

APPENDICES

Appendix-1.1
(Referred to in paragraph 1.5)
List of audited Circles and Divisions

DISCOM	Name of Circle	Name of Division	Name of Circle	Name of Division
DVVNL	EUDC, Mathura	EUDD-I, Mathura	EUDC, Jhansi	EUDD-I, Jhansi
		EUDD-II, Vrindavan		EUDD-II, Jhansi
		EUDD-III, Mathura	EDC, Etah	EDD-I, Etah
	EDC, Kasganj	EDD-I, Kasganj		EDD-II, Etah
		EDD-II, Kasganj	EUDD, Etah	
MVVNL	EUDC, VIII LESA	EUDD, Residency	EUDC-I, LESA	EUDD, Husainganj
		EUDD, Chowk		EUDD, Raj bhawan
		EUDD, Thakurganj		EUDD, Aminabad
	EDC, Barabanki	EDD-I, Barabanki	EDC, Bahraich	EDD, Bahraich
		EDD-II, Barabanki		EDD, Nanpara
		EDD, Fatehpur		EDD, Kaiser Ganj
		EDD, Ram Sanehi Ghat		
EDD, Haidargarh				
PVVNL	EUDC-I, Noida	EUDD-I, Noida	EUDC-II, Noida	EUDD-II, Noida
		EUDD-V, Noida		EUDD-III, Noida
		EUDD-VII, Noida		EDD-IV, Noida
	EDC-II, Saharanpur	EDD-II, Saharanpur	EDC-I, Moradabad	EUDD, Greater Noida
		EDD, Nakur		EUDD-VIII, Noida
		EDD, Rampur Maniharan		EDD-I, Moradabad
PuVVNL	EDC, Ballia	EDD-I, Ballia	EDC, Mahrajganj	EDD, Mahrajganj
		EDD-II, Ballia		EDD, Nichlaul
		EDD-III, Bansdih Ballia		EDD, Anand Nagar
		EDD-IV, Bairiya Ballia		EDD, Nautanava
	EUDC, Gorakhpur	EUDD-I, Gorakhpur	EUDC-I, Varanasi	EUDD-I, Varanasi
		EUDD-II, Gorakhpur		EUDD-II, Varanasi
		EUDD-III, Gorakhpur		EUDD-IV, Varanasi
		EUDD-IV, Gorakhpur		EUDD-VII, Varanasi
KESCO	Circle- I	EUDD, Nawabganj	Circle-III	EUDD, Jajmau
		EUDD, Phoolbagh		EUDD, Harishganj
		EUDD, Zaribcahuki		EUDD, Naubasta
		EUDD, Electricity House		EUDD, Delhi Sujampur
		EUDD, Aloomandi		EUDD, Hanspuram

Appendix-3.1
(Referred to in paragraph 3.4.1)
Statement showing approved methodology by Ministry of Power, Government of India for calculation of AT&C losses

A	Net Input Energy	Gross Energy Purchased - (Inter State Sales and Transmission Losses)
B	Energy Sold	Energy sold to all category of consumers excluding Inter State Sales
C	Revenue from Sale of Energy	Revenue from Sale of Energy (including subsidy booked) but excluding Revenue from Inter-State Sales
D	Adjusted Revenue from Sale of Energy (Subsidy Received basis)	Revenue from sale of energy (same as B above) minus subsidy booked plus subsidy received against Subsidy booked during the year
E	Opening Debtors for Sale of Energy	Opening debtors (without provisions for doubtful debtors). Unbilled revenue shall not be considered as debtors
F	Adjusted Closing Debtors for sale of Energy	Closing debtors (without provisions for doubtful debtors). Unbilled revenue shall not be considered as debtors + Any amount written off during the year.
G	Collection Efficiency (in per cent)	$(D+E-F)/C \times 100$
H	Units Unrealised	Net Input Energy – (Energy Sold x Collection Efficiency)
I	AT&C Losses (in per cent)	Units Unrealised/ Net Input Energy) x 100

Source: Guidelines for computation of AT&C losses issued by Ministry of Power, Government of India

Appendix-3.2
(Referred to in paragraph 3.4.1)

Statement showing energy units lost due to higher AT&C losses against target fixed in MoU

DISCOM	Year	Energy input (MUs) as per AFS	Energy sold (MUs) as per AFS	Actual AT&C Losses (per cent)	Target of AT&C losses as per MoU (per cent)	Excess AT&C losses (per cent)	Energy units lost due to excess AT&C losses (MUs)	Average cost of procurement of power (₹ per unit)	Value of lost energy units (₹ in crore)
(a)	(b)	(c)	(d)	(e)	(f)	(g)=(e)-(f)	(h)=(c)*(g)/100	(i)	(j)=(h)*(i)/10
DVVNL	2015-16	20431.73	15435.73	43.13	35.94	7.19	1469.04	4.41	647.85
	2016-17	22244.68	16811.27	40.62	30.30	10.32	2295.65	4.44	1019.27
	2017-18	25009.71	18735.57	38.89	24.83	14.06	3516.37	4.47	1571.82
	2018-19	24082.45	19035.31	37.12	20.44	16.68	4016.95	5.26	2112.92
	2019-20	24710.98	19456.14	39.74	15.35	24.39	6027.01	4.56	2748.32
	2020-21	25888.03	19183.00	32.09	15.35	16.74	4333.66	4.63	2006.48
	2021-22	25725.44	19129.25	31.44	15.35	16.09	4139.22	4.24	1755.03
Sub-total									11861.69
MVVNL	2015-16	16352.51	12722.47	44.41	33.13	11.28	1844.56	4.41	813.45
	2016-17	19128.97	14759.01	47.10	27.80	19.30	3691.89	4.44	1639.20
	2017-18	21857.02	17007.33	45.32	23.20	22.12	4834.77	4.37	2112.79
	2018-19	21287.18	16697.54	40.46	19.45	21.01	4472.44	5.69	2544.82
	2019-20	22851.68	18426.23	33.89	14.89	19.00	4341.82	5.43	2357.61
	2020-21	23520.97	18765.22	32.48	14.89	17.59	4137.34	5.75	2378.97
	2021-22	24352.98	20125.98	34.87	14.89	19.98	4865.73	5.66	2754.00
Sub-total									14600.84
PVVNL	2015-16	26926.17	21905.13	27.13	24.63	2.50	673.15	4.42	297.53
	2016-17	31110.59	25334.79	29.73	22.99	6.74	2096.85	4.44	931.00
	2017-18	34438.67	28437.30	25.97	20.63	5.34	1839.02	4.41	811.01
	2018-19	33336.73	28393.36	22.27	17.53	4.74	1580.16	5.2	821.68
	2019-20	34432.42	29065.91	18.64	14.01	4.63	1594.22	5.39	859.28
	2020-21	33463.71	27491.63	17.23	14.01	3.22	1077.53	6.14	661.60
	2021-22	34427.51	28238.69	22.58	14.01	8.57	2950.44	5.84	1723.06
Sub-total									6105.16
PuVVNL	2015-16	20637.79	15887.68	51.14	38.87	12.27	2532.26	4.41	1116.73
	2016-17	23676.13	18286.23	53.19	34.19	19.00	4498.46	4.44	1997.32
	2017-18	27016.33	20758.60	47.89	26.92	20.97	5665.32	3.87	2192.48
	2018-19	26153.55	20795.20	39.64	20.65	18.99	4966.56	4.97	2468.38
	2019-20	26651.59	21237.26	34.24	15.49	18.75	4997.17	5.15	2573.54
	2020-21	27603.46	21902.65	32.44	15.49	16.95	4678.79	5.11	2390.86
	2021-22	28621.34	22854.31	40.33	15.49	24.84	7109.54	4.21	2993.12
Sub-total									15732.43
KESCO	2015-16	3594.37	2935.25	28.16	35.25	-7.09	-254.84	4.42	0.00
	2016-17	3688.94	3089.16	25.10	29.44	-4.34	-160.10	4.44	0.00
	2017-18	3677.92	3199.74	21.26	24.11	-2.85	-104.82	5.57	0.00
	2018-19	3468.97	3173.84	16.49	19.37	-2.88	-99.91	7.12	0.00
	2019-20	3578.25	3300.50	15.46	14.45	1.01	36.14	6.49	23.46
	2020-21	3382.74	3029.25	12.45	14.45	-2.00	-67.65	7.78	0.00
	2021-22	3757.86	3396.64	15.51	14.45	1.06	39.83	6.76	26.93
Sub-total									50.39
Grand Total									48350.51

Source: Annual Financial Statements (AFS) of DISCOMs

Appendix-3.3
(Referred to in paragraph 3.4.3 (b))
Statement showing position of Defective Meters in DISCOMs

Year	Particulars	DVVNL	MVVNL	PVVNL	PuVVNL	KESCO
2015-16	Total no. of Metered Consumers	2416201	2694893	2551964	1900052	542787
	No. of Defective Meters	176449	252068	166639	207527	44361
	Percentage of Defective Meters	7.30	9.35	6.53	10.92	8.17
2016-17	Total no. of Metered Consumers	2571161	3020811	2744555	1996640	562600
	No. of Defective Meters	530306	396858	129349	337051	33354
	Percentage of Defective Meters	20.63	13.14	4.71	16.88	5.93
2017-18	Total no. of Metered Consumers	3132017	3758430	3924500	3151313	580317
	No. of Defective Meters	967781	932960	322968	807202	19762
	Percentage of Defective Meters	30.90	24.82	8.23	25.61	3.41
2018-19	Total no. of Metered Consumers	4292234	5324819	5178495	5498259	607464
	No. of Defective Meters	1042322	1128953	667053	1183457	8074
	Percentage of Defective Meters	24.28	21.20	12.88	21.52	1.33
2019-20	Total no. of Metered Consumers	5243022	6624478	6030508	6278165	603348
	No. of Defective Meters	824384	902373	576359	1292181	8369
	Percentage of Defective Meters	15.72	13.62	9.56	20.58	1.39
2020-21	Total no. of Metered Consumers	5772591	7406344	6180794	7518663	652173
	No. of Defective Meters	584834	344865	294082	945146	5236
	Percentage of Defective Meters	10.13	4.66	4.76	12.57	0.80
2021-22	Total no. of Metered Consumers	5503801	8383108	6466404	8444696	667378
	No. of Defective Meters	386184	330332	381785	1048050	5995
	Percentage of Defective Meters	7.02	3.94	5.90	12.41	0.90
2022-23 (Upto Oct.2022)	Total no. of Metered Consumers	5709464	8706660	6740374	9265659	687849
	No. of Defective Meters	288811	298788	331834	1009696	1367
	Percentage of Defective Meters	5.06	3.43	4.92	10.90	0.20

Source: Information furnished by UPPCL

Appendix-3.4
(Referred to in paragraph 3.4.9)
Statement showing delay in finalisation of the Annual Accounts by DISCOMs

DISCOMs	Particulars	Years						
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
DVVNL	Annual Account finalised on	22-12-2017	23-08-2018	25-09-2018	26-09-2019	27-01-2021	20-12-2021	20-08-2022
	Required to be finalised	30-09-2016	30-09-2017	30-09-2018	30-09-2019	30-09-2020	30-09-2021	30-09-2022
	Delay in finalisation (in month)	15	11	0	0	4	3	0
MVVNL	Annual Account finalised on	29-12-2017	07-09-2018	25-09-2018	25-09-2019	21-01-2021	15-02-2022	23-08-2022
	Required to be finalised	30-09-2016	30-09-2017	30-09-2018	30-09-2019	30-09-2020	30-09-2021	30-09-2022
	Delay in finalisation (in month)	15	11	0	0	4	5	0
PVVNL	Annual Account finalised on	30-12-2017	18-08-2018	28-12-2018	26-09-2019	19-01-2021	30-11-2021	24-08-2022
	Required to be finalised	30-09-2016	30-09-2017	30-09-2018	30-09-2019	30-09-2020	30-09-2021	30-09-2022
	Delay in finalisation (in month)	15	11	3	0	4	2	0
PuVVNL	Annual Account finalised on	27-12-2017	06-09-2018	25-09-2018	26-09-2019	18-01-2021	11-12-2021	20-08-2022
	Required to be finalised	30-09-2016	30-09-2017	30-09-2018	30-09-2019	30-09-2020	30-09-2021	30-09-2022
	Delay in finalisation (in month)	15	11	0	0	4	2	0
KESCO	Annual Account finalised on	30-12-2017	18-08-2018	25-09-2018	25-09-2019	06-01-2021	14-12-2021	26-08-2022
	Required to be finalised	30-09-2016	30-09-2017	30-09-2018	30-09-2019	30-09-2020	30-09-2021	30-09-2022
	Delay in finalisation (in month)	15	11	0	0	3	2	0

Source: Annual Financial Statements of DISCOMs and provisions of Companies Act, 2013