and its amendments from time to time, and accompanied by such fee payable, as specified in the BERC (Fees, Fines and Charges) Regulations, 2005 as amended from time to time.

Provided that where no separate fee has been specified for filing of a Business Plan, the applicant shall pay fees as may be determined by the Commission.

- 11.2 The Business Plan shall be for the entire control period and shall inter-alia, contain:
- (a) Capital Investment Plan: This should be commensurate with load growth and quality improvement proposed in the Business Plan. The investment plan should also include corresponding capitalisation schedule and financing plan;
 - (b) The appropriate capital structure and cost of financing (interest on debt) and return on equity, terms of the existing loan agreements, etc;
 - (c) Operation and Maintenance (O&M) expenses: This shall include the costs estimated for the Base Year, the actual expenses incurred in the previous control period and the projected values for each year of the Control Period based on the proposed norms for O&M cost, including indexation and other appropriate mechanisms;
 - (d) Depreciation: Based on the fair life of the asset and capitalisation schedules for each year of the Control Period;
 - (e) Performance Targets: A set of targets proposed for controllable items such as availability of transmission system, transmission losses, transformer failure rate, and any other parameters for quality of supply.

The targets shall be consistent with the Capital Investment Plan proposed by the Transmission Licensee;

- (f) Proposals for Non-Tariff Income with item-wise description and details;
- (g) Proposals in respect of income from Other Business;
- (h) Other Information: This shall include any other details considered appropriate by the Transmission Licensee for consideration during determination of tariff; and
- (i) SLDC Charges

Provided that the Transmission Licensee shall separate its business into transmission and SLDC functions, and segregate its accounts between these two businesses, once the accounts of these two businesses are segregated SLDC shall file a separate application for determination of its fee and charges in accordance with the Bihar Electricity Regulatory Commission (Levy and collection of Fees and Charges by SLDC) Regulations, 2006.

Till the segregation of the accounts is completed, the Transmission Licensee shall submit an Allocation Statement that contains the apportionment of costs and revenues to that business. The Allocation Statement, approved by the Board of Directors of the Licensee, shall be accompanied with an explanation of the methodology for apportionment which should be consistent over the Control Period.

- 11.3 An application for determination of tariff shall be made by 15th November every year, for Truing up of expenses of previous years, for Annual Performance Review (APR) of the Aggregate Revenue Requirement (ARR) for the current year and determination of ARR and transmission tariff for the ensuing years of the control period. The application should contain the data relating to each item of the ARR supported with the information/data in the formats 1 to 22 appended to these Regulations, and accompanied by such fees as may be specified under the BERC (Fees, Fines and Charges) Regulations, 2005 as amended from time to time. All the information as required in the formats appended to these Regulations along with justification shall be provided in the main petition. Provided the Commission may require submission of additional information/data required for determination of ARR and tariff.

The filings for Transmission Tariff shall inter-alia contain but are not limited to the following:

- (a) The Transmission System or network usage forecast for each year of the Control Period, consistent with the Business Plan;
- (b) Proposals for transmission tariff design for each year of the Control Period, including the losses to be charged and the procedure thereof;
- (c) Proposal for reactive energy charges;
- (d) Proposal for SLDC charges

Provided that till the segregation of the accounts is completed, the Transmission Licensee shall submit an Allocation Statement that contains the apportionment of costs and revenues to that business. The Allocation Statement, approved by the Board of Directors of the Licensee, shall be accompanied with an explanation of the methodology for apportionment which should be consistent over the Control Period

- (e) Expected Revenue from the Licensed Business, Non-Tariff Income and income from Other Business and other matters considered appropriate by the Transmission Licensee.

11.4 The petition for determination of tariff shall be accompanied by information for the previous year, current year (RE) and the ensuing years of the entire control period.

Provided that the information for the previous year shall be based on audited accounts and in case audited accounts for previous year are not available, audited accounts for the immediately preceding year should be filed along with annual accounts for the previous year adopted by the Board of Directors of the licensee company.

11.5 The Transmission Licensee shall along with the aforesaid petition submit a statement on the status of compliance of directives, if any, issued by the Commission in its last tariff order.

11.6 The Commission may seek clarification and additional information on inadequacies in the application, if any, within 14 days or as may be practicable, of filing of the application for approval of the Business Plan and application for determination of tariff, as the case may be.

11.7 The Transmission Licensee shall respond within the next 10 days to the Commission with all clarification and information as required.

- 11.8 Upon receipt of a complete application accompanied by all requisite information, particulars and documents in compliance with all the requirements specified in these Regulations, the application for approval of the Business Plan and application for determination of tariff, as the case may be, shall be deemed to be received.
- 11.9 The Commission shall admit the application for approval of the Business Plan and application for determination of tariff, as the case may be, within seven days or as may be required, of submission of response to the clarifications, if any, by the Transmission Licensee.
- 11.10 The Commission or the Secretary or the designated Officer shall intimate to the applicant with the abridged form of application for publication of public notice in the daily newspapers. In case of non-submission or delay in submission of additional information, the Commission may take suo-motu decision to formulate this abridged form of application as it deem appropriate.
- 11.11 The applicant shall, within three (3) days of the intimation given to him in accordance with Regulation 11.10, publish a notice inviting suggestions and objections from the public, in at least two (2) English and two (2) Hindi language daily newspapers widely circulated in the area to which the application pertains, outlining the proposed Business Plan or the proposed ARR and tariff, as the case may be, and such other matters as may be stipulated by the Commission.

Provided that the applicant shall make available a hard copy of the complete application, to any interested party, at such locations and at such rates as may be stipulated by the Commission:

Provided further that the applicant shall also put up on its internet website, in downloadable spreadsheet format showing detailed computations, the application made to the Commission along with all regulatory filings, information, particulars and documents in the manner so stipulated by the Commission:

Provided further that the web-link to the information mentioned in the second proviso above shall be easily accessible, archived for downloading and shall be prominently displayed on the applicant's internet website:

Provided also that the applicant may not provide or put up any such information, particulars or documents, which are confidential in nature, with the prior approval of the Commission.

Explanation – for the purpose of this Regulation, the term “downloadable spreadsheet format” shall mean one (or multiple, linked) spreadsheet software files containing all assumptions, formulae, calculations, software macros and outputs forming the basis of the application.

11.12 Notwithstanding anything contained in these Regulations, in case of delay/ non-submission of the application for approval of the Business Plan and application for determination of tariff, as the case may be, the Commission may initiate suo-motu proceedings mandating the filing of the said applications.

Provided that in the event of the licensee not filing the application despite the aforesaid proceeding, the Commission may on its own, decide the tariff based on previous year’s tariff details and after incorporating suitable adjustments. However before issuing tariff order under such circumstances, comments/ suggestions/ objections from the public and stake holders including the licensee will be invited and same will be considered for the tariff order.

Provided further that the Commission may also pass directions under Section 129 and/or Section 142 of the Act, if required.

12. Order approving the Business Plan and Tariff Order

12.1 An Order approving with such modifications or such conditions as may be specified in that order or rejecting the Business Plan shall, as far as practicable, be issued before the issue of tariff order separately or with the tariff order as the Commission may deem fit and practicable.

12.2 The Commission shall, within one hundred and twenty (120) days from receipt of a complete application for determination of ARR and tariff and after considering all suggestions and objections received from the public and after hearing all stakeholders and general public:-

- (a) issue a Tariff Order accepting the application with such modifications or such conditions as may be specified in that Order;
- (b) reject the application for reasons to be recorded in writing, if such application is not in accordance with the provisions of the Act and the

Rules and Regulations made there under or the provisions of any other law for the time being in force:

- 12.3 An applicant shall be given a reasonable opportunity of being heard before rejecting its application referred to under regulation 12.1 and 12.2 above.
- 12.4 The applicant shall publish the tariff approved by the Commission within seven days of issue of tariff order in at least two (2) English and two (2) Hindi daily newspapers having wide circulation in the area of supply of the applicant and shall put up the approved tariff on its internet website.
- 12.5 The tariff so published shall be in force from the date specified in the said Order and shall, unless amended or revised, continue to be in force for such period as may be stipulated therein.

13. True-Up and Annual Performance Review

The Commission shall True-Up expenses of the previous year either as part of the Tariff order or issue Order/s for True-Up of expenses preceding the Tariff order of ensuing year.

- (a) An order for True-Up of expenses shall be issued on annual basis.
- (b) An order for True-Up of expenses shall be on the basis of expense estimates made in the beginning of the year under consideration, actual expenses booked in the audited books of accounts of the Transmission Licensee for the year, and after prudence check of data by the Commission.
- (c) Where audited books of account are not available at the time of true-up, provisional books of accounts duly approved by the Board of Directors of the applicant company shall be used for the provisional True-up process.
- (d) Estimates of expenses for the ensuing year shall be on the basis of corresponding figures in the order for True-up of expenses of the previous year and Annual Performance Review or Tariff Order of the current year, as the Commission may consider reasonable and deem fit.
- (e) Notwithstanding anything contained in regulation 4 of these Regulations, the Revenue gap/surplus arising out of Truing up shall be considered by the Commission while determining the ARR of ensuing year(s). While approving adjustments towards revenue/expenses in future years, arising out of Truing up exercises, the Commission may allow the carrying costs

as determined by the Commission of such expenses/revenues. However the revised estimated gap/surplus as a result of APR may or may not be passed in the ARR of ensuing year.

14. Adherence to Tariff Order

14.1 If a Transmission Licensee recovers a price or charge exceeding the tariff determined under Section 62 of the Act and in accordance with these Regulations, the excess amount shall be payable to the person who has paid such price or charge, along with interest equivalent to the Bank Rate of the Reserve Bank of India without prejudice to any other liability that may be incurred by such Transmission Licensee.

14.2 The Transmission Licensee shall submit periodic returns as may be required by the Commission, containing operational and cost data to enable the Commission to monitor the implementation of its Order.

PART-IV

NORMS OF OPERATION

15. Charges for Auxiliary Energy Consumption in the Sub – Station

The charges for auxiliary energy consumption in the Sub Stations for the purpose of air – conditioning, lighting, technical consumption etc shall be borne by the transmission licensee as part of normative operation and maintenance expenses.

Provided that for consumption in the Sub Stations for the purpose of air – conditioning, lighting, technical consumption etc., transmission licensee shall get an electric connection from the concerned distribution licensee and pay charges to the distribution licensee as per the applicable retail tariff.

16. Normative Annual Transmission System Availability Factor (NATAF):

16.1 The Normative Annual Transmission System Availability Factor for recovery of full transmission charges shall be as under:

(i)	AC System	98%
(ii)	HVDC System	95%

Provided that recovery of full annual transmission charges below the target availability shall be on a pro rata basis. At zero availability, no transmission charges shall be payable

16.2 The actual availability shall be calculated in accordance with the procedure provided in Annexure B to these Regulations and shall be certified by the State Load Despatch Centre (SLDC) as per the format specified in **Appendix I** of the **Annexure B** of these Regulations.

17. Quality of Supply

17.1 The Commission shall monitor the following Quality of Supply parameters during the Control Period:

- (a) Transmission System Availability
- (b) Transformer Failure,

17.2 The Transmission Licensee in its Business Plan filings shall submit and propose the trajectory for the achievement of quality targets. The Commission shall specify the targets for each parameter. The Transmission Licensee shall submit its performance on each parameter in the form and manner specified by the Commission.

18. Safety Standards

18.1 The Transmission Licensee shall develop a Safety Manual and follow procedures to maintain at least minimum safety standards during construction, operation, etc. in line with the provisions of Section 53 of the Act

19. Additional Capitalisation:

- (1) The following capital expenditure which is within the original scope of work and actually incurred after the date of commercial operation and upto the cut-off date may be admitted by the Commission, subject to prudent check:
 - (i) deferred liabilities
 - (ii) works deferred for execution
 - (iii) procurement of initial capital spares covered in the original scope of works subject to the ceiling norm of 1.5% of the original project cost.
 - (iv) liabilities in connection with implementation of award of arbitration or compliance of the order or decree of a court, and
 - (v) on account of change in law

Note: (a) original scope of work along with estimates of expenditure shall be submitted to the Commission along with application for provisional tariff.

(b) a list of the deferred liabilities and works deferred for execution shall be submitted along with the application for determination of final tariff after the date of commercial operation of the transmission system.

(2) Subject to clause (3) of this regulation, the capital expenditure of the following nature actually incurred after the cut-off date may be admitted by the Commission, subject to prudent check.

(i) deferred liabilities relating to work / services within the original scope of work

(ii) liabilities in connection with implementation of award of arbitration or compliance of an order or decree of a court

(iii) on account of a change in law, and

(iv) any additional works / services which have become necessary for efficient and successful operation of the project, but not included in the original project cost.

(3) Any expenditure incurred on minor items / assets bought after the cut off date like tools and tackles, personal computers, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, fans, TV, washing machine, heat convectors, mattresses, carpets etc. shall not be considered for additional capitalisation for determination of tariff with effect from notified date of the tariff regulations by the Commission as per Regulation 1.2.

Note: *The list of items is illustrative but not exhaustive.*

(4) Impact of additional Capitalisation in tariff revision may be considered by the Commission twice in a tariff period including revision of tariff after the cut off date.

Note:

(1) Any expenditure admitted on account of committed liabilities within the original scope of work and the expenditure deferred on techno-economic grounds but falling within the original scope of work shall be serviced in the normative debt equity ratio specified in these Regulations.

(2) Any expenditure on replacement of old asset shall be considered after writing off the entire value of the original asset from the original capital cost.

- (3) Any expenditure admitted by the Commission for determination of tariff on account of new works not in the original scope of work shall be serviced on normative debt – equity ratio specified in these Regulations.
- (4) Any expenditure admitted by the Commission for determination of tariff on renovation and modernisation or life extension shall be serviced on normative debt – equity ratio specified in these Regulations after writing off the original amount of the replaced asset from the original capital cost.

PART-V

FINANCIAL PRINCIPLES

20. ARR for Transmission Business

The Aggregate Revenue Requirement for the Transmission Business for each year of the Control Period shall contain the following items:

- (a) Operation and Maintenance expenses;
- (b) Return on Equity;
- (c) Depreciation
- (d) Interest and finance charges on loan capital
- (e) Interest on working capital
- (f) Income Tax;
- (g) Contingency Reserve;
- (h) Bad debts, if any
- (i) Non-Tariff Income
- (j) Income from Other Business.
- (k) Revenue from short-term transmission charges

21. Operation and Maintenance Expenses

- (a) The Commission shall stipulate a separate trajectory of norms for each of the components of O&M expenses viz., Employee cost, Repair and Maintenance (R&M) expense and Administrative and General (A&G) expense.

Provided that such norms may be specified for a specific Transmission Licensee or a class of Transmission Licensees.

- (b) Norms shall be defined in terms of number of personnel per substation along with annual expenses per personnel for Employee expenses; combination of A&G expense per personnel and A&G expense per

substation for A&G expenses and R&M expense as percentage of gross fixed assets for estimation of R&M expenses.

- (c) One-time expenses such as expense due to change in accounting policy and arrears paid due to pay commission recommendation shall be excluded from the norms in the trajectory.
- (d) The unforeseen expenses beyond the control of the Transmission Licensee such as pay revision, shall be excluded from the norms in the trajectory.
- (e) The One-time expenses and the expenses beyond the control of the Transmission Licensee shall be allowed by the Commission over and above normative Operation & Maintenance Expenses after prudence check.
- (f) The norms in the trajectory shall be specified over the control period with due consideration to productivity improvements.
- (g) The norms shall be determined at constant prices of base year and escalation on account of inflation shall be over and above the baseline.
- (h) The Transmission Licensee specific trajectory of norms shall be identified by the Commission on the basis of absolute and relative analysis.
- (i) In absolute analysis, Transmission Licensee's audited accounts of operations for last three years, expenses claimed for control period, historically approved cost, and prudence check shall be used by the Commission to estimate values of norms.
- (j) In relative analysis, performance parameters of other Transmission Licensees within the same state or in other states, shall be considered by the Commission to estimate norms.

Provided that other Transmission Licensees so chosen shall have similar profile as that of the Transmission Licensee under consideration in terms of consumer mix, type of license area (city, state, etc.) type of substation, transmission networks, etc.

- (k) Suitable average of outcomes of absolute and relative analysis shall be taken by the Commission to fix the norms over the control period for the Transmission Licensee.

21.1 Employee Cost

Employee cost shall be computed as per the approved norm escalated by consumer price index (CPI), adjusted by provisions for expenses beyond

the control of the Transmission Licensee and one time expected expenses, such as recovery/adjustment of terminal benefits, implications of pay commission, arrears and Interim Relief, governed by the following formula:

$$\text{EMP}_n = (\text{EMP}_b * \text{CPI inflation}) + \text{Provision}$$

Where:

EMP_n : Employee expense for the year n

EMP_b : Employee expense as per the norm

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

Provision : Provision for expenses beyond control of the Transmission Licensee and expected one-time expenses as specified above.

Till the norms is specified by the Commission the employee cost shall be determined on the basis of actual historical cost.

21.2 Repairs and Maintenance (R&M) Expense

Repairs and Maintenance expense shall be calculated as percentage (as per the norm determined) of Opening Gross Fixed Assets for the year governed by following formula:

$$\text{R\&M}_n = K_b * \text{GFAn}$$

Where:

R&M_n : Repairs & Maintenance expense for nth year

GFAn : Opening Gross Fixed Assets for nth year

K_b : Percentage point as per the norm

21.3 Administrative and General (A&G) Expense

A&G expense shall be computed as per the norm escalated by wholesale price index (WPI) and adjusted by provisions for confirmed initiatives (IT etc. initiatives as proposed by the Transmission Licensee and validated by the Commission) or other expected one-time expenses, and shall be governed by following formula:

$$\text{A\&G}_n = (\text{A\&G}_b * \text{WPI inflation}) + \text{Provision}$$

Where:

A&G_n: A&G expense for the year n

A&G_b: A&G expense as per the norm

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 Transmission Licensee and validated by the Commission. Till the norms of A&G expenses is specified by the Commission, the actual historical cost will be considered for determination of A&G expenses.

22. Return on Equity

- (a) Return on equity shall be computed on 30% of the capital base or actual equity, whichever is lower:

Provided that assets funded by consumer contribution, capital subsidies/ grants and corresponding depreciation shall not form part of the capital base. Actual equity invested in the Transmission Licensee as per book value shall be considered as perpetual and shall be used for computation in this Regulation:

- (b) The return on the equity invested shall be allowed from the date of start of commercial operation:
- (c) The projects which have been commissioned w.e.f. 01.04.2016 will be allowed post tax RoE of 15.5% per annum and if project is completed within the time schedule as per the Appendix A, extra 0.5% per annum incentives in the form of RoE will be allowed.

23. Depreciation

- (i) Depreciation shall be calculated for each year of the control period on the original cost of the fixed assets of the corresponding year.
- (ii) Depreciation shall not be allowed on assets funded by capital subsidies or grants.
- (iii) Depreciation shall be calculated annually on the basis of assets capitalised and put to use based on the straight line method over the useful life of the asset and at the rate specified by the Central Electricity Regulatory Commission.
- (iv) The residual value of assets shall be considered as 10% and depreciation shall be allowed to a maximum of 90% of the original cost of the asset.
- (v) The Transmission Licensee shall submit separate detail of fully depreciated asset along with year of commissioning and year of attaining ninety percent depreciation with the tariff petition.

- (vi) Land shall not be treated as depreciable asset and its cost shall be excluded from the capital cost while computing 90% of the original cost of the asset. The original capital cost of the asset shall include Additional Capitalisation on account of Foreign Exchange Rate Variation as allowed by the Central Government / Central Electricity Regulatory Commission.
- (vii) On repayment of entire loan, the remaining depreciable value shall be spread over the balance useful life of the asset.
- (viii) Depreciation shall be chargeable from the first year of operation of the asset. For part of the year, depreciation shall be charged on pro rata basis.
- (ix) A provision of replacement of assets shall be made in the capital investment plan.

24. Interest and finance charges on loan capital

- (a) The Transmission Licensee shall provide detailed loan-wise, project wise and utilization-wise details of all the loans.
- (b) If the equity actually deployed is more than 30 % of the capital cost, equity in excess of 30 % shall be treated as normative loan:

Provided that where equity actually deployed is less than 30% of the capital cost, the actual loan shall be considered for determination of interest on loan:
- (c) Actual loan or normative loan, if any, shall be referred as gross normative loan in this Regulation.
- (d) The normative loan outstanding as of 1st April of control period shall be computed by deducting the cumulative repayment as approved by the Commission (basis as mentioned below) up to 31st March of current period (a year before control period) from the gross normative loan.
- (e) The repayment for the control period shall be deemed to be equal to the depreciation allowed for the year.
- (f) Notwithstanding any moratorium period availed by the Transmission Licensee, the repayment of the loan shall be considered from the first year of the control period as per annual depreciation allowed.
- (g) The rate of interest shall be the weighted average rate of interest calculated on the basis of actual loan portfolio at the beginning of each

year of the control period, in accordance with terms and conditions of relevant loan agreements, or bonds or non-convertible debentures:

Provided that if no actual loan is outstanding but normative loan is still outstanding, the last available weighted average rate of interest shall be applicable.

Provided further that the interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest:

Provided also that exception shall be made for the existing loans which may have different terms as per the agreements already executed if the Commission is satisfied that the loan has been contracted for and applied to identifiable and approved projects:

- (h) The Transmission Licensee shall make every effort to refinance the loan as long as it results in net benefit to the beneficiaries.

Provided that the cost associated with such refinancing shall be eligible to be passed through in tariffs and the benefit on account of refinancing of loan and interest on loan shall be shared in the ratio of 50:50 between the Transmission Licensee and the beneficiaries.

Provided further that the Transmission Licensee shall submit the calculation of such benefit to the Commission for its approval.

- (i) The Transmission Licensee shall enable tracking of the loans converted into grants under schemes like APDRP, R-APDRP, RGGVY, RSVP, etc or any other loan from the Central or State Government by providing information and data regularly to the Commission, for enabling the Commission to recover from Transmission Licensee the amount of interest on loans which have been passed on to the beneficiaries in the earlier years and have been converted into grant subsequently so that the recovered amount is passed on to the beneficiaries.
- (j) Addition to loan during the year for interest purpose will be restricted to the quantum of assets capitalized and put to use.

25. Interest on working capital

- (a) The Transmission Licensee shall be allowed interest on the estimated level of working capital for the financial year, computed as follows:

- (i) Receivables equivalent to two (2) month of transmission charges calculated on target availability level;
Less:
- (ii) Depreciation and return on equity equivalent to two months
- (iii) Amount, if any, held as security deposits except the security deposits held in the form of Bank Guarantee from Transmission System Users.
- (b) Interest on working capital shall be on normative basis and rate of interest shall be equal to the State Bank Advance Rate (SBAR) as on the date on which the application for determination of tariff is accepted by the Commission.
- (c) Interest shall be allowed on the amount held as security deposit from Transmission System Users at the Bank Rate as at the date on which the application for determination of tariff is accepted by the Commission.
- (d) If the State Government is providing resource gap grant or subsidy, working capital shall be reduced by that amount.

26. Income Tax

- (a) Income Tax, if any, on the Licenced business of the Transmission Licensee shall be treated as expense and shall be recoverable from beneficiaries through tariff. However, tax on any income other than that through its Licensed business shall not be a pass through, and it shall be payable by the Licensee itself.
- (b) The income tax actually payable or paid shall be included in the ARR. The actual assessment of income tax should take into account benefits of tax holiday, and the credit for carry forward losses applicable as per the provisions of the Income Tax Act 1961 shall be passed on to the beneficiaries.
- (c) Tax on income, if any, liable to be paid shall be limited to tax on return on the equity component of capital employed. However any tax liability on incentives due to improved performance shall not be considered.

27. Contingency Reserve

- (a) If the Transmission Licensee has made an appropriation to the Contingency Reserve, a sum not less than 0.25 per cent and not more than 0.5 per cent of the original cost of fixed assets shall be allowed annually towards such appropriation in the calculation of ARR:

- (b) The amount so appropriated shall be invested in securities authorized under the Indian Trusts Act, 1882 within a period of six months of close of the financial year.

Provided that no diminution in the value of contingency reserve shall be allowed to be adjusted as a part of tariff.

- (c) The Contingency Reserve shall not be drawn upon during the term of the license except to meet such charges as may be approved by the Commission, such as following:
- (i) Expenses or loss of profits arising out of accidents, strikes or circumstances which the management could not have prevented;
 - (ii) Expenses on replacement or removal of plant or works other than expenses required for normal maintenance or renewal;
 - (iii) Compensation payable under any law for the time being in force and for which no other provision is made:

Provided that such drawal from contingency reserve shall be computed after making due adjustment for any other compensation that may have been received by the Licensee as part of an insurance cover:

28. Bad and Doubtful Debts :

Bad and Doubtful Debts shall be allowed as a legitimate business expense provided the transmission licensee actually identifies and writes off bad debts as per the transparent policy approved by the Commission. In case there is any recovery of bad debts already written off, the recovered bad debt will be treated as other income.

29. Non-Tariff Income

- (i) All incomes being incidental to electricity business and derived by the Licensee from sources, including but not limited to profit derived from disposal of assets, rents, delayed payment surcharge and miscellaneous receipts from the Beneficiaries shall constitute Non-Tariff Income of the Licensee.
- (ii) The amount received by the Licensee on account of Non-Tariff Income shall be deducted from the Aggregate Revenue Requirement in calculating the net revenue requirement of such Licensee.

30. Income from Other Business

Where the Transmission Licensee is engaged in any other business, the income from such business will be deducted from the Aggregate Revenue Requirement in calculating the revenue requirement of the Licensee in the manner and in proportion as may be specified by the Commission in BERC (Treatment of Income of Other Businesses of Transmission Licensees and Distribution Licensees) Regulations, 2013 and its amendments from time to time.

Provided that the Licensee shall follow a reasonable basis for allocation of all joint and common costs between the Transmission Business and the Other Business and shall submit the Allocation Statement as approved by the Board of Directors to the Commission along with the application for determination of tariff;

Provided further that where the sum total of the direct and indirect costs of such Other Business exceed the revenues from such Other Business or for any other reason, no amount shall be allowed to be added to the Aggregate Revenue Requirement of the Transmission Licensee on account of such Other Business.

31. Annual Transmission Charges (ATC)

31.1 The annual Transmission charges of the transmission system shall be computed on annual basis, in accordance with norms contained in these regulations, aggregated as appropriate, and recovered on monthly basis as transmission charge from the users.

31.2 The Transmission charge (inclusive of incentive/ isincentive) for AC system payable for a calendar month shall be:

$$ARR \times \left(\frac{1-Lact}{1-Lapp} \right) \times (NDM/NDY) \times (TAFM/98\%)$$

NATAF = Normative annual Transmission availability factor, in per cent

NDM = Number of days in the month

NDY = Number of days in the year

TAFM = Transmission System availability factor for the month, in percent computed in accordance with Annexure B.

Lact= Actual Transmission loss in per unit for the month

Lapp=Approved Transmission loss in per unit for the year

32. Sharing of charges for Intra-State Transmission Network

32.1 The Aggregate Revenue Requirement of the Transmission Licensee, as approved by the Commission, shall be shared by all long-term users and medium-term users of the transmission system on monthly basis in the ratio of their respective contracted transmission capacities to the total contracted transmission capacity, in accordance with the following formula:

$$TC_n = (\text{Transmission ARR net of incentive/disincentive}) \times (\text{NDM/NDY}) \times \text{CC}_n / \text{SCC}$$

Where,

TC_n = transmission charges for the month payable by the nth long-term user or medium-term user of the transmission system;

Transmission ARR = Aggregate Revenue Requirement of the Transmission Licensee, determined in accordance with Regulation 68 of these Regulations;

CC_n = capacity contracted in MW by the nth long-term user or medium-term user of the transmission system during the month;

SCC = sum of capacities contracted in MW by all long-term users and medium-term users of the transmission system during the month:

NDM=Number of days in the month

NDY=Number of days in the year

Provided that the TC_n shall be payable on monthly basis by each long-term user or medium-term user of the transmission system and shall be collected by the State Transmission Utility (STU).

32.2 Notwithstanding anything contained in these regulations, the Commission after conducting study and due regulatory process may notify the revised sharing and recovery of annual transmission charges of the transmission licensee.

33 Short-term bilateral transactions and short-term collective transactions

33.1 For short-term bilateral transactions and short-term collective transactions through power exchanges, the transmission tariff shall be denominated in Rs/kWh and shall be:

$$T_c = \text{ARR}/E_i$$

Where E_i = total energy input into the intra-State transmission system during the financial year.

- 33.2 The revenue from short-term open access charges for each yearly period (t) of Control Period shall be taken to be same as that prevalent during the yearly period one year before the commencement of the Control Period. However, the adjustments due to variation in actual revenue from short-term open access charges shall be undertaken during annual truing up.

34. Separation of Transmission and SLDC functions

- 34.1 The Transmission Licensee shall separate its business into transmission and SLDC functions, and segregate its accounts between these two businesses, once the accounts of these two businesses are segregated SLDC shall file a separate application for determination of its fee and charges in accordance with the Bihar Electricity Regulatory Commission (Levy and collection of Fees and Charges by SLDC) Regulations, 2006..

Till the segregation of the accounts is completed, the Transmission Licensee shall submit an Allocation Statement that contains the apportionment of costs and revenues to that business. The Allocation Statement, approved by the Board of Directors of the Licensee, shall be accompanied with an explanation of the methodology for apportionment which should be consistent over the Control Period.

- 34.2 SLDC charges shall be payable by various utilities as may be determined by the Commission

35. Incentive

- 35.1 The Transmission Licensee shall be entitled to incentive/disincentive on account of deviation from target availability and approved transmission losses. The transmission charges referred to in Regulation 31 of these Regulations are inclusive of such incentives and disincentives.
- 35.2 Incentive shall be shared by the long-term and medium term customers in the ratio of their respective contracted transmission capacities to the total contracted transmission capacity.

36. Rebate

- (1) For payment of bills of the transmission licensee through letter of credit on presentation or through NEFT/RTGS within a period of 2 days of presentation of bills by the transmission licensee, a rebate of 2% shall be allowed.
- (2) Where payments are made on any day after 2 days and within a period of 30 days of presentation of bills by the transmission licensee, a rebate of 1% shall be allowed.

37. Late Payment Surcharge

37.1 In case the payment of any bills for charges payable under these Regulations is delayed by a beneficiary(ies) beyond a period of 60 days from the date of billing a late payment surcharge at the rate of 1.25% per month on billed amount shall be levied for the period of delay by the Transmission Licensee.

PART-VI MISCELLANEOUS

38. Power to amend

The Commission may, at anytime, amend, alter or modify any provision of these Regulations.

39. Power to remove difficulties

If any difficulty arises in giving effect to the provisions of these Regulations, the Commission may, by general or specific order, make such provisions not inconsistent with the provisions of the Act, as may appear to be necessary for removing the difficulty.

40. Right to vary terms and conditions

The terms and conditions for determination of tariff specified in these regulations are in the nature of general framework on the basis of which the tariff shall be determined. The Commission reserves its right to vary these terms and conditions, as and when deems fit.

41. Limitation of Power of Commission

Nothing in these regulations shall be deemed to limit the powers of the Commission to deal with any matter or exercise any power under the relevant Acts for which no regulations have been made / framed and to make such orders as it may consider appropriate to meet the ends of justice in any case.

42. Repeal and savings

- (a) Save as otherwise provided in these regulations, regulations 66 to 78 under chapter IV and Appendix C of Regulation 5(2) under same chapter of the BERC (Terms and Conditions for Determination of Tariff) Regulations, 2007, and its amendments from time to time are hereby repealed.
- (b) The other part of BERC (Terms and Conditions for Determination of Tariff) Regulations, 2007 and its amendments shall remain applicable and where a difference is found in the Regulation relating to MYT of transmission licensee the provision of these Regulations shall prevail.
- (c) Notwithstanding such repeal, any proceedings before the Commission pertaining to the period prior to the commencement of the Control Period, including Petitions for True up of exercises, annual performance review, etc. shall be governed by BERC (Terms and Conditions for Determination of Tariff) Regulations, 2007 and its amendments from time to time.

By order of the Commission,

PARMANAND SINGH,
Secretary.

Appendix – A

Time schedule for completion of various transmission system

Sl. No.	Transmission Work	Plain Area (months)	Difficult Hilly Terrain / Forest Area (months)
a	765 kV S/C Transmission line	30	36
b	+/-500 KV HVDC Transmission line	24	30
c	400 KV D/C Quad Transmission line	32	38
d	400 KV D/C Triple Transmission line	30	36
e	400 KV D/C Twin Transmission line	28	34
f	400 KV S/C Twin Transmission line	24	30
g	220KV D/C Twin Transmission line	28	34
h	220 KV D/C Transmission line	24	30
i	220 KV S/C Transmission line	20	26
j	132 KV D/C Transmission line	20	26
k	132 KV S/C Transmission line	16	22
l	132 KV/33 KV AC Sub-Station	12	15
m	New 220 KV AC Sub-Station	18	21
n	New 400 KV AC Sub-Station	24	27
o	New 765 kV AC Sub-Station	30	34
p	HVDC bi-pole terminal	36	38
q	HVDC back-to-back	26	28

Annexure -B

1. Transmission system availability factor for a calendar month (TAFM) shall be calculated by the respective Transmission Licensee certified by the SLDC, separately for each AC and HVDC transmission system and grouped according to sharing of transmission charges.
2. TAFM, in percent, shall be equal to $(100 - 100 \times \text{NAFM})$, where NAFM is the non-availability factor in per unit for the month, for the transmission system / sub-system-
3. NAFM for A.C. systems / sub-systems shall be calculated as follows:

$$\text{NAFM} = \frac{\sum_{l=1}^L (\text{OH}_l \times \text{Cktkm}_l \times \text{NSC}_l) + \sum_{t=1}^T (\text{OH}_t \times \text{MVA}_t \times 2.5)}{\sum_{r=1}^R (\text{OH}_r \times \text{MVAR}_r \times 4) \div \text{THM} \times [\sum_{l=1}^L (\text{Cktkm}_l \times \text{NSC}_l) + \sum_{t=1}^T (\text{MVA}_t \times 2.5) + \sum_{r=1}^R (\text{MVAR}_r \times 4)]}$$

Where,

I identifies a transmission line circuit

t identifies a transformer / ICT

r identifies a bus reactor, switchable line reactor or SVC

L = total number of line circuits

T = total number of transformers and ICTs

R = total number of bus reactor, switchable line reactor and SVC

OH = Outage hours or hours of non-availability in the month, excluding the duration of outages not attributable to the Transmission Licensee, if any, as per clause (5)

Ckt km = Length of a transmission line circuit in km

NSC = Number of sub-conductors per phase

MVA = MVA rating of a transformer / ICT

MVAR = MVAR rating of a bus reactor, switchable line reactor or an SVC (in which case it would be the sum of inductive and capacitive capabilities)

THM = Total hours in the month

Note :-

"Factors have been applied in the above formula of NAFM such that a 315 MVA transformer would have the same weightage as a 200 km long D/C line with twin conductors, and a 50 MVAR switched reactor would have one-fourth the weightage of a 315 MVA transformer. The transmission lines shall have a weightage proportional to their circuit – km and number of sub-conductors (to which the current carrying capacity is directly proportional). Voltage has been omitted by design for the present, to deliberately enhance the weightage for 220 kV and 132 kV lines (as they are critical for supply to beneficiaries), and to suppress the weightage for 765 kV lines (since they presently carry power much below their capability). The Commission may review and modify the formula when the situation changes in future".

4. The transmission elements under outage due to following reasons shall be deemed to be available:
 - i. Shut down availed for maintenance or construction of elements of another transmission scheme. If the other transmission scheme belongs to the Transmission Licensee, SLDC may restrict the deemed availability period to that considered reasonable for the work involved.
 - ii. Switching off of a transmission line to restrict over voltage and manual tripping of switched reactors as per the directions of SLDC.
5. Outage time of transmission elements for the following contingencies shall be excluded from the total time of the element under period of consideration.
 - i. Outage of elements due to acts of Cod and force majeure events beyond the control of the Transmission Licensee. However, onus of satisfying the SLDC that element outage was due to aforesaid events and not due to design failure shall rest with the Transmission Licensee. A reasonable restoration time for the element shall be considered by SLDC and any additional time taken by the Transmission Licensee for restoration of the element beyond the reasonable time shall be treated as outage time attributable to the Transmission Licensee. SLDC may consult the Transmission Licensee or any expert for estimation of reasonable restoration time.

Circuits restored through ERS (Emergency Restoration System) shall be considered as available.

- ii Outage caused by grid incident/disturbance not attributable to the Transmission Licensee, e.g. faults in substation or bays owned by other agency causing outage of the transmission licensee's elements, and tripping of lines, ICTs, HVDC, etc. due to grid disturbance. However, if the element is not restored on receipt of direction from SLDC while normalizing the system following grid incident/disturbance within reasonable time, the element shall be considered not available for the period of outage after issuance of SLDC's direction for restoration.
6. The format for issuance of Availability Certificate by SLDC is given in Appendix-I.

Appendix-I

FORMAT FOR ISSUANCE OF AVAILABILITY CERTIFICATE BY SLDC

On the letterhead of SLDC

Ref:

To

,.....

Date:

**Sub: Transmission System Availability Certificate for.....
(Name of Transmission Licensee) for the month.....**

Ref: ...

With reference to the above, SLDC has received the computation of transmission system availability with interruption details of Transmission network for the month_____, computed in accordance with the BERC (Multi Year Transmission Tariff) Regulations,2016.

The overall Transmission System Availability of the Transmission network for the month _____, computed in accordance with Annexure B of the BERC (MYT) Regulations, 2016, and after considering the provisions of BERC (MYT) Regulations, 2016, is _____ %.

Authorised Signatory

Copy to _____

[MYT-Transmission-format.docx](#)

Summary of ARR and Gap/Surplus

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Rs. In Lakhs

Sl. No.	Particulars	Previous Year (Actuals)	Current Year (RE)	Ensuing Year (s) Projections		
				FY-1	FY-2	FY-3
1	2	3	4	5	6	7
1	Operation and Maintenance Expenses (a) Employee Cost (b) R&M Expenses (c) A&G Expenses (d) Share of Holding Company Expenses					
2	Return on Equity					
3	Depreciation					
4	Interest and finance charges on loan capital					
5	Interest on working capital					
6	Interest on security deposit					
7	Income Tax					
8	Contingency Reserve					
9	Bad debts, if any					
10	Gross ARR					
11	Less: Non-Tariff Income					
12	Less: Income from Other Business					
13	Less: Revenue from short-term transmission charges					
14	Net ARR					
15	Less: Approved Transmission charges					
16	Gap/(Surplus) (14-15)					

Details Of Transmission Lines & Substations

**Name of the Transmission Licensee:-
Tariff petition for.....(Ensuing year).**

LINES

As on Date.....

Sl. No.	Name of line	Type of line AC/HVDC	S/C or D/C	No. of sub conductors per phase	Voltage level kV	Line length Ckt.-Km	Date of Commercial operation
1	2	3	4	5	6	7	8
1							
2							
3							
4							

Note : To be supplied for previous year, current year and ensuing year.

Substations

As on Date.....

Sl. No.	Name of Sub-station	Type of Substation Conventional/GIS	Voltage Level kV	Transformer Capacity	No. and capacity of Transformers/Reactors/SVC	No. of Bays	Date of Commercial operation
1	2	3	4	5	6	7	8
1							
2							
3							
4							

Note : To be supplied for previous year, current year and ensuing year.

Details of Installed Transformers at Substations

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Sl No	Voltage Ratio of Transformer(kV/kV)	Details of the Transformers	
		Total Number	Total Capacity (MVA)
1	400/220		
2	400/132		
3	220/132		
4	220/33		
5	132/33		

Note : To be supplied for previous year, current year and ensuing year.

Employee Details

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Sl. No.	Particulars	Previous year (Actuals)	Current Year (R.E)	Ensuing Years (Projection)		
				5	6	7
1	2	3	4	5	6	7
1	Number of employees at the beginning of FY.....					
2	No. of employees added during FY.....					
3	Number of employees retiring/leaving during the FY.....					
4	Number of employees at the end of the FY (1+2-3)					

Employee Cost

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Rs in Lakhs

Sl No	Particulars	Previous Year (Actuals)	Current Year (RE)	Ensuing Year(s)		
1	Salaries and Allowances					
i	Existing Employees					
ii	New Employees					
iii	Total					
2	Contribution to terminal benefits (Accrual Basis)					
3	Total of Salaries and Allowances and terminal benefits					
4	Amount Capitalised					
5	Net Amount					
6	Grand Total					

Note:

- (i) No terminal benefit shall be paid before the date of reorganization i.e 01.11.2012.
- (ii) In respect of continuing employees as on the date of reorganization and newly appointed employees after reorganization date the terminal benefit shall be allowed.

Employee Productivity Parameter

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Rs in Lakhs

Sl No	Particulars	Previous Year (Actuals)	Current Year (RE)	Ensuing Year(s)		
				F1	F2	F3
1	Number of Employees					
2	Number of Substations					
3	Total Capacity of Substations (MVA)					
4	Transmission line length in ckt km					
5	Energy received at STU -CTU interface(MU)					
6	Employees per MU of energy handled(1/5)					
7	Employee cost					
8	Employee cost in paise/kWh(7/5)					

Repair and Maintenance Expenses

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Rs in Lakhs

Sl No	Particulars	Previous Year (Actuals)	Current Year (RE)	Ensuing Year(s)		
				F1	F2	F3
1	Plant and Machinery					
2	Building					
3	Hydraulic works and civil work					
4	Line cable and network					
5	Vehicle					
6	Furniture and fixtures					
7	Office equipments					
8	Total expenses					
9	Less capitalised					
10	Net expenses					
11	Total expenses charged to revenue					

Administration and General Expenses

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Rs in Lakhs

Sl No	Particulars	Previous Year (Actuals)	Current Year (RE)	Ensuing Year(s)		
1	Rent, rates & Taxes					
2	Insurance					
3	Telephone, Postage etc					
4	Consultancy fees					
5	Technical fees					
6	Other professional charges					
7	Conveyance & travel expenses					
8	Electricity and water charges					
9	Freight					
10	Other material related expenses					
11	Any other expenses(specify)					
12	Total expenses					
13	Less capitalised					
14	Net expenses					
15	Total expenses charged to revenue					

Investment Plan (Scheme Wise)

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Rs in Lakhs

Sl No	Name Of Scheme/Project	Approved Outlay	Previous year (actuals)	Current Year (RE)	Ensuing Year(s)			Progressive Expenditure upto Ensuing year(s)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

Note: The amount of grants and loans shall be furnished separately scheme wise year wise and funding agency wise.

Investment Plan (Year-Wise)

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

Rs in Lakhs

Sl No	Year	Originally proposed by the TRANSCo	Approved by the Commission	Revised by the TRANSCo.	Revised approval by the Commission	Actual Expenditure
1	2	3	4	5	6	7
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

Note:

- i) Information for previous year to be given in columns 1 to 7
- ii) Information for the current year to be given in columns 1 to 5
- iii) Amount of grants and loans shall be furnished separately funding Agency wise and year wise.

Fixed Assets

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in crores)

S.N.	Particulars	Previous Year	Current Year	Ensuing Years of the control period
1	2	3	4	5
1	Gross fixed asset (GFA) at beginning of the year			
2	Less accumulated depreciation			
3	Net GFA at beginning of the year			
4	Less accumulated consumer contribution			
5	Net fixed asset at beginning of the year			
S.N.	Particulars	WIP	Fixed Assets	
1	2	3	4	
1	As on 31 st March of previous year Add capital expenditure during current year Total Less transferred to fixed assets			
2	As on 31 st March of current year Add capital expenditure during ensuing year Total: Less transferred to fixed assets			
3	As on 31 st March of ensuing year			
S.N.	Particulars	Amount		
1	2	3		
1	Accumulated Depreciation			
2	As on 31 st March of previous year			
3	Add: Depreciation for current year			
4	As on 31 st March of current year			
5	Consumers contribution			
6	As on 31 st March of previous year			
7	Addition during current year			
8	As on 31 st March of current year			
9	Asset created from grants			
10	As on 31 st March of previous year			
11	Addition during current year			
12	As on 31 st March of current year			

- Note:** (1) Compiled and audited Annual Account should be submitted for the previous year.
(2) The Actual figures/date from April to September and budgeted figures/date From October to March relating to the year in which the tariff petition is submitted should be submitted.

Gross Fixed Assets (GFA)

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in lakhs)

Sl. No.	Assets group	GFA at the beginning of previous year	Addition during previous year	Closing balance at the end of previous year	Addition during the current year	Closing balance at the end of current year	Addition during ensuing year	Closing balance at the end of ensuing year
1	2	3	4	5	6	7	8	9
1								
2								
3								
4								
5								
6								
7	Total							

Value of Assets and Depreciation Charges

(Information to be supplied for the previous year (actuals), current year (RE) and the ensuring year (s) (projections)

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs in crores)

Sl. No.	Particulars	Assets value at the beginning of the year			Rate of depreciation	Depreciation Charges			Accumulated depreciation		
		Consumer Contribution	By grants	Loan		Consumer Contribution	By grants	Loan	Consumer Contribution	By grants	Loan
1	2	3	4	5	6	7	8	9	10	11	12
1	Land and land rights										
2	Buildings										
3	Hydraulic works										
4	Other civil works										
5	Plant and Machinery										
6	Lines and cables net work										
7	Vehicles										
8	Furniture and fixtures										
9	Office equipment										
10	Others										
11	Grand Total										

Depreciation Charge

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in lakhs)

Sl. No.	Particulars	Previous Year	Current Year	Ensuing Year (s)
1	2	3	4	5
1	Gross fixed assets of the beginning of the year			
2	Additions during the year			
3	IDC			
4	Closing GFA			
5	Average GFA			
6	Weighted Average Rate of Depreciation			
7	Gross Depreciation			
8	Opening grants			
9	Grants during the year			
10	Total Grants			
11	Average Grants			
12	Weighted Average rate of Depreciation			
13	Depreciation for GFA on Grants			
14	Net Depreciation of GFA on loans (7-13)			

Note:- In the case of assets utilised which have reached the residual value, after recovery of depreciation in full, details of such assets shall be furnished separately along with their residual value, so as to enable the Commission to pass on the required benefit to the beneficiaries through tariff.

Capital Work-In Progress (CWIP)

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Crores)

S.N.	Particulars	Previous Year (Actuals)	Current Year (RE)	Ensuing Years (S) (Projections)
1	2	3	4	5
1	Opening CWIP			
2	New Investment			
3	Less Capitalization			
(a)	CWIP			
(b)	New Investment			
4	Closing CWIP (1+2-3)			
5	Funding			
(a)	CWIP Capitalization			
(i)	Grant			
(ii)	Loan			
(b)	New Investment Capitalization			
(i)	Grant			
(ii)	Loan			
6	Total Capitalisation			
(i)	Total Grant			
(ii)	Total Loan			

Details of Loans for the year

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Crores)

S.N.	Particulars	Opening balance	Rate of Interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid
1	2	3	4	5	6	7	8

Note :-The amount of penal interest, if any, to be shown separately.

Information Regarding Restructuring of Outstanding Loans During the Year

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.N.	Source of loan	Amount of original loan	Old rate of interest	Amount already restructured	Revised rate of interest	Amount now being restructured	New rate of interest
1	2	3	4	5	6	7	8

Interest and finance Charges**Name of the Transmission Licensee:-****Tariff petition for.....(Ensuing year).**

(Rs. in Lakhs)

S.N.	Source of loan	Previous year (Actuals)	Current year (RE)	Ensuing year (s) (Projections)
1	2	3	4	5
1	SLR Bonds			
2	Non SLR Bonds			
3	LIC			
4	REC			
5	Commercial Banks			
6	Bills discounting			
7	Lease rental			
8	PFC			
9	Others			
10	Total			
11	Add State Govt. Loan			
12	Total (10+11)			
13	Less Capitalisation			
14	Net Interest			
15	Add prior period adjustment			
16	Total Interest			
17	Finance charges			
18	Total Interest and finance charges			

- Year-wise details should be submitted with documentary evidence.
- Rate of interest of various loans to be indicated in a separate sheet, as part of Format-15.

Interest Capitalized

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.N.	Interest Capitalized	Previous year (Actuals)	Current year (RE)	Ensuing year (s) (Projections)
1	2	3	4	5
1				
2				
3				
4				
5				

Lease details

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.N.	Name of Lesser	Gross Assets (Rs. in crores)	Lease earned on	Lease Rentals	Primary Period ended/ending by	Secondary period ending by
1	2	3	4	5	6	7

Interest on Working Capital

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.N.	Particulars	Amount		
		Previous Year	Current Year	Ensuing Year (s)
1	2	3	4	5
1	Receivables equivalent to two (2) month of transmission charges calculated on target availability level			
4	Less: (i) Depreciation, ROE, and contribution to contingency reserve. (ii) Security deposit if any (iii) grant received from the State Govt. for power purchase and other O&M expenses.			
5	Net working capital			
6	Interest rate			
7	Interest on working capital			

Contribution to Contingency Reserve

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.N.	Particulars	Amount
1	2	3
1	Fixed Assets	
2	%age appropriation to the contingency reserve	
3	Appropriation to the contingency amount	
4	Amount invested in securities	
5	Drawal from the contingency reserve (i) (ii) (iii) Total drawal	

Information Regarding Amount of Equity & Loan

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.N.	Particulars	Amount of equity	Amount of loan	Ratio of equity & loan
1	2	3	4	5
1	Amount of total asset			
2	Less asset created from grant			
3	Less asset created from consumer contribution			
4	Net asset			
5	Amount of loan (debt)			
6	Amount of equity			
7	Debt equity ratio			
8	Amount of equity eligible for return			
9	Rate of return on equity			
10	Amount of return on equity			

Note: Any change in equity balance from previous year must be supported with documentary evidence.

Details of Capital Base

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.N.	Particulars	Previous Year	Current Year	Ensuing Year
1	2	3	4	5
1	Gross Capital at beginning of the year			
2	Less accumulated depreciation			
3	Net capital at beginning of the year			
4	Less accumulated consumer contribution			
5	Net capital at beginning of the year			

Information Regarding Amount of Income Tax Paid
(for previous financial year)

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.N.	Particulars	During Previous financial year
1	2	3
1	Amount of taxable income from the licensed business	
(i)	Amount of Income Tax paid	
(ii)	Challan No. & Date through which Income Tax paid	
(iii)	Name of Banks in which the amount was deposited	
(iv)	PAN No. of the depositor	
2	Amount of income from other than licensed business	
(i)	Amount of Income Tax paid	
(ii)	Challan No. & Date through which Income Tax paid	
(iii)	Name of Banks in which the amount was deposited	
(iv)	PAN No. of the depositor	

Information Regarding Revenue From Other Business

Name of the Transmission Licensee:-

Tariff petition for.....(Ensuing year).

(Rs. in Lakhs)

S.No.	Particulars	Amount
1	2	3
1.	Total revenue from other business	
2.	Income from other business to be considered for licensed business as per regulations.	

Note : To be supplied for previous year, current year and ensuing year for which license for other business was operating.

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Non Tariff Income
(on existing rates)

(Rs. in crores)

S.N.	Source of loan	Previous year (Actuals)	Current year (RE)	Ensuing year (s) (Projections)
1	2	3	4	5
1	Delayed payment surcharge			
2	Misc. charges			
4	Interest on staff loans & advance			
5	Income from trading			
7	Income from welfare activities			
8	Excess on verification			
9	Interest on investments & bank balances			
10	Misc. receipts			
11	Total Income			
12	Add Prior period income *			
13	Total Non tariff income			

* Year wise details of prior period income may be provided

Tariff Petition for Financial Year _____

Name of the Distribution Licensee : _____

Non Tariff Income
(on proposed tariff)

(Rs. in crores)

S.N.	Source of loan	Current year (RE)	Ensuing year (s) (Projections)
1	2	3	4
1	Delayed payment surcharge		
2	Misc. charges		
3	Interest on staff loans & advance		
4	Income from trading		
5	Income from welfare activities		
6	Excess on verification		
7	Interest on investments & bank balances		
8	Misc. receipts		
9	Total Income		
10	Add Prior period income *		
11	Total Non tariff income		

* Year wise details of prior period income may be provided