

### **Appendix 3: Tariff Filing Forms (CESS LIMITED, SIRCILLA)**

CESS LIMITED, SIRCILLA

Tariff Filing Formats - Wheeling and Retail Supply

Checklist

S. No.	Form	Title	Tick	Remarks
1	Form 1	Aggregate Revenue Requirement		Recievables calculated before addition of intrest on working capital to ARR
2	Form 2	Number of Retail Supply Consumers		
3	Form 12	Power Purchase Expenses		
	Form 15	Operation and Maintenance Expenses		
5	Form 15.1	Employee Expenses		
6	Form 15.2	Administration & General Expenses		
7	Form 15.3	Repair & Maintenance Expenses		
8	Form 16	Summary of Capital Expenditure and Capitalisation		
9	Form 16.1	Statement of Capitalisation		
10	Form 16.2	Financing of Capitalisation		
11	Form 17	Fixed Assets & Depreciation		
12	Form 18	Interest and finance charges on loan		
13	Form 19	Interest on working capital		Recievables calculated before addition of intrest on working capital to ARR
14	Form 20	Return on Equity		
15	Form 21	Non-Tariff Income		
16	Form 22	Income from Other Businesses		
17	Form 25	Retail Supply Tariff Year (n-1), n, n+1 current tariff, n+1 proposed tariff		
18	Form 26	Revenue from Sale of Power		
19	Form 27	Revenue Summary		
20	Form 28	Summary of true-up -Year (n-1)		
21	Form 29	Revenue Gap/(Surplus) -Year (n+1)		

C) Retail Supply Business

CESS LIMITED, SIRCILLA

(Rs. Crore)

(Rs. Crore)

S. No.	Particulars	Reference	Year (n-1)			Current Year 'n'				Control Period					Remarks
			MYT/Tariff Order	April-March	True-Up requirement	MYT/Tariff Order	Apr-Sep	Oct-Mar	April - March	n+1	n+2	n+3	n+4	n+5	
			Approved	Audited	Claimed	Approved	Actual	Estimated	Estimated	Projected	Projected	Projected	Projected	Projected	
1	Power purchase expenses	Form 12	461.02	469.45	8.43	467.19	242.71	305.91	548.62	620.43	632.84	645.25	657.66	670.06	
2	Operation & Maintenance Expenses	Form 15	40.43	38.28	-2.15	49.84	22.34	23.28	45.63	56.22	59.87	64.88	68.08	70.39	
	Depreciation	Form 17	11.32	9.05		9.52	0.00	9.12	9.12	11.37	12.88	13.12	13.20	13.29	
4	Interest and finance charges on loan	Form 18	2.10	2.66	0.56	1.69	1.33	1.33	2.66	2.53	2.26	2.00	1.73	1.47	
5	Interest on working capital	Form 19	2.50	2.55	0.05	2.62	1.29	0.72	2.01	2.15	2.27	2.40	2.49	2.56	
6	Interest on Consumer Security Deposits	Form 19	0.59	0.61	0.02	0.65	0.66	0.01	0.67	0.74	0.79	0.84	0.89	0.94	
7	Return on Equity	Form 20	1.66	5.49	3.83	1.63	0.00	6.75	6.75	7.75	7.94	8.22	8.50	8.78	
8	Non-Tariff Income	Form 21	7.36	7.70	0.34	7.32	3.14	6.27	9.41	6.50	6.50	6.50	6.50	6.50	
9	Income from Other Business	Form 22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Add:														
11	Impact of true-up for prior period	Form 28			0.00				0.00						
	Aggregate Revenue Requirement		512.26	520.39	10.39	525.82	265.19	340.85	606.05	694.68	712.35	730.21	746.05	760.99	

## CESS LIMITED, SIRCILLA

## Form 2: Number of Retail Supply Consumers

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Consumer Category		Year (n-4)	Year (n-3)	Year (n-2)	Year (n-1)	Current Year 'n'	Control Period				
							n+1	n+2	n+3	n+4	n+5
		Audited	Audited	Audited	Audited	Actual	Projected	Projected	Projected	Projected	Projected
<b>LT Category</b>											
Category I (A&B)	Domestic	151827	160867	164929	168558	170036	171188	176058	180938	185828	190728
Category II (A, B & C)	Non-Domestic/Commercial	12283	13409	--	17685	16594	20303	21513	22733	23963	25203
Category III	Industrial	1384	1341	1378	1362	1459	1688	1818	1958	2108	2268
Category IIV	Cottage Industries	5704	5752	5681	5592	5140	4754	4811	4878	4955	5042
Category V	Agriculture	69318	71545	72689	74393	75345	77094	78674	80294	81994	83724
Category VI-A	Streelights	598	1315	1331	1359	1335	1389	1391	1393	1395	1397
Category VI-B	Water works	1281	1762	1750	1766	1794	1782	1784	1786	1788	1790
Category VII	General & wholly religious	953	970	992	1049	1043	1133	1135	1137	1139	1141
Category VIII	Temporary supply				1						
<b>Sub-total (LT)</b>		<b>243348</b>	<b>256961</b>	<b>248750</b>	<b>271765</b>	<b>272746</b>	<b>279331</b>	<b>287184</b>	<b>295117</b>	<b>303170</b>	<b>311293</b>
<b>HT Category at 11 kV</b>											
HT-I A	Industry General				62	73	67	71	75	79	83
HT-II A	General						34	36	38	40	42
<b>Sub-total (HT)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>62</b>	<b>73</b>	<b>101</b>	<b>107</b>	<b>113</b>	<b>119</b>	<b>125</b>
<b>Grand Total</b>		<b>243348</b>	<b>256961</b>	<b>248750</b>	<b>271827</b>	<b>272819</b>	<b>279432</b>	<b>287291</b>	<b>295230</b>	<b>303289</b>	<b>311418</b>

Note:

1

Licensee is required to provide the details for the customer categories applicable to its licence area

CESS LIMITED, SIRCILLA  
Form 12: Power Purchase Expenses

A) Fixed Charges + Variable Charges

(Rs. Crore)													
Generating Company	Generating Station	Year (n-1)			Current Year 'n'				Control Period				
		MYT/Tariff Order	Apr-Mar	True-Up requirement	MYT/Tariff Order	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
		Approved	Audited	Claimed	Approved	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
G) Discom-to-Discom													
D-D	Purchase	461.02	469.45	8.43	467.19	242.71	305.91	548.62	620.43	632.84	645.25	657.66	670.06
D-D	Sale												
Total (G)		461.02	469.45	8.43	467.19	242.71	305.91	548.62	620.43	632.84	645.25	657.66	670.06

**CESS LIMITED, SIRCILLA**  
**Form 15: Operation and Maintenance Expenses**

(Rs. Crore)

S. No.	Particulars	Reference	Year (n-1)			Current Year 'n'				Control Period				
			MYT/Tariff Order	Apr-Mar	True-Up requirement	MYT/Tariff Order	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
			Approved	Audited	Claimed	Approved	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	Employee Expenses	Form 15.1	34.12	26.14	-7.98	43.28	17.47	18.36	35.83	43.47	46.37	50.89	53.82	55.84
2	A&G Expenses	Form 15.2	2.58	4.38	1.80	2.83	1.43	1.65	3.08	3.43	3.74	3.98	4.25	4.54
3	R & M Expenses	Form 15.3	3.73	7.77	4.04	3.73	3.45	3.27	6.72	9.31	9.76	10.01	10.01	10.01
			40.43	38.28	-2.15	49.84	22.34	23.28	45.63	56.22	59.87	64.88	68.08	70.39

Note:

1 The projections for the Control Period to be supported by detailed computations

**CESS LIMITED, SIRCILLA**  
**Form 15.1: Employee Expenses**

S.No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24			2024-25	2025-26	2026-27	2027-28	(Rs. Crore)
		Year (n-4)	Year (n-3)	Year (n-2)	Year (n-1)	Current Year 'n'			Control Period				
		Apr-Mar	Apr-Mar	Apr-Mar	Apr-Mar	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
		Audited	Audited	Audited	Audited	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	Basic Salary	11.46	11.93	12.87	14.28	9.71	11.11	20.82	26.35	25.32	31.24	32.14	32.38
2	Dearness Allowance (DA)	0.95	1.78	2.65		2.74	1.75	4.49	0.14	3.85	1.12	2.62	4.04
3	House Rent Allowance	1.45	1.43	1.50	1.72	1.15	1.23	2.38	2.70	2.98	3.75	3.86	3.88
4	Conveyance Allowance	0.42	0.40	0.39	0.41	0.24	0.20	0.44	0.40	0.43	0.43	0.43	0.43
5	Leave Travel Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Earned Leave Encashment	0.32	0.36	0.45	0.50	0.14	0.45	0.59	1.15	1.35	1.57	1.66	1.75
7	Other Allowances	1.34	1.46	1.85	1.90	1.11	0.89	2.00	1.78	0.87	0.87	0.87	0.87
8	Medical Reimbursement	0.56	0.40	1.02	0.56	0.10	0.23	0.33	0.50	0.55	0.60	0.65	0.70
9	Overtime Payment	0.13	0.00	0.39	0.00	0.21	0.00	0.21	0.32	0.35	0.35	0.35	0.35
10	Bonus/Ex-Gratia Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75	0.75	0.75	0.75
11	Interim Relief / Wage Revision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Staff welfare expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	VRS Expenses/Retrenchment Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Commission to Directors	0.01	0.01	0.00	0.06	0.01	0.06	0.07	0.12	0.12	0.12	0.12	0.12
15	Training Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Payment under Workmen's Compensation Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	0.15	0.15	0.15	0.15
17	Net Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Terminal Benefits	1.41	1.75	2.01	1.97	0.26	0.20	0.46	2.29	2.35	2.35	2.35	2.35
18.1	Provident Fund Contribution	1.40	1.56	1.84	2.05	1.09	1.31	2.40	3.27	3.69	3.98	4.26	4.46
18.2	Provision for PF Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18.3	Pension Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18.4	Gratuity Payment	0.19	0.99	1.29	2.14	0.32	0.45	0.77	2.78	2.80	2.80	2.80	2.80
19	pension and gratuity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Others(VEW & Out sourcing worker wages)	0.60	2.78	0.47	0.55	0.38	0.48	0.86	0.77	0.81	0.81	0.81	0.81
21	<b>Gross Employee Expenses</b>	<b>20.24</b>	<b>24.85</b>	<b>26.73</b>	<b>26.14</b>	<b>17.47</b>	<b>18.36</b>	<b>35.83</b>	<b>43.47</b>	<b>46.37</b>	<b>50.89</b>	<b>53.82</b>	<b>55.84</b>
22	Less: Expenses Capitalised	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	<b>Net Employee Expenses</b>	<b>20.24</b>	<b>24.85</b>	<b>26.73</b>	<b>26.14</b>	<b>17.47</b>	<b>18.36</b>	<b>35.83</b>	<b>43.47</b>	<b>46.37</b>	<b>50.89</b>	<b>53.82</b>	<b>55.84</b>

**CESS LIMITED, SIRCILLA**  
**Form 15.2: Administration & General Expenses**

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24			2024-25	2025-26	2026-27	2027-28	(Rs. Crore)
		Year (n-4)	Year (n-3)	Year (n-2)	Year (n-1)	Current Year 'n'			Control Period				
		Apr-Mar	Apr-Mar	Apr-Mar	Apr-Mar	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
		Audited	Audited	Audited	Audited	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	Rent Rates & Taxes	0.670	0.153	0.360	0.174	0.072	0.089	0.161	0.102	0.112	0.123	0.136	0.149
2	Insurance	0.025	0.029	0.030	0.000	0.016	0.038	0.054	0.033	0.036	0.039	0.043	0.048
3	Telephone & Postage, etc.	0.260	0.296	0.326	0.245	0.168	0.150	0.318	0.353	0.388	0.427	0.469	0.516
4	Legal expenses and audit fee	0.060	0.005	0.019	0.175	0.000	0.033	0.033	0.200	0.220	0.242	0.266	0.293
5	Professional, Consultancy, Technical fee	0.064	0.033	0.053	0.050	0.047	0.018	0.065	0.395	0.435	0.478	0.526	0.578
6	Conveyance & Travel	0.010	0.004	0.003	0.007	0.000	0.000	0.000	0.010	0.010	0.010	0.010	0.010
7	Electricity charges	---	---	---	---	---	---	---	---	---	---	---	---
8	Water charges	---	---	---	---	---	---	---	0.003	0.003	0.003	0.003	0.004
9	Audit Charges	---	---	---	---		0.085	0.085	0.000	0.000	0.000	0.000	0.000
10	Software Charges	0.000	0.000	0.000	0.000	0.006	0.049	0.055	0.000	0.000	0.000	0.000	0.000
11	Books & periodicals	0.002	0.002	0.003	0.002	0.011	0.002	0.013	0.002	0.002	0.002	0.002	0.002
12	Computer Stationery	0.090	0.154	0.094	0.108	0.065	0.036	0.101	0.080	0.107	0.118	0.129	0.142
13	Printing & Stationery	0.021	0.040	0.032	0.055	0.021	0.039	0.060	0.045	0.035	0.038	0.042	0.046
14	Advertisements	0.100	0.051	0.043	0.082	0.000	0.019	0.019	0.010	0.020	0.020	0.020	0.020
15	Consumer Compensation	0.720	1.020	0.670	0.700	0.070	0.166	0.236	0.040	0.060	0.060	0.060	0.060
16	Contribution/Donations						0.003	0.003	0.000	0.000	0.000	0.000	0.000
17	License Fee and other related fee	0.124	0.127	0.124	0.144	0.145	0.000	0.145	0.160	0.176	0.194	0.213	0.235
18	Vehicle Running Expenses Truck / Delivery Van	0.263	0.267	0.352	0.519	0.243	0.219	0.463	0.223	0.234	0.245	0.258	0.271
19	Vehicle Hiring Expenses Truck / Delivery Van	---	---	---	---	---	---	---	0.240	0.300	0.300	0.300	0.300
20	Cost of services procured	---	---	---	---	---	---	---	---	---	---	---	---
21	Outsourcing of metering and billing system	0.555	0.159	0.437	0.484	0.194	0.179	0.373	0.665	0.732	0.732	0.732	0.732
22	Xerox Charges	---	---	---	---	0.006	0.001	0.007	0.000	0.000	0.000	0.000	0.000
23	EPF Administration Charges	---	---	---	---	0.045	0.038	0.084	0.040	0.040	0.040	0.040	0.040
24	Election Expenditure	---	---	---	---	0.015	0.035	0.049	0.050	0.020	0.020	0.020	0.020
25	Bank Charges	---	0.039	0.003	0.001	0.000	0.001	0.001	0.010	0.010	0.010	0.010	0.010
26	Miscellaneous Expenses	0.047	0.172	0.172	0.235	0.168	0.355	0.523	0.250	0.275	0.303	0.333	0.366
27	Office Expenses(Hospitality)	0.057	0.042	0.035	0.137	0.098	0.025	0.025	0.080	0.088	0.097	0.106	0.117
28	Others	0.725	0.122	0.179	1.260	0.038	0.072	0.111	0.446	0.437	0.481	0.529	0.582
29	<b>Gross A &amp; G Expenses</b>	<b>3.793</b>	<b>2.712</b>	<b>2.935</b>	<b>4.377</b>	<b>1.427</b>	<b>1.653</b>	<b>2.982</b>	<b>3.435</b>	<b>3.738</b>	<b>3.981</b>	<b>4.247</b>	<b>4.540</b>
30	Less: Expenses Capitalised	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
31	<b>Net A &amp; G Expenses</b>	<b>3.793</b>	<b>2.712</b>	<b>2.935</b>	<b>4.377</b>	<b>1.427</b>	<b>1.653</b>	<b>2.982</b>	<b>3.435</b>	<b>3.738</b>	<b>3.981</b>	<b>4.247</b>	<b>4.540</b>



## Form 15.3: Repair & Maintenance Expenses

[illegible]

CESS LIMITED, SIRCILLA  
Form 16: Summary of Capital Expenditure and Capitalisation

(Rs. Crore)													
S. No.	Particulars	Year (n-1) 2022-23			Current Year 'n' 2023-24				Control Period				
		MYT/Tariff Order	Apr-Mar	True-Up requirement	MYT/Tariff Order	Apr-Sep	Oct-Mar	Apr - Mar	n+1 2024-25	n+2 2025-26	n+3 2026-27	n+4 2027-28	n+5 2028-29
		Approved	Audited	Claimed	Approved	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	Opening Capital Works in Progress	38.96	65.99	27.03	59.17	67.86	76.61	80.73	93.60	89.15	99.5158	115.1258	133.2658
2	Capital Expenditure during the year	0	12.82	12.82		8.75	14.03	22.78	25.55	25.37	30.61	33.14	35.66
3	Capitalisation during the year	0	10.95	10.95	0	0	9.91	9.91	30.00	15.00	15.00	15.00	15.00
4	0	38.96	67.86	28.90	59.17	76.61	80.73	93.60	89.15	99.52	115.13	133.27	153.93

**CESS LIMITED, SIRCILLA**  
**Form 16.1: Statement of Capitalisation**

S. No.	FY	Name of the Scheme	Name of the work	Total estimated cost* (Rs. Crore)	Capital expenditure during the year (Rs. Crore)	Capitalisation during the year (Rs. Crore)	Asset group under which the capitalisation has been accounted (Land, Buildings, etc.)	Scope of work	Relevant Clause of the TSERC MYT Regulation, 2023 under which the capitalisation has been claimed	Justification
	<b>Year (n-1)</b>									
1	2022-23	MN		6.45	4.67	4.34	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
2		CIMP		4.12	3.87	2.46	313,314,344,345	Laying of lines and installation of DTRS	7.5(a)	
3		DCW		0.133	0.4173	0.0742	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
		O&M		1.0067		3.85	313,314,344,345	Operation & Maintenance works	7.5(d)	
5		T&D		0.34	0.1586	0.23	313,314,344,345	Laying of lines and installation of DTRS	7.5(d)	
	5.24			12.0497	9.1159	10.9542				
	<b>Current Year 'n'</b>									
1	2023-24	MN		6.4491	9.6581	4.75	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
2		CIMP(HVDS)		4.1275	5.5099	30	313,314,344,345	Laying of lines and installation of DTRS	7.5(a)	
3		DCW		0.133	1.5922	2	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
4		O&M		1.006	6.0965	2	313,314,344,345	Operation & Maintenance works	7.5(d)	
5		T&D		0.3442	0.1733	1.25	313,314,344,345	Laying of lines and installation of DTRS	7.5(d)	
	<b>Total</b>			12.06	23.03	40.00				
	<b>Year (n+1)</b>									
1	2024-25	MN		10.7149	10.71	11.83	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
2		CIMP		6.1128	6.11	6.71	313,314,344,345	Laying of lines and installation of DTRS	7.5(a)	
3		DCW		1.7664	1.77	0.33	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
4		O&M		6.7636	6.76	10.5	313,314,344,345	Operation & Maintenance works	7.5(d)	
5		T&D		0.1922	0.19	0.63	313,314,344,345	Laying of lines and installation of DTRS	7.5(d)	
	<b>Total</b>			25.55	25.55	30.00				
	<b>Year (n+2)</b>									
1	2025-26	MN		10.8868	10.8868	5.92	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
2		CIMP		6.2109	6.2109	3.36	313,314,344,345	Laying of lines and installation of DTRS	7.5(a)	
3		DCW		1.7948	1.7948	0.12	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
4		O&M		6.8722	6.8722	5.25	313,314,344,345	Operation & Maintenance works	7.5(d)	
5		T&D		0.1953	0.1953	0.35	313,314,344,345	Laying of lines and installation of DTRS	7.5(d)	
	<b>Total</b>			25.96	25.96	15.00				
	<b>Year (n+3)</b>									
1	2026-27	MN		11.9478	11.9478	5.92	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
2		CIMP		6.8162	6.8162	3.36	313,314,344,345	Laying of lines and installation of DTRS	7.5(a)	
3		DCW		1.9697	1.9697	0.12	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
4		O&M		7.5419	7.5419	5.25	313,314,344,345	Operation & Maintenance works	7.5(d)	
5		T&D		0.2143	0.2143	0.35	313,314,344,345	Laying of lines and installation of DTRS	7.5(d)	
	<b>Total</b>			28.49	28.49	15.00				
	<b>Year (n+4)</b>									
1	2027-28	MN		12.41752254	12.41752254	5.92	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
2		CIMP		7.08418314	7.08418314	3.36	313,314,344,345	Laying of lines and installation of DTRS	7.5(a)	
3		DCW		2.047140375	2.047140375	0.12	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
4		O&M		7.838392752	7.838392752	5.25	313,314,344,345	Operation & Maintenance works	7.5(d)	
5		T&D		0.222761196	0.222761196	0.35	313,314,344,345	Laying of lines and installation of DTRS	7.5(d)	
	<b>Total</b>			29.61	29.61	15.00				
	<b>Year (n+5)</b>									
1	2028-29	MN		14.95470631	14.95470631	5.92	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
2		CIMP		8.531643727	8.531643727	3.36	313,314,344,345	Laying of lines and installation of DTRS	7.5(a)	
3		DCW		2.465417959	2.465417959	0.12	313,314,344,345	Laying of lines and installation of DTRS	7.5(b)	
4		O&M		9.439955607	9.439955607	5.25	313,314,344,345	Operation & Maintenance works	7.5(d)	
5		T&D		0.268276402	0.268276402	0.35	313,314,344,345	Laying of lines and installation of DTRS	7.5(d)	
	<b>Total</b>			35.66	35.66	15.00				

\* Total estimated cost to be supported by documentary evidences like work orders, investment approvals etc.

CESS LIMITED, SIRCILLA  
Form 16.2: Financing of Capitalisation

S. No.	Particulars	Year (n-1) 2022-23	Current Year 'n' 2023-24			Control Period				
			Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
		Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	Capitalisation	10.95	0	9.90	9.90	30.00	15.00	15.00	15.00	15.00
	Financing Details									
	Loan 1(REC Loan)	23.82	23.82	0	23.82	21.43	19.05	16.68	14.29	11.91
		0	0	0	0	0	0	0	0	0
	...	0	0	0	0	0	0	0	0	0
	Total Loan	23.82	23.82	0.00	23.82	21.43	19.05	16.68	14.29	11.91
3	Equity(Share capital)	6.49	6.51	0.017	6.527	6.562	6.597	6.632	6.667	6.702
4	Internal Resources	0	0	0	0	0	0	0	0	0
5	Others (Please Specify)	0	0	0	0	0	0	0	0	0
6	Total (2+3+4+5)	41.26	30.33	9.92	40.25	57.99	40.65	38.31	35.96	33.61

**CESS LIMITED, SIRCILLA**  
**Form 17: Fixed Assets & Depreciation**

Year (n-1) 2022-23													
S.No.	Asset Group	A/c Code	Rate of Depreciation	Gross fixed Assets				Provisions for depreciation				Net fixed Assets	
				At the beginning of the year	Additions during the year	Adjust. & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjust. during the year	Cumulative at the end of the year	At the beginning of the year	At the end of the year
1	Distribution plant Transformer above 100KVA	313	7.84%	46.9697	4.82	0.4105	51.3792	20.23	1.8867		22.1178	26.74	29.26
2	Distribution plant Transformer below 100KVA	314	7.84%	26.2379	1.46	0.3805	27.3174	12.97	0.9360		13.9089	13.26	13.41
3	Distribution H.V.Switch gears	315	7.84%	5.9047	0.00	0.00	5.9047	2.44	0.2443		2.6868	3.46	3.22
4	HVDS System DTRS	316	7.84%	13.2647			13.2647	1.81	0.8085		2.6144	11.46	10.65
5	Distribution H.V.Switch Lines on steel or RCC support	317	7.84%	37.5721	1.58		39.1521	15.48	1.5589		17.0372	22.09	22.11
6	Distribution plant Lighting Arrestors	320	12.77%	0.3711			0.3711	0.33	0.0044		0.3374	0.04	0.03
7	Distribution plant M&LV Switch gears	335	7.84%	1.8110	0.0391		1.8501	0.80	0.0712		0.8738	1.01	0.98
8	Distribution plant M&LV Lines on RCC supports	337	7.84%	65.2473	2.6064	0.2238	67.6299	30.13	2.4779		32.6082	35.12	35.02
9	HVDS Distribution palnt HT line	338	7.84%	10.4881			10.4881	1.43	0.6393		2.0671	9.06	8.42
10	HVDS Distribution palnt LT line	339	7.84%	3.6261			3.6261	0.49	0.2210		0.7147	3.13	2.91
11	Distribution plant M&LV Lightening Arrestors	340	12.77%	0.0109	0.1741		0.1850	-	0.0000		0.0000	0.01	0.19
12	Distribution plant M&LV Service lines	344	7.84%	3.1563			3.1563	1.97	0.0837		2.0541	1.19	1.10
13	Distribution plant Metering Equipment	345	12.77%	5.1940		0.0503	5.1437	5.00	0.0226		5.0198	0.20	0.12
14	Public Lighting	350	12.77%	0.1458			0.1458	0.14	0.0006		0.1408	0.01	0.00
15	Capacitor Cells	351	12.77%	0.0165			0.0165	0.01	0.0007		0.0108	0.01	0.01
16	Lands & Rights free hold	360		0.0046			0.0046	-	0.0000		0.0000	0.00	0.00

17	Lands & Rights free hold fences etc.	361		0.0012			0.0012	-	0.0000		0.0000	0.00	0.00
18	Administration building store	362	3.20%	0.0169			0.0169	0.01	0.0003		0.0084	0.01	0.01
19	Administration building main office	362A	3.20%	0.3216			0.3216	0.16	0.0047		0.1624	0.16	0.16
20	Administration building mandal office	362B	3.20%	0.3248			0.3248	0.07	0.0072		0.0820	0.25	0.24
21	Administration General Shed	362C	3.20%	0.0028			0.0028	0.00	0.0000		0.0014	0.00	0.00
22	Office furniture equipment	363	12.77%	0.3022	0.0849		0.3871	0.13	0.0040		0.1296	0.18	0.26
23	Office furniture equipment games materials to staff	363A	12.77%	0.0026			0.0026	0.00	0.0001		0.0018	0.00	0.00
24	Television set	363B	.....	0.0461			0.0461	-	0.0000		0.0000	0.05	0.05
25	Laboratories & Metering equipment	365	12.77%	0.0117			0.0117	0.01	0.0000		0.0105	0.00	0.00
26	Workshop plants and Equipment	366	.....	0.0000			-	-	0.0000		0.0000	-	-
27	Tools and work shop equipment	367	12.77%	0.0226			0.0226	0.02	0.0000		0.0205	0.00	0.00
28	Tools and work shop equipment personal	367A	12.77%	0.0000			-	-	0.0000		0.0000	-	-
29	Generator Equipment	368	7.84%	0.0825			0.0825	0.05	0.0026		0.0485	0.04	0.03
30	Communication equipment intercome	393	12.77%	0.0197	0.0034		0.0231	-	0.0023		0.0023	0.02	0.02
31	Miscellaneous Equipment Transformer filter	369	12.77%	0.0044			0.0044	0.00	0.0001		0.0040	0.00	0.00
32	Poles Manufacturing Plant	385	3.20%	0.0051			0.0051	0.00	0.0001		0.0028	0.00	0.00
33	Computer Machine	387	12.77%	0.5788	0.0268		0.6056	0.37	0.0245		0.3898	0.21	0.22
34	Computer site preparation	387A	12.77%	0.0194	0.006		0.0254	0.02	0.0002		0.0181	0.00	0.01
35	C.C.Cameras	387B	12.77%	0.0354			0.0354	0.02	0.0015		0.0242	0.01	0.01
36	Laptop	387C	12.77%	0.0751			0.0751	0.02	0.0060		0.0290	0.05	0.05
37	Computer Printer	388	12.77%	0.0539			0.0539	0.02	0.0036		0.0261	0.03	0.03
38	Spot Billing Machines	389	12.77%	0.2968	0.1994		0.4962	0.10	0.0223		0.1253	0.19	0.37
39	Fake Notes Detectors& Counting Machine	390	12.77%	0.0032			0.0032	0.00	0.0001		0.0021	0.00	0.00

40	Xerox Machine	391	12.77%	0.0120			0.0120	0.00	0.0010		0.0040	0.01	0.01
41	Refrigerator and Water Coolers	392	12.77%	0.0142	0.0056		0.0198	0.00	0.0016		0.0019	0.01	0.02
42	Air Conditioners	394	12.77%	0.0171			0.0171	-	0.0020		0.0020	0.02	0.02
43	Transportation equipments	364	8.33%	0.4507	0.32	0.0063	0.7644	0.34	0.0068		0.3458	0.11	0.42
	Total			222.74	11.33	1.07	233.00	94.59	9.05	0.00	103.63	128.15	129.36

Current Year 'n' 2023-24													
S.No.	Asset Group	A/c Code	Rate of Depreciation	Gross fixed Assets				Provisions for depreciation				Net fixed Assets	
				At the beginning of the year	Additions during the year	Adjust. & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjust. during the year	Cumulative at the end of the year	At the beginning of the year	At the end of the year
1	Distribution plant Transformer above 100KVA	313	7.84%	51.3792	1.83	0.42	52.7892	22.1178	2.06469		24.1825	29.26	28.61
2	Distribution plant Transformer below 100KVA	314	7.84%	27.3174	1.35	0.38	28.2874	13.9089	0.94637		14.8553	13.41	13.43
3	Distribution H.V.Switch gears	315	7.84%	6.1800	0.21		6.3874	2.6868	0.24615		2.9329	3.49	3.45
4	HVDS System DTRS	316	7.84%	13.2647			13.2647	2.6144	0.75148		3.3659	10.65	9.90
5	Distribution H.V.Switch Lines on steel or RCC support	317	7.84%	39.1521	1.92		41.0759	17.0372	1.56043		18.5977	22.11	22.48
6	Distribution plant Lighting Arrestors	320	12.77%	0.3711			0.3711	0.3374	0.00388		0.3413	0.03	0.03
7	Distribution plant M&LV Switch gears	335	7.84%	1.8501	0.06	0.09	1.8241	0.8738	0.06889		0.9427	0.98	0.88
8	Distribution plant M&LV Lines on RCC supports	337	7.84%	67.6299	2.82	0.01	70.4467	32.6082	2.47114		35.0793	35.02	35.37
9	HVDS Distribution palnt HT line	338	7.84%	10.4881			10.4881	2.0671	0.59418		2.6613	8.42	7.83
10	HVDS Distribution palnt LT line	339	7.84%	3.6261			3.6261	0.7147	0.20543		0.9201	2.91	2.71
11	Distribution plant M&LV Lightening Arrestors	340	12.77%	0.1850	0.81		0.9930	0.0000	0.00000		0.0000	0.19	0.99
12	Distribution plant M&LV Service lines	344	7.84%	3.1563			3.1563	2.0541	0.07777		2.1318	1.10	1.02

13	Distribution plant Metering Equipment	345	12.77%	5.1437		0.06	5.0841	5.0198	0.01423		5.0340	0.12	0.05
14	Public Lighting	350	12.77%	0.1458			0.1458	0.1408	0.00057		0.1414	0.00	0.00
15	Capacitor Cells	351	12.77%	0.0165			0.0165	0.0108	0.00065		0.0115	0.01	0.01
16	Lands & Rights free hold	360		0.0046			0.0046	0.0000	0.00000		0.0000	0.00	0.00
17	Lands & Rights free hold fences etc.	361		0.0012			0.0012	0.0000	0.00000		0.0000	0.00	0.00
18	Administration building store	362	3.20%	0.0169			0.0169	0.0084	0.00025		0.0087	0.01	0.01
19	Administration building main office	362A	3.20%	0.3216			0.3216	0.1624	0.00459		0.1670	0.16	0.15
20	Administration building mandal office	362B	3.20%	0.3248	0.01		0.3387	0.0820	0.00699		0.0890	0.24	0.25
21	Administration General Shed	362C	3.20%	0.0028			0.0028	0.0014	0.00004		0.0015	0.00	0.00
22	Office furniture equipment	363	12.77%	0.3871	0.21	0.04	0.5525	0.1296	0.00398		0.1336	0.26	0.42
23	Office furniture equipment games materials to staff	363A	12.77%	0.0026			0.0026	0.0018	0.00010		0.0019	0.00	0.00
24	Television set	363B	.....	0.0461			0.0461	0.0000	0.00000		0.0000	0.05	0.05
25	Laboratories & Metering equipment	365	12.77%	0.0117			0.0117	0.0105	0.00000		0.0105	0.00	0.00
26	Workshop plants and Equipment	366	.....	-			-	0.0000	0.00000		0.0000	-	-
27	Tools and work shop equipment	367	12.77%	0.0226			0.0226	0.0205	0.00000		0.0205	0.00	0.00
28	Tools and work shop equipment personal	367A	12.77%	-			-	0.0000	0.00000		0.0000	-	-
29	Generator Equipment	368	7.84%	0.0825			0.0825	0.0485	0.00240		0.0509	0.03	0.03
30	Communication equipment intercome	393	12.77%	0.0231			0.0231	0.0023	0.00239		0.0047	0.02	0.02
31	Miscellaneous Equipment Transformer filter	369	12.77%	0.0044			0.0044	0.0040	0.00005		0.0041	0.00	0.00
32	Poles Manufacturing Plant	385	3.20%	0.0051			0.0051	0.0028	0.00007		0.0029	0.00	0.00
33	Computer Machine	387	12.77%	0.6056	0.11		0.7114	0.3898	0.02480		0.4146	0.22	0.30
34	Computer site preparation	387A	12.77%	0.0254			0.0254	0.0181	0.00015		0.0182	0.01	0.01



35	C.C.Cameras	387B	12.77%	0.0354	0.06		0.0987	0.0242	0.00129		0.0254	0.01	0.07
36	Laptop	387C	12.77%	0.0751			0.0751	0.0290	0.00530		0.0343	0.05	0.04
37	Computer Printer	388	12.77%	0.0539			0.0539	0.0261	0.00389		0.0300	0.03	0.02
38	Spot Billing Machines	389	12.77%	0.4962			0.4962	0.1253	0.04264		0.1679	0.37	0.33
39	Fake Notes Detectors& Counting Machine	390	12.77%	0.0032			0.0032	0.0021	0.00012		0.0022	0.00	0.00
40	Xerox Machine	391	12.77%	0.0120			0.0120	0.0040	0.00091		0.0049	0.01	0.01
41	Refregirator and Water Coolers	392	12.77%	0.0198			0.0198	0.0019	0.00206		0.0040	0.02	0.02
42	Air Conditioners	394	12.77%	0.0171	0.07		0.0860	0.0020	0.00174		0.0037	0.02	0.08
43	Transportation equipments	364	8.33%	0.7644	0.44		1.2017	0.3458	0.00684		0.3526	0.42	0.85
	<b>Total</b>			<b>233.27</b>	<b>9.90</b>	<b>1.00</b>	<b>242.18</b>	<b>103.63</b>	<b>9.12</b>	<b>0.00</b>	<b>112.75</b>	<b>129.64</b>	<b>129.43</b>

Year (n+1) 2024-25													
S.No.	Asset Group	A/c Code	Rate of Depreciation	Gross fixed Assets				Provisions for depreciation				Net fixed Assets	
				At the beginning of the year	Additions during the year	Adjust. & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjust. during the year	Cumulative at the end of the year	At the beginning of the year	At the end of the year
1	Distribution plant Transformer above 100KVA	313	7.84%	52.7892	10.00		62.7892	24.1825	2.6246		26.8071	28.61	35.98
2	Distribution plant Transformer below 100KVA	314	7.84%	28.2874	10.00		38.2874	14.8553	1.5852		16.4405	13.43	21.85
3	Distribution H.V.Switch gears	315	7.84%	6.3874			6.3874	2.9329	0.2288		3.1617	3.45	3.23
4	HVDS System DTRS	316	7.84%	13.2647			13.2647	3.3659	0.9807		4.3466	9.90	8.92
5	Distribution H.V.Switch Lines on steel or RCC support	317	7.84%	41.0759			41.0759	18.5977	1.8031		20.4008	22.48	20.68
6	Distribution plant Lighting Arrestors	320	12.77%	0.3711			0.3711	0.3413	0.0034		0.3447	0.03	0.03
7	Distribution plant M&LV Switch gears	335	7.84%	1.8241			1.8241	0.9427	0.0640		1.0067	0.88	0.82
8	Distribution plant M&LV Lines on RCC supports	337	7.84%	70.4467			70.4467	35.0793	2.2968		37.3761	35.37	33.07
9	HVDS Distribution palnt HT line	338	7.84%	10.4881			10.4881	2.6613	0.9051		3.5664	7.83	6.92

10	HVDS Distribution palnt LT line	339	7.84%	3.6261			3.6261	0.9201	0.2615		1.1816	2.71	2.44
11	Distribution plant M&LV Lightening Arrestors	340	12.77%	0.9930			0.9930	0.0000	0.0000		0.0000	0.99	0.99
12	Distribution plant M&LV Service lines	344	7.84%	3.1563	6.00		9.1563	2.1318	0.1428		2.2747	1.02	6.88
13	Distribution plant Metering Equipment	345	12.77%	5.0841	4.00		9.0841	5.0340	0.3574		5.3914	0.05	3.69
14	Public Lighting	350	12.77%	0.1458			0.1458	0.1414	0.0005		0.1419	0.00	0.00
15	Capacitor Cells	351	12.77%	0.0165			0.0165	0.0115	0.0006		0.0120	0.01	0.00
16	Lands & Rights free hold	360		0.0046			0.0046	0.0000	0.0000		0.0000	0.00	0.00
17	Lands & Rights free hold fences etc.	361		0.0012			0.0012	0.0000	0.0000		0.0000	0.00	0.00
18	Administration building store	362	3.20%	0.0169			0.0169	0.0087	0.0002		0.0089	0.01	0.01
19	Administration building main office	362A	3.20%	0.3216			0.3216	0.1670	0.0045		0.1714	0.15	0.15
20	Administration building mandal office	362B	3.20%	0.3387			0.3387	0.0890	0.0068		0.0958	0.25	0.24
21	Administration General Shed	362C	3.20%	0.0028			0.0028	0.0015	0.0000		0.0015	0.00	0.00
22	Office furniture equipment	363	12.77%	0.5525			0.5525	0.1336	0.0040		0.1375	0.42	0.41
23	Office furniture equipment games materials to staff	363A	12.77%	0.0026			0.0026	0.0019	0.0001		0.0019	0.00	0.00
24	Television set	363B	.....	0.0461			0.0461	0.0000	0.0000		0.0000	0.05	0.05
25	Laboratories & Metering equipment	365	12.77%	0.0117			0.0117	0.0105	0.0000		0.0105	0.00	0.00
26	Workshop plants and Equipment	366	.....	0.0000			-	0.0000	0.0000		0.0000	-	-
27	Tools and work shop equipment	367	12.77%	0.0226			0.0226	0.0205	0.0000		0.0205	0.00	0.00
28	Tools and work shop equipment personal	367A	12.77%	0.0000			-	0.0000	0.0000		0.0000	-	-
29	Generator Equipment	368	7.84%	0.0825			0.0825	0.0509	0.0022		0.0531	0.03	0.03
30	Communication equipment intercome	393	12.77%	0.0231			0.0231	0.0047	0.0021		0.0068	0.02	0.02
31	Miscellaneous Equipment Transformer filter	369	12.77%	0.0044			0.0044	0.0041	0.0000		0.0041	0.00	0.00

32	Poles Manufacturing Plant	385	3.20%	0.0051			0.0051	0.0029	0.0001		0.0029	0.00	0.00
33	Computer Machine	387	12.77%	0.7114			0.7114	0.4146	0.0219		0.4366	0.30	0.27
34	Computer site preparation	387A	12.77%	0.0254			0.0254	0.0182	0.0001		0.0184	0.01	0.01
35	C.C.Cameras	387B	12.77%	0.0987			0.0987	0.0254	0.0011		0.0266	0.07	0.07
36	Laptop	387C	12.77%	0.0751			0.0751	0.0343	0.0047		0.0390	0.04	0.04
37	Computer Printer	388	12.77%	0.0539			0.0539	0.0300	0.0034		0.0335	0.02	0.02
38	Spot Billing Machines	389	12.77%	0.4962			0.4962	0.1679	0.0377		0.2057	0.33	0.29
39	Fake Notes Detectors& Counting Machine	390	12.77%	0.0032			0.0032	0.0022	0.0001		0.0024	0.00	0.00
40	Xerox Machine	391	12.77%	0.0120			0.0120	0.0049	0.0008		0.0057	0.01	0.01
41	Refrigerator and Water Coolers	392	12.77%	0.0198			0.0198	0.0040	0.0018		0.0058	0.02	0.01
42	Air Conditioners	394	12.77%	0.0860			0.0860	0.0037	0.0015		0.0052	0.08	0.08
43	Transportation equipments	364	8.33%	1.2017			1.2017	0.3458	0.0240		0.3698	0.86	0.83
	<b>Total</b>			<b>242.18</b>	<b>30.00</b>	<b>0.00</b>	<b>272.18</b>	<b>112.74</b>	<b>11.37</b>	<b>0.00</b>	<b>124.12</b>	<b>129.43</b>	<b>148.06</b>

Year (n+2) 2025-26													
S.No.	Asset Group	A/c Code	Rate of Depreciation	Gross fixed Assets				Provisions for depreciation				Net fixed Assets	
				At the beginning of the year	Additions during the year	Adjust. & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjust. during the year	Cumulative at the end of the year	At the beginning of the year	At the end of the year
1	Distribution plant Transformer above 100KVA	313	7.84%	62.7892	5.00		67.7892	26.8071	3.1450		29.9521	35.98	37.84
2	Distribution plant Transformer below 100KVA	314	7.84%	38.2874	4.00		42.2874	16.4405	2.1789		18.6195	21.85	23.67
3	Distribution H.V.Switch gears	315	7.84%	6.3874			6.3874	3.1617	0.2126		3.3744	3.23	3.01
4	HVDS System DTRS	316	7.84%	13.2647			13.2647	4.3466	0.9115		5.2581	8.92	8.01
5	Distribution H.V.Switch Lines on steel or RCC support	317	7.84%	41.0759			41.0759	20.4008	1.6759		22.0767	20.68	19.00
6	Distribution plant Lighting Arrestors	320	12.77%	0.3711			0.3711	0.3447	0.0030		0.3477	0.03	0.02

7	Distribution plant M&LV Switch gears	335	7.84%	1.8241			1.8241	1.0067	0.0595		1.0663	0.82	0.76
8	Distribution plant M&LV Lines on RCC supports	337	7.84%	70.4467			70.4467	37.3761	2.1347		39.5108	33.07	30.94
9	HVDS Distribution paint HT line	338	7.84%	10.4881			10.4881	3.5664	0.8412		4.4076	6.92	6.08
10	HVDS Distribution paint LT line	339	7.84%	3.6261			3.6261	1.1816	0.2430		1.4247	2.44	2.20
11	Distribution plant M&LV Lightening Arrestors	340	12.77%	0.9930			0.9930	0.0000	0.0000		0.0000	0.99	0.99
12	Distribution plant M&LV Service lines	344	7.84%	9.1563	3.00		12.1563	2.2747	0.4856		2.7602	6.88	9.40
13	Distribution plant Metering Equipment	345	12.77%	9.0841	3.00		12.0841	5.5064	0.8778		6.3841	3.58	5.70
14	Public Lighting	350	12.77%	0.1458			0.1458	0.1419	0.0004		0.1423	0.00	0.00
15	Capacitor Cells	351	12.77%	0.0165			0.0165	0.0120	0.0005		0.0126	0.00	0.00
16	Lands & Rights free hold	360		0.0046			0.0046	0.0000	0.0000		0.0000	0.00	0.00
17	Lands & Rights free hold fences etc.	361		0.0012			0.0012	0.0000	0.0000		0.0000	0.00	0.00
18	Administration building store	362	3.20%	0.0169			0.0169	0.0089	0.0002		0.0091	0.01	0.01
19	Administration building main office	362A	3.20%	0.3216			0.3216	0.1714	0.0043		0.1757	0.15	0.15
20	Administration building mandal office	362B	3.20%	0.3387			0.3387	0.0958	0.0066		0.1024	0.24	0.24
21	Administration General Shed	362C	3.20%	0.0028			0.0028	0.0015	0.0000		0.0015	0.00	0.00
22	Office furniture equipment	363	12.77%	0.5525			0.5525	0.1375	0.0040		0.1415	0.41	0.41
23	Office furniture equipment games materials to staff	363A	12.77%	0.0026			0.0026	0.0019	0.0001		0.0020	0.00	0.00
24	Television set	363B	.....	0.0461			0.0461	0.0000	0.0000		0.0000	0.05	0.05
25	Laboratories & Metering equipment	365	12.77%	0.0117			0.0117	0.0105	0.0000		0.0105	0.00	0.00
26	Workshop plants and Equipment	366	.....	0.0000			-	0.0000	0.0000		0.0000	-	-

27	Tools and work shop equipment	367	12.77%	0.0226			0.0226	0.0205	0.0000		0.0205	0.00	0.00
28	Tools and work shop equipment personal	367A	12.77%	0.0000			-	0.0000	0.0000		0.0000	-	-
29	Generator Equipment	368	7.84%	0.0825			0.0825	0.0531	0.0021		0.0552	0.03	0.03
30	Communication equipment intercome	393	12.77%	0.0231			0.0231	0.0068	0.0019		0.0086	0.02	0.01
31	Miscellaneous Equipment Transformer filter	369	12.77%	0.0044			0.0044	0.0041	0.0000		0.0042	0.00	0.00
32	Poles Manufacturing Plant	385	3.20%	0.0051			0.0051	0.0029	0.0001		0.0030	0.00	0.00
33	Computer Machine	387	12.77%	0.7114			0.7114	0.4366	0.0194		0.4560	0.27	0.26
34	Computer site preparation	387A	12.77%	0.0254			0.0254	0.0184	0.0001		0.0185	0.01	0.01
35	C.C.Cameras	387B	12.77%	0.0987			0.0987	0.0266	0.0010		0.0276	0.07	0.07
36	Laptop	387C	12.77%	0.0751			0.0751	0.0390	0.0041		0.0432	0.04	0.03
37	Computer Printer	388	12.77%	0.0539			0.0539	0.0335	0.0030		0.0365	0.02	0.02
38	Spot Billing Machines	389	12.77%	0.4962			0.4962	0.2057	0.0334		0.2390	0.29	0.26
39	Fake Notes Detectors& Counting Machine	390	12.77%	0.0032			0.0032	0.0024	0.0001		0.0025	0.00	0.00
40	Xerox Machine	391	12.77%	0.0120			0.0120	0.0057	0.0007		0.0064	0.01	0.01
41	Refregirator and Water Coolers	392	12.77%	0.0198			0.0198	0.0058	0.0016		0.0074	0.01	0.01
42	Air Conditioners	394	12.77%	0.0860			0.0860	0.0052	0.0014		0.0066	0.08	0.08
43	Transportation equipements	364	8.33%	1.2017			1.2017	0.3766	0.0240		0.4006	0.83	0.80
	Total			272.1762	15.0000	0.0000	287.1762	124.2375	12.8780	0.0000	137.1155	147.9387	150.0607

Year (n+3) 2026-27													
S.No.	Asset Group	A/c Code	Rate of Depreciation	Gross fixed Assets				Provisions for depreciation				Net fixed Assets	
				At the beginning of the year	Additions during the year	Adjust. & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjust. during the year	Cumulative at the end of the year	At the beginning of the year	At the end of the year
1	Distribution plant Transformer above 100KVA	313	7.84%	67.7892	5.00		72.7892	29.9521	3.2759		33.2280	37.84	39.56

2	Distribution plant Transformer below 100KVA	314	7.84%	42.2874	4.00		46.2874	18.6195	2.3074		20.9269	23.67	25.36
3	Distribution H.V.Switch gears	315	7.84%	6.3874			6.3874	3.3744	0.1976		3.5720	3.01	2.82
4	HVDS System DTRS	316	7.84%	13.2647			13.2647	5.2581	0.8472		6.1053	8.01	7.16
5	Distribution H.V.Switch Lines on steel or RCC support	317	7.84%	41.0759			41.0759	22.0767	1.5576		23.6343	19.00	17.44
6	Distribution plant Lighting Arrestors	320	12.77%	0.3711			0.3711	0.3477	0.0027		0.3504	0.02	0.02
7	Distribution plant M&LV Switch gears	335	7.84%	1.8241			1.8241	1.0663	0.0553		1.1216	0.76	0.70
8	Distribution plant M&LV Lines on RCC supports	337	7.84%	70.4467			70.4467	39.5108	1.9841		41.4949	30.94	28.95
9	HVDS Distribution paint HT line	338	7.84%	10.4881			10.4881	4.4076	0.7818		5.1894	6.08	5.30
10	HVDS Distribution paint LT line	339	7.84%	3.6261			3.6261	1.4247	0.2259		1.6506	2.20	1.98
11	Distribution plant M&LV Lightening Arrestors	340	12.77%	0.9930			0.9930	0.0000	0.0000		0.0000	0.99	0.99
12	Distribution plant M&LV Service lines	344	7.84%	12.1563	3.00		15.1563	2.7602	0.6630		3.4232	9.40	11.73
13	Distribution plant Metering Equipment	345	12.77%	12.0841	3.00		15.0841	6.3841	1.1217		7.5058	5.70	7.58
14	Public Lighting	350	12.77%	0.1458			0.1458	0.1423	0.0004		0.1427	0.00	0.00
15	Capacitor Cells	351	12.77%	0.0165			0.0165	0.0126	0.0005		0.0130	0.00	0.00
16	Lands & Rights free hold	360		0.0046			0.0046	0.0000	0.0000		0.0000	0.00	0.00
17	Lands & Rights free hold fences etc.	361		0.0012			0.0012	0.0000	0.0000		0.0000	0.00	0.00
18	Administration building store	362	3.20%	0.0169			0.0169	0.0091	0.0002		0.0094	0.01	0.01
19	Administration building main office	362A	3.20%	0.3216			0.3216	0.1757	0.0042		0.1799	0.15	0.14
20	Administration building mandal office	362B	3.20%	0.3387			0.3387	0.1024	0.0064		0.1088	0.24	0.23
21	Administration General Shed	362C	3.20%	0.0028			0.0028	0.0015	0.0000		0.0016	0.00	0.00

22	Office furniture equipment	363	12.77%	0.5525			0.5525	0.1415	0.0040		0.1455	0.41	0.41
23	Office furniture equipment games materials to staff	363A	12.77%	0.0026			0.0026	0.0020	0.0001		0.0021	0.00	0.00
24	Television set	363B	.....	0.0461			0.0461	0.0000	0.0000		0.0000	0.05	0.05
25	Laboratories & Metering equipment	365	12.77%	0.0117			0.0117	0.0105	0.0000		0.0105	0.00	0.00
26	Workshop plants and Equipment	366	.....	-			-	0.0000	0.0000		0.0000	-	-
27	Tools and work shop equipment	367	12.77%	0.0226			0.0226	0.0205	0.0000		0.0205	0.00	0.00
28	Tools and work shop equipment personal	367A	12.77%	-			-	0.0000	0.0000		0.0000	-	-
29	Generator Equipment	368	7.84%	0.0825			0.0825	0.0552	0.0019		0.0571	0.03	0.03
30	Communication equipment intercome	393	12.77%	0.0231			0.0231	0.0086	0.0017		0.0103	0.01	0.01
31	Miscellaneous Equipment Transformer filter	369	12.77%	0.0044			0.0044	0.0042	0.0000		0.0042	0.00	0.00
32	Poles Manufacturing Plant	385	3.20%	0.0051			0.0051	0.0030	0.0001		0.0031	0.00	0.00
33	Computer Machine	387	12.77%	0.7114			0.7114	0.4560	0.0172		0.4732	0.26	0.24
34	Computer site preparation	387A	12.77%	0.0254			0.0254	0.0185	0.0001		0.0186	0.01	0.01
35	C.C.Cameras	387B	12.77%	0.0987			0.0987	0.0276	0.0009		0.0285	0.07	0.07
36	Laptop	387C	12.77%	0.0751			0.0751	0.0432	0.0037		0.0468	0.03	0.03
37	Computer Printer	388	12.77%	0.0539			0.0539	0.0365	0.0027		0.0392	0.02	0.01
38	Spot Billing Machines	389	12.77%	0.4962			0.4962	0.2390	0.0296		0.2686	0.26	0.23
39	Fake Notes Detectors& Counting Machine	390	12.77%	0.0032			0.0032	0.0025	0.0001		0.0025	0.00	0.00
40	Xerox Machine	391	12.77%	0.0120			0.0120	0.0064	0.0006		0.0071	0.01	0.00
41	Refregirator and Water Coolers	392	12.77%	0.0198			0.0198	0.0074	0.0014		0.0089	0.01	0.01
42	Air Conditioners	394	12.77%	0.0860			0.0860	0.0066	0.0012		0.0078	0.08	0.08
43	Transportation equipements	364	8.33%	1.2017			1.2017	0.4006	0.0273		0.4279	0.80	0.77
	<b>Total</b>			<b>287.18</b>	<b>15.00</b>	<b>0.00</b>	<b>302.18</b>	<b>137.12</b>	<b>13.12</b>	<b>0.00</b>	<b>150.24</b>	<b>150.06</b>	<b>151.94</b>

Year (n+4) 2027-28
--------------------

S.No.	Asset Group	A/c Code	Rate of Depreciation	Gross fixed Assets				Provisions for depreciation				Net fixed Assets	
				At the beginning of the year	Additions during the year	Adjust. & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjust. during the year	Cumulative at the end of the year	At the beginning of the year	At the end of the year
1	Distribution plant Transformer above 100KVA	313	7.84%	72.78924437	5.00		77.7892	33.2280	3.3976		36.6255	39.56	41.16
2	Distribution plant Transformer below 100KVA	314	7.84%	46.28736092	4.00		50.2874	20.9269	2.4269		23.3537	25.36	26.93
3	Distribution H.V.Switch gears	315	7.84%	6.3874			6.3874	3.5720	0.1837		3.7557	2.82	2.63
4	HVDS System DTRS	316	7.84%	13.2646723			13.2647	6.1053	0.7874		6.8927	7.16	6.37
5	Distribution H.V.Switch Lines on steel or RCC support	317	7.84%	41.07587854			41.0759	23.6343	1.4477		25.0821	17.44	15.99
6	Distribution plant Lighting Arrestors	320	12.77%	0.371110438			0.3711	0.3504	0.0024		0.3528	0.02	0.02
7	Distribution plant M&LV Switch gears	335	7.84%	1.824132915			1.8241	1.1216	0.0514		1.1730	0.70	0.65
8	Distribution plant M&LV Lines on RCC supports	337	7.84%	70.44674701			70.4467	41.4949	1.8441		43.3390	28.95	27.11
9	HVDS Distribution palnt HT line	338	7.84%	10.48806002			10.4881	5.1894	0.7267		5.9161	5.30	4.57
10	HVDS Distribution palnt LT line	339	7.84%	3.626108948			3.6261	1.6506	0.2100		1.8605	1.98	1.77
11	Distribution plant M&LV Lightening Arrestors	340	12.77%	0.993038008			0.9930	0.0000	0.0000		0.0000	0.99	0.99
12	Distribution plant M&LV Service lines	344	7.84%	15.15628191	3.00		18.1563	3.4232	1.0396		4.4628	11.73	13.69
13	Distribution plant Metering Equipment	345	12.77%	15.08406761	3.00		18.0841	7.5058	0.9927		8.4985	7.58	9.59
14	Public Lighting	350	12.77%	0.145768625			0.1458	0.1427	0.0004		0.1431	0.00	0.00
15	Capacitor Cells	351	12.77%	0.0165			0.0165	0.0130	0.0004		0.0134	0.00	0.00
16	Lands & Rights free hold	360		0.004580767			0.0046	0.0000	0.0000		0.0000	0.00	0.00



17	Lands & Rights free hold fences etc.	361		0.001231068			0.0012	0.0000	0.0000		0.0000	0.00	0.00
18	Administration building store	362	3.20%	0.016937064			0.0169	0.0094	0.0002		0.0096	0.01	0.01
19	Administration building main office	362A	3.20%	0.321573942			0.3216	0.1799	0.0041		0.1840	0.14	0.14
20	Administration building mandal office	362B	3.20%	0.338737675			0.3387	0.1088	0.0062		0.1150	0.23	0.22
21	Administration General Shed	362C	3.20%	0.002834841			0.0028	0.0016	0.0000		0.0016	0.00	0.00
22	Office furniture equipment	363	12.77%	0.552450418			0.5525	0.1455	0.0040		0.1495	0.41	0.40
23	Office furniture equipment games materials to staff	363A	12.77%	0.00263			0.0026	0.0021	0.0001		0.0022	0.00	0.00
24	Television set	363B	.....	0.046135184			0.0461	0.0000	0.0000		0.0000	0.05	0.05
25	Laboratories & Metering equipment	365	12.77%	0.011667469			0.0117	0.0105	0.0000		0.0105	0.00	0.00
26	Workshop plants and Equipment	366	.....	0			-	0.0000	0.0000		0.0000	-	-
27	Tools and work shop equipment	367	12.77%	0.022616688			0.0226	0.0205	0.0000		0.0205	0.00	0.00
28	Tools and work shop equipment personal	367A	12.77%	0			-	0.0000	0.0000		0.0000	-	-
29	Generator Equipment	368	7.84%	0.0824537			0.0825	0.0571	0.0018		0.0589	0.03	0.02
30	Communication equipment intercome	393	12.77%	0.0230732			0.0231	0.0103	0.0015		0.0118	0.01	0.01
31	Equipment Transformer filter	369	12.77%	0.004426448			0.0044	0.0042	0.0000		0.0042	0.00	0.00
32	Poles Manufacturing Plant	385	3.20%	0.005087432			0.0051	0.0031	0.0001		0.0031	0.00	0.00
33	Computer Machine	387	12.77%	0.711359017			0.7114	0.4732	0.0152		0.4884	0.24	0.22
34	Computer site preparation	387A	12.77%	0.02538333			0.0254	0.0186	0.0001		0.0187	0.01	0.01
35	C.C.Cameras	387B	12.77%	0.098708			0.0987	0.0285	0.0008		0.0293	0.07	0.07
36	Laptop	387C	12.77%	0.0751			0.0751	0.0468	0.0032		0.0501	0.03	0.03
37	Computer Printer	388	12.77%	0.053941983			0.0539	0.0392	0.0024		0.0416	0.01	0.01
38	Spot Billing Machines	389	12.77%	0.49622782			0.4962	0.2686	0.0262		0.2948	0.23	0.20

39	Fake Notes Detectors& Counting Machine	390	12.77%	0.00319			0.0032	0.0025	0.0001		0.0026	0.00	0.00
40	Xerox Machine	391	12.77%	0.01195			0.0120	0.0071	0.0006		0.0076	0.00	0.00
41	Refregirator and Water Coolers	392	12.77%	0.01983			0.0198	0.0089	0.0013		0.0101	0.01	0.01
42	Air Conditioners	394	12.77%	0.0859803			0.0860	0.0078	0.0011		0.0089	0.08	0.08
43	Transportation equipments	364	8.33%	1.20	0.00		1.2017	0.4279	0.0252		0.4531	0.77	0.75
	<b>Total</b>			<b>302.18</b>	<b>15.00</b>	<b>0.00</b>	<b>317.18</b>	<b>150.24</b>	<b>13.20</b>	<b>0.00</b>	<b>163.44</b>	<b>151.94</b>	<b>153.73</b>

Year (n+5) 2028-29													
S.No.	Asset Group	A/c Code	Rate of Depreciation	Gross fixed Assets				Provisions for depreciation				Net fixed Assets	
				At the beginning of the year	Additions during the year	Adjust. & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjust. during the year	Cumulative at the end of the year	At the beginning of the year	At the end of the year
1	Distribution plant Transformer above 100KVA	313	7.84%	77.7892	5.00		82.7892	36.6255	3.5106		40.1362	41.16	42.65
2	Distribution plant Transformer below 100KVA	314	7.84%	50.2874	4.00		54.2874	23.3537	2.5379		25.8916	26.93	28.40
3	Distribution H.V.Switch gears	315	7.84%	6.3874			6.3874	3.7557	0.1707		3.9264	2.63	2.46
4	HVDS System DTRS	316	7.84%	13.2647			13.2647	6.8927	0.7318		7.6245	6.37	5.64
5	Distribution H.V.Switch Lines on steel or RCC support	317	7.84%	41.0759			41.0759	25.0821	1.3456		26.4276	15.99	14.65
6	Distribution plant Lighting Arrestors	320	12.77%	0.3711			0.3711	0.3528	0.0021		0.3549	0.02	0.02
7	Distribution plant M&LV Switch gears	335	7.84%	1.8241			1.8241	1.1730	0.0478		1.2208	0.65	0.60
8	Distribution plant M&LV Lines on RCC supports	337	7.84%	70.4467			70.4467	43.3390	1.7140		45.0530	27.11	25.39
9	HVDS Distribution palnt HT line	338	7.84%	10.4881			10.4881	5.9161	0.6754		6.5915	4.57	3.90

10	HVDS Distribution paint LT line	339	7.84%	3.6261			3.6261	1.8605	0.1951		2.0556	1.77	1.57
11	Distribution plant M&LV Lightening Arrestors	340	12.77%	0.9930			0.9930	0.0000	0.0000		0.0000	0.99	0.99
12	Distribution plant M&LV Service lines	344	7.84%	18.1563	3.00		21.1563	4.4628	1.3896		5.8524	13.69	15.30
13	Distribution plant Metering Equipment	345	12.77%	18.0841	3.00		21.0841	8.4985	0.8787		9.3772	9.59	11.71
14	Public Lighting	350	12.77%	0.1458			0.1458	0.1431	0.0003		0.1434	0.00	0.00
15	Capacitor Cells	351	12.77%	0.0165			0.0165	0.0134	0.0004		0.0138	0.00	0.00
16	Lands & Rights free hold	360		0.0046			0.0046	0.0000	0.0000		0.0000	0.00	0.00
17	Lands & Rights free hold fences etc.	361		0.0012			0.0012	0.0000	0.0000		0.0000	0.00	0.00
18	Administration building store	362	3.20%	0.0169			0.0169	0.0096	0.0002		0.0098	0.01	0.01
19	Administration building main office	362A	3.20%	0.3216			0.3216	0.1840	0.0040		0.1880	0.14	0.13
20	Administration building mandal office	362B	3.20%	0.3387			0.3387	0.1150	0.0060		0.1210	0.22	0.22
21	Administration General Shed	362C	3.20%	0.0028			0.0028	0.0016	0.0000		0.0016	0.00	0.00
22	Office furniture equipment	363	12.77%	0.5525			0.5525	0.1495	0.0040		0.1534	0.40	0.40
23	Office furniture equipment games materials to staff	363A	12.77%	0.0026			0.0026	0.0022	0.0001		0.0022	0.00	0.00
24	Television set	363B	.....	0.0461			0.0461	0.0000	0.0000		0.0000	0.05	0.05
25	Laboratories & Metering equipment	365	12.77%	0.0117			0.0117	0.0105	0.0000		0.0105	0.00	0.00
26	Workshop plants and Equipment	366	.....	0.0000			-	0.0000	0.0000		0.0000	-	-
27	Tools and work shop equipment	367	12.77%	0.0226			0.0226	0.0205	0.0000		0.0205	0.00	0.00
28	Tools and work shop equipment personal	367A	12.77%	0.0000			-	0.0000	0.0000		0.0000	-	-
29	Generator Equipment	368	7.84%	0.0825			0.0825	0.0589	0.0017		0.0605	0.02	0.02
30	Communication equipment intercome	393	12.77%	0.0231			0.0231	0.0118	0.0013		0.0131	0.01	0.01

31	Miscellaneous Equipment Transformer filter	369	12.77%	0.0044			0.0044	0.0042	0.0000		0.0042	0.00	0.00
32	Poles Manufacturing Plant	385	3.20%	0.0051			0.0051	0.0031	0.0001		0.0032	0.00	0.00
33	Computer Machine	387	12.77%	0.7114			0.7114	0.4884	0.0135		0.5019	0.22	0.21
34	Computer site preparation	387A	12.77%	0.0254			0.0254	0.0187	0.0001		0.0188	0.01	0.01
35	C.C.Cameras	387B	12.77%	0.0987			0.0987	0.0293	0.0007		0.0300	0.07	0.07
36	Laptop	387C	12.77%	0.0751			0.0751	0.0501	0.0029		0.0530	0.03	0.02
37	Computer Printer	388	12.77%	0.0539			0.0539	0.0416	0.0021		0.0437	0.01	0.01
38	Spot Billing Machines	389	12.77%	0.4962			0.4962	0.2948	0.0232		0.3179	0.20	0.18
39	Fake Notes Detectors& Counting Machine	390	12.77%	0.0032			0.0032	0.0026	0.0001		0.0027	0.00	0.00
40	Xerox Machine	391	12.77%	0.0120			0.0120	0.0076	0.0005		0.0081	0.00	0.00
41	Refregirator and Water Coolers	392	12.77%	0.0198			0.0198	0.0101	0.0011		0.0112	0.01	0.01
42	Air Conditioners	394	12.77%	0.0860			0.0860	0.0089	0.0009		0.0098	0.08	0.08
43	Transportation equipements	364	8.33%	1.2017			1.2017	0.4531	0.0233		0.4765	0.75	0.73
	Total			317.18	15.00	0.00	332.18	163.44	13.29	0.00	176.73	153.73	155.45

**CESS LIMITED, SIRCILLA**  
**Form 18: Interest and finance charges on loan**

**A. Normative Loan**

(Rs. Crore)

S. No.	Particulars	Year (n-1)			Current Year 'n'				Control Period				
		MYT/Tariff Order	Apr-Mar	True-Up requirement	MYT/Tariff Order	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
		Approved	Audited	Claimed	Approved	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	Opening Balance of Gross Normative Loan		23.82	23.82		23.82	0.00	23.82	23.82	21.44	19.06	16.68	14.30
2	Cumulative Repayment till the year		0.00	0.00		0.00		0.00	2.38	2.38	4.76	7.14	9.52
3	Opening Balance of Net Normative Loan			0.00		0.00	0.00	0.00	21.44	21.44	19.06	16.68	14.30
4				0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Addition of Normative Loan due to capitalisation during the year		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Repayment of Normative loan during the year		0.00	0.00		0.00	0.00	0.00	2.38	2.38	2.38	2.38	2.38
7	Closing Balance of Net Normative Loan		23.82	23.82		23.82	0.00	23.82	21.44	19.06	16.68	14.30	11.92
8	Closing Balance of Gross Normative Loan			0.00				0.00					
9	Average Balance of Net Normative Loan		23.82	23.82		23.82	0.00	23.82	22.63	20.25	17.87	15.49	13.11
10	Weighted average Rate of Interest on actual Loans (%)		0.11	0.11		0.11	0.00	0.11	0.11	0.11	0.11	0.11	0.11
11	Interest		2.66	2.66		1.33	1.33	2.66	2.53	2.26	2.00	1.73	1.47
12	Finance charges		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Total Interest & Finance charges		26.48	26.48		25.15	1.33	26.48	23.97	21.32	18.68	16.03	13.39

**B. Actual loan portfolio**

(Rs. Crore)

S. No.	Particulars	Year (n-1)	Current Year 'n'				Control Period				
		Apr-Mar	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5	
		Audited	Actual	Estimated	Estimated	Projected	Projected	Projected	Projected	Projected	
1	<b>Loan 1</b>										
	Opening Balance of Loan	23.82	23.82	0	23.82	23.82	21.44	19.06	16.68	14.30	
	Addition of Loan during the year	0	0	0	0	0					
	Loan Repayment during the year	0	0	0	0	2.38	2.38	2.38	2.38	2.38	
	Closing Balance of Loan	23.82	23.82	0.00	23.82	21.44	19.06	16.68	14.30	11.92	
	Average Loan Balance	23.82	23.82	0.00	23.82	22.63	20.25	17.87	15.49	13.11	
	Applicable Interest Rate (%)										
	Interest	2.66	1.33	1.33	2.66	2.53	2.27	2.00	1.73	1.47	
	Finance charges										
	Total Interest & Finance charges	26.48	25.15	1.33	26.48	23.97	21.33	18.68	16.03	13.39	

2	<b>Loan 2</b>									
	Opening Balance of Loan									
	Addition of Loan during the year									
	Loan Repayment during the year									
	Closing Balance of Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Average Loan Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Applicable Interest Rate (%)									
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Finance charges									
	Total Interest & Finance charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	.....									
	<b>Total</b>									
	Opening Balance of Loan	23.82	23.82	0	23.82	23.82	21.44	19.06	16.68	14.3
	Addition of Loan during the year	0	0	0	0	0	0	0	0	0
	Loan Repayment during the year	0	0	0	0	2.38	2.38	2.38	2.38	2.38
	Closing Balance of Loan	23.82	23.82	0.00	23.82	21.44	19.06	16.68	14.30	11.92
	Average Loan Balance	23.82	23.82	0.00	23.82	22.63	20.25	17.87	15.49	13.11
	Applicable Interest Rate (%)	11.15%	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%
	Interest	2.66	1.33	1.33	2.66	2.53	2.26	2.00	1.73	1.47
	Finance charges									
	Total Interest & Finance charges	26.48	25.15	1.33	26.48	23.97	21.32	18.68	16.03	13.39

CESS LIMITED, SIRCILLA  
Form 19: Interest on working capital

(Rs. Crore)													
S. No.	Particulars	Year (n-1)			Current Year 'n'				Control Period				
		MYT/Tariff Order	Apr-Mar	True-Up requirement	MYT/Tariff Order	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
		Approved	Audited	Claimed	Approved	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	O&M expenses	3.7300	3.1902	-0.5398	3.7300	1.8620	1.9402	3.8022	4.6847	4.9890	5.4068	5.6731	5.8659
2	Maintenance spares	0.0000	2.2274	2.2274		1.1664	1.1664	2.3327	2.4218	2.7218	2.8718	3.0218	3.1718
3	Receivables	85.0060	85.0060	0.0000	87.2532	43.6266	43.6266	87.2532	96.9666	99.5129	102.0921	104.3425	106.4515
4	Security Deposits	0.5900	0.6100	0.0200	0.6500	0.6580	0.0102	0.6682	0.7370	0.7881	0.8392	0.8903	0.9413
5	Power purchase cost including transmission charges and SLDC charges	56.8381	57.8774	1.0393	57.5988	29.9232	37.7149	67.6381	76.4914	78.0214	79.5514	81.0814	82.6101
6	Total Working Capital requirement	31.3079	31.9363	0.6283	32.7344	16.0738	9.0080	25.0818	26.8446	28.4142	29.9800	31.0657	31.9377
7	Interest rate	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
8	Interest on working capital	2.5046	2.5549	0.0503	2.6188	1.2859	0.7206	2.0065	2.1476	2.2731	2.3984	2.4853	2.5550

CESS LIMITED, SIRCILLA  
Form 20: Return on Equity

(Rs. Crore)

S. No.	Particulars	Year (n-1)			Current Year 'n'				Control Period				
		MYT/Tariff Order	Apr-Mar	True-Up requirement	MYT/Tariff Order	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
		Approved	Audited	Claimed	Approved	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	Regulatory Equity at the beginning of the year		135.33	135.33		0	167.19	167.19	189.22	196.26	203.29	210.33	217.37
2	Capitalisation during the year		10.95	10.95		0.00	9.90	9.90	30.00	15.00	15.00	15.00	15.00
3	Equity portion of capitalisation during the year		3.29	3.29		0.00	2.97	2.97	9.00	4.50	4.50	4.50	4.50
4	Reduction in Equity Capital on account of retirement / replacement of assets		0.32	0.32		0.15	0.15	0.30	0.00	0.00	0.00	0.00	0.00
5	Regulatory Equity at the end of the year		138.94	138.94		0.15	170.31	170.46	198.22	200.76	207.79	214.83	221.87
	<b>Rate of Return on Equity</b>												
6	Base rate of Return on Equity	2%	2%	0.00	2%	2%	2%	2%	2%	2%	2%	2%	2%
7	Effective Income Tax rate			0.00				0.00					
8	<b>Rate of Return on Equity</b>	2.00%	0.02	0.00	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
	<b>Return on Equity Computation</b>												
9	Return on Regulatory Equity at the beginning of the year		2.71	2.71	0.00	0.00	3.34	3.34	3.78	3.93	4.07	4.21	4.35
10	Return on Regulatory Equity addition during the year		2.78	2.78	0.00	0.00	3.41	3.41	3.96	4.02	4.16	4.30	4.44
11	<b>Total Return on Equity</b>		5.49	5.49	0.00	0.00	6.75	6.75	7.75	7.94	8.22	8.50	8.78



**CESS LIMITED, SIRCILLA**  
**Form 21: Non-Tariff Income**

(Rs. Crore)

S. No.	Particulars	Year (n-1)			Current Year 'n'				Control Period				
		MYT/Tariff Order	Apr-Mar	True-Up requirement	MYT/Tariff Order	Apr-Sep	Oct-Mar	Apr - Mar	n+1	n+2	n+3	n+4	n+5
		Approved	Audited	Claimed	Approved	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
1	Income from rent of land or buildings	---	---	---	---	---	---	---	---	---	---	---	---
2	Net income from sale of de-capitalised assets		---	---		---	---	---	---	---	---	---	---
3	Income from sale of scrap		0.1234	-0.1234		0.3434	0.3500	0.6934	0.7000	0.7000	0.7000	0.7000	0.7000
4	Income from statutory investments		3.1900	-3.1900		0.0000	3.2719	3.2719	1.5000	1.5000	1.5000	1.5000	1.5000
5	Interest income on advances to suppliers/ contractors	---	---	---	---	---	---	---	---	---	---	---	---
6	Income from rental from staff quarters	---	---	---	---	---	---	---	---	---	---	---	---
7	Income from rental from contractors	---	---	---	---	---	---	---	---	---	---	---	---
8	Income from hire charges from contactors and others	---	---	---	---	---	---	---	---	---	---	---	---
9	Income from consumer charges levied in accordance with Schedule of Charges approved by the Commission	7.3600	4.3900	2.9700	7.3200	2.7933	2.6500	5.4433	4.3000	4.3000	4.3000	4.3000	4.3000
10	Supervision charges for capital works	---	---	---	---	---	---	---	---	---	---	---	---
11	Income from advertisements	---	---	---	---	---	---	---	---	---	---	---	---
12	Income from sale of tender documents(E-Tenders)	---	---	---	---	---	---	---	---	---	---	---	---
	<b>Total</b>	<b>7.3600</b>	<b>7.7034</b>	<b>0.3434</b>	<b>7.3200</b>	<b>3.1367</b>	<b>6.2719</b>	<b>9.4086</b>	<b>6.5000</b>	<b>6.5000</b>	<b>6.5000</b>	<b>6.5000</b>	<b>6.5000</b>

**CESS LIMITED, SIRCILLA**  
**Form 22: Income from Other Businesses**

(Rs. Crore)

[illegible]

**CESS LIMITED, SIRCILLA**  
**Form 25: Retail Supply Tariff**

Consumer Category	Year (n-1)-Approved Tariff			Current Year 'n'-Current Tariff			Year (n+1)-Full Cost Recovery Tariff			Year (n+1)-Proposed Tariff		
	Fixed/Demand Charge		Energy Charge	Fixed/Demand Charge		Energy Charge	Fixed/Demand Charge		Energy Charge	Fixed/Demand Charge		Energy Charge
	Unit	Rs./Unit/Month	Rs./kWh / Rs./kVAh	Unit	Rs./Unit/Month	Rs./kWh / Rs./kVAh	Unit	Rs./Unit/Month	Rs./kWh / Rs./kVAh	Unit	Rs./Unit/Month	Rs./kWh / Rs./kVAh
<b>LT Categories</b>												
<b>Cat-I DOMESTIC</b>												
<b>LT -I A</b>												
0-50	Kwh	10.00	1.95	Kwh	10.00	1.95				Kwh	10	1.95
51 - 100	Kwh	10.00	3.10	Kwh	10.00	3.10				Kwh	10	3.10
<b>LT -I B (I)</b>												
0-100	Kwh	10.00	3.40	Kwh	10.00	3.40				Kwh	10	3.40
101-200	Kwh	10.00	4.80	Kwh	10.00	4.80				Kwh	10	4.80
<b>LT -I B (II)</b>												
0-200	Kwh	10.00	5.10	Kwh	10.00	5.10				Kwh	10	5.10
201-300	Kwh	10.00	7.70	Kwh	10.00	7.70				Kwh	10	7.70
301-400	Kwh	10.00	9.00	Kwh	10.00	9.00				Kwh	50	9.00
401-800	Kwh	10.00	9.50	Kwh	10.00	9.50				Kwh	50	9.50
Above 800	Kwh	10.00	10.00	Kwh	10.00	10.00				Kwh	50	10.00
<b>Cat-2 - NON-DOMESTIC</b>												
<b>LT -II (A)</b>												
0-50	kwh/Kvah	60.00	7.00	kwh/Kvah	60.00	7.00				kwh/Kvah	125	7.00
<b>LT -II (B)</b>												
0-100	kwh/Kvah	70.00	8.50	kwh/Kvah	70.00	8.50				kwh/Kvah	150	8.50
101-300	kwh/Kvah	70.00	9.90	kwh/Kvah	70.00	9.90				kwh/Kvah	150	9.90
301-500	kwh/Kvah	70.00	10.40	kwh/Kvah	70.00	10.40				kwh/Kvah	150	10.40
Above 500	kwh/Kvah	70.00	11.00	kwh/Kvah	70.00	11.00				kwh/Kvah	150	11.00
LT -II C Advertisement Hoardings	kwh/Kvah	70.00	13.00	kwh/Kvah	70.00	13.00				kwh/Kvah	150	13.00
LT-II D Haricutting saloons having monthly consumpiton up to 200 units												
0-50	kwh/Kvah	60.00	5.30	kwh/Kvah	60.00	5.30				kwh/Kvah	60	5.30
51 - 100	kwh/Kvah	60.00	6.60	kwh/Kvah	60.00	6.60				kwh/Kvah	60	6.60
101-200	kwh/Kvah	60.00	7.50	kwh/Kvah	60.00	7.50				kwh/Kvah	60	7.50
<b>LT-III: Industry</b>												
Industries	kwh/Kvah	75.00	7.70	KW	75.00	7.70				kwh/Kvah	150	7.70
Seasonal Industries ( off Season)	kwh/Kvah	75.00	8.40	KW	75.00	7.70				kwh/Kvah	150	8.40
Pisciculture/Prawn Culture	kwh/Kvah	36.00	6.20	KW	75.00	7.70				kwh/Kvah	100	6.20
Surgar Crushing	kwh/Kvah	36.00	6.20	kwh/Kvah	36.00	6.20				kwh/Kvah	100	6.20
Poultry Farms	kwh/Kvah	65.00	7.00	kwh/Kvah	65.00	7.00				kwh/Kvah	100	7.00
Mushroom, Rabbit, sneep& Goat Farms	kwh/Kvah	75.00	7.30	kwh/Kvah	75.00	7.30				kwh/Kvah	150	7.30
<b>COTTAGE INDUSTRIES (LT-IV)</b>												
<b>LT-IV(A) Cottage Industries</b>	Kwh	20.00	4.00	Kwh	20.00	4.00				Kwh	20	4.00
<b>LT-IV(B) Agro Based Activities</b>												
<b>LT-V Agriculture</b>		0.00	0.00		0.00	0.00						

LT-V(A) Agricuture with DSM Measures												
Corporate Farmers	Kwh		2.50	Kwh		2.50				Kwh		2.50
Other than Corporate Farmers	Kwh			Kwh						Kwh		0.00
LT-V(B) Others	Kwh			Kwh						Kwh		
Horticulture Nurseries upto 15 HP	Kwh	20.00	4.00	Kwh	20.00	4.00				Kwh	20	4.00
PUBLIC LIGHTING(LT-VI-A)												
Panchayats	kwh/Kvah	32.00	7.10	kwh/Kvah	32.00	7.10				kwh/Kvah	32.00	7.10
Municipalities	kwh/Kvah	32.00	7.60	kwh/Kvah	32.00	7.60				kwh/Kvah	32.00	7.60
Municipal Corporation	kwh/Kvah	32.00	8.10	kwh/Kvah	32.00	8.10				kwh/Kvah	32.00	8.10
LT-VI-(B): PWS Schemes												
Panchayats	kwh/Kvah	32.00	6.00	kwh/Kvah	32.00	6.00				kwh/Kvah	32/HP	6.00
Municipalities	kwh/Kvah	32.00	7.10	kwh/Kvah	32.00	7.10				kwh/Kvah	32/HP	7.00
Municipalo Corporations	kwh/Kvah	32.00	8.10	kwh/Kvah	32.00	7.60				kwh/Kvah	32/HP	7.60
LT-VII:General												
LT-VII (A): General Purpose	kwh/Kvah	21.00	8.30	kwh/Kvah	21.00	8.30				kwh/Kvah	100	8.30
LT-VII (B): Wholly Religious places	Kwh	30.00	5.00	kwh/Kvah	30.00	5.00				Kwh	100	5.00
LT-VIII Temporary Supply	kwh/Kvah	21.00	12.00	kwh/Kvah	21.00	8.30				kwh/Kvah	100.00	12.00
LT TOTAL												
HT-I Industry												
HT-I (A) Industry General												
11KV	KVAh	475.00	7.65	KVA	475.00	7.65				KVAh	500	7.65
HT-II Others												
11KV	KVAh	475.00	8.80	KVA	475.00	8.80				KVAh	500	8.8
LT +HT TOTAL												

- Note:
- 1

Licensee is required to provide the details for the customer categories applicable to its licence area
- 2

Licensee should furnish separate data for all sub-categories and consumption slabs within each category
- REMARKS
- 1

Proposed Tariff will be submitted as per the NPDCL proposed tariff rates later along with additional information.

**CESS LIMITED, SIRCILLA**  
**Form 26: Revenue from Sale of Power at Approved Tariffs-Year (n-1) 2022-23**

Consumer Category	No. of consumers	Connected Load/Contract	Sales Units	Tariff		Customer Charges	FCA	Revenue				
				Fixed/Demand Charges	Energy Charges			Fixed/Demand Charges	Energy Charges	Customer Charges	FCA	Total
	Units	Units	MU	Rupees/Unit/Month	Rs./Unit	Rs./Unit	Units	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore
<b>LT Categories</b>												
<b>Cat-I DOMESTIC</b>												
<b>LT -I A</b>												
0-50	818720	818720	41.87	10.00	1.95	40.00		0.8187	8.1725	3.2749		12.2661
51 - 100	663523	663523	32.57	10.00	3.10	70.00		0.6656	10.0954	4.6447		15.4057
<b>LT -I B (I)</b>												
0-100	75980	151960	47.55	10.00	3.40	70.00		0.1520	16.1678	0.5319		16.8516
101-200	383707	767414	24.20	10.00	4.80	90.00		0.7560	11.6148	3.4534		15.8241
<b>LT -I B (II)</b>												
0-200	17548	17548	1.47	10.00	5.10	90.00		0.0175	0.7500	0.1579		0.9255
201-300	18825	18825	3.00	10.00	7.70	100.00		0.0188	2.3081	0.1883		2.5152
301-400	11331	33993	3.04	10.00	9.00	120.00		0.0340	2.7398	0.1360		2.9098
401-800	10861	43444	1.41	10.00	9.50	140.00		0.0434	1.3419	0.1521		1.5374
Above 800	4735	14205	1.37	10.00	10.00	160.00		0.0142	1.3729	0.0758		1.4628
<b>Cat-2 - NON-DOMESTIC</b>												
<b>LT -II (A)</b>												
0-50	123045	123045	3.50	60.00	7.00	50.00		0.7403	2.8096	0.6152		4.1651
<b>LT -II (B)</b>												
0-100	33762	108376	5.41	70.00	8.50	90.00		0.7586	4.5999	0.3039		5.6624
101-300	26036	52072	8.18	70.00	9.90	105.00		0.3645	8.1011	0.2734		8.7390
301-500	9978	39912	2.68	70.00	10.40	120.00		0.2794	2.7888	0.1197		3.1880
Above 500	8663	34652	11.66	70.00	11.00	160.00		0.2426	12.8244	0.1386		13.2056
<b>LT-III</b>												
Cat-3A LT INDUSTRIAL Upto 20HP	13092	13092	2.43	75.00	7.70	100.00		1.1783	1.8745	0.1309		3.1837
Cat-3A LT INDUSTRIAL Upto 21HP TO 50HP	1675	1675	3.41	75.00	7.70	350.00		0.1508	2.6243	0.0825		2.8576
Cat-3A LT INDUSTRIAL Upto 51HP TO 125HP	1191	1191	6.33	75.00	7.70	1200.00		0.1072	4.8738	0.1429		5.1239
<b>COTTAGE INDUSTRIES (LT-IV)</b>	67331	20871	28.84	20/KW subject to minimum of Rs.30/month	4.00	50.00		0.5009	11.5343	0.3412		12.3764
<b>AGRICULTURAL (LT-V)</b>	74070	276281	614.99	0.00	0.00	30.00		0.0000	0.0000	2.6663		2.6663
<b>PUBLIC LIGHTING(LT-VI-A)</b>												
Panchayats	14416	3075	4.10	32.00	7.10	120.00		0.1181	4.0508	0.1678		4.3367
Municipalities	1782		1.16	32.00	7.60	120.00				0.0213		0.0213
<b>WATER WORKS (LT-VI-B)</b>			0.00									
Panchayats	14867	6784	9.28	32.00	6.00	120.00		0.2605	7.5830	0.2452		8.0887
Municipalities	6284		3.09	32.00	7.10	120.00						0.0000
<b>General (LT-VII)</b>	12417	2108	2.69	21.00	8.30	100.00		0.0531	2.1574	0.1332		2.3437
<b>LT TOTAL</b>	<b>2413839</b>	<b>3212766</b>	<b>864.25</b>				<b>0.0000</b>	<b>7.2745</b>	<b>120.3851</b>	<b>17.9968</b>	<b>0.0000</b>	<b>145.6564</b>
HT General-I	729	13106	23.78	475.00	7.65	2000.00		6.2800	18.5388	0.1524		24.9712
<b>LT +HT TOTAL</b>	<b>2414568</b>	<b>3225872</b>	<b>888.03</b>				<b>0.0000</b>	<b>13.5545</b>	<b>138.9239</b>	<b>18.1492</b>	<b>0.0000</b>	<b>170.6277</b>

**Note:**

- 1
- Licensee is required to provide the details for the customer categories applicable to its licence area
- 2
- Licensee should furnish separate data for all sub-categories and consumption slabs within each category

CESS LIMITED, SIRCILLA  
Form 26: Revenue from Sale of Power at Current Tariffs-Year (n+1) 2023-24

Consumer Category	No. of consumers	Connected Load/Contract Demand	Sales Units	Tariff		Customer Charges	FCA	Revenue				
				Fixed/Demand Charges	Energy Charges			Fixed/Demand Charges	Energy Charges	Customer Charges	FCA	Total
				Rupees/Unit/Month	Rs./Unit	Rs./Unit	Units	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore
LT Categories												
Cat-I DOMESTIC												
LT -I A												
0-50	823720	823720	42.59	10.00	1.95	40.00		0.8237	8.3051	3.2949		12.4237
51 - 100	680279	663523	33.13	10.00	3.10	70.00		0.6803	10.2688	4.7620		15.7111
LT -I B (I)												
0-100	80980	161960	48.37	10.00	3.40	70.00		0.0810	16.4456	0.5669		17.0934
101-200	389164	778328	24.61	10.00	4.80	90.00		0.7783	11.8143	3.5025		16.0951
LT -I B (II)												
0-200	17548	17548	1.50	10.00	5.10	90.00		0.0526	0.7629	0.1579		0.9734
201-300	19825	19825	3.05	10.00	7.70	100.00		0.0595	2.3478	0.1983		2.6055
301-400	12331	36993	3.10	10.00	9.00	120.00		0.0370	2.7869	0.1480		2.9719
401-800	11861	47444	1.43	10.00	9.50	140.00		0.0474	1.3602	0.1661		1.5737
Above 800	4735	14205	1.40	10.00	10.00	160.00		0.0170	1.4007	0.0758		1.4935
Cat-2 - NON-DOMESTIC												
LT -II (A)			0.00									
0-50	109513	109513	3.88	60.00	7.00	50.00		0.6689	2.7158	0.5476		3.9322
LT -II (B)												
0-100	37127	119178	6.00	70.00	8.50	90.00		0.2599	5.0969	0.3341		5.6909
101-300	33438	66876	9.07	70.00	9.90	105.00		0.9363	8.9765	0.3511		10.2639
301-500	10366	41464	2.97	70.00	10.40	120.00		0.3628	3.0902	0.1244		3.5774
Above 500	8684	34736	12.92	70.00	11.00	160.00		0.3951	14.2102	0.1389		14.7442
LT-III												
Cat-3A LT INDUSTRIAL Upto 20HP	13592	13592	3.60	75.00	7.70	100.00		1.2233	2.7703	0.1359		4.1295
Cat-3A LT INDUSTRIAL Upto 21HP TO 50HP	2130	2130	5.04	75.00	7.70	350.00		0.1917	3.8784	0.0746		4.1447
Cat-3A LT INDUSTRIAL Upto 51HP TO 125HP	1791	1791	9.35	75.00	7.70	1200.00		0.1612	7.2028	0.2149		7.5789
COTTAGE INDUSTRIES (LT-IV)	61690	19175	25.59	20.00	4.00	50.00		0.4602	10.2375	0.3085		11.0061
AGRICULTURAL (LT-V)	75345	281037	636.68	0.00	0.00	30.00		0.0000	0.0000	2.7124		2.7124
PUBLIC LIGHTING(LT-VI-A)												
Panchayats	14345	3075	4.41	32.00	7.10	120.00		0.0459	3.1298	0.1721		3.3478
Municipalities	1681		1.24	32.00	7.60	120.00		0.0054	0.9449	0.0202		0.9705
WATER WORKS (LT-VI-B)												
Panchayats	15071	6784	9.57	32.00	6.00	120.00		0.1929	5.7397	0.1809		6.1135
Municipalities	6461		3.19	32.00	7.10	120.00		0.1034	2.2640	0.0775		2.4449
General (LT-VII)	12512	2108	2.79	21.00	8.30	100.00		0.0526	2.3154	0.1251		2.4931
LT TOTAL	2444189	3265005	895.46				0.00	7.6363	128.0647	18.3903	0.0000	154.0914
HT General-I	879	16068	27.72	475.00	7.65	2000.00		7.3492	21.2084	0.2079		28.7655
LT +HT TOTAL	2445068	3281073	923.19				0.00	14.99	149.27	18.60	0.00	182.86

Note:

- 1
- Licensee is required to provide the details for the customer categories applicable to its licence area
- 2
- Licensee should furnish separate data for all sub-categories and consumption slabs within each category

CESS LIMITED, SIRCILLA  
Form 26: Revenue from Sale of Power at Current Tariffs-Year (n+1) 2024-25

Consumer Category	No. of consumers	Connected Load/Contract Demand Units	Sales Units MU	Tariff		Customer Charges Rs./Unit	FCA Units	Revenue				
				Fixed/Demand Charges	Energy Charges			Fixed/Demand Charges	Energy Charges	Customer Charges	FCA	Total
	Units			Rupees/Unit/Month	Rs./Unit			Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore
LT Categories												
Cat-I DOMESTIC												
LT -I A												
0-50	823720	823720	44.73	10.00	1.95	40.00		0.8237	8.7214	3.2949		12.8400
51 - 100	663523	663523	34.79	10.00	3.10	70.00		0.6635	10.7835	4.6447		16.0917
LT -I B (I)												
0-100	91461	182922	50.79	10.00	3.40	70.00		0.0915	17.2699	0.6402		18.0015
101-200	389164	778328	25.85	10.00	4.80	90.00		0.7783	12.4065	3.5025		16.6873
LT -I B (II)												
0-200	18748	18748	1.57	10.00	5.10	90.00		0.0562	0.8011	0.1687		1.0261
201-300	22738	22738	3.20	10.00	7.70	100.00		0.0682	2.4654	0.2274		2.7610
301-400	11850	35550	3.25	10.00	9.00	120.00		0.0356	2.9266	0.1422		3.1044
401-800	11861	47444	1.50	10.00	9.50	140.00		0.0474	1.4284	0.1661		1.6419
Above 800	4435	13305	1.47	10.00	10.00	160.00		0.0159	1.4709	0.0710		1.5578
Cat-2 - NON-DOMESTIC												
LT -II (A)												
0-50	126513	126513	4.07	60.00	7.00	50.00		0.7709	2.8516	0.6326		4.2550
LT -II (B)			0.00									
0-100	51647	165786.87	6.30	70.00	8.50	90.00		0.3615	5.3518	0.4648		6.1781
101-300	42475	84950	9.52	70.00	9.90	105.00		1.1893	9.4253	0.4460		11.0606
301-500	13317	53268	3.12	70.00	10.40	120.00		0.4661	3.2447	0.1598		3.8706
Above 500	9684	38736	13.56	70.00	11.00	160.00		0.4406	14.9207	0.1549		15.5162
LT-III												
Cat-3A LT INDUSTRIAL Upto 20HP	16205	16205	3.78	75.00	7.70	100.00		1.4585	2.9088	0.1621		4.5293
Cat-3A LT INDUSTRIAL Upto 21HP TO 50HP	2228	186	5.29	75.00	7.70	350.00		0.0167	4.0724	0.0780		4.1671
Cat-3A LT INDUSTRIAL Upto 51HP TO 125HP	1823	152	9.82	75.00	7.70	1200.00		0.0137	7.5630	0.2188		7.7954
COTTAGE INDUSTRIES (LT-IV)	57048	17732.42	26.87	20.00	4.00	50.00		0.4256	10.7492	0.2852		11.4600
AGRICULTURAL (LT-V)	77094	287560.62	666.13			30.00		0.0000	0.0000	2.7753		2.7753
PUBLIC LIGHTING(LT-VI-A)												
Panchayats	14845	3075	4.63	32.00	7.10	120.00		0.0475	3.2863	0.1781		3.5119
Municipalities	1823		1.31	32.00	7.60	120.00		0.0058	0.9922	0.0219		1.0199
WATER WORKS (LT-VI-B)												
Panchayats	14971	6784	10.04	32.00	6.00	120.00		0.1916	6.0267	0.1797		6.3980
Municipalities	6413		3.35	32.00	7.10	120.00		0.1026	2.3785	0.0770		2.5581
General (LT-VII)	13600	2108	2.93	21.00	8.30	100.00		0.0571	2.4311	0.1360		2.6242
LT TOTAL	2487186	3389335	937.87	824.00	164.55	3685.00	0.00	8.13	134.48	18.8276	0.00	161.43
HT-I A- Industry General	804	13106	26.76	475.00	7.65	2000.00		7.3800	22.3400	0.1488		29.8688
HT-II A- General	408	2962	3.67	475.00	8.80	2000.00		1.6300	3.2815	0.0816		4.9931
HT TOTAL	1212	16068	30.43	950	16.45	4000	0	9.0100	25.6215	0.2304	0.0000	34.8619
LT +HT TOTAL	2488398	3405403	968.30	1774.00	181.00	7685.00	0.00	17.1380	160.0971	19.0580	0.0000	196.2932

Note:

- 1
- Licensee is required to provide the details for the customer categories applicable to its licence area
- 2
- Licensee should furnish separate data for all sub-categories and consumption slabs within each category

CESS LIMITED, SIRCILLA  
Form 26: Revenue from Sale of Power at Proposed Tariffs-Year (n+1) 2024-25

Consumer Category	No. of consumers	Connected Load/Contract Demand	Sales Units	Tariff		Customer Charges	FCA	Revenue				
				Fixed/Demand Charges	Energy Charges			Fixed/Demand Charges	Energy Charges	Customer Charges	FCA	Total
	Units	Units	MU	Rupees/Unit/Month	Rs./Unit	Rs./Unit	Units	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore
LT Categories												
Cat-I DOMESTIC												
LT -I A												
0-50	823720	823720	44.73	10.00	1.95	40.00		0.8237	8.7214	3.2949		12.8400
51 - 100	663523	663523	34.79	10.00	3.10	70.00		0.6635	10.7835	4.6447		16.0917
LT -I B (I)												
0-100	91461	182922	50.79	10.00	3.40	70.00		0.1829	17.2699	0.6402		18.0930
101-200	389164	778328	25.85	10.00	4.80	90.00		0.7783	12.4065	3.5025		16.6873
LT -I C												
0-200	18748	18748	1.57	10.00	5.10	90.00		0.0187	0.8011	0.1687		0.9886
201-300	22738	22738	3.20	10.00	7.70	100.00		0.0227	2.4654	0.2274		2.7155
301-400	11850	35550	3.25	50.00	9.00	120.00		0.1778	2.9266	0.1422		3.2466
401-800	11861	47444	1.50	50.00	9.50	140.00		0.2372	1.4284	0.1661		1.8316
Above 800	4435	13305	1.47	50.00	10.00	160.00		0.0665	1.4709	0.0710		1.6084
Cat-2 - NON-DOMESTIC												
LT -II (A)												
0-50	126513	126513	4.07	125.00	7.00	50.00		1.5814	2.8516	0.6326		5.0655
LT -II (B)												
0-100	51647	165787	6.30	150.00	8.50	90.00		2.4868	5.3518	0.4648		8.3034
101-300	42475	84950	9.52	150.00	9.90	105.00		1.2743	9.4253	0.4460		11.1456
301-500	13317	53268	3.12	150.00	10.40	120.00		0.7990	3.2447	0.1598		4.2035
Above 500	9684	38736	13.56	150.00	11.00	160.00		0.5810	14.9207	0.1549		15.6566
LT-III												
Cat-3A LT INDUSTRIAL Upto 20HP	16205	16205	3.78	150.00	7.70	100.00		2.9169	2.9088	0.1621		5.9878
Cat-3A LT INDUSTRIAL Upto 21HP TO 50HP	2228	2228	5.29	150.00	8.40	350.00		0.4010	4.4426	0.0780		4.9216
Cat-3A LT INDUSTRIAL Upto 51HP TO 125HP	1823	1823	9.82	150.00	8.40	1200.00		0.3281	8.2505	0.2188		8.7974
COTTAGE INDUSTRIES (LT-IV)	57048	17732	26.87	20.00	4.00	50.00		0.0355	10.7492	0.2852		11.0699
AGRICULTURAL (LT-V)	77094	287561	666.13	0.00	0.00	30.00		0.0000	0.0000	2.7753		2.7753
PUBLIC LIGHTING(LT-VI-A)												
Panchayats	14845	3075	4.63	32.00	7.10	120.00		0.0098	3.2863	0.1781		3.4742
Municipalities	1823		1.31	32.00	7.60	120.00			0.9922	0.0219		1.0141
WATER WORKS (LT-VI-B)												
Panchayats	14971	6784	10.04	32.00	6.00	120.00		0.0217	6.0267	0.1797		6.2280
Municipalities	6413		3.35	32.00	7.10	120.00		0.0000	2.3785	0.0770		2.4555
General (LT-VII)	13600	2108	2.93	100.00	8.30	100.00		0.0211	2.4311	0.1360		2.5882
LT TOTAL	2487186	3393048	937.87				0	13.4282	135.5334	18.8276	0.0000	167.7892
HT-I A- Industry General	804	13106	26.76	500.00	7.65	2000.00		7.8636	20.4714	0.1488		28.4838
HT-II A- General	408	2962	3.67	500.00	8.80	2000.00		1.7772	3.2270	0.0816		5.0858
HT TOTAL	1212	16068	30.43				0.00	9.6408	23.6984	0.2304	0.0000	33.5696
LT +HT TOTAL	2488398.000	3409115.910	968.300				0.00	23.0690	159.2318	19.0580	0.0000	201.3588

Note:

- 1
- Licensee is required to provide the details for the customer categories applicable to its licence area
- 2
- Licensee should furnish separate data for all sub-categories and consumption slabs within each category

REMARKS

- 1
- Proposed Tariff will be submitted as per the NPDCL proposed tariff rates later along with additional information.



CESS LIMITED, SIRCILLA  
Form 27: Revenue Summary-Year (n+1)

Consumer Category	Sales	Revenue at Current Tariffs						Revenue at Proposed Tariffs				
		Fixed/Demand Charges	Energy Charges	Customer Charges	FCA	Total	Average Billing Rate	Fixed/Demand Charges	Energy Charges	Customer Charges	Total	Average Billing Rate
	MU	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore	Rs./kWh	Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore	Rs./kWh
LT Categories												
Cat-I DOMESTIC												
LT -I A												
0-50	44.73	0.82	8.72	3.29		12.84	2.8709	0.8237	8.7214	3.2949	12.84	2.87
51 - 100	34.79	0.68	10.78	4.76		16.23	4.6645	0.6635	10.7835	4.6447	16.09	4.63
LT -I B (I)												
0-100	50.79	0.09	17.27	0.64		18.00	3.5441	0.1829	17.2699	0.6402	18.09	3.56
101-200	25.85	0.78	12.41	3.50		16.69	6.4562	0.7783	12.4065	3.5025	16.69	6.46
LT -I B (II)												
0-200	1.57	0.06	0.80	0.17		1.03	6.5323	0.0187	0.8011	0.1687	0.99	6.29
201-300	3.20	0.07	2.47	0.23		2.76	8.6232	0.0227	2.4654	0.2274	2.72	8.48
301-400	3.25	0.04	2.93	0.14		3.10	9.5466	0.1778	2.9266	0.1422	3.25	9.98
401-800	1.50	0.05	1.43	0.17		1.64	10.9200	0.2372	1.4284	0.1661	1.83	12.18
Above 800	1.47	0.02	1.47	0.07		1.56	10.5907	0.0665	1.4709	0.0710	1.61	10.93
Cat-2 - NON-DOMESTIC												
LT -II (A)												
0-50	4.07	0.77	2.85	0.63		4.25	10.4452	1.5814	2.8516	0.6326	5.07	12.43
LT -II (B)												
0-100	6.30	0.361529	5.35175555	0.464823		6.18	9.8125	2.4868	5.3518	0.4648	8.30	13.19
101-300	9.52	1.1893	9.42531381	0.4459875		11.06	11.6176	1.2743	9.4253	0.4460	11.15	11.71
301-500	3.12	0.466095	3.24468456	0.159804		3.87	12.4062	0.7990	3.2447	0.1598	4.20	13.47
Above 500	13.56	0.440622	14.920664	0.154944		15.52	11.4391	0.5810	14.9207	0.1549	15.66	11.54
LT-III												
Cat-3A LT INDUSTRIAL Upto 20HP	3.78	1.45845	2.9088059	0.16205		4.53	11.9897	2.9169	2.9088	0.1621	5.99	15.85
Cat-3A LT INDUSTRIAL Upto 21HP TO 50HP	5.29	0.20052	4.07235675	0.07798		4.35	8.2266	0.4010	4.4426	0.0780	4.92	9.31
Cat-3A LT INDUSTRIAL Upto 51HP TO 125HP	9.82	0.16407	7.56295155	0.21876		7.95	8.0898	0.3281	8.2505	0.2188	8.80	8.96
COTTAGE INDUSTRIES (LT-IV)	26.87	0.42557808	10.7492	0.28524		11.46	4.2645	0.0355	10.7492	0.2852	11.07	4.12
AGRICULTURAL (LT-V)	666.13	0	0	2.7753		2.78	0.0417	0.0000	0.0000	2.7753	2.78	0.04
PUBLIC LIGHTING(LT-VI-A)												
Panchayats	4.63	0.047504	3.2862634	0.17814		3.51	7.5875	0.0098	3.2863	0.1781	3.47	7.51
Municipalities	1.31	0.0058336	0.99218	0.021876		1.02	7.8123		0.9922	0.0219	1.01	7.77
WATER WORKS (LT-VI-B)												
Panchayats	10.04	0.1916288	6.026682	0.179652		6.40	6.3696	0.0217	6.0267	0.1797	6.23	6.20
Municipalities	3.35	0.102608	2.3785	0.076956		2.56	7.6360	0.0000	2.3785	0.0770	2.46	7.33
General (LT-VII)	2.93	0.05712	2.43107	0.136		2.62	8.9593	0.0211	2.4311	0.1360	2.59	8.84
LT TOTAL	937.87	8.4789	134.4756	18.9449		161.90	190.45	13.43	135.53	18.83	167.79	1.79
HT-I A- Industry General	26.76	7.38	22.34	0.1488		29.87	11.1617	7.8636	20.4714	0.1488	28.48	10.64
HT-II A- General	3.67	1.63	3.2815	0.0816		4.99	13.6163	1.7772	3.22696	0.0816	5.09	13.87
HT TOTAL	30.43	9.01	25.6215	0.2304		34.86	11.4576	9.6408	9.6408	9.6408	9.6408	3.17
LT +HT TOTAL	968.30	17.49	160.10	19.18	0.00	196.76	2.0320	23.07	159.23	19.06	177.43	1.83

- Note:

1

Licensee is required to provide the details for the customer categories applicable to its licence area

2

Licensee should furnish separate data for all sub-categories and consumption slabs within each category
- REMARKS

1

Proposed Tariff will be submitted as per the NPDCL proposed tariff rates later along with additional information.

CESS LIMITED, SIRCILLA  
Form 28: Summary of true-up

Previous Year (n-1)									(Rs. Crore)
S. No.	Particulars	MYT/Tariff Order	Normative claimed in true-up	Actual	Deviation	Reasons for Deviation	Controllable	Uncontrollable	Net Entitlement after sharing of gains/(losses)
A	Expenses side summary								
	Power purchase expenses								
	Inter-State Transmission Charges								
	Intra-State Transmission Charges								
	.....								
			0.00	0.00	0.00				
B	Revenue side summary								
	Revenue from Sale of Power								
	GoTS Subsidy								
	Revenue for true-up		0.00	0.00	0.00				
C	Revenue Gap/(Surplus)		0.00	0.00	0.00				

**CESS LIMITED, SIRCILLA**  
**Form 29: Revenue Gap/(Surplus)-Year (n+1)**

<b>(Rs. Crore)</b>		
<b>S. No.</b>	<b>Particulars</b>	<b>Year (n+1)</b>
1	Revenue from Sale of Power at Current Tariffs	196.76
2	Revenue from Sale of Power at Proposed Tariffs	201.36
3	GoTS Subsidy	493.35
4	Residual Revenue Gap/(Surplus) at Proposed Tariffs (1-2+3)	488.75
		694.68

**Note:**

1