

18. UPCL in Table 157 of the Petition has considered Intra State Transmission Loss of 1.41% for FY 2023-24 while computing wheeling charges which is not matching with 1.40% considered for projecting energy availability. UPCL is required to rectify the same and maintain consistency at all places.
19. UPCL in its tariff proposal for FY 2023-24 under proposed rate schedule has proposed billing procedure under various circumstances under sub-section. 4, 5, 6. UPCL to confirm if the same are consistent with Distribution Supply Code.

The Petitioner is required to furnish the aforesaid information latest by **26.12.2022**.



UPCL's Petition for True-Up of FY 2021-22, Annual Performance Review of FY 2022-23, Annual Revenue Requirement for FY 2023-24 along with Tariff Determination for FY 2023-24

II. Information Requirement for Detailed Analysis of the Petition

- True up of FY 2021-22
  1. UPCL should submit all the relevant information along with the supporting documents for substantiating the actual expenses incurred on account of Water Tax for FY 2021-22.
  2. UPCL in Para 2.19 of the Petition has submitted that the actual gross power purchase for FY 2021-22 also includes prior period expenses of Him Urja Private Ltd. UPCL needs to clarify the nature of these expenses.
  3. UPCL should submit audited commercial diary (CS-3 and CS-4) and COMDATA for FY 2021-22. UPCL is also required to submit the division wise commercial diaries.
  4. UPCL should submit the reasons behind increase in the distribution loss from 13.96% in FY 2020-21 to 14.15% in FY 2021-22 even though there has been substantial increase in HT sales and other less loss prone categories.
  5. UPCL in Para 2.52 of the Petition has submitted that it shall furnish the Electrical Inspector Certificate (EIC) for the net capitalisation. As the actual assets capitalised corresponds to gross additions, the Petitioner is required to submit the EICs for Gross Capitalisation amount along with all pending Certificates.
  6. UPCL should submit the break-up of capitalisation done in FY 2021-22 into HT and LT Works.
  7. UPCL is required to submit reasons for such high increase in consumption of Public Lamps and PTW connections in FY 2021-22 as given in Table 7 duly substantiating the same with increase in number of connections and contracted load.
  8. In Form 4.3, UPCL has submitted consultancy charges as Rs. 4.37 Crore and other professional charges as Rs. 0.75 Crore for FY 2021-22. UPCL should furnish the details of consultants appointed by it.

9. In Form 4.3, UPCL has claimed provisioning towards data centre as Rs. 30.37 Crore for FY 2021-22. UPCL should provide reasons for creating such provisions when some of the expenses would have actually been incurred. UPCL should also submit the details of such provisions. Further, UPCL is also required to submit the details of S. no. B.12 and J in the same Form.
10. UPCL to provide reasons for substantial increase in R&M expenses for Plant and Machinery and Lines and cables in FY 2021-22 vis-à-vis FY 2020-21.
11. The Petitioner in Table 17 of the Petition has submitted the actual and normative A&G expenses for FY 2021-22. UPCL is required to give details of penalty paid/accrued in FY 2021-22.
12. The Petitioner in Table 22 of the Petition has submitted the Interest expenses on Capital Loans wherein the Bank charges and other Commission has been shown as Rs. -2.47 Crore. UPCL should furnish reasons for negative charges alongwith the details of the same.
13. In Table 24 of the Petition, Opening GFA created out of grants has been shown as Rs. 2094.18 for FY 2021-22. However, while carrying out the truing up for FY 2020-21, the same was considered as Rs. 2605 Crore by the Commission based on UPCL's submission. UPCL should duly reconcile the same as to why the value of grant has reduced.
14. In Para 2.64 of the Petition, UPCL has submitted that it has availed a special loan to meet the working capital requirement of the utility. UPCL in this regard is required to submit the sanction letter for the same alongwith monthly drawls details.
15. In Table 29, UPCL has claimed amount of bad debts written of since FY 2001-02 till FY 2020-21. In this regard, UPCL is required to submit year wise category wise details of bad debts written off segregating the amount of delayed payment surcharge waived by it alongwith its management's approval for writing off such bad debts.
16. UPCL should submit the voltage-wise cost of supply for current year and FY 2021-22 and the cross-subsidy w.r.t. voltage wise cost of supply.
  - **APR for FY 2022-23 and ARR for FY 2023-24**
17. UPCL is required to submit Monthly Trial Balance from April 2022 to November, 2022.
18. UPCL has considered actual sales till September, 2022 for projecting the sales for FY 2022-

23. UPCL is required to submit CS-3/CS-4 statements & Com Data till November, 2023.
19. In Table 89 of the Petition, UPCL has considered availability from Gas based generating stations as it expects the gas prices to cool down, however, the average rate of power considered from Gama, Shravanti, Anta, Auraiya, Dadri Gas are on a higher side. UPCL to provide reasons for the same.
20. In Table 103, UPCL has considered a rate of Rs. 5.31 per unit for power to be procured from IEX however, in Table 108, the same has been considered as Rs. 5.42 per unit. The same should be reconciled.
21. UPCL has projected Tehri Pump Storage Plant to be commissioned in January 2023. UPCL is required to submit the commissioning status of Tehri Pump Storage Plant. UPCL to further clarify whether the plant is connected to PTCUL or ISTS network for evacuation.
22. With regard to energy projected from Tehri PSP, the Petitioner has assumed energy availability corresponding to 25% load factor. UPCL is required to re-confirm whether its projection is in line with PPA executed as energy supplied to PSP for pumping do not appear to be accounted for. A copy of PPA is also required to be submitted.
23. In Table 152, UPCL has claimed Smart metering OPEX of Rs. 6.86 Crore for FY 2023-24. In this regard, UPCL is required to submit the Commission's approval for the same and also the basis on which the amount has been arrived at.
24. UPCL is required to provide total number of contractual staffs recruited from UPNL and other agencies for the last 5 years along with the details of such staff posted in various distribution divisions.
25. UPCL has proposed inclusion of tariff for fisheries under RTS 4A from RTS 5. UPCL is required to provide the impact of the same.
26. UPCL should submit the status of the works (financial and physical progress) for the capital expenditure proposed for FY 2022-23 and FY 2023-24.
27. UPCL should further submit its preparedness for recruitment of employees in FY 2022-23 and FY 2023-24 and status of various past recruitment drives initiated by it.
28. UPCL is required to provide the details of pre-paid meters available with it along with the details of connections released on prepaid metering basis.

29. The Petitioner at Page 19 of the Petition has provided category wise consumer receivables, however, the Petitioner has not mentioned that date as on which the said amounts are pending. UPCL is required to provide the same.

The Petitioner is required to furnish the aforesaid information latest by **16.01.2023**.

