

CHAPTER-4
ANNUAL PERFORMANCE REVIEW FOR FY-20

4.1 Hon'ble Commission has approved the Annual Revenue Requirement of MESCOM for FY-20 in the Tariff Order-2019 dated 30th May 2018. MESCOM has finalized the Annual Accounts for FY-20 and accordingly, proposing here below the Annual Performance Review for the financial year FY-20, in accordance with the *KERC (Terms & Conditions for Determination of Tariff for Distribution and Retail Sale of Electricity) Regulations, 2015*, for kind consideration of the Hon'ble Commission.

As annual accounts of MESCOM is yet to be finalized, provisional accounts for FY-20 has been considered in the current filing.

4.2 Annual Performance Review for the financial year FY-20:

The operating and financial performance of the Company in FY-20 is detailed in the foregoing paragraphs.

4.2.1 Operating Performance:

a. Energy Sales:

Category wise actual energy sales in FY-20 as against the energy sales approved in Tariff Order-2019 are as below;

Category	FY-19 MU	FY-20 MU	
	Actuals	As apprd. in T.O. 2019	Actuals
LT-1: =< 40 Units	37.29	34.21	34.65
LT-1: > 40 Units	12.08	12.60	14.91
LT-2a	1361.98	1433.26	1464.71
LT-2b	13.62	15.18	14.86
LT-3	370.30	390.69	393.83
LT-4a	1630.90	1669.16	1728.92
LT-4b&c	7.76	9.74	8.96
LT-5	133.95	141.13	136.89
LT-6(W/s)	123.02	126.06	131.97
LT-6(St. Lt.)	69.82	72.34	66.47
LT-7	20.41	20.41	20.01
LT-Total	3781.13	3924.78	4016.18

Category	FY-19 MU	FY-20 MU	
	Actuals	As apprd. in T.O. 2019	Actuals
HT-1	97.81	99.38	95.71
HT-2a	624.76	606.33	635.21
HT-2b	200.43	207.21	205.72
HT-2c	144.58	138.74	139.87
HT-3a&b	41.20	43.10	69.68
HT-4	20.42	21.59	21.79
HT-5	1.73	5.96	3.40
HT-Total	1130.93	1122.31	1171.38
MSEZ Supply	41.94	51.13	56.88
KPCL Consumption	2.88	3.43	2.74
Grand Total	4956.88	5105.65	5247.18

Category	% incr. / dec. w.r.t. FY-19 Actuals	% incr. / dec. w.r.t. apprd. Quantum
LT-1:> 40 Units	-7.08%	1.29%
LT-1:≤ 40 Units	23.43%	18.33%
LT-2a	7.54%	2.19%
LT-2b	9.10%	-2.11%
LT-3	6.35%	0.80%
LT-4a	6.01%	3.58%
LT-4b&c	15.46%	-8.01%
LT-5	2.19%	-3.00%
LT-6(W/s)	7.28%	4.69%
LT-6(St. Lt.)	-4.80%	-8.11%
LT-7	-1.96%	-1.96%
LT-Total	6.22%	2.33%
HT-1	-2.15%	-3.69%
HT-2a	1.67%	4.76%
HT-2b	2.64%	-0.72%
HT-2c	-3.26%	0.81%
HT-3a&b	69.13%	61.67%
HT-4	6.71%	0.93%
HT-5	96.53%	-42.95%
HT-Total	3.58%	4.37%
MSEZ Supply	35.62%	11.25%
KPCL Consumption	-4.86%	-20.12%
Grand Total	5.86%	2.77%

As can be observed from the above table, MESCOM has reached the targeted approved sales in respect of both LT & HT category. In respect of LT & HT category the achievement is about 102% & 104%, respectively. Even, compared to FY-19, there is overall increase of about 5.86% wherein the contribution of increase under LT category is about 6.22% and HT category is 3.58%.

LT-4a category has recorded 1728.92 MU of energy sales in FY-20 which is 3.58% higher compared to approved sales of 1669.16 MU.

The data in respect of sales along with the consumption from open access / wheeling for the period from 2016-17 to 2019-20 are furnished below;

HT-2a (MU)

Year	Energy Procured from MESCOM	Open Access + Wheeled Energy	Total
FY-17	548.29	241.47	789.76
FY-18	596.27	283.26	879.53
FY-19	624.76	319.96	944.72
FY-20	635.21	329.39	964.60

HT-2b (MU)

Year	Energy Procured from MESCOM	Open Access + Wheeled Energy	Total
FY-17	186.06	-	186.06
FY-18	193.17	3.41	196.58
FY-19	200.43	3.82	204.25
FY-20	205.72	4.89	210.61

HT-2c (MU)

Year	Energy Procured from MESCOM	Open Access + Wheeled Energy	Total
FY-17	154.85	27.12	181.97
FY-18	137.07	47.76	184.83
FY-19	144.58	49.54	194.12
FY-20	139.87	58.37	198.24

b. Distribution Loss:

In the Tariff Order 2019, Hon'ble Commission has approved an average distribution loss of 11.00% for FY-20 with 11.25% being the upper limit and 10.75% being the lower limit against which the actual distribution loss of MESCOM in the year FY-20 is 10.07%.

1	Energy at Interface Points in MU	5835.03
2	Total Sales in MU	5247.18
3	Distribution Loss (%)	10.07%

4.2.2 Financial Performance:

The financial performance of MESCOM as per the Annual Accounts for FY-20 v/s the Annual Revenue Requirement approved by the Hon'ble Commission in the Tariff Order-2019 is tabulated below;

Particulars	ARR for FY-20 apprd. in TO-2019 (Rs. In Cr.)	As per FY-20 Accounts (Rs. In Cr.)
<u>A. INCOME:</u>		
Revenue from sale of power	2690.94	2769.53
Revenue subsidies	944.13	986.88
A-Total Income:	3635.07	3756.41
<u>B. EXPENDITURE:</u>		
(1) Purchase of Power	2347.11	2572.68
(2) KPTCL Transmission charges	259.00	259.00
(3) SLDC Charges	1.41	1.41
Sub-Total (1+2+3):	2607.52	2833.09
<u>O&M Costs:</u>		
(a) Repairs & Maintenance		67.33
(b) Employee Costs	595.62	493.34
(c) Administrative & General Expenses		123.59
Sub-Total (a+b+c):	595.62	684.26
Depreciation	122.99	166.65
<u>Interest & Finance Charges:</u>		
(i) Interest on Loan Capital	102.48	86.04
(ii) Interest on Working Capital	71.23	26.76
(iii) Interest on Consumer Deposits	42.34	39.85
(iv) Interest on belated power purchase payments	-	-
Sub-Total (i+ii+iii+iv):	216.04	152.65
Less: Interest & Finance charges capitalized	(6.00)	-
Other Debits (including bad debts)	-	13.99
Extraordinary items	-	-
Provision for taxes	-	0.03
Funds towards consumer relations	0.50	0.35
Sub-Total:	(5.50)	14.37
B-Total Expenditure:	3536.67	3851.02
Return on Equity	122.20	-
Deficit of FY-19	28.22	-
Less: Other Income	(52.02)	(72.71)
NET Annual Revenue Requirement	3635.07	3778.31
Net Movement in Reg. Deferral account balance	-	(-)65.47
REVENUE Surplus / (Deficit)	-	43.57

Particulars	As proposed for FY-20 APR (Rs. In Cr.)
<u>A. INCOME:</u>	
Revenue from sale of power	2769.53
Revenue subsidies	986.88
A-Total Income:	3756.41
<u>B. EXPENDITURE:</u>	
(1) Purchase of Power	2572.68
(2) KPTCL Transmission charges	259.00
(3) SLDC Charges	1.41
Sub-Total (1+2+3):	2833.09
<u>O&M Costs:</u>	
(a) Repairs & Maintenance	67.33
(b) Employee Costs	493.34
(c) Administrative & General Expenses	123.59
Sub-Total (a+b+c):	684.26
Depreciation	166.65
<u>Interest & Finance Charges:</u>	
(i) Interest on Loan Capital	86.04
(ii) Interest on Working Capital	52.45
(iii) Interest on Consumer Deposits	39.85
(iv) Interest on belated power purchase payments	-
Sub-Total (i+ii+iii+iv):	178.34
Less: Interest & Finance charges capitalized	-
Other Debits (including bad debts)	13.99
Extraordinary items	-
Provision for taxes	0.03
Funds towards consumer relations	0.35
Sub-Total:	14.37
B-Total Expenditure:	3876.71
Return on Equity	112.51
Deficit of FY-19	-
Less: Other Income	(72.71)
NET Annual Revenue Requirement	3916.51
REVENUE Surplus / (Deficit)	(160.10)

The major variation in the expenditure, with reference to the approved costs is observed in power purchase cost, O&M Expenses and depreciation charges. Variations in the rest of the expenditure heads are marginal.

Power Purchase Cost:

The approved power purchase cost for FY-20 was Rs.2607.54 Cr (including KPTCL and PGCIL transmission charges) whereas the actual expenditure is Rs.2833.09 Cr. The approved cost per unit was Rs.4.41 against which actual is Rs.4.60/unit. Source wise details are submitted in Format D-1.

Source	Approved Energy Purchase and Cost for FY-20				
	MU	Fixed Charges (Rs.in Cr)	Variable Charges (Rs.in Cr)	Total (Rs.in Cr)	Avg. Cost (Rs./unit)
1	2	3	4	5	6
KPCL_Thermal	1142.34	237.03	418.29	655.32	5.74
CGS	1937.77	196.27	562.92	759.19	3.92
UPCL	329.08	86.27	116.49	202.76	6.16
KPCL_Hydel	1372.10	-	128.93	128.93	0.94
Other_Hydel	8.31	-	4.61	4.61	5.55
NCE	1123.22	-	452.41	452.41	4.03
Short Term	-	-	-	-	-
UI Charges	-	-	-	-	-
Energy Balancing	-	-	-	-	-
Energy Sales (IEX)	-	-	-	-	-
PGCIL Charges	-	143.68	-	143.68	-
POSOCO Charges	-	0.23	-	0.23	-
KPTCL Tr. Charges	-	259.00	-	259.00	-
SLDC Charges	-	1.41	-	1.41	-
Other Charges	-	-	-	-	-
TOTAL:	5912.82	923.89	1683.65	2607.54	4.41

Source	Actual Energy Purchase and Cost for FY-20				
	MU	Fixed Charges (Rs.in Cr)	Variable Charges (Rs.in Cr)	Total (Rs.in Cr)	Avg. Cost (Rs./unit)
KPCL_Thermal	896.17	209.72	317.21	526.93	5.88
CGS	1778.52	262.58	600.99	863.57	4.86
UPCL	229.33	82.53	90.36	173.49	7.57
KPCL_Hydel	1789.73	-	147.37	147.37	0.82
Other_Hydel	14.47	-	4.92	4.92	3.40
NCE	1353.59	-	564.30	564.30	4.17
Short Term	-	-	-	-	-
UI Charges	-3.81	-	1.65	1.65	-4.33
Energy Balancing	221.83	-	104.00	104.00	4.69
Energy Sales (IEX)	-125.17	-	-32.77	-32.77	2.62
PGCIL Charges	-	220.01	-	220.01	-
POSOCO Charges	-	0.36	-	0.36	-
KPTCL Tr. Charges	-	259.00	-	259.00	-
SLDC Charges	-	1.41	-	1.41	-
Other Charges	-	-1.15	-	-1.15	-
TOTAL:	6154.66	1034.46	1798.03	2833.09	4.60

As can be noted from the above table, approved power purchase cost per unit for FY-20 is Rs.4.41 whereas the actuals is Rs.4.60. On analysis it is ascertained that the following factors have mainly contributed for increased power purchase cost;

- In aggregate energy procurement from KPCL thermal units, KPCL hydel units, CGS units UPCL, minihydel projects, windmill projects and KPTCL Tr. & Other Charges are collectively in line with the energy quantum and corresponding cost approved by Hon'ble Commission in Tariff Order-2019.

Source	As approved in Tariff Order 2019			Actuals		
	MU	Cost (Rs.in Cr)	Avg. Cost (Rs./unit)	MU	Cost (Rs.in Cr)	Avg. Cost (Rs./unit)
KPCL_Thermal	1142.34	655.32	5.74	896.17	526.93	5.88
CGS	1937.77	759.19	3.92	1778.52	863.57	4.86
UPCL	329.08	202.76	6.16	229.33	173.49	7.57
KPCL_Hydel	1372.10	128.93	0.94	1789.73	147.37	0.82
Other_Hydel	8.31	4.61	5.55	14.47	4.92	3.40
NCE-Cogen	103.04	48.33	4.69	134.75	65.92	4.89
NCE-Wind	261.65	93.15	3.56	268.32	95.88	3.57
KPTCL Tr. & other charges	0	260.64	0	0	259.62	0
TOTAL:	5154.29	2152.93	4.18	5111.29	2137.70	4.18

- However, quantum & cost variations in respect of mini hydel & solar sources, PGCIL charges and impact of energy balancing attributes to the increased power purchase cost as indicated below;

Source	As approved in Tariff Order 2019		Actuals		Difference	
	MU	Cost (Rs.in Cr)	MU	Cost (Rs.in Cr)	MU	Cost (Rs.in Cr)
NCE mini hydel	271.86	86.18	336.49	118.32	64.63	32.14
NCE Solar	486.67	224.75	614.03	284.18	127.36	59.43
PGCIL Charges	0	143.68	0	220.01	0	76.33
Energy Balance, energy sales, UI	0	0	92.85	72.88	92.85	72.88
TOTAL:	758.53	454.61	1043.37	695.39	284.84	240.78

O&M Charges:

In FY-20, MESCOM has incurred the O&M expenses as below;

Particulars	Rs. in Cr.
Repairs & maintenance	67.33
Employee Costs	493.34
Administrative & General expenses	123.59
Total:	684.26

Hon'ble Commission is requested to allow O&M expenses of Rs.684.26 Cr for FY-20 as per actuals.

Depreciation:

As against the approved depreciation of Rs.122.99 Cr, MESCOM has provided Rs.166.65 Cr.

The assets created out of Govt. Grants and Consumer Contribution till 31.03.2016 amounting to Rs.515.17 Cr have been shown as a reduction in the Cost of fixed Assets and depreciation on these assets i.e. Rs.26.74 Cr is reduced from the total depreciation.

The Govt. Grants and Consumer Contribution received after 01.04.2016 are accounted as deferred income and depreciation chargeable on these assets i.e. Rs.25.95 Cr is taken to P&L Account as income under heads Other Income.

As such, Hon'ble Commission is requested to consider the depreciation amount provided in Annual Accounts for FY-20.

Interest & Finance Charges:

In the Tariff Order 2019, Hon'ble Commission has approved the Interest & Finance Charges of Rs.216.04 Cr for the year FY-20.

As per the provisions of MYT Regulations MESCOM has claimed the Interest & Finance charges in the APR of FY-20 as follows;

Particulars	As approved in TO-2019	As per Accounts	As claimed in APR
Interest on Loan Account	102.47	86.03	86.03
Interest on Working Capital	71.23	26.76	52.45(*)
Interest on Consumer Deposits	42.34	39.85	39.85
Total	216.04	152.64	178.33

(*) Claimed Working capital is arrived as follows in line with MYT Regulations.

Particulars	As per Accounts (Rs.in Cr)
1/12th of O&M Expenses	57.02
Opening GFA	2715.16
1% of opening GFA	27.15
1/6th of Revenue	626.07
Total Working Capital	710.24
Normative Interest on Working Capital @ 11%	78.13
Actual interest on working capital incurred in FY-20(*)	26.76
Interest on working capital claimed	52.45

(*)Statement showing status of borrowing as on 31-03-2020 is enclosed as **Annexure-1**.

Funds towards Consumer Relations:

In FY-20, MESCOM has incurred an expenditure of Rs.0.35 Cr towards consumer relation activities as against the approved expenditure of Rs.0.50 Cr. In this regard, the expenditure breakup details are furnished below;

Sl. No.	Particulars	Amount in Rs.
1	Expendiure Towards Information Charges To Special Bulletin(Suraj Educational&Charitable Trust)	10000
2	Consumer Awareness Information Given in Vijayavani Newspaper (M&C)	289960
3	Consumer Awareness Information Given in Jaya Kirana Newspaper (M&C)	121100

4	Consumer Awareness Information Given in Times Of India Newspaper (M&C)	237987
5	Consumer Awareness Information Given in Karavali Newspaper (M&C)	67200
6	Consumer Awareness Information Given in Udayavani Newspaper (M&C)	26250
7	Consumer Awareness Information Given in Vijaya Karnataka Newspaper (M&C)	108281
8	Consumer Awareness Information Given in Hosadigantha Newspaper (M&C)	126262
9	Consumer Awareness Information Given in Vijaya Karnataka Newspaper (M&C)	41212
10	Consumer Awareness Information Given in Hosadigantha Newspaper (M&C)	62160
11	Consumer Awareness Information Given in Udayavani Newspaper (M&C)	112340
12	Consumer Awareness Information Given in Udayavani Newspaper (M&C)	67200
13	Consumer Awareness Information Given in Udayavani Newspaper (M&C)	75600
14	Mega Media	15000
15	Dakshina Kannada Working Journalists Union Information Charges	25000
16	Consumer Awareness Information Given in Vijaya Karnataka Newspaper (M&C)	7273
17	Vikram Kannada Weekly Expenditure Towards Information Charges	15000
18	Sampada Saalu Expenditure Towards Information Charges	15000
19	Consumer Awareness Information Given in Newspaper (M&C)	14748
20	Consumer Awareness Information Given in Vijaya Karnataka Newspaper (M&C)	19253
21	Consumer Awareness Information Given in Vijaya Karnataka Newspaper (M&C)	7273
22	Consumer awareness Information given in PRAJA SANGAAYHI' Newspaper	15000
23	Pinky Studios (for making short video for Mescom Project)	21000
24	Consumer Awareness Information Given In Adike Pathrike special Addition	14176
25	Suddi Sullia Information given in Kannada Weekly Newspaper	10500
26	Sanje Vani Information given in Kannada Weekly Newspaper	15750
27	Consumer Awareness Information Given In Hosdigantha Newspaper In Deepavali Special Addition	31500
28	Consumer Awareness Information Given In Vijayavani Newspaer In Deepavali Special Addition	31500
29	Consumer Awareness Information Given In Prajavani Newspaper In Deepavali Special Addition	31500
30	Consumer Awareness Information Given In Samyuktha Karnataka Karmaveera Newspaper In Deepavali Special Addition	31500
31	Consumer Awareness Information Given In Jaya Kirana	12600

	Newspaper In Deepavali Special Addition	
32	Consumer Awareness Information Given In Karavali Newspaper In Deepavali Special Addition	15750
33	Consumer Awareness Information Given In Times Of India Newspaper In Deepavali Special Addition	21000
34	Consumer Awareness Information Given In The Hindu Newspaer In Deepavali Special Addition	21000
35	Consumer Awareness Information Given In Indian Express Newspaper In Deepavali Special Addition	31500
36	Consumer Awareness Information Given In Kannada Prabha Newspaper In Deepavali Special Addition	31500
37	Consumer Awareness Information Given In Vijaya Karnataka Newspaper In Deepavali Special Addition	31500
38	Consumer Awareness Information Given In Udayavani Newspaper In Deepavali Special Addition	31500
39	Consumer Awareness Information Given In Hosadigantha Newspaper	10048
40	Mangalore Roller Skating club (Selection Of State Team For World Summer Games -2023)	20000.00
41	District Surgeon & Superintendent, Wenlock	1632328.00
	Grand Total	3525251

Subsidy Release during FY-20:

Details of subsidy claims by MESCOM and releases by GoK during FY-20.

(Rs.in Cr)

Sl. No.	Particulars	MU	OB	Demand	Receipt	CB
1	Power supply to IP Sets of up to 10 HP (LT4a)	1728.92	751.92	961.03	865.01	847.94
2	Power supply to BJ/KJ upto 18 Units per month per Installations	34.65	-	27.79	27.79	-
3	Amount refunded in respect of IP Set payment made by farmers from 01.04.2001 to 31.03.2003	-	31.80	-	-	31.80
4	Old subsidy accounted as per GO No: EN 67 PSR 2017 BANGALORE Dated 31.07.2017	-	77.22	-	-	77.22
5	Gap to be paid by GOK for FY 2011-12 & FY 2012-13 as per KERC Truing-up Order	-	52.33	-	-	52.33
	Total:	1763.57	913.27	988.82	892.80	1009.29

Return on Equity:

In the Tariff Order 2019, Hon'ble Commission has allowed the Return on Equity of Rs.122.20 Cr.

However, as per the provisions of Clause 3.9.1 of the KERC (Terms & Conditions for Determination of Tariff for Retail Sale of Electricity) Regulations the allowable Return on Equity works out to Rs.112.51 Cr, the computation details are as below.

(Return on Equity: Rs. in Crores)

Year	FY-20
Opening balance of paid up share capital	481.82
Share Deposit	46.88
Reserves & Surplus (#)	188.05
Less: Recapitalized Security Deposit	(-)26.00
Total:	690.75
Rate of ROE	15.50%
RoE on opening equity of FY-18	107.07
ROE on equity infused during FY-20 (*)	5.44
Total ROE considered for APR	112.51

(#) excluding Reserve for Material Cost Variance, Capital Reserve and Net worth Adjustments.

(*) Return on equity for the additional equity received during FY-20:

Sl. No.	Govt. Order No. / Date	Amount (Rs.in Cr)	Actual date of receipt	No. of Months	ROE
1	EN_86_PSR_2019_Dt.13-06-2019	1.36	26-06-2019	9	0.16
2	EN_82_PSR_2019_Dt.13-06-2019	20.00	28-06-2019	9	2.33
3	EN_84_PSR_2019_Dt.14-06-2019	0.50	27-06-2019	9	0.06
4	EN_84_PSR_2019_Dt.14-06-2019	0.13	01-07-2019	9	0.02
5	EN_84_PSR_2019_Dt.19-09-2019	0.13	26-09-2019	6	0.01
6	EN_84_PSR_2019_Dt.19-09-2019	0.50	25-09-2019	6	0.04
7	EN_86_PSR_2019_Dt.19-09-2019	1.36	26-09-2019	6	0.11
8	EN_82_PSR_2019_Dt.23-09-2019	20.00	17-10-2019	5	1.29
9	EN_86_PSR_2019_Dt.21-12-2019	1.36	02-01-2020	4	0.07
10	EN_84_PSR_2019_Dt.21-12-2019	0.50	02-01-2020	4	0.03
11	EN_84_PSR_2019_Dt.21-12-2019	0.13	03-01-2020	4	0.01
12	EN_82_PSR_2019_Dt.21-12-2019	20.00	03-01-2020	4	1.03
13	EN_82_PSR_2019_Dt.20-02-2020	20.00	06-03-2020	1	0.26
14	EN_84_PSR_2019_Dt.25-02-2020	0.13	05-03-2020	1	-
15	EN_86_PSR_2019_Dt.28-02-2020	1.36	16-03-2020	1	0.02
	Grand Total	87.46			5.44

Status of Debt Equity Ratio:

Particulars	FY-20
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GFA Closing Balance	3367.62
Debt	998.79
Equity	882.66
Normative Debt @ 70% of GFA	2357.34
Normative Equity @ 30% of GFA	1010.28
% of actual DEBT on GFA	29.66 %
% of actual EQUITY on GFA	26.21 %

The details of equity infused by GOK in FY-21 (upto Sep) is furnished below;

Equity received during FY-21 (upto Sep):

Sl. No.	Govt. Order No. / Date	Amount (Rs.in Cr)	Actual date of receipt
1	EN_322_PSR_2020_Dt.29-08-2020	0.88	10-09-2020
2	EN_321_PSR_2020_Dt. 29-08-2020	15.33	14-09-2020
3	EN_353_PSR_2020_Dt. 29-08-2020	1.07	28-09-2020
Grand Total		17.28	

Other Income:

As per the Annual Accounts for 2019-20, the income under the head 'Other Income' is Rs.112.58 Cr. However, as observed in the Tariff Order 2019, MESCOM has considered *Delayed Payment Charges from consumers* as tariff income. Hence, 'Other Income; reckoned for APR is as below;

Particulars	FY-20
'Other Income' as per Annual Accounts for 2018-19	112.58
Less: 'Delayed Payment Charges from Consumers'	(39.87)
'Other Income' considered for APR	72.71

The above amount of Rs.72.71 Cr includes Rs.25.95 Cr relating to depreciation on the assets created out of consumers' contribution and Government grants.

To consider the Truing up result of previous year in the Truing up exercise of year under consideration.

The Hon'ble Commission is carrying out APR every year and determining the gap for each of the previous year and factoring the gap in the tariff for the ensuing year in its order. However the factored gap in the tariff is not passed on to the MESCOM.

Consequently the gap of earlier period remained as gap thereby losses of MESCOM has mounted up. The approved earlier period gap of MESCOM as at the end of the FY 17, which was not met or not passed on is to the extent of Rs. 1111.99 crs. Out of

this Rs. 558.15 crs is the gap relating to the period from FY 08 to FY 16. For FY 17 the gap was Rs. 553.83 crs. This picture is very clear from the APR results of each year as detailed below.

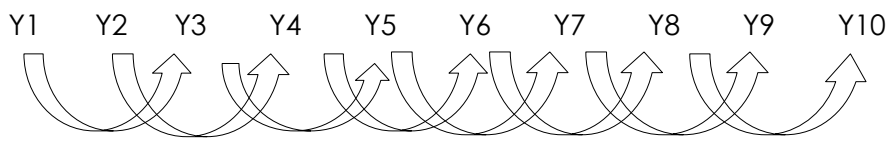
Sl. No	FY	The tariff order in which ARR was done	Net ARR as per APR order	Net revenue as per ARR order	Deficit (-) surplus (+)
1	2007-08	25.11.2009	942.69	900.58	-42.11
2	2008-09	25.11.2009	1141.93	1047.68	-94.26
3	2009-10	07.12.2010	1171.76	1175.25	3.50
4	2010-11	28.10.2011	1428.03	1347.65	-80.38
5	2011-12	06.05.2013	1529.70	1598.59	68.89
6	2012-13	12.05.2014	1997.31	1748.73	-248.57
7	2013-14	02.03.2015	1866.77	1952.77	86.00
8	2014-15	30.03.2016	2046.84	2191.35	144.51
9	2015-16	11.04.2017	2758.95	2363.21	-395.74
10	2016-17	30.05.2018	3372.13	2818.30	-553.83
	Total		18256.11	17144.11	-1111.99

Since the APR process is completed by Hon'ble Commission only upto 2018-19 (in which gap of FY 2017 is factored), cumulative gap upto FY-17 only have been considered in the current proposal.

From the above table it is very clear that the approved gap of the earlier year has not been passed on to the MESCOM upto the year FY 18 to the extent of Rs. 1111.99.20 crs. If had the Hon'ble Commission has passed on this gap to the MESCOM, the total of the expenses or net ARR as approved by the Hon'ble Commission in its APR order and the total revenue as approved by the Commission should have been equal. In the above table it is evident that the difference between the net revenue and net expenses leaves a balance of Rs.1111.99 crs. Hence it is very clear that, the Hon'ble Commission has only arrived the deficit in the APR and factored the same in the tariff determination process but the same has not been passed on to the MESCOM thereby leaving the gap as gap for the respective years. The same can be verified from the **table -2** as given below.

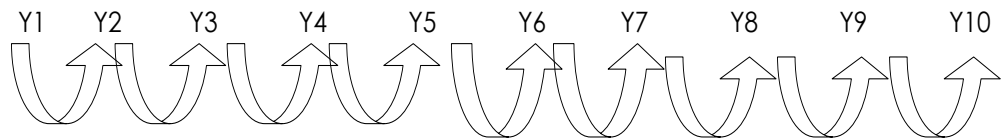
There is a prevailing notion that, the APR process is a continuous process thereby the approved gap of one year will be carried over to the next year and year on year. Hence there will not remain any gap and even if it is there it will be carried over to the ESCOM's.

The above notion is not true, because the deficit of the first year has to be recovered in the third year, unless it is ordered to be recovered in more than one year. If in the third year it is not recovered, it will not be carried over further. This is illustrated with the following diagramme.



From the above diagramme it is clear that, the deficit of the first year will be recovered in third year unless and otherwise it is ordered to be recovered in more than one year.

The notion that the deficit of one year will be carried on to the next year will be shown under the diagramme as under which is not true.



If the approved deficit, of earlier year is not adjusted from the revenue of the year under consideration for truing up, the same will suppress the gap of current APR/ true up OR the revenue of truing up year will be boosted up leaving the gap of previous year as it is without being carried forward.

Due to this, approved deficit of the earlier year will not be recovered and remain as deficit forever. Consequently the ESCOM's financial capabilities to the extent of gap determined in earlier year will be affected.

As the revenue of the year under consideration for truing up of the results includes the revenue deficit of earlier year, the amount to the extent of approved deficit

should be adjusted and the remaining revenue should only be considered as revenue of year under consideration for truing up. On the other hand the gap of the previous year can also be included in the ARR of the year under APR, so as to balance the impact of revenue to the extent of approved deficit included in the total revenue of the year under APR.

The total revenue and the total expenses (Net ARR) as per APR results as contained in the tariff order are given below.

Table showing status of non-recovery of gap and recovery of gap portion.

Table-2

Rs. In Crs.

Year	Particulars (revenue & net ARR as per APR of the respective year)	Situation before adjusting the previous deficit as being carried out by the Hon'ble Commission in the respective APR			Situation after adjusting the previous deficit i.e. the act of passing on the deficit / surplus of the earlier period			excess(+) deficit(-) not passed on
		2007-08	2009-10	TOTAL	2007-08	2009-10	TOTAL	
1	2	3	4	5	6	7	8	
2007-08	Revenue	900.58	1175.25	2075.83	942.69	1133.14	2075.83	
	ARR	942.69	1171.75	2114.44	942.69	1171.75	2114.44	
	GAP (-)/ SURPLUS (+)	-42.11	3.5	-38.61	0	-38.61	-38.61	-42.11
Year	Particulars	2008-09	2010-11	TOTAL	2008-09	2010-11	TOTAL	
2008-09	Revenue	1047.68	1347.65	2395.33	1141.94	1253.39	2395.33	
	ARR	1141.94	1428.03	2569.97	1141.94	1428.03	2569.97	
	GAP (-)/ SURPLUS (+)	-94.26	-80.38	-174.64	0	-174.64	-174.64	-94.26
Year	Particulars	2009-10	2011-12	TOTAL	2009-10	2011-12	TOTAL	
2009-10	Revenue	1175.25	1598.59	2773.84	1171.75	1602.09	2773.84	
	ARR	1171.75	1529.7	2701.45	1171.75	1529.7	2701.45	
	GAP (-)/ SURPLUS (+)	3.5	68.89	72.39	0	72.39	72.39	3.5
Year	Particulars	2010-11	2012-13	TOTAL	2010-11	2012-13	TOTAL	
2010-11	Revenue	1347.65	1748.73	3096.38	1428.03	1668.35	3096.38	
	ARR	1428.03	1997.31	3425.34	1428.03	1997.31	3425.34	
	GAP (-)/ SURPLUS (+)	-80.38	-248.58	-328.96	0	-328.96	-328.96	-80.38

Year	Particulars	2011-12	2013-14	TOTAL	2011-12	2013-14	TOTAL	
2011-12	Revenue	1598.59	1952.77	3551.36	1529.7	2021.66	3551.36	
	ARR	1529.7	1866.77	3396.47	1529.7	1866.77	3396.47	
GAP (-)/ SURPLUS (+)		68.89	86	154.89	0	154.89	154.89	68.89
Year	Particulars	2012-13	2014-15	TOTAL	2012-13	2014-15	TOTAL	
2012-13	Revenue	1748.74	2191.35	3940.09	1997.31	1942.78	3940.09	
	ARR	1997.31	2046.84	4044.15	1997.31	2046.84	4044.15	
GAP (-)/ SURPLUS (+)		-248.57	144.51	-104.06	0	-104.06	-104.06	-248.57
Year	Particulars	2013-14	2015-16	TOTAL	2013-14	2015-16	TOTAL	
2013-14	Revenue	1952.77	2363.21	4315.98	1866.77	2449.21	4315.98	
	ARR	1866.77	2758.95	4625.72	1866.77	2758.95	4625.72	
GAP (-)/ SURPLUS (+)		86.00	-395.74	-309.74	0	-309.74	-309.74	86.00
Year	Particulars	2014-15	2016-17	TOTAL	2014-15	2016-17	TOTAL	
2014-15	Revenue	2191.36	2818.3	5009.66	2046.84	2962.82	5009.66	
	ARR	2046.84	3372.13	5418.97	2046.84	3372.13	5418.97	
GAP (-)/ SURPLUS (+)		144.52	-553.83	-409.31	0	-409.31	-409.31	144.52
Year	Particulars	2015-16	2017-18	TOTAL	2015-16	2017-18	TOTAL	
2015-16	Revenue	2363.21	3156.64	5519.85	2758.95	2760.9	5519.85	
	ARR	2758.95	3184.86	5943.81	2758.95	3184.86	5943.81	
GAP (-)/ SURPLUS (+)		-395.74	-28.22	-423.96	0	-423.96	-423.96	-395.74
Year	Particulars	2016-17	2018-19	TOTAL	2016-17	2018-19	TOTAL	
2016-17	Revenue	2818.30	3270.80	6089.10	3372.13	2716.97	6089.10	
	ARR	3372.13	3037.25	6409.38	3372.13	3037.25	6409.38	
GAP (-)/ SURPLUS (+)		-553.83	233.55	-320.28	0.00	-320.28	-320.28	-553.83
Total upto 2016-17								-1111.98

Note:

1. Column 3 represents the year for which APR has been done and the gap has been arrived.
2. The column 4 represents the year in which the gap of the column 3 has been factored.

3. If in column 3 the gap is there in any particular year that means previous gap has not been passed on so that the gap of the column No 4 year has been suppressed to that extent.
4. In the Column No 5 if there is 0 it indicates the previous gap has been passed on.
5. The gap in the 7th column represents the actual gap of the particular year after recovery of the approved gap of the earlier period.
6. Had the Hon'ble Commission carried out the APR as stated in in Column No 8 there would not have been any gap of Rs. 1111.98 crs upto FY 17.

From the above table – 2 it is clear that when revenue gap of previous year is adjusted, the sum total of total revenue and total expenses of the first and third year will be the same before adjusting the revenue gap of the previously approved year and after adjustment of the previous year also. But there will be difference if the revenue gap of the previous year is not adjusted from the revenue of the year under APR and previous gap will remain as it is as shown in the above table and also the gap of the year under APR will be suppressed to the extent of gap of the previous year. Whereas on adjustment of the previous gap as shown in the columns 6, 7 & 8 of the above table the previous gap will be nullified and actual gap of the year under APR will be arrived.

The above issue is explained as below in respect of the previous year gap of FY 16 with the APR of FY 18 of MESCOM.

The trued up figure of MESCOM as per KERC tariff order 11.04.2017

(Rs. in crs)

Sl. No	Particulars	Tariff order dated 11.04.2017	Tariff order dated 30.05.2019	Remarks
		Chapter No.4 page XXII FY 2015-16	Table No 4.37 FY 2017-18	
A.	Revenue	2363.21	3156.64	Rs.3156.64 includes Rs. 395.74 crs factored to be recovered in FY 2017-18
B.	Net ARR	2758.95	3184.86	
	Deficit	395.74	28.22	

In the tariff order dated 11.4.2017 the Hon'ble Commission while determining the tariff for the FY 2017-18 has factored the gap of FY 2015-16 amounting to Rs. 395.74 crs and arrived a net Gap in revenue of Rs. 226.91 crs for FY 2017-18. This indicates that the additional revenue requirement is only Rs. 226.91 crs. On the other hand, the Hon'ble Commission has approved that there will be surplus of Rs. 168.83 crs from the existing tariff itself which is utilized for filling up the gap of Rs. 395.74 crs of FY 2015-16 and the remaining gap of Rs. 226.91 Crs is to be recovered by increasing the tariff.

The sales approved by the Hon'ble Commission for the year 2017-18 is 4724.16 MU. The tariff hike required to cover the gap for FY 16 is 84 paise per unit (395.74 crs divided by 4724.16 MU). That means 84 paise was required to cover the deficit of Rs. 395.74 crs from the approved sales of 4724.16 MU. Whereas the Hon'ble Commission has determined the increase in rate per unit at 48 paise, i.e. 226.91 crs divided by 4724.16 MU. That is out of 84 paise required for covering the deficit of Rs. 395.74 crs 36 paise will be deriving from the existing tariff for FY 18 and 48 paise was found shortage. Hence the tariff was increased by 48 paise only.

Approved gap of Rs. 226.91 Crs is arrived by the Hon'ble Commission as follows:

Table 5.32 of the tariff order 2017

Net ARR including carry forward gap of FY 16 (in crs)	3073.36
Approved sales in MU	4724.16
Average cost of supply (in Rs/units)	6.50
Revenue at the existing tariff (in crs)	2846.44
Gap in revenue(in crs)	226.91

If the Gap of FY 16 is isolated from the total ARR of FY 2017-18, the results will be as follows:

		Rs. In Crs.
A.	Total ARR for FY 2017-18	3073.36
B.	Carry forward gap of FY 16 included in (A) above	395.74
C.	Net ARR - exclusively for FY 18 (A-B)	2677.62
D.	Net ARR of FY 18 is completely covered by the existing tariff	2677.62
E.	Part of the Gap of FY -16 (Rs. 395.74 Crs) is also covered by existing tariff (Rs. 2846.44- 2677.62)	168.83

F.	Balance Gap of FY 16 (395.74-168.83) is recovered out of revenue from tariff hike at the rate of 48 paise per unit	226.91
G.	Total (D+E+F)	3073.36

That means there was surplus revenue of Rs. 168.83 crs at the tariff rate of FY 17 itself. Hence no need was found to hike tariff for FY 18 but for the deficit of Rs. 395.74 crs of FY 16 to be recovered in FY 18.

As against the total approved revenue for FY 18 the actuals are as under.

Sl. No.	Particulars	Approved (Rs. in crs)	Actual (Rs. in crs)	Difference Actual-Approved (Rs. in crs)
A.	Approved Revenue exclusively for FY 18 period	2677.62	2760.90	83.28
B.	Approved revenue for deficit of FY 16 period	395.74	395.74	-
C.	Total	3073.36	3156.64	83.28
D.	Approved expenses exclusively for FY 18 period	2677.62	3184.86	507.24
E.	Approved deficit of FY 16	395.74	395.74	-
F.	Total	3073.36	3580.60	507.24
	Actual Gap (C-F)	Nil	423.96	423.96

From the above table it is very evident that,

1. The actual revenue realised is more than the approved by the Hon'ble Commission for FY 18 by Rs. 83.28 crs. This is due to increase in quantum of sales by 16.18 MU.
2. The actual ARR has increased by 507.24. If we analyse the reasons for increase of ARR by Rs.507.24 crs we find that PP cost was increased by 493.11 crs due to increase in power purchase cost over the approved. Interest and finance charges have been decreased by 32.24 crs as against the approved amount. Return on equity, other income, consumer education expenses have been decreased by 4.47 crs, 44.18 crs and 0.23 crs respectively. Further penalty for distribution losses beyond the targeted loss has reduced the expenses by 63.83 crs. Hence, the total expenses for FY 18 is increased by 507.24 crs and revenue increased by Rs. 83.28 crs as against the approved figures as per tariff order 2017.

From the above it is very clear that, when gap of FY 16 amounting to Rs. 395.74 crs is adjusted against revenue of FY 18, actual gap for FY 18 is 423.93 crs. As against this, the Hon'ble Commission has arrived the deficit of Rs. 28.22 crs only for FY 18. This clearly shows that Hon'ble Commission has not passed on the deficit of FY 16 in FY 18 APR. This is because, the Hon'ble Commission has considered even the revenue ordered to be recovered for the FY 16 as the revenue of FY 18, so that the deficit of FY 16 has remained unrecovered. (423.93-28.22 crs= 395.74). The error is apparent on the face of the record itself. In the table 4.28 of the MESCOM tariff order 2019 Sl. No 31, the Hon'ble Commission has missed in recognizing the gap of FY 16 in actual column of APR. The unmet gap of FY 2015-16 amounting to Rs. 395.74 crs which was figured in the approved column for FY 18 is missing in the actual figures of APR for FY 18. This missing act is the root cause for remaining the gap from being recovered since the year 2007-08 till this date amounting to Rs. 1111.98 crs. Not only this, if this error continue further no ESCOM in the state will be able to recover the approved gap of the earlier period.

The next apprehension is that MESCOM had recovered all its approved previous years' gap otherwise why there is no accumulated losses or loss in any reporting year except in the FY 09 in the accounts of MESCOM.

There is no accumulated losses or loss in any reporting period except in the FY 09 is because of the reason that MESCOM is accounting regulatory assets from FY 11 onwards until now except in FY 14. Had the regulatory asset not been accounted in the MESCOM then there would have been loss to the extent of 522.70 crs from the period FY 08 to FY 18. This can be vouched from the table No. 3 given below.

Table No 3 Rs. In Crs.

Year	The figures are as per audited Final Accounts							The figures are as per APR by KERC					
	Rev.	Exp.	Profit/Loss	R.Asset created	R.Asset Written Off	Rev. Excl. R. Asset	Profit/Loss without considering R.Asset	Rev.	ARR	Gap(-)/Surplus(+)	ROE allowed	ARR Excl. ROE	Gap(-)/Surplus(+) without considering ROE
1	2	3	4=2-3	5	6	7=2-5+6	8=7-3	9	10	11=9-10	12	13=10-12	14=9-13
UPTO 06-07			75										

2007-08	900.59	892.31	8.28			900.59	8.28	900.58	942.69	-42.11	24.73	917.96	-17.38
2008-09	1047.84	1089.16	-41.32			1047.84	-41.32	1047.67	1141.93	-94.26	27.26	1114.67	-67.00
2009-10	1175.25	1166.47	8.78			1175.25	8.78	1175.25	1171.75	3.50	26.26	1145.49	29.76
2010-11	1414.52	1412.82	1.70	75.93		1338.59	-74.23	1347.65	1428.03	-80.38	39.57	1388.46	-40.81
2011-12	1540.13	1533.72	6.41		42.27	1582.40	48.68	1598.59	1529.70	68.89	32.51	1497.19	101.40
2012-13	1917.63	1905.05	12.58	202.56	33.66	1748.73	-156.32	1748.73	1997.31	-248.58	35.79	1961.52	-212.79
2013-14	1950.24	1950.04	0.20			1950.24	0.20	1952.77	1866.77	86.00	36.66	1830.11	122.66
2014-15	2089.81	2075.87	13.94	101.02	202.56	2191.35	115.48	2191.35	2046.84	144.51	42.74	2004.10	187.25
2015-16	2711.73	2700.62	11.11	449.54	101.02	2363.21	-337.41	2363.21	2758.95	-395.74	49.20	2709.75	-346.54
2016-17	3262.44	3259.11	3.33	511.97	53.80	2804.27	-454.84	2818.30	3372.13	-553.83	59.58	3312.55	-494.25
2017-18	3278.17	3246.75	31.42	399.93	395.74	3273.98	27.23	3156.64	3184.86	-28.22	75.43	3109.43	47.21
2018-19	3428.10	3371.71	56.39	607.30	883.68	3704.48	332.77	3270.80	3037.25	233.55	92.35	2944.90	325.90
Total	24716.45	24603.63	187.82	2069.76	1636.8	24080.93	-522.7	23571.54	24478.21	-906.67	542.08	23936.13	-364.59
Regulatory as at the end of 31.3.2019							635.52						

Reconciliation of Accumulated profit as per the Accounts of the Company as on 31.03.2019 is made as follows:

Sl. No	Particulars	Rs. In Crs
1	Regulatory Asset as per Accounts as on 31.03.2019	635.52
2	Actual Loss as on that date without considering Regulatory Assets (Col. No. 7 of Table-3)	-522.70
3	Net actual accumulated profit for the period from FY -08 to FY -19	112.83
4	Profit earned upto 2006-07	75.00
5	Total accumulated Profit as per Accounts as on 31.03.2019	187.82

From the above table it is very evident that the MESCOM had suffered a loss to the extent of Rs. 522.70 crs as per its audited books of accounts. But by accounting the regulatory asset to the extent of Rs. 635.52 crs Company has earned a book profit of Rs. 112.83 crs for the period from 2007-08 to 2017-18. However total accumulated profit as per accounts as on 31.03.2018 including the profit of Rs. 75.00 Crs earned upto FY 2006-07 is Rs 187.82 crs.

Out of the approved earlier deficit of Rs. 906.67 crs, Rs. 542.08 crs is the ROE approved by Hon'ble Commission in its APR orders and the remaining balance of Rs. 364.59 crs is towards the loss as per regulatory accounts of the Hon'ble Commission . There is a difference of Rs. 158.11 crs being the expenses dis allowed by the Hon'ble Commission from the audited approved accounts of the MESCOM. Hence there is a difference in the loss as per accounts (Rs. 522.70 crs) and loss as per regulatory accounts of the Hon'ble Commission (Rs. 364.59 crs).

If the unmet gap for the period from 2007-08 to 2018-19 amounting to Rs. 906.67 Crs as shown in Col. No. 11 of Table -3 are passed for recovery by the Hon'ble Commission, the Accumulated profit of the Company as on 31.03.2019 will be as follows:

Sl. No	Particulars	Rs. In Crs
1	Unmet gap upto 31.03.2019	906.67
2	Actual Loss as on that date without considering Regulatory Assets (Col. No. 7 of Table-3)	-522.70
3	Net actual accumulated profit	383.97
4	Profit earned upto 2006-07	75.00
5	Total accumulated Profit since inception as per Accounts as on 31.03.2019	458.97

From the year 2007-08 Hon'ble KERC has allowed ROE to the extent of Rs. 542.08 Crs as shown in Column 12 of Table -3. Reconciliation of ROE as on 31.03.2019 is done as follows:

Sl. No	Particulars	Rs. In Crs
1	ROE allowed by Hon'ble KERC from the year 2007-08	542.08
2	Less: Net of disallowed expenses and additional income allowed by KERC	-158.11
3	Net actual accumulated profit	383.97
4	Profit earned upto 2006-07	75.00
5	Total accumulated Profit since inception as per Accounts as on 31.03.2019	458.97

It is told in the Tariff Order 2020 that, as per the decisions of the Hon'ble ATE, True up of ARR once done cannot be re-opened at subsequent point of time. In this regard it is submitted that MESCOM is not requesting for reopening or redoing of the APR of the any earlier years for determination of the surplus or deficit of the respective years. MESCOM has already conceded for the APR results carried out by the Hon'ble Commission. The only appeal to the Hon'ble Commission is that, to pass on the result of APR of the respective years in the current APR to this Company.

It was also told that, if the previous gap is considered as requested by MESCOM, it would result in imposing double burden on the end consumers. In this regard it is submitted that, the previous gap cannot be treated as recovered only by factoring the same in the tariff proposal (ARR). But while carrying out the APR of that particular year in which previous gap was approved to be recovered, such previous gap needs to be considered as a cost in the APR also or the amount so recovered on account of previous gap needs to be deducted from revenue. Otherwise actual revenue gap of the year under APR will be suppressed.

Under above circumstances explained above, we pray the Hon'ble Commission to pass on the approved earlier gap to the extent of Rs. 1111.99 crs relating to the period from FY 08 to FY 17 as detailed in the **Table - 1**.

4.2.3 Renewable Purchase Obligation (RPO) Compliance:

The Superintending Engineer (EL.), TBC, KPTCL, Bengaluru has communicated the provisional RPO compliance details of ESCOMs in the email dated 06-11-2020 as per which Non-Solar & Solar RPO compliance of MESCOM are as follows;

a. **Non-solar RPO (Actuals for FY-20):**

Sl. No.	Particulars	Quantum In MU	Cost Rs.in Cr
1.	Total power purchase quantum from all sources excluding Hydro-energy	4212.63	2756.80
2.	Non-Solar RE purchased under PPA route at Generic Tariff including Non-Solar RE purchased from KPCL	739.56(*)	280.12(*)
3.	Non-Solar RE purchased at APPC	-	-
4.	Non-Solar RE (Green Energy) sold to consumers	-	-
5.	Non-Solar RE purchased from other ESCOMs	-	-
6.	Non-Solar RE sold to other ESCOMs	-	-
7.	Banked non-solar RE purchased @ 85% of Generic Tariff.	-	-
8.	Total Non-Solar RE Purchased [1+2+3-4+5-6+7]	739.56	280.12
9.	Non-Solar RPO Target (%)	13.00%	
10.	Non-Solar RPO Complied (%)	17.56%	

(*) includes purchase of banked non-solar energy of 1.06 MU

Mini Hydel : 0.36 MU (Rs.0.12 Cr)

Wind Mill : 0.32 MU (Rs.0.09 Cr)

Total : 0.68 MU (Rs.0.21 Cr)

b. **Solar RPO (Actuals for FY-20):**

Sl. No.	Particulars	Quantum In MU	Cost Rs.in Cr
1.	Total power purchase quantum from all sources excluding Hydro-energy	4212.63	2756.80
2.	Solar RE purchased under PPA route at Generic Tariff including Solar RE purchased from KPCL	724.57(**)	342.99(**)
3.	Solar RE purchased at APPC	-	-
4.	Solar RE (Green Energy) sold to consumers	-	-
5.	Solar RE purchased from other ESCOMs	-	-
6.	Solar RE sold to other ESCOMs	-	-
7.	Banked solar RE purchased @ 85% of Generic Tariff.	-	-
8.	Total Solar RE Purchased [1+2+3-4+5-6+7]	724.57	342.99
9.	Solar RPO Target (%)	7.50%	
10.	Solar RPO Complied (%)	17.20%	

(**) includes purchase of banked solar energy of 0.38 MU (Rs.0.10 Cr)

4.4 Copy of the provisional Accounts for FY-20 and copy of the provisional unaudited half yearly accounts for FY-21 are enclosed as **Annexure-2** and **Annexure-3**.

4.5 Capital Expenditure incurred during FY-20 is indicated below:

In Tariff Order 2019, Hon'ble Commission has approved CAPEX of Rs.818.58 Cr for FY-20. However, the expenditure incurred in FY-20 is Rs.501.61 Cr which includes Rs.304.70 Cr relating to work orders sanctioned during previous years.

Sl No	Particulars	Appd. in TO-2019	Rs. in Cr.		
			Actuals		Total
			Expd. relating to Work Orders sanctioned during FY-20	Expd. relating to Work Orders sanctioned during previous years	
1.	E&I Works (Addl. Transformers, Link-Lines, HT/LT Reconductoring)		24.48	64.57	89.05
2.	DTC Metering		-	2.85	2.85
3.	Replacement of MNR / DC & Electromagnetic meters by Static meters and providing SMC meter protection box wherever required.		1.69	0.38	2.07
4.	Replacement of faulty DTCs		3.51	1.27	4.78
5.	Service Connections		14.73	8.57	23.30
6.	<u>Rural Electrification (General)</u>				
a.	Electrification of Hamlets		-	0.01	0.01
b.	Energization of IP sets (including Ganga Kalyana)		23.22	21.51	44.73
c.	Kutir Jyothi		-	0.01	0.01
	Sub-Total:		23.22	21.53	44.75
7.	<u>Tribal Sub Plan</u>				
a.	Electrification of Tribal Colonies		0.14	0.04	0.18
b.	Energization of IP Sets		0.31	0.12	0.43
c.	Kutir Jyothi		-	-	-
	Sub-Total:		0.45	0.16	0.61

Sl No	Particulars	Appd. in TO-2018	Actuals		
			Expd. relating to Work Orders sanctioned during FY-19	Expd. relating to Work Orders sanctioned during previous years	Total
8. Special Component Plan					
a.	Electrification of S.C. Colonies		0.62	1.10	1.72
b.	Energization of IP sets		0.98	0.44	1.42
c.	Kutir Jyothi		-	-	-
	Sub-Total:		1.60	1.54	3.14
9.	Tools & Plants and Computers		4.44	-	4.44
10.	Civil Engineering Works		4.72	30.82	35.54
11.	33 kV Sub stations & Line works		0.37	12.54	12.91
12. Schemes					
a.	DDUGJY		53.36	84.10	137.46
b.	IPDS		24.50	21.51	46.01
c.	Providing infrastructure to regularized UIPs.		0.16	51.95	52.11
d.	Improvement works for Model Electricity Village		-	-	-
	Sub-Total:		78.02	157.56	235.58
13.	Solar Rooftop on MESCOM / Govt. Buildings		1.17	2.91	4.08
14.	Improvement works Model Sub Divisions		31.56	-	31.56
15.	SAUBHAGYA		6.95	-	6.95
	GRAND TOTAL:	818.58	196.91	304.70	501.61

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