



**NORTHERN POWER DISTRIBUTION COMPANY OF T.S LIMITED**  
**VIDYUTH BHAVAN : CORPORATE OFFICE : WARANGAL**

From

Chief General Manager,  
 IPC&RAC, TSNPDCL,  
 Corporate Office, Vidyuth Bhavan,  
 Hanamkonda, **WARANGAL.**

To

The Commission Secretary,  
 TSERC # 11-4-660, 5<sup>th</sup> Floor,  
 Singareni Bhavan, Red Hills,  
**HYDERABAD.**

**Lr.No.CGM/IPC&RAC/TSNPDC/ WGL/F.DSB-4CP/D.No.171 /21, Dt: 07.09.2021**



**SUB :-** TSNPDCL/WGL – Filing of Petitions for Annual Performance Review for FY 2019-20 for 4<sup>th</sup> Control Period and 1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> Control Periods true-up for Distribution Business – Regarding.

\* \* \*


It is submitting the petitions for Annual Performance Review for FY 2019-20 for 4<sup>th</sup> Control Period and 1<sup>st</sup> (FY 2006-07 to FY 2008-09), 2<sup>nd</sup> (FY 2009-10 to FY 2013-14) & 3<sup>rd</sup> (FY 2014-15 to FY 2018-19) Control Periods true-up for Distribution Business in compliance to the directives issued by the Hon'ble Commission in the Wheeling Tariff Order for Distribution Business for 4<sup>th</sup> Control Period (FY 2019-20 to FY 2023-24) as follows:

- 1) Annual Performance Review for FY 2019-20, petition fee Rs. 25,000/-,
- 2) 1<sup>st</sup> Control Period True-up (FY 2006-07 to FY 2008-09), petition fee Rs. 25,000/-,
- 3) 2<sup>nd</sup> Control Period True-up (FY 2009-10 to FY 2013-14), petition fee Rs. 25,000/-,
- 4) 3<sup>rd</sup> Control Period True-up (FY 2014-15 to FY 2018-19), petition fee Rs. 25,000/-,

The fee for filings of the petitions Rs.1,00,000 is enclosed by way of Demand Draft and the capitalised works details from FY 2010-11 to FY 2019-20 is enclosed in soft form (Pen Drive).

**Encl :** 1. Each Petition in 6 sets,  
 2. DD No. 846560, Dtd: 04.09.2021, for Rs. 1,00,000/- ,  
 3. Pen drive.

Yours faithfully

  
**CHIEF GENERAL MANAGER**  
**IPC&RAC / TSNPDCL / WGL**

interlocutory application to condone the delay in filing the

BEFORE THE HONOURABLE TELANGANA STATE ELECTRICITY REGULATORY  
COMMISSION

AT ITS OFFICE AT 5<sup>th</sup> Floor, Singareni Bhavan, Red Hills, Hyderabad - 500 004



FILING NO. \_\_\_\_\_/2021

CASE NO. 43 /2021

In the matter of:

Filing of Distribution Business true ups for the First Control period (FY 2006-07 to FY 2008-09) in accordance with the "Andhra Pradesh Electricity Regulatory Commission (Terms And Conditions For Determination Of Tariff For Wheeling And Retail Sale Of Electricity) Regulation, 2005" as adopted by Telangana State Electricity Regulatory Commission vide Regulation No. 1 of 2014 and in accordance with Directive No. 3 of Wheeling Tariff Order for Distribution Business for 4th Control Period (FY 2019-2024).

In the matter of:

**NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED**

... Applicant

The Applicant respectfully submits as under: -

1. The Hon'ble TSERC in O.P. No.79 of 2015 of Distribution tariff order for 3<sup>rd</sup> control period has directed the DISCOM to file the true up proposals of Distribution Business for both control periods (i.e., 1st Control Period and 2nd Control Period) after segregating the assets and liabilities of Anantapur and Kurnool districts from APCPDCL and seven mandals of APNPDCL in line with AP Reorganisation Act, 2014, as per prevailing Regulation.
2. In compliance the directive, the DISCOM has filed the True-ups for 1st Control Period and 2nd Control Period along with Filings for ARR and FPT for FY 2016-17.
3. The Hon'ble Commission in the Tariff Order 2016-17 taken cognizance of the DISCOM filings (*Para No. 5.96 of the TO 2016-17*) on true up and a directive was issued to file the true up of Distribution business for the first two control periods and for FY 2014-15 and FY 2015-16 in order to issue necessary directions to improve the performance of DISCOMs.
4. Subsequently, the licensee in its filings for FY 2017-18 has mentioned that "as Government of Telangana (GoTS) is considering signing UDAY scheme this year the Licensee will file true-up for FY15-16 and FY16-17 along with tariff proposal after considering final MoU signed by GoTS and Gol.
5. Successively on 04.01.2017, an MoU was entered between licensee, MoP, Govt. of India, and Government of Telangana. The Govt. of Telangana has released funds to the tune of Rs. 2396.17 crores in FY 2016-17 and Rs. 450 crores in FY 2017-18 in the form of equity infusion to the DISCOM which is reflected in the 'Share Capital 'schedule of the DISCOM's Balance sheet.

As the clarification regarding equity infusion and fund transfer has been received only in FY 2017-18, the licensee couldn't ascertain the impact of UDAY on the true-ups of 1<sup>st</sup> Control Period and the same has not filed along with ARR filings 2018-19.

6. The Hon'ble Commission vide its letter dt. 20.11.2018 in the matter of considering the proposal of DISCOMs to allow filing the retail supply tariff proposals on yearly basis has directed the DISCOM to file the true up proposals for the distribution business for earlier control periods being the 1<sup>st</sup> control period for FY 2006-2009 and the 2<sup>nd</sup> Control period for FY 2009-2014 duly segregating the assets and liabilities relating to the districts of Ananthapur and Kurnool along with seven mandals relating to APNPDCL.
7. Consequently, the DISCOMs have made submissions regarding the true-up claims for 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Control Periods along with ARR filings for Distribution business for the fourth control period (FY 2019-2024).
8. The Commission in its Tariff Order dt. 29.04.2020, has directed the DISCOMs to submit their true-up claims along with complete details regarding the capitalisation claimed for each year of the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Control Periods in the Petitions to be filed for Annual Performance Review for FY 2019-20 before 31.12.2020. (Directive No. 3).
9. The Discom could not file the True-up petition for 1<sup>st</sup> Control period within the stipulated date as directed by the Commission and in this regard an interlocutory application to condone the delay in filing the petition is submitted herewith.
10. In compliance to the Directive No. 3, the DISCOM is herewith submitting the True-up proposals along with requisite supporting documents.
11. **Segregation between TSNPDCL and Seven Mandals which were transferred to AP**

The segregation of assets and liabilities of APNPDCL into TSNPDCL and Seven Mandals has been carried out as per AP Reorganisation act 2014 in line with the Government orders GO. MS 24 and GO. MS 20.

The government order states the segregation of the APNPDCL into TSNPDCL and Seven Mandals with effect from 02.06.2014. Further It states methodology to split the assets and liabilities as on date of 02.06.2014 to TSNPDCL and Seven Mandals. The true-up claim of the first two control periods has accrued as Profit/loss in the balance sheet. The profit/loss has to be split on the energy consumption ratio of the past 5 years (99.83%) in line with Go MS 24 dated 29.05.2014. Hence the surplus (losses) as on 1.06.2014 has been split between TSNPDCL and Seven Mandals based on the energy consumption ratio of the past 5 years (99.83%). The segregated assets and liabilities are audited figures and it is awaiting approval by the expert committee.

12. In compliance to the above, the Licensee is submitting the following as part of True-up filings for the First Control Period (2006-07 to 2008-09) :

- Allocation statement to segregate expenses and income of Controllable and Uncontrollable items under Distribution Business.
- Statement of variance with Tariff Order approved figures pertain to items under Distribution Business for the 1<sup>st</sup> Control period (2006-07 to 2008-09).
- Corrections for Uncontrollable items under Distribution Business along with reasons for variation.
- Corrections for Controllable items under Distribution Business along with reasons for variation.
- The true-up claim for TSNPDCL is taken as 99.83 % of the erstwhile APNPDCL in line with the AP Reorganisation act 2014 as the surplus( Profit/losses) of the erstwhile APNPDCL were divided between TSNPDCL & 7 Mandals in the ratio of 99.83.:0.17 ( Ratio of energy consumption for the past 5 years).

**13 First Control Period Distribution True-up**

Statement of variance with Tariff Order approved figures pertains to items under Distribution Business for the 1<sup>st</sup> Control period (2006-07 to 2008-09) for erstwhile APNPDCCL is 184Crores and as per the split up of true up between TSNPDCL and 7 mandals of Khammam, 99.83% is the share of TSNPDCL and hence TSNPDCL share amounts to **Rs. 183.2 crores.**

True-up Template			2006-07			2007-08			2008-09		
S. No.	Name of the Parameter	Units	APNPDCCL			APNPDCCL			APNPDCCL		
			Approved	Actuals	Deviation	Approved	Actuals	Deviation	Approved	Actuals	Deviation
A	O & M Expenses	Rs. Crs.	197	243	46	201	228	27	211	282	71
B	Return on Capital Employed	Rs. Crs.	78	80	3	87	77	(10)	94	94	0
C	Depreciation during the year	Rs. Crs.	82	90	7	90	102	12	98	115	17
D	Taxes on Income	Rs. Crs.	0	1	1	0	1	1	0	2	2
E	Special Appn. for Safety measures	Rs. Crs.	5	0	(5)	5	0	(5)	5	22	17
F	Other Expenditure	Rs. Crs.	3	0	(3)	0	1	1	0	1	1
X	Gross ARR	Rs. Crs.	365	415	50	383	409	26	408	516	108
G	Revenue	Rs. Crs.	365	365	0	383	383	0	408	408	0
H	Non Tariff Income	Rs. Crs.	0	0	0	0	0	0	0	0	0
Y	Total Revenue	Rs. Crs.	365	365	0	383	383	0	408	408	0
Z	Total Gap	Rs. Crs.	0	50	50	0	26	26	0	108	108
	Cumulative Gap				50			76			184

**13.1 Operation & Maintenance Charges (O&M): -**

The O&M cost consists the following items:

- Salaries, wages and other employee costs;
- Administrative and General costs including legal charges, audit fees, rent, rates and taxes;
- Repairs and maintenance costs.

The Hon'ble Commission has directed the Licensee to submit their proposals with regard to determining composite O&M expenses permissible towards revenue requirement for each year of the Control Period by using pre-determined norms or formulae. Further, the Licensee has projected the O&M cost as equal to the cost-plus-approach O&M Cost for the first year of the control period duly designing the normative parameters for the balance period of two years of the control period.

The Commission has disregarded the DISCOM's projection and allowed O&M cost based on a different methodology as follows:

- (a) Employee cost & A&G cost will be increased @ 5% per annum.
- (b) R&M cost would be
  - (i) 2.5% of gross fixed assets as on 31.03.2002 (plus)
  - (ii) 1.25% to 2% on additions of gross fixed assets each year for the respective period of the control period.

The implications of the 2006 wage revision and Final Actuarial Valuation report were not factored by the Hon'ble Commission while formulating O&M Cost methodology. The O&M Cost variation with Tariff Order figures for each year of the control period is placed below.

Details	2006-07			2007-08			2008-09			1st Control Period		
	Tariff Order	Actual	+/-	Tariff Order	Actual	+/-	Tariff Order	Actual	+/-	Tariff Order	Actual	+/-
Employee Cost (Net)		182			166			212			560	
Adm.&General Cost (Net)	197	32	46	201	28	27	211	33	71	608	93	148
R & M Cost		29			34			37			100	
<b>O&amp;M Charges (Gross)</b>	<b>197</b>	<b>243</b>	<b>46</b>	<b>201</b>	<b>228</b>	<b>27</b>	<b>211</b>	<b>282</b>	<b>71</b>	<b>608</b>	<b>756</b>	<b>148</b>

From the above table, it is observed that the Operations and Maintenance expenses are higher than the approval of the Hon'ble Commission by **Rs. 148 crores** for the 1st control period. This has happened due to the following reasons, which were not considered while fixing the O&M Cost target for the Distribution Business of 1st control period Tariff Order.

- a. Wage Revision w.e.f. 01.04.2006
- b. Actuarial Valuation Report
- c. Leave Encashment
- d. DA hike and new recruitment
- e. Increase in Repairs and Maintenance cost
- f. Increase in travelling and vehicle hire expenses

**Wage Revision Impact 01.04.2006: -**

During the year 2006-07, Pay Revision of the employees has taken place w.e.f. 01.04.2006 due to which pay was increased by 23%. Due to wage revision impact, the Licensee requests the Hon'ble Commission to provide a true-up to meet the increased O&M cost of discom. Major element wise Employee Cost details a year before Pay Revision and a year consequent to the Pay Revision are placed below to showing the wage revision impact.

Employee Cost (In Crores)	Base Year		Growth Rate % 2006-07 on 2005-06
	2005-06	2006-07	
Basic Pay	86.55	114.84	32.7%
D.A	11.86	4.24	-64.2%
Other allowances	11.47	15.53	35.5%
EL Encashment	8.89	31.32	252.2%
Terminal benefits	12.98	29.15	124.6%
Others	5.13	5.23	1.9%
<b>TOTAL</b>	<b>136.88</b>	<b>200.31</b>	<b>46.3%</b>

**Actuarial Valuation report: -**

The Licensee has made the Actuarial Valuation towards Pension and Gratuity Provision and Final EL Encashment Provisions in respect of Employees retired/to be retired. Accordingly, the Pension Contribution has been proved based on the Actuarial Valuation report. This has resulted in increase in provision for terminal benefit.

**Increase in Repairs & Maintenance Cost: -**

Increase in DTR repairs cost due to unforeseen increase in material and labour cost and maintenance cost of Lines and Cables & metering equipment, during first control period resulted in increase in Repairs and Maintenance expenditure

**Increase in Travelling and Vehicle hire expenses: -**

Increase in Traveling Expenditure and Vehicle Hire Charges due to rigorous inspection of field units and unforeseen increase in fuel cost etc resulted in increase in administration and general expenses.

Particulars (INR Crs)	2006-07	2007-08	2008-09
Professional charges (PAA&PCA)	8.94	8.04	9.08
Travelling expenses	7.84	8.43	9.97
Vehicle hire charges	2.96	3.16	3.79

**13.2 Depreciation: -**

Discom has incurred the following expenditure towards depreciation after netting off the depreciation on consumer contribution portion of Gross Fixed Assets in the 1st control period under MYT (3years from 2006-07 to 2008-09).

Particulars (In Rs. Crs)	Tariff Order	Actuals	Variations with ERC +/-
1st Year of the Control Period (2006-07)	82.38	89.63	7.25
2nd Year of the Control Period (2007-08)	90.27	102.46	12.19
3rd Year of the Control Period (2008-09)	98.10	115.28	17.28
<b>1st Control Period</b>	<b>270.75</b>	<b>307.37</b>	<b>36.62</b>

The main reasons for such variances are

- The consumer contribution is treated as one of the sources of capital expenditure of the Licensee and the assets which are created by the above source of funds are not eligible for Depreciation. The Consumer contributions include Development charges & Service Line Charges collected from the consumers and Grants. The Hon'ble Commission has approved Rs.663 Crores towards capital expenditure in the investment plan for the 1st control period from FY 2006-07 to FY 2008-09 against NPDCL's filing of Rs.1042 Crores. The Capital Expenditure and its source of funding for 1st control period as per filling of the Licensee, and as approved in the Tariff Order and actuals as per audited accounts are placed below.

Particulars (In Rs. Crs)	Filing	ERC	Actuals	Variations with ERC +/-
Total Capital Expenditure	1,041.51	663.21	757.66	94.45
Consumer Contributions and Grants	243.97	243.97	194.44	(49.53)
Loans	797.54	419.24	563.22	143.98



From the above, it may be observed that the capital expenditure was reduced by Rs.378 Crores and on other side, the additions to Consumer Contributions in control period are shown same as filed by the Licensee in the filing of ARR for Distribution Business for the 1st control period. The assets which are created from the funds of the above Consumer Contribution & Grants are not eligible for providing depreciation.

- ii) However, the consumer contribution & grants for the 1st control period are lesser than the approved figures in Tariff Order.
- iii) The Licensee has incurred more depreciation than the approval of the Tariff Order by Rs. 36.62 Crores due to lesser additions to the consumer contribution & grants than the approval during the control period and additions of the consumer contribution & grants are considered higher side by the Hon'ble Commission. The licensee requests the Hon'ble Commission to provide a true-up for an amount of Rs.36.62 Crores for the above years on account of depreciation.

### 13.3 Return on Capital Employed (RoCE): -

In the RoCE, when the actual values are applied in the methodology mentioned in the Hon'ble Commission's Regulation, the licensee has received RoCE on lower side than the approval of the Tariff Order's by Rs. 7 Crores. The variation with Tariff Order's approval figures are placed below.

Actuals as per RRB Method				
RoCE	2006-07	2007-08	2008-09	1st Control Period
As per Tariff Order	77.51	87.01	93.65	258.17
As per Actuals	80.49	76.66	93.95	251.1
<b>Variations</b>	<b>2.98</b>	<b>-10.35</b>	<b>0.3</b>	<b>-7.07</b>

The reasons for the above variation are follows:

- (i) Less Regulated Rate Base than the approval of the Hon'ble Commission.
- (ii) Less capitalization during the second year of the 1<sup>st</sup> control period.
- (iii) The weighted average cost of capital was higher than ERC approved due to incurring of higher cost of debts during the control period on account of increased bank rates. The average cost of debt of the licensee has increased from 9% p.a. to 10.25% p.a. during the control period which is one major reason to increase the return on capital employed.

Regulated Rate Base				
	2006-07	2007-08	2008-09	1st Control Period
As per Tariff Order	756.21	848.83	913.71	2518.74
As per Actuals	758.29	747.26	874.72	2380.27
<b>Variation</b>	<b>2.08</b>	<b>-101.57</b>	<b>-38.98</b>	<b>-138.47</b>

Capitalization of Assets	2006-07	2007-08	2008-09	1st Control Period
As per Tariff Order	217.91	247.88	197.42	663.21
As per Actuals	232.97	227.07	297.62	757.67
<b>Variation</b>	<b>15.06</b>	<b>(20.81)</b>	<b>100.20</b>	<b>94.46</b>

The supporting documents for the capitalised works is herewith enclosed as **Annexure –I**.

#### 13.4 Other Expenditure: -

Other Expenditure of the licensee's is lower than the approved amount by Rs. 2.26 Crores.

#### 13.5 Special Appropriation: -

Under this head, the Hon'ble Commission has directed to spend an amount of Rs. 5 Crores for each year of the control period (Total INR 15 Crores) towards safety measures in the distribution system of licensee. Accordingly, the Licensee has spent an amount of Rs. 22.23 Crores towards following safety measures.

- i. Erection of intermediate poles for proper clearance
- ii. Providing of Earthing
- iii. Providing of fencing
- iv. Providing of SMC Distribution boxes
- v. Providing of safety materials viz. Gum boots, Helmets, Safety belt, Earth rods, Gloves etc.

#### 13.6 Taxes on Income: -

The Hon'ble Commission has not approved any taxes on income for the First MYT Control period, whereas actual taxes on income was Rs. 4.5 Crs. Summary of Taxes on Income for FY 2006-07 to FY 2008-09 is provided below.

Details in Crs	2006-07			2007-08			2008-09		
	Tariff Order	Actual	+/-	Tariff Order	Actual	+/-	Tariff Order	Actual	+/-
Taxes on Income	0.0	1.4	1.4	0.0	1.5	1.5	0.0	1.7	1.7

**13.7 Non-tariff income:**

In the First control period, the Hon'ble Commission has considered the total Non-Tariff Income of licensee as Non-Tariff Income of the Retail Supply Business head only. Accordingly, the licensee has considered the same.

**The net true-up (1<sup>st</sup> Control period) is as below: -**

The total net gap for the distribution business for the 1st control period is Rs.184 Crs and TSNPDCL share of 99.83% is Rs 183.2 Crs.

**14. Prayer**

The Petitioner (Distribution Licensee) prays that the Hon'ble Commission may:

- i. Take the accompanying application of TSNPDCL on record and treat it as complete;
- ii. Approve the true-up of expenses and revenue for the Distribution Business for the First MYT Control Period (FY 2006-07 to FY 2008-09);
- iii. Approve Distribution Business True-up of Rs. 183.2 crs for TSNPDCL for the First MYT Control Period considering TSNPDCL share of 99.83% in the total Gap of APNPDCL;
- iv. Grant suitable opportunity to TSNPDCL within a reasonable time frame to file additional material information that may be subsequently required;
- v. Pass such order as the Hon'ble Commission may deem fit and proper in the facts and circumstances of the case.

  
Petitioner  
**Chief General Manager**  
IPC & RAC TSNPDCL  
WARANGAL

Place: Hanumakonda

Dated: 07-09-2021.

**BEFORE THE HONOURABLE TELANGANA STATE ELECTRICITY REGULATORY  
COMMISSION**

At its Office at 5<sup>th</sup> Floor, Singareni Bhavan, Red Hills, Hyderabad - 500004

FILING NO. \_\_\_\_\_/2021  
CASE NO. \_\_\_\_\_/2021

In the matter of:

Filing of Distribution Business true ups for the First Control period (FY 2006-07 to FY 2008-09) in accordance with the "Andhra Pradesh Electricity Regulatory Commission (Terms And Conditions For Determination Of Tariff For Wheeling And Retail Sale Of Electricity) Regulation, 2005" as adopted by Telangana State Electricity Regulatory Commission vide Regulation No. 1 of 2014 and in accordance with Directive No. 3 of Wheeling Tariff Order for Distribution Business for 4th Control Period (FY 2019-2024).

In the matter of:

**NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED**

... Applicant

**AFFIDAVIT OF APPLICANT VERIFYING THE ACCOMPANYING PETITION**

I, T.Madhusudhan, S/o T. Laxmipathi, aged 57 years, Occupation: Chief General Manager (IPC & RAC), TSNPDCL, Hanumakonda, R/o Hanumakonda do solemnly affirm and say as follows:

- 1) I am Chief General Manager (IPC & RAC)/TSNPDCL, I am competent and duly authorized by TSNPDCL to affirm, swear, execute and file this affidavit in the present proceedings.
- 2) I have read and understood the contents of the accompanying application drafted pursuant to my instructions. The statements made in the paragraphs of accompanying application now shown to me are true to my knowledge derived from the official records made available to me and are based on information and advice received which I believe to be true and correct.


  
DEPONENT  
**Chief General Manager**  
IPC & RAC TSNPDCL  
WARANGAL

**VERIFICATION**

The above named Deponent solemnly affirm at Hanumakonda on this 7<sup>th</sup> day of September, 2021 that the contents of the above Affidavit are true to my knowledge no part of it is false and nothing material has been concealed there from.

  
DEPONENT  
**Chief General Manager**  
IPC & RAC TSNPDCL  
WARANGAL

Solemnly affirmed and signed before me.

  
**General Manager**  
IPC & RAC, TSNPDCL  
Warangal.

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**ANNEXURE-I**

**AUDITED ANNUAL ACCOUNTS  
FIXED ASSETS & CAPITAL WORK-IN  
PROGRESS SHEDULES  
FOR THE FY 2006-07 to FY 2009-10**



## ANNUAL ACCOUNTS 2006 - 2007

## FIXED ASSETS

## SCHEDULE - 19

## FIXED ASSETS AND PROVISION FOR DEPRECIATION

(Amount in Rs)

ASSET GROUP	ACCOUNT CODE	GROSS BLOCK				PROVISION FOR DEPRECIATION				NET BLOCK			
		At the end of the year (as at 31.03.06)	Additions	Deductions	Reclassification	At the end of the year (as at 31.03.07)	At the end of the year (as at 31.03.06)	Depreciation for the year	Adjustments on Deductions	Reclassification	At the end of the year (as at 31.03.07)	At the end of the year (as at 31.03.06)	At the end of the year 2005-2006
Land and Land rights	10.100	15300762				15300763	0	0			0	15300763	15300762
Buildings	10.200	185844282	5911244			191755526	79593949	4679364			84273313	107482213	106250333
Hydraulic works	10.300	0				0	0				0	0	0
Other civil works	10.400	7223387	2797001			10020388	199960	243125			443085	9577303	7023427
Paint and Machinery	10.500	6578031447	538632175	3,530,100		7113133522	2561526969	441076232	1178633		3001424568	4111708955	4016504478
Lines and cable Net work	10.600	9083554628	730619580	1,403,693		9812770515	4164753120	623866907	1201274		4787418753	5025351762	4918801508
Vehicles	10.700	23186462		450,000		22736462	20109481	243196	405000		19947677	2788785	3076981
Furniture and Fixtures	10.800	30817760	667366			31485126	22862778	1159176			24021954	7463172	7954982
Office equipment	10.900	98218760	22196876			120415636	25063196	13370438			38433634	81982003	73155564
<b>Sub - Total</b>		16022177488	1300824243	5383793	0	17317617939	6874109453	1084638438	2784908	0	7955962983	9361654956	9148068035
Capital expenditure resulting in an asset not belonging to Board	11.100	0				0	0				0	0	0
Spare units/ Service units	11.200	216547048	34827776			251374824	18509802	9726367			28236168	223138655	178037246.5
Capital spares at Generating Stations	11.300	0				0	0				0	0	0
Assets taken over from Licensees pending final valuation	11.500	0				0	0				0	0	0
<b>TOTAL</b>		1623874536	1335652019	5383793	0	17568992763	6892619254	1094364805	2784908	0	7984199151	9584793611	9346105282

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**ANNUAL ACCOUNTS 2006 - 2007**  
**CAPTIAL EXPENDITURE IN PROGRESS**  
**SCHEDULE - 21**

SI.No.	PARTICULARS	Account Code	This Year 2006-2007	Previous Year 2005-2006
				( Amount in Rs. )
1	Capital work-in-progress	14.000	3637582373	2682232025
2	Contracts-in-progress	15.100	0	0
3	<b>Sub-total</b>		<b>3637582373</b>	<b>2682232025</b>
4	Interest during construction (IDC) capitalised (Revenue Exp.pending allocation over capital works)	15.200	309843681	265822025
5	Provision for completed works	15.500	0	0
6	Construction facilities (Less Provision for depreciation)	15.600	0	0
7	Assets at construction state (3 to 6)		3947426054	2948054050
8	Advances for Suppliers / Contractors (Capital)	25.100 to 25.900	38030964	38030964
9	<b>Total</b>		<b>3985457018</b>	<b>2986085014</b>

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## ANNUAL ACCOUNTS 2007-2008

## FIXED ASSETS

## SCHEDULE - 19

(Amount in Rs)

ASSET GROUP	GROSS BLOCK				PROVISION FOR DEPRECIATION					NET BLOCK		
	At the end of the year (as at 31-3-07)	Additions	Deductions	Reclassification	At the end of the year (as at 31-3-08)	At the end of the year (as at 31-3-07)	Depreciation for the year	Adjustments on Deductions	Reclassifications	At the end of the year (as at 31-3-08)	At the end of the year 2007-08	At of 2006-07
Land and Land Rights	15300763	2502558			17803321	0	0	0		0	17803321	15300763
Buildings	192117727	18046051			210163778	84273312	5296154	0		89569466	120594312	107844415
Civil Works	9880363	33703386			43583749	443090	325626	0		768715	42815033	9437273
Plant and Machinery	7323735867	694673057	11618784		8006790140	3026544215	488872318	4177566		3511238967	4495551173	4297191652
Lines and Cable Network etc.	8548343072	655163386	1401815		9202104642	4147468283	534659262	1075551		4681051994	4521052649	4400874789
Meters and Metering equipment	13022117646	189946256			1492063902	643066985	156445593	0		799512577	692551325	659050661
Vehicles	22736460	0			22736460	19947677	515141	0		20462818	2273643	2788783
Furniture and Fixtures	30363333	470177			30833510	23110669	1180337	0		24291006	6542505	7252664
Office Equipments	6432098	873361			7305459	4818963	307321	0		5126285	2179175	1613135
Computers and IT Equipments	116053853	9148405		0	125202258	33496340	15270219	0	0	48766558	76435699	82557513
Airconditioners	1333163	222580			1555743	1024626	53246	0		1077872	477871	308537
Low Value Assets	4993	0			4993	4993	0	0		4993	0	0
Devaluted assets	573425		573425		0	0	0	0		0	0	573425
<b>TOTAL</b>	<b>17568992763</b>	<b>1604749217</b>	<b>13594024</b>	<b>0</b>	<b>19160147955</b>	<b>7984199152</b>	<b>1202925216</b>	<b>5253117</b>	<b>0</b>	<b>9181871251</b>	<b>9978276705</b>	<b>9584793611</b>

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**UAL ACCOUNTS 2007-2008**  
**CAPITAL EXPENDITURE IN PROGRESS**  
**SCHEDULE - 21**

Sl. No.	PARTICULARS	This Year 2007-2008	Previous Year 2006-2007
			(Amount in Rs)
1	Assets Under Construction (CWIP)	4626994433	3947426054
2	Contracts-in-progress	0	0
3	Sub-total	4626994433	3947426054
4	Interest during construction (IDC) capitalised (Revenue Exp pending allocation over capital works)	0	0
5	Provision for completed works	0	0
6	Construction facilities (Less provision for depreciation)	0	0
7	Assets at construction state (3 to 6)	4626994433	3947426054
8	Advances for Suppliers / Contractors (Capital)	0	38030964
9	<b>TOTAL</b>	<b>4626994433</b>	<b>3985457018</b>

**FIXED ASSETS**  
**SCHEDULE - 19**

NPD NORTHERN POWER DISTRIBUTION

NPN OF A.P. LIMITED

ASSET GROUP	(Amount in Rs)											
	GROSS BLOCK				PROVISION FOR DEPRECIATION					NET BLOCK		
	At the end of the year (as at 31.3.08)	Additions	Deductions	Reclassification	At the end of the year (as at 31.3.09)	At the end of the year (as at 31.3.08)	Depreciation for the year	Adjustments on Deductions	Reclassification	At the end of the year (as at 31.3.09)	At the end of the year 2008-09	At the end of the year 2007-08
Land and Land Rights	17803321	10,000			17813321	0				0	17813321	17803321
Buildings	210163778	33,514,296			243678074	89569466	5,959,099			95528565	148149509	120594312
Civil Works	43583749	41,313,961			84897710	768715	1,756,014			2524729	82372980	42815033
Plant and Machinery	8006790140	2,618,423,735	24666437		10600547438	3511238967	586,013,577	7,285,770		4089966774	6510580663	4495551173
Lines and Cable Network etc.	9202104642	1,441,861,553	313828		10643652367	4681051994	586,138,382	142,152		5267048224	5376604144	4521052649
Meters and Metering equipment	1492063902	263,427,009			1755490911	799512577	168,210,066			967722643	787768268	692551325
Vehicles	22736460	80,387			22816847	20462818	4,492			20467310	2349538	2273643
Furniture and Fixtures	30833510	488,995			31322505	24291006	1,043,435			25334441	5988065	6542505
Office Equipments	7305459	759,794			8065253	5126285	314,461			5440746	2624508	2179175
Computers and IT Equipments	125202258	1,150,362			126352620	48766558	15,523,178			64289736	62062883	76435699
Air conditioners	1555743	0			1555743	1077872	70,056			1147928	407815	477871
Low Value Assets	4993	6,534			11527	4993	6,534			11527	0	0
Devaluated assets	0	0			0	0	0			0	0	0
<b>TOTAL</b>	<b>19160147955</b>	<b>4401036626</b>	<b>24980265</b>	<b>0</b>	<b>23536204316</b>	<b>9181871251</b>	<b>1365039294</b>	<b>7427921.51</b>	<b>0</b>	<b>10539482623</b>	<b>12996721693</b>	<b>9978276705</b>

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## CAPITAL EXPENDITURE IN PROGRESS

## SCHEDULE 21

Sl.No.	PARTICULARS	This Year 2008-2009	Balance at the end of the previous year(2007-08)
		(Amount in Rs)	
1	Assets Under Construction (CWIP)	3227187573	4626994433
2	Contracts-in-progress	0	0
3	Sub-total	3227187573	4626994433
4	Interest during construction (IDC) capitalised (Revenue Exp.pending allocation over capital works)	0	0
5	Provision for completed works	0	0
6	Construction facilities (Less provision for depreciation	0	0
7	Assets at construction state (3 to 6)	3227187573	4626994433
8	Advances for Suppliers/Contractors (Capital)	0	0
9	TOTAL	3227187573	4626994433

NPD NORTHERN POWER DISTRI

OMPANY OF A.P. LIMITED

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## SCHEDULE - 5 FIXED ASSETS

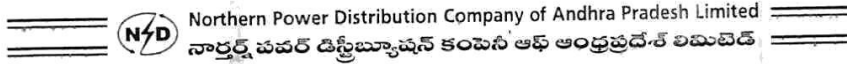
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Sl.No	ASSET GROUP	GROSS BLOCK			PROVISION FOR DEPRECIATION				(Amount in Rupees) Net Block				
		At the end of the year (as at 31.3.09)	Additions	Deductions	Reclassification	At the end of the year (as at 31.3.10)	At the end of the year (as at 31.3.09)	Depreciation for the year	Adjustments on Deductions	Reclassification	At the end of the year (as at 31.3.10)	At the end of the year 2009-10	At the end of the year 2008-09
1	Land and Land Rights	17813321	0			17813321	0	0		0	17813321	17813321	
2	Buildings	243678074	11577625			255255699	95528565	6660688		102189253	153066446	148149509	
3	Civil Works	84897710	48042361			132940071	2524729	3541064		6065793	126874278	82372980	
4	Plant and Machinery	10500558965	1961703608	20754641		12541507932	4089978302	776438764	1259898	4965157167	7676350765	6510580663	
5	Lines and Cable Network etc.	10643652367	1332616570	146420		11976122517	5267048224	683175443	5252	5950218415	6025904102	5376604144	
6	Meters and Metering equipment	1755490911	325578966	18877716		2062192161	967722643	193908239	357835	1161273047	900919114	787768268	
7	Vehicles	22816847	1302796	14395		24105248	20467310	354690	12956	20809044	3296204	2349538	
8	Furniture and Fixtures	31322505	930199			32252704	25334441	860319		26194760	6057945	5988065	
9	Office Equipments	8065253	126721			8191975	5440746	349311		5790057	2401918	2624508	
10	Computers and IT Equipments	126352620	20141796			146494416	64289736	15548221		79837957	66656459	62062883	
11	Airconditioners	1555743	201030			1756773	1147928	69472		1217400	539373	407815	
12	Intangible Assets	9525387	15541792			25067179	5390034	2059409	0	0	7449443	17617736	4135353
	<b>TOTAL</b>	<b>23545729703</b>	<b>3717763464</b>	<b>39793172</b>	<b>0</b>	<b>27223699996</b>	<b>10544872657</b>	<b>1682965620</b>	<b>1635941</b>	<b>0</b>	<b>12226202336</b>	<b>14997497659</b>	<b>13000857046</b>



Northern Power Distribut

Andhra Pradesh Limited



**SCHEDULE 6  
 CAPITAL EXPENDITURE IN PROGRESS**

Sl. No.	Particulars	(Amount in Rupees)	
		As at 31-03-2010 Rs.	As at 31-03-2009 Rs.
1	Assets Under Construction (CWIP)	2633512009	3227187573
	<b>TOTAL</b>	<b>2633512009</b>	<b>3227187573</b>

**SCHEDULE 7  
 INVESTMENTS**

Sl. No.	Investments	(Amount in Rupees)	
		As at 31-03-2010 Rs.	As at 31-03-2009 Rs.
1	<b>Contingency Reserve Investments (Quoted)</b>	140470000	135470000
2	<b>Other Investments (Un-Quoted)</b>		
	a) Investments against Gratuity Fund (Emp.appointed after 01.2.1999)	0	53408546
	b) Investment in APPDC Ltd. - Equity Shares	163800000	0
	c) Share capital in RESCOs	2635507	2635507
	<b>TOTAL INVESTMENTS</b>	<b>306905507</b>	<b>191514053</b>

<u>Quoted Investments Details:</u>		As at 31-03-2010 Rs.	As at 31-03-2009 Rs.
1	8% AP Water R.D.C. Ltd.	14200000	14200000
2	7.38% GOI 2015 (O 2018)	5600000	5600000
3	6.35% Andhra SDL 2013	3220000	3220000
4	GOI Floating Rate 2015	6200000	6200000
5	7.36% Andhra SDL 2014	11100000	11100000
6	7.70% AP Power Finance Corporation	9000000	9000000
7	8.07% GOI 2017	510000	510000
8	8.07% GOI Stock 2017	3600000	3600000
9	7.50% GOI Stock 2034	14280000	14280000
10	5.69% GOI Stock 2018	13490000	13490000
11	7.49% GOI Stock 2017	1400000	1400000
12	9.39% GOI Stock 2011	1390000	1390000
13	7.59% GOI Stock 2016	2400000	2400000
14	9.35% Bank of India	20000000	20000000
15	9.85% APTransco Vidyuth Bonds	16000000	16000000
16	7.40% GOI Stock 2012	1450000	1450000
17	7.37% GOI Stock 2014	1630000	1630000
18	8.50% APSFC 2018	5000000	5000000
19	10.95% REC Bonds	5000000	5000000
20	8.65% REC Bonds 2020	5000000	0
	<b>Total</b>	<b>140470000</b>	<b>135470000</b>

BEFORE THE HONOURABLE TELANGANA STATE ELECTRICITY REGULATORY  
COMMISSION

AT ITS OFFICE AT 5<sup>th</sup> Floor, Singareni Bhavan, Red Hills, Hyderabad - 500 004

1-A - no. 16/2021  
FILING NO. 16/2021

O.P. CASE NO. 43 /2021

In the matter of:

Filing of Petition for condoning the delay in filing of Distribution Business true up petition for the First Control period (FY 2006-07 to FY 2008-09) in accordance with the "Andhra Pradesh Electricity Regulatory Commission (Terms And Conditions For Determination Of Tariff For Wheeling And Retail Sale Of Electricity) Regulation, 2005" as adopted by Telangana State Electricity Regulatory Commission vide Regulation No. 1 of 2014 and in accordance with Directive No. 2 of Wheeling Tariff Order for Distribution Business for 4th Control Period (FY 2019-2024).

In the matter of:

**NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED**

... Applicant

The Applicant respectfully submits the reasons for delay in filing Distribution Business true ups for the First Control period (FY 2006-07 to FY 2008-09) as under :-

1. The Hon'ble Commission in its Distribution Business Tariff Order for 4<sup>th</sup> MYT period dt.29.04.2020 has issued a directive (*Directive No.3*) to submit the True-up for 1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> Control periods along with requisite supporting documents such as Physical Completion Certificates (PCCs) and Financial Completion Certificates (FCCs).
2. In light of the above, it is to submit that as the PCCs and FCCs are sought for the historical years which pertain to erstwhile APNPDCL; the DISCOM has faced difficulty in collecting the documents related to the capitalised works.
3. Further, due to continued lockdown for (6) months across the country on account of COVID-19 pandemic, the works in the HQ got hampered which caused further delay in filing the True-ups for 1<sup>st</sup> control period (FY 2006-07 to FY 2008-09) within the stipulated date as directed by the Hon'ble Commission.

4. In the aforesaid circumstances, the applicant respectfully prays the Hon'ble Commission
- a) to take the petition for condoning the delay in filing Distribution Business true up petition for 1<sup>st</sup> control period (FY 2006-07 to FY 2008-09);
  - b) To consider the reasons mentioned under the circumstances submitted;
  - c) Pass such order as the Hon'ble Commission may deem fit and proper in the facts and circumstances of the case.



Petitioner

**Chief General Manager**  
IPC & RAC TSNPDCL  
WARANGAL

Place: Hanumakonda

Dated 07-09-2021.

**BEFORE THE HONOURABLE TELANGANA STATE ELECTRICITY  
REGULATORY COMMISSION**

At its Office at 5<sup>th</sup>Floor, Singareni Bhavan, Red Hills, Hyderabad - 500004

**FILING NO. \_\_\_\_\_/2021  
CASE NO. \_\_\_\_\_/2021**

In the matter of:

Filing of Petition for condoning the delay in filing of Distribution Business true up petition for the First Control period (FY 2006-07 to FY 2008-09) in accordance with the "Andhra Pradesh Electricity Regulatory Commission (Terms And Conditions For Determination Of Tariff For Wheeling And Retail Sale Of Electricity) Regulation, 2005" as adopted by Telangana State Electricity Regulatory Commission vide Regulation No. 1 of 2014 and in accordance with Directive No. 2 of Wheeling Tariff Order for Distribution Business for 4th Control Period (FY 2019-2024).

In the matter of:

**NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED**

... Applicant

**AFFIDAVIT OF APPLICANT VERIFYING THE ACCOMPANYING PETITION**

I, T. Madhusudhan, S/o T. Laxmipathi, aged 57 years, Occupation: Chief General Manager (IPC & RAC), TSNPDCL, Hanumakonda, R/o Hanumakonda do solemnly affirm and say as follows:

- 1) I am Chief General Manager (IPC & RAC)/TSNPDCL, I am competent and duly authorized by TSNPDCL to affirm, swear, execute and file this affidavit in the present proceedings.
- 2) I have read and understood the contents of the accompanying application drafted pursuant to my instructions. The statements made in the paragraphs of accompanying application now shown to me are true to my knowledge derived from the official records made available to me and are based on information and advice received which I believe to be true and correct.


  
DEPONENT  
**Chief General Manager**  
IPC & RAC TSNPDCL  
WARANGAL

**VERIFICATION**

The above named Deponent solemnly affirm at Hanumakonda on this 7<sup>th</sup> day of September, 2021 that the contents of the above Affidavit are true to my knowledge no part of it is false and nothing material has been concealed there from.

  
DEPONENT  
**Chief General Manager**  
IPC & RAC TSNPDCL  
WARANGAL

Solemnly affirmed and signed before me.

  
**General Manager**  
IPC & RAC, TSNPDCL  
Warangal.