

CENTRAL ELECTRICITY REGULATORY COMMISSION

Notification

New Delhi, the 28th April, 2000

No. L-7/20(1)/99-CERC - In exercise of powers conferred under Regulation 74 read with Regulation 94 and 110 of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999 and all other powers enabling in this behalf, the Central Electricity Regulatory Commission hereby makes the following order:-

1. Short Title and commencement

- i. This order shall be called the Central Electricity Regulatory Commission (Filing of Annual Report by Thermal Generating Companies) Order 02/2000
- ii. This order shall come into force with immediate effect.
- iii. This words and expressions used in this order shall have the same meaning as defined in the Electricity Regulatory Commissions Act, 1998, the Indian Electricity Act, 1910 and the Electricity (Supply) Act, 1948

2. Annual Report to be filed by the Thermal Generating Companies

Every thermal generating company owned or controlled by the Central Government and the thermal generating company other than that owned or controlled by the Central Government, if such a company enters into or otherwise has a composite scheme for generation and sale of electricity in more than one state, shall file with the Secretary, Central Electricity Regulatory Commission **seven** copies of Annual Report along with **one electronic copy** in respect of all Thermal Power Stations under its control for the preceding financial year on or before 31st October, containing the particulars in the manner and form as specified in the Schedule.

Provided that the Annual Report for a period five years preceding the current financial year shall be filed within three months from the date of publication of this notification.

Sd/-
SANJEEV S. AHLUWALIA, Secy.

SCHEDULE

PART-I

Section – I: Instructions for completing Annual Report

1. The Annual Report shall be filed as per the instructions provided herein and the requisite date shall be furnished as per the scheduled attached. All forms prescribed and accompanying the Annual Report shall be complete in all respects. The Commission, however, may require the Generating Company to submit additional information/supporting documents/data as it may deem necessary.
2. Only Arabic numerals shall be used for completing the forms/Schedules. All figures are to be rounded off to two decimal places, except where otherwise specified.
3. The negative amounts and figures shall be represented with a bracket sign around them.
4. Unless otherwise specified in any particular form, all the details as prescribed by the Commission shall be completed by the Generating Company while filling the Annual Report even where such details had been furnished while filing the Annual Report on any earlier occasion.
5. Where the details required under any head are not applicable to the Generating Company it shall be stated in full words as NOT APPLICABLE.
6. The format to be followed for indicating the dates shall be Date/Month/Year.
7. When Generating Company seeks to make amendments to Annual Report filed, only the pages that have been changed from the Annual Report shall be resubmitted. Seven copies of the pages with the amendments shall be filed, each page identified by a red stamp indicating whether it is the 1st, 2nd etc. revision. All such pages resubmitted shall indicate the date of re-submission, and shall be given the same page number as in the original Annual Report followed by alphabetical suffixes, as required. A list identifying the re-submitted pages and specifying the total number of pages re-submitted shall also be provided along with covering letter indicating the nature of the revision and the reason therefor. The Commission, however, reserves the right to direct the Generating Company to re-submit the Annual Report in full wherever it deems appropriate.
8. The Commission except under special circumstances, would not allow deviations from prescribed formats. In case, if for some reasons, the Generating Company needs to deviate from the prescribed formats, the reasons for such deviations shall

be clearly spelt out along with detailed justification, for proper appreciation of the Commission.

9. The data information, supporting documents and evidence provided by the Generating Company in the annual filing report shall be specific, consistent and precise. Inter-relationships, if any, between information/data in various schedules on the one hand and the supporting evidence on the other, shall be established by the Generating Company, to provide clear and unambiguous understanding of the information provided. Detailed workings and calculations, wherever specifically required, or otherwise desirable, to support the details contained in the various forms may be appended as Annexures.
10. All Financial data and information, including those contained in the annexures, shall be authenticated, as being based on the books of accounts and other records maintained and certified to be true by the company's statutory auditors. All data and information relating to costs, etc including methods of allocation and apportionment thereof shall be certified by a practicing cost accountant as true and correct and the methods of allocation of costs, etc are fair and reasonable.
11. Though, individual forms require data, information to be stated, in full and distinctly, on items, such as allocation methods and amounts thereof of common corporate (including the Head Office) expenses, other common expenses of construction and operation projects, details of foreign exchange variations, inter station transfers, capitalized interest during construction etc. this instruction may be observed as a general rule, in all the forms, wherever, relevant and applicable or as warranted.
12. Explanation shall be provided or wherever significant variations, or as may be stipulated, are observed between the current Annual Report and the previous one for the same station and the reasons therefor. Steps initiated to control, nullify, offset or neutralize any adverse performance or cost deterioration shall also be described.
13. Specific instructions contained in the individual forms shall be strictly observes. Most commonly used units of measurement or forms of expression of items related and connected with power sector may be used, if not provided for specifically under this order.

Section – II: Supporting Documents to be submitted

In addition to the forms/Schedules to be submitted by the generating company, the annual filing report shall be accompanied by the following documents, unless the same have already been submitted along with a previous report and there is no change in the same:

1. A Copy of Techno-Economic Clearance (TEC) for the original cost as well as revised cost along with a copy of Detailed Project Report (DPR)
2. A Copy of duly signed Engineering, Procurement and Construction Contracts, Fuel Supply Agreement, and Power Purchase Agreements together with amendments thereof.
3. A copy each, of clearances along with amendments, if any, obtained from the nodal Ministries/Departments in support of the environmental project clearance, and approved scheme of finance including the rupee and foreign currency loans.
4. A copy of any notification, standard, norm or any other document to which reference is made in the annual filing.
5. A copy of the complete set of power plant balance sheet and profit and loss account with all major working details along with notes to accounts and auditor's certificate.
6. Complete performance curves including the guaranteed turbine cycle heat rate showing variation of head rate v/s megawatt load, and the correction curves.
7. Copy of the guarantee performance test reports for all the units of the power plant station to establish, such as: demonstrated capacity in MW; gross heat rate in Kcal/KWh; auxiliary power consumption of the various components of the power plant at 100%, 80%, 60% and 50% MCR of the unit, if applicable.

Section – III: Definitions

Words or expressions occurring in this Order and not defined herein but defined in the Act unless repugnant to the text, shall bear the same meaning as in the Act. Words and expressions used in these filing requirements and not defined either in the filing requirements or in the Act, but defined in the Indian Electricity Act, 1910 or the Electricity (Supply) Act, 1948 unless repugnant to the text, shall have the meaning respectively assigned to them in those Acts, or as may be revised by the Commission.

Abbreviations used

a) °C	-	degree Celsius
b) Hz	-	Hertz or cycles per second
c) kCal	-	Kilo-Calories
d) g	-	gram
e) kg	-	Kilogram
f) kW	-	Kilo Watt
g) kWh	-	Kilo Watt hour
h) ltr	-	litre
Financial Year ending 31 st March		
i) MU	-	Million Units
j) MW	-	Mega Watt
k) MT	-	Metric Tonne
l) Rs	-	Rupees
m) CCTU	-	Combined Cycle Combustion Turbine

Act means the Electricity Regulatory Commissions Act, 1998 (Act 14 of 1998)

Auxiliary Energy Consumption – in relation to any period, the ratio expressed as a percentage of Gross Energy in Kwh generated at Generator (s) Terminals minus Net Energy in Kwh delivered at the Switchyard to Gross Energy in Kwh generated at the Generator (s) Terminals.

Available Capacity – in relation to Settlement period, the sum of (a) Power delivered or deemed to be delivered (in case of backing down) at the switchyard and (b) Auxiliary Consumption. In the case of Combined Cycle Combustion Turbine (CCCT) Generating Station this will be corrected for average dry bulb temperature of the Settlement Period.

Commercial Operation Date or 'COD' – In relation to Unit or Module the date by which the Maximum Continuous Rating (MCR) or acceptable installed capacity is demonstrated by a Performance Acceptance Test as per international standards or codes after successful trial operation including stabilization. The COD of the Generating Station shall be reckoned from the COD of the last unit or last module as the case may be.

Commission – means the Central Electricity Regulatory Commission constituted under the Act.

Deemed Generation – means energy which the unit/Generating Station was capable of generating but could not generate due to grid conditions beyond the control of generator, and as certified by the authority entitled to do so.

Deemed Plant Load Factor – In relation to any period of operating of the unit/Generating Station the ratio, expressed as a percentage of:

- a) The sum of energy generated at Generator terminals (kWh) and Deemed Generation (kWh), to;
- b) Installed Capacity, expressed in kilowatts (kW) multiplied by number of hours in the relevant period

Demonstrated Capacity Steam Power Station: In relation to unit the electric output at Generator Terminals demonstrated at rated parameters during Performance Acceptance Test as per international codes such as ASME-PTC6, after successful trial operation including stabilization.

CCCT generating Station: In relation to a unit or Module, the electric output at Generator (S) Terminals demonstrated during Performance Acceptance Test as per latest versions of ISO-2314/ASME PTC – 22 after successful trial operation and corrected to 50Hz grid frequency and site conditions as envisaged in the definition of 'MCR'

Forced Outage - in relation the period under consideration, it is the actual number of hours of unplanned shutdown of a unit.

Generating Station: In relation to Steam Power Station, 'Unit and Balance of Plant' and in relation to CCCT Generating Station 'CCCT Module (s) and balance of plant'.

Gross Calorific Value or 'GCV' – The heat produced in kCal by complete combustion of one (1) kg of liquid fuel or one (1) standard cubic metre (Sm³) of gaseous fuel, as per IS: 1350 (Part II) or IS: 1448 (P: 6), as applicable

Note:

In case of coal or lignite fuel, the GCV of the fuel as received shall be reduced by 100kCal/kg to arrive at the GCV of the fuel as fired for the purpose of determination of the fuel consumption.

Gross Heat Rate or 'GHR' – The heat energy in kCal input to the unit or Module or generating station to generate one kWh of electric energy from the Unit or Block or Generating Station, at Generator terminals.

Planned Outage hours – In relation to the period under consideration, it is the actual number of hours of planned shutdown of a Unit or Module of Generating Station for the purpose of its maintenance. **Plant Load Factor or 'PLF'** – In relation to any period, the ratio, expressed as a percentage of

- a) Total kWh generated at generator terminals, to;
- b) Installed Capacity, expressed in kilowatts (kW) multiplied by number of hours in the relevant period.

Plant Life: As per Govt. of India Gazette Notification No. 265 (E) dated 29th March, 1994, as amended from time to time.

Proceedings means and include proceedings of all nature that the Commission may hold in the discharge of its functions under the Act.

Rated Capacity: In relation to Steam Power Station, the MCR of a Unit multiplied by a number of Units in the Generating Station. In relation to CCCT Generating Station the MCR of Module of Block multiplied by the number of Modules or Blocks

Specific Fuel consumption based on the Gross Generation – is the amount of fuel required to generate one (1) kilowatt-hour of energy at the generator terminals.

Settlement Period: An hour of other mutually agreed period during which the available capacity shall be taken as equal to average capacity during the period.

Unit: In relation to Steam Power Station, Steam Generator – Turbine- Generator and their Auxiliaries. In relation to Combined Cycle Combustion Turbine (CCCT) Generating Station: Combustion Turbine – Generator and Auxiliaries.

Installed Capacity – Rated Capacity or sum of the Demonstrated Capacity of the Units in the Generating Station, whichever is less.

Maximum Continuous Rating (MCR): In relation to a Unit of Steam Power Station, the maximum continuous output at the Generator Terminals guaranteed by the manufacture at the rated parameters as per IEC-45. In relation to Unit or Module of CCCT Generating Station, the maximum continuous output at the Generator (s) Terminals guaranteed by the manufacturer with water/steam injection (if applicable) at ISO-23147 and ISO 3977 reference conditions and corrected to 50Hz grid frequency and site conditions.

Explanation: Site conditions refer to annual mean dry bulb temperature, annual mean relative humidity, site atmospheric pressure and worst circulating water inlet temperature.

Module – In relation to CCCT Generating Station, Combustion Turbine Generator(s), associated Waste Heat Recovery Boiler (s), connected Steam.

Turbine – Generator and Auxiliaries.

Net Calorific Value or 'NCV' – Gross Calorific Value minus the heat losses due to total moisture in complete combustion of one kilogram of solid fuel or liquid fuel or one standard cubic metre of gaseous fuel, expressed in 'kCal/kg or Sm³ as per applicable standards.

Net Heat Rate of 'NHR' – The heat energy in Kcal, input to Unit or Module or Generating Station to deliver one KWh at the Switchyard.

Operation and Maintenance Expenses or O & M Expenses: In relation to a period, the expenditure incurred in operation and maintenance of the Generating Station including manpower, spares, consumables (including water), insurance and overheads.

Partial Load hours – In relation to the period under consideration, it is the actual number of hours of planned or forced reduction in output (MW) of the operating Unit or Module of Generating Station due to constraints in auxiliaries/equipment's or any other cause.

Petition means includes all petitions, applications, complaints, appeals, replies, rejoinders, supplemental, pleadings, others papers and documents;

PART – II

Identification & Reference

1.	Present Name of the Applicant		
2.	Address of the Applicant:		
	City		
	State:		
	Telephone		
	Fax:		
	e-mail:		
	Name of Contact person		
	Telephone no.		
3	Date of incorporation of the Organization:		
4	Registration Number:		
5	Indicate any change in name or address:		
	Prior name:		
	Prior address:		
	Date of Change:		
6	Name of the Power Plants Covered in this Annual Filing Requirements Report:		
	Name of the Power Plant	Abbreviation	Type of Fuel
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PART - III

CORPORATE FINANCIAL AND OPERATIONAL DATA

ANNUAL INFORMATION REQUIREMENTS

Name of the Company:

Financial Year:

**LIST OF FORMS, SCHEDULES, SUPPORTING DOCUMENTS, AND EVIDENCES SUBMITTED
WITH THE ANNUAL FILING REQUIREMENTS REPORT**

Name of the Company

Case No.

Financial Year

FORM NOS.	TITLE OF THE FORMS	PAGE REFERENCE
000	LIST OF SUPPORTING EVIDENCES (to be listed)	
	CORPORATE	
100	CORPORATE GENERAL INFORMATION	
101	CORPORATE BALANCE SHEET AS ON 31ST MARCH	
102	CORPORATE PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31ST	
103-A	OVERALL PROFIT & LOSS ACCOUNT BREAKDOWN BY POWER STATION	
103-B	OVERALL ASSETS & LIABILITIES BREAKDOWN BY POWER STATION	
104-A	LOANS DETAILS AND ASSIGNATION BY POWER STATION - SUMMARY	
104-B	FINANCE AND INTEREST CHARGE DETAILS AND ASSIGNATION BY POWER STATION - SUMMARY	
104-C	DETAILED TERMS AND CONDITIONS OF LOANS	
105	COMMON AND CORPORATE COST ALLOCATION METHOD DESCRIPTION	
106	LIST OF THE SCHEDULES TO PROFIT AND LOSS ACCOUNT AND BALANCE SHEET TO BE SUBMITTED	

LIST OF SUPPORTING EVIDENCES

Name of the Company:

No.	References or Description of the Evidence Submitted	Evidence No.
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Each Evidence submitted shall be identified by the FORM or Schedule to which it relates followed by a number (of three digits) referring of the evidence number.

Evidence No.: X-X.x - 009 - Evidence referring to the Schedule X, sub-section X.x. Evidence Number 009.

0	Ex: Income related to consultancy Services provided to MPPXXX for Boiler	12b/01/005
	Design	
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**CENTRAL ELECTRICITY REGULATORY COMMISSION
FORM 100: CORPORATE GENERAL INFORMATION
FINANCIAL YEAR: FY**

Name of the Company		Evidence No.
Description		
	Give particulars (Details) concerning the matters indicated below, if it has not been already reported at the Power Station level, in Form 1 of part II of the annual filing requirements. Make the statements explicit and precise, and number them in accordance with the inquires. Each inquiry should be answered. Enter "none", "not applicable", or "NA" if necessary.	
1	Important Notes or changes during the Financial Year	
1.1	References to new notifications from Government bodies which in the opinion of the company at the time of filing "annual filing report" are material and relevant to their business. Give a brief description of the notification and indicate how it affects the applicant's operations. Provide the references and submit the new notifications along with the Evidences.	
1.2	Changes in articles of incorporation or ownership: Report below all changes in the ownership structure, with the name of corporations, or similar organizations, controlled directly or indirectly by respondent.	
1.3	Other legal changes of proceedings. Give changes in and materially important legal matters or rights of the applicant, which in the opinion of the company, at the time of filing 'annual filing report' would have an impact on the tariff.	
1.4	Purchase or sale associated to the plant under consideration: Give details such as a brief description of the property, name of the body authorizing the transaction, and reference the authorization, amount with break up of purchase consideration paid or received, details of party with whom transaction entered etc.	
1.5	Extension (including renovation & modernization) or reduction of the plant or its related facilities. Provide brief description of only major items of addition or deletion to capital expenditure accounted for in form 101 (relating to fixed assets), which in the opinion of the company could materially affect the operational efficiency.	
1.6	New units (S) under construction: Provide a description of the status of the projects undergoing, their schedules and progress realized, anticipated date of commercial operation of the different stages of the project/unit additions to facilitate co-relation of information provided on expenditure on construction projects in various plant balance sheet and profit and loss accounts.	
1.7	Environmental matters: Details as called for in form 10 of part II shall be provided.	
1.8	Any other general information, which in the opinion of the company may have an impact on tariff and which the CERC must be aware of.	
2	Accounting Policies and Auditors' Certificate	
2.1	A statement on accounting policy and deviations, if any, there from and justifications therefore if not already provided elsewhere.	
2.2	A statement on notes to accounts if not already provided elsewhere.	
2.3	Auditors' Certificate as referred to in para 10 of Section 1 of Part I	

FORM 101 : CORPORATE BALANCE SHEET AS ON 31ST MARCH

FINANCIAL YEAR : Fy

Name of the Company

Instructions: Provide a summary of the audited Corporate Balance Sheet with the following breakdown:

(1) The assets/liabilities related directly to ALL the Power Plants and (2) the assets/liabilities held at the corporate level.

S.No.	Particulars	Assets/Liabilities related directly to All the Power Station (Lakhs) (1)	Common corporate Assets/Liabilities (Power Business) (Lakhs) (2)	Other corporate assets/Liabilities (non power business) and not allocable (Lakhs) (3)	GRAND TOTAL (Lakhs) (4=1+2+3)
1	SOURCES OF FUNDS				
2	Shareholder's Funds				
3	a) Share Capital				
4	b) Share Capital Deposit				
5	c) Govt. of India Fund Adjustable to Equity				
6	d) Reserves and Surplus				
7	Loan Funds				
8	a) Secured Loans				
9	b) Unsecured Loans				
10	Income Received on Account of Advance Against Depreciation, if any				
11	APPLICATION OF FUNDS				
12	Fixed Capital Expenditure				
13	a) Gross Block				
14	Value at the beginning of the FY				
15	Additions/Adjustments during the FY				
	Deletions/Adjustments during the FY				
16	Value at the end of the FY				
17	b) Accumulated Depreciation				
18	Value at the beginning of the FY				
19	Additions/Adjustments during the FY				
20	Deletions/Adjustments during the FY				
21	Value at the end of the FY				
22	c) Net Block				
23	d) Capital Work-in-Progress				
24	Value at the beginning of the FY				
25	Additions/Adjustments during the FY				
26	Deletions/Adjustments during the FY				
27	Value at the end of the FY				
28	e) Construction Stores and Advances				
29	Construction Stores				
30	Advances				
31	f) Investment				
32	Current Assets, Loans and Advances				
33	a) Inventories				
34	b) Sundry Debtors				
35	c) Cash & Bank Balances				
36	d) Other Current Assets				
37	e) Loans & Advances				
38	Less: Current Liabilities & Provisions				
39	a) Liabilities				
40	b) Provisions				
41	Net Current Assets				
42	Miscellaneous Expenditure (to extent not written off or adjusted)				
43	Contingent Liabilities				

FORM 102: CORPORATE PROFIT & LOSS ACCOUNT AS OF 31st MARCH

Financial Year:		Name of the Company			
Instructions: Provide a summary of the audited Profit & Loss Account with the following breakdown: (1) Income/expenses related directly to the Power Plants; (2) Income/expenses incurred at the Corporate level.					
S.No.	Particulars	Income/Expenses related directly to all the Power Stations (Lakhs) (1)	Common Corporate Income/Expenses (Allocable to Power Business) (Lakhs) (2)	Other Corporate Income/Expenses (non Power business) and not allocable (Lakhs) (3)	Grand Total (Lakhs) (4=1+2+3)
1	INCOME				
2	Energy Sales at Notified Rates				
	I Base Amount				
	a. Fixed Charges				
	b. Variable Charges				
	c. Fuel Adjustment Charges				
	II Incentive Amount (if any)				
	III Others to be specified				
3	Energy sales if any at provisional rates				
	I Base Amount				
	a. Fixed Charges				
	b. Variable Charges				
	c. Fuel Adjustment Charges				
	II Incentive Amount(if any)				
	III Others to be specified				
4	Electricity Duty				
5	Consultancy, project management supervisory fees				
6	Provision Written Back				
7	Other Income				
8	TOTAL				
9	EXPENDITURE				
10	Fuel Charges - Primary Fuel (to be specified)				
11	Secondary Fuel (to be specified)				
12	Generation, Admin, & Other Expenses				
13	Depreciation				
14	Prior Period Adjustment (Net)				
15	Less: Incidental Exp. During Construction transferred to Capital Work-In-Progress				
16	Electricity Duty				
17	Deferred Revenue Expenditure Written Off				
18	Provisions				
19	Profit (before Interest & Finance Charges)				
20	Interest and Finance Charges				
21	Less Interest and Finance Charges Transferred to Capital Work-in-progress				
22	Profit for the Year (before Tax)				
23	Provision for Taxation				
24	Profit After Tax				

CENTRAL ELECTRICITY REGULATORY COMMISSION
FORM 104-C LOANS AND BONDS: TERMS AND CONDITIONS

FINANCIAL YEAR	NAME OF THE COMPANY
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Instructions:

I. This form - requires detailed terms and conditions of the loans, identified in form 104-A , as originally tied up and outstanding as at the close of the financial year.

II. Specific information on the terms and conditions identified under column 2 is to be given for various loans against row (a) to (I) under column (3) (a) etc

III. Remarks column may be used to indicate the subsequent changes in the terms and conditions, if any, in the loans and facts such as whether the loans are station/project specific or accounted for a group of projects/stations at the corporate level and the allocation of such loans to the station/project

IV. The identified terms and conditions in col. (2) are illustrative and not exhaustive and information under col. (3) may be provided where applicable and necessary.

V. Similar formats may be used for unsecured loans and bonds with mutattis and mutandis changes in col. (2)

Terms and Conditions of Loans		Specific particulars on terms and conditions identified in col. (2) of various loans				Remarks	
1	2	(3)(a)	(3) (b)	(3) (c)	(3) (d)	4	
a	Title and Source of Loan						
b	Designated Currency of Loan						
	Exchange Rate Used (if Foreign Currency Loans)						
c	Amount in Foreign Currency (in case of foreign						
d	currency Loans)						
e	Amount of Loan (in Indian Rupees)						
f	Date (s) when Drawn						
	i						
	ii						
	iii						
	iv						
g	Amount(s) Drawn						
	i						
	ii						
	iii						
	iv						
h	Period of Moratorium/Grace						
i	Moratorium to commence from						
j	Repayment details						
	I To Commence from						
	II No. of Installments						
	III Amount of Installment						
	IV Nature of Repayment						
	Rate of Interest						
k	I. Basic Rate						
	II Periodicity of compounding						
	III Penal Interest Rate						
l	Elements of Financing and Issue Charges						
	I. Commitment Fees						
	II. Upfront Fees						
	III. ECA Premium						
	IV. Others (to be specified)						

FORM:106: LIST OF SCHEDULE TO PROFIT AND LOSS ACCOUNT AND BALANCE SHEET FOR CORPORATE AND STATION FINANCIAL DATA TO BE FURNISHED

Financial Year

Name of the Company

Instructions: The nomenclature of schedules referred to in col (2) is illustrative and not exhaustive. Actual nomenclature may be used to provide details of the items generally covered in the named schedules in col (2). Schedules specific to companies but not covered in col (2) or for which details have not been called for elsewhere may be added and details at the appropriate level provided.

S. no. (1)	Schedules of items in P&L A/c and Balance Sheet relating to (2)	At Corporate Level (3)	At power Station Level (4)	Remarks (5)
1	Capital	•	•	Complete breakdown by sub-accounts shall be provided.
2	Reserve and Surplus	•	•	Complete breakdown by sub-accounts shall be provided.
3	Inter Unit Account		•	Financial Account wise summary of transactions effected through these accounts may be provided (Refer to form 11 of part -II)
4	Inter Unit Cash Credit Accounts			Financial Account wise summary of transactions effected through these accounts may be provided (Refer to form 11 of part -II)
5	Fixed Assets (Consolidated)	•	•	Complete breakdown by sub-accounts shall be provided with groupings as per depreciation rates
6	Fixed Assets - Power Station	•	•	Complete breakdown by sub-accounts shall be provided with groupings as per depreciation rates
7	Fixed Assets - Office Complex	•	•	Complete breakdown by sub-accounts shall be provided with groupings as per depreciation rates
8	Fixed Assets - Township Assets	•	•	Complete breakdown by sub-accounts shall be provided with groupings as per depreciation rates
9	Capital Work-in-Progress - Power Station	•	•	Complete breakdown by sub-accounts shall be provided.
10	Capital Work-in-Progress - Office Complex	•	•	Complete breakdown by sub-accounts shall be provided.
11	Capital Work-in-Progress - Township Assets	•	•	Complete breakdown by sub-accounts shall be provided.
12	CWIP -Incidental Exp. During Construction	•	•	Complete breakdown by sub-accounts shall be provided.
13	Construction Stores & Advances	•	•	Break up of major items may be provided
14	Investments	•	•	The investment Gains (Losses) shall be reported as well as their allocation to the Power Stations if any
15	Current Assets Loans and Advances	•	•	Break up of major items may be provided
16	Current Liabilities and Provisions	•	•	Break up of major items may be provided
17	Miscellaneous Exp. (Written off or adjusted)	•	•	Break up of major items may be provided
18	Contingent Liabilities	•	•	Reference or evidences to the amount disputed or claims against the company/Power Plant shall be
19	Provisions Written Back	•	•	Break up of major items may be provided
20	Other Income	•	•	Provide major item wise break up including billings for surcharge/penalties for late or non payment (if included) and in case if any item is net of expenses the major break up of expenses may also be given
21	Generation, Administration, & Other Exp.	•	•	Complete breakdown by sub-accounts at corporate level shall be provided.
22	Provisions	•	•	Break up of major items may be provided
23	Interest and Finance Charges	•	•	Complete and detailed Break up by each sub head if not provided elsewhere
24	Capital-Work-In-Progress IEDC	•	•	Complete breakdown by sub-accounts shall be provided.
25	Foreign Exchange Variations	•	•	Complete Details to be provided if not provided elsewhere
26	Prior Period Adjustments	•	•	Break up of major items to be provided. If adjustments pertain to more than one previous year wise break up for major items may be provided.
27	Notes on Accounts	•	•	To be furnished if not provided elsewhere
28	Any Other Schedule (To be specified)	-	-	Refer to instructions above

Note: The Requirements of details at various levels is indicated by the dots in Col (3) and (4)

PART IV

ANNUAL INFORMATION REQUIREMENTS

(To be completed for each single Power Station/State of the Company)

POWER STATION FINANCIAL AND OPERATIONAL DATA

Filing Reference :

Financial Year:

Name of the Company:

NAME OF THE POWER STATION :

LIST OF FORMS, SCHEDULES, SUPPORTING DOCUMENTS AND EVIDENCES SUBMITTED FOR WITH THE ANNUAL REPORT

Name of the company
Name of the Power Station

Case No.

Financial Year

Form Nos	Title of the forms		Page References
0	LIST OF SUPPORTING EVIDENCES (to be listed) POWER STATION		
1	POWER STATION GENERAL INFORMATION		
2	POWER STATION BASIC INFORMATION AND TECHNICAL CHARACTERISTICS		
3	POWER STATION BALANCE SHEET AS ON 31ST MARCH		
4	POWER STATION PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST		
4-A	POWER STATION EXPENDITURE ASSIGNATION		
5	POWER STATION MONTHLY FINANCIAL ACCOUNT DATA		
6	LOAN AND INTEREST RELATED TO THE POWER STATION		
7	POWER STATION MONTHLY OPERATING DATA		
8	MONTHLY POWER STATION QUALITY OF THE SUPPLY		
9	POWER STATION MONTHLY FUEL CONSUMPTION DATA		
10	INFORMATION ON ENVIRONMENTAL MATTERS		
11	NOTES ON INTER-UNIT ADJUSTMENTS		

LIST OF SUPPORTING EVIDENCES

Name of the company:		
Name of the Power Station		
No.	References or description of the Evidence submitted	Evidence No.
Each Evidence submitted shall be identified by the FORM or Schedule to which it relates followed by a number (of three digits) referring of the evidence number		
Evidence No.: X-X.x - 009 - Evidence referring to the Schedule X, sub-section X.x. Evidence Number 009.		
0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	Ex: Income related to consultancy Services provided to MPPXXX for	12b/01/005

CENTRAL ELECTRICITY REGULATORY COMMISSION FORM 1: POWER STATION GENERAL INFORMATION FINANCIAL YEAR: FY	
Name of the company	
NAME OF THE POWER STATION	
Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquires. Each inquiry should be answered. Enter "none", "not applicable", or "NA" if necessary.	
	Evidence No.
<p>1 Important Notes or Changes During the Financial Year</p> <p>1.1 References to new notifications from Government bodies which in the opinion of the company at the time of filing "annual filing report" are material and relevant to their business. Give a brief description of the notification and indicate how it affects the applicant's operations. provide the references and submit the new notifications along with the Evidences.</p> <p>1.2 Changes in articles of incorporation or ownership: Report below all changes in the ownership structure, with the name of corporations, or similar organizations, controlled directly or indirectly by respondent.</p> <p>1.3 Other legal changes of proceedings. Give changes in and materially important legal matters or rights of the applicant, which in the opinion of the company, at the time of filing 'annual filing report' would have an impact on the tariff.</p> <p>1.4 Purchase or sale associated to the plant under consideration: Give details such as a brief description of the property, name of the body authorizing the transaction, and reference the authorization, amount with break up of purchase consideration paid or received, details of party with whom transaction entered etc.</p> <p>1.5 Extension (including renovation & modernization) or reduction of the plant or its related facilities. Provide brief description of only major items of addition or deletion to capital expenditure accounted for in form 101 (relating to fixed assets), which in the opinion of the company could materially affect the operational efficiency.</p> <p>1.6 New units (s) under construction: Provide a description of the status of the projects undergoing, their schedules and progress realized, anticipated date of commercial operation of the different stages of the project/unit additions to facilitate co-relation of information provided on expenditure on construction projects in various plant balance sheet and profit and loss accounts.</p> <p>1.7 Environmental matters: As per form 10</p> <p>1.8 Any other general information, which in the opinion of the company may have an impact on tariff and which the CERC must be aware of</p> <p>2 Accounting Policies and Auditors' Certificate</p> <p>2.1 A statement on accounting policy and deviations, if any, therefrom and justifications therefor if not already provided elsewhere.</p> <p>2.2 A statement on notes to accounts if not already provided elsewhere and auditor's certificate as per para 1 of section of PART-1</p>	

FORM 2 : POWER STATION BASIC INFORMATION AND TECHNICAL CHARACTERISTICS

Financial Year:			
NAME OF THE POWER STATION			
LOCATION	REGION	STATE	DISTRICT

Instructions: The identification of the Power Station given 1.1 above must be unique, and used consistently across the Annual information Filing Requirement. The data requested below is mandatory with the submission of the 1st Annual Information Filing Report, and shall be re-submitted whenever there is a change in the data.

1.2 Plant Basic Characteristics and Fuel Type

Plant Basic Characteristics (see Note1)	
Fuel Type	

1.3 Demonstrated Capacity (based on Performance Tests) : The data must be provided for each single Unit (with a turbo generator), starting with the Module 1 (or stage 1)

Module (Block) Name or Number									
Unit Number									
Date of Synchronisation									
Demonstrated Capacity at the date of Synchronisation									
Date of entry into commercial									
Demonstrated Capacity at the date of entry into commercial operation									
Date of Stabilization									
Demonstrated Capacity at the date of Stabilization									

1.4 Rated Capacity

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1.5 Type of Drive for Boiler Feed Pump (see Note 2)

1.6 Type of Cooling System for condenser (see Note 3)

1.7 Type of Cooling System for electric generator (see Note 4)

1.8 Other Main Characteristics

Note 1: Ex for Coal Plant: (a) Conventional Steam generator; (b) Circulating fluidized bed combustion generator; (c) Sub critical once through steam generator; etc

Note 2: (a) motor driven, (b) Steam turbine driven, other (describe) _____

Note 3:(a) once through cooling system, (b) closed cycle cooling using wet cooling tower, (c) other (describe) _____

Note 4: (a) air cooled, (b) water cooled, (c) hydrogen cooled, (d) Other (describe)

FORM 10: INFORMATION ON ENVIRONMENTAL MATTERS AND ITS RELATED ISSUES

Name of the Company

Financial Year

NAME OF THE POWER STATION

A. Details of Equipment, Machinery and other Capital Assets related to environmental issues

No. (1)	Name of the Equipment etc. (2)	Amount Included in Approved Cost Estimates of CEA (As reckoned for tariff) (3)	Amount Actually incurred on the Equipment etc (4)	Reasons for Deviations between col (3) and Col (4) (5)	Impact (to be qualified),if any, of reasons identified in col (5) on emission levels etc achieved against standards (6)

B Whether the equipments listed under (A) above were in operation throughout the year, if not list the reason therefore along with extent of duration when the equipment etc were out of operation

C Enclose copies of the applicable Govt and Quasi Govt. approvals / clearances relating to environmental issues

D Enclose Copies of Inspection report/Certificates, issued by competent enforcement agencies of Central and State Govts.

E List details as to time, duration and reasons for instructions, if any, issued by environmental enforcement agency for partial or complete shutdown.

F Spell out details of corrective action taken to overcome the causes for such partial or complete shutdown referred in (E) above.

G Details of particulate and gaseous emission levels shall be furnished as a range for each month.