



**COCHIN PORT TRUST**  
Willingdon Island, Cochin – 9

Office of the F.A & C.A.O

Dated : 30.11.2020

No.FD/Costing/ Truing-up 2019-20/2020

To

The Secretary,  
Kerala State Electricity Regulatory Commission,  
K.P.F.C. Bhavan,  
C.V.Raman Pillai Road,  
Vellayambalam,  
Thiruvananthapuram – 695 010.

Sir,

Sub: - Filing of Truing-up Petition for the year 2019-20

The Truing-up petition for the year 2019-20 (actual) of Cochin Port Trust (one original petition with Notary Attestation and five copies of the petition) along with the prescribed fees of Rs.33424/- as per Regulations for filling the petition by way of DD (No.131265 dated 27.11.2020) drawn from State Bank of India is submitted herewith. It is requested that the Hon'ble Commission may kindly approve the same.

Yours faithfully,

  
27/11/20  
F.A & C.A.O

Encl: - DD of Rs. 33424/- bearing No. 131265 dated 27.11.2020 from SBI



**COCHIN PORT TRUST**  
Willingdon Island, Cochin – 9

NO.FD/Costing/Truing-up 2019-20/2020

Finance Department  
Dated: 27.11.2020

To

The Secretary,  
Kerala State Electricity Regulatory Commission,  
K.P.F.C. Bhavanam,  
C.V. Raman Pillai Road,  
Vellayambalam,  
Thiruvananthapuram – 695010.

Sir,

Sub: -Write up on the Truing Up of accounts for the year 2019-20

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**I. Introduction**

- (a) Cochin Port Trust (CoPT) is a deemed distribution Licensee under the proviso to Section 14 of Electricity Act 2003, in accordance with the distribution license issued to the Port Trust by H.H. The Maharaja of erstwhile Cochin State for distribution of electricity in the Cochin Port Trust Area and nearby premises.
- (b) This Hon'ble Commission vide its order dated 18.01.2010 in exercise of the powers conferred on it by section 14 of the Electricity Act 2003, granted to this petitioner to extend its power distribution area to the Special Economic Zones at Vallarpadam and Puthuvypeen in Ernakulam District, Kerala State.
- (c) Now CoPT is having 2 power injection points, one at W/island area under 110KV system with contract demand (CD) of 6500 KVA and another is at Vallarpadam SEZ area under 11 KV with CD of 3000 KVA.

## II. Summary of Truing up for the year 2019-20

Rs. in Lakhs

Sl.No.	Particulars	(Actuals Submitted)	(Approved ARR)
1	Power Purchase Cost	2,582.07	2,580.59
2	Repairs & Maintenance	28.15	456.29
3	Employee cost	811.73	
4	Administration & General expenses	73.11	
5	Depreciation	180.22	
6	Interest & Finance Charges	454.81	5.51
7	Interest on Security Deposit (SD int. of CoPT consumers)	33.20	32.76
8	Return on Investment (3% of NFA)	71.60	70.81
9	<b>Total expenses (1 to 8)</b>	<b>4,234.43</b>	<b>3,331.01</b>
10	Less Expenses capitalized	-	-
11	Less Interest capitalized	-	-
12	<b>Aggregate Revenue Requirement</b>	<b>4,284.48</b>	<b>3,331.01</b>
13	Revenue from Tariff	3,342.39	3,212.44
14	Non tariff income	48.92	255.77
15	<b>Expected Revenue from Charges (13+14)</b>	<b>3,391.30</b>	<b>3,468.21</b>
16	<b>Surplus (+) / Deficit (-)</b>	<b>-843.13</b>	<b>137.20</b>

### III. Consumer profile

Year	No. of consumers	Consumption unit (Lakhs)
2019-20 (As per truing up)	1224	367.34
2019-20(As per approved ARR)	1263	377.49

### IV. Share of energy

More than half of total units purchased are utilized by HT consumers accounting for 72.60% and utilization by LT Consumers account for 16.96%. Further self consumption by CoPT accounts for 8.56%.

The share of energy during the year 2019-20 is furnished hereunder.

Purchase of Electricity	Units in lakhs (KWh)	Distribution of Electricity	Units in lakhs(KWh)	%
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Purchased	374.37	Sold	335.29	89.56
Self generated	0.00	Self Consumption	32.05	8.56
		Street Light		
		T&D Loss	7.03	1.88
<b>Total</b>	<b>374.37</b>	<b>Total</b>	<b>374.37</b>	<b>100.00</b>

## V. Non Tariff Income

Non tariff income consists of the following:

- i. Interest on Port's Electricity Security Deposit held with KSEB Rs. 12.55 Lakhs. The same has been adjusted against purchase of electricity.
- ii. Interest on Fixed Deposit Rs. 36.37 Lakhs on Security deposit remitted by consumers to CoPT and invested in Bank.

## VI. Purchase Summary of Electricity for the Year 2019-20 (Rs. in lakhs)

Source	Units purchased (KWh in Lakhs)	Fixed charges	Variable charges	Total	Average rate/unit
KSEB	374.37	308.95	2273.12	2582.07	6.90

## VII. Employee cost

The actual employee cost incurred amounts to Rs 731.29 Lakhs during the year 2019-20. To this terminal benefits @ 11% is added. The strength of employees deployed for distribution business is 79 persons. The amount approved by the Commission is not sufficient to meet the employee cost engaged for the distribution activities in W/Island and at Vallarpadam. Hence the Hon'ble Commission may kindly look into the matter with a lenient view and to approve the employee cost fully.

The detailed split up of employee cost is furnished below.

Particulars	(Rs. In Lakhs) Amount
Salaries & wages	723.26
PLR	8.03
<b>Total</b>	<b>731.29</b>
Add: Terminal Benefits @ 11%	80.44
<b>Grand Total</b>	<b>811.73</b>

## VIII. Interest & Finance Charges

### a) Interest on GOI Loan

Since the Port does not have any equity, the cost incurred for creation of assets attributed to the Electricity Distribution business is being met out of Government of India (GoI) Loans availed by CoPT. As already informed earlier to the Hon'ble Commission, The Cabinet Committee on Economic Affairs (CCEA) has approved the proposal of the CoPT for waiver of penal interest on GOI Loans to the tune of Rs.897.23 crores and scheduled the repayment of the principal plus interest

amounting to Rs.557.16 crores in 10 years commencing from 2018-19 (Copy of the letter attached) . Subsequently, the liability was reconciled by the Port with the record of the Chief Control of Accounts and arrived at final liability of Rs.558.53 Cores (Principal Rs.258.14 Crores + Interest Rs.282.85 Cores +Penal Interest Rs.17.53 Crores) (Copy attached)

As committed by the Port, repayment started in 2018-19 and second installment of the liability was repaid in March 2020. (Supportings attached). Hence, interest on loan corresponding to the Electricity distribution is claimed in Truing up for 2019-20 which may kindly be allowed by the Hon'ble Commission.

**b) Interest on Loan from CoPT for Capital Expenditure**

During the year 2019-20, CoPT has incurred Rs. 1.03 Cr towards Supply & Erection of 100 KWP Solar Panel, Electrification of CISF Barracks & Providing Shore Power to UTL & near berth which has been capitalized. Interest @ 8.55% has been claimed on the same which is SBI base rate as on 01.04.2019.

Besides , CoPT was granted financial Assistance under IPDS Scheme by the Ministry of Power and the port has received Rs.38 Lakhs during 19-20. As per the scheme 60% of the Project cost and 0.5% of the approved project cost for Project management agency is chargeable to grant and balance 40% to be met by CoPT. The total expenditure incurred by the Port under the said scheme during 19-20 amount to Rs. 226.64 lakhs. The portion chargeable to grant amounts to Rs. 135.52 Lakhs Since the Port has received only Rs.38 Lakhs as grant, the balance Rs. 97.52 lakhs ( Rs 135.52 lakhs- Rs 38 lakhs) as well as 40% share of CoPT amounting to Rs. 91.12 lakhs totaling Rs.188.64 was met from internal funds of Port. Hence, interest @8.55% has been claimed on the same.

**c) Interest on Working Capital**

Interest on working capital has been claimed as per Regulation 32(1)(e) of the Tariff Regulations 2018. Interest on working capital has been claimed at a rate equal to two percent higher than the base rate as on the First day of April of the financial year. As per the regulation base rate means the Marginal Cost of funds based Lending Rate (MCLR) declared by the State Bank of India as applicable on first day of April of respective financial year for a tenor of one year. The MCLR rate prevailing as on 1st April 2018 is 8.55%. Accordingly the interest rate to be considered is 10.55%

**IX. Depreciation**

Depreciation has been claimed as per Chapter V of KSERC Regulations 2014. Accordingly depreciation has been claimed @ 5.28% for assets during initial 12 years from the date of commercial operation. For assets which have completed 12 years, net book value is written off over the balance useful life of asset.

**X. Security charges under A & G Expenses**

Since the CoPT is under security blanket as per ISPS regulations and is vulnerable to security threat, round the clock security arrangements is inevitable. Accordingly 6 constables have

amounting to Rs.557.16 crores in 10 years commencing from 2018-19 (Copy of the letter attached) . Subsequently, the liability was reconciled by the Port with the record of the Chief Control of Accounts and arrived at final liability of Rs.558.53 Cores (Principal Rs.258.14 Crores + Interest Rs.282.85 Cores +Penal Interest Rs.17.53 Cores) (Copy attached)

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**X. Security charges under A & G Expenses**

Since the CoPT is under security blanket as per ISPS regulations and is vulnerable to security threat, round the clock security arrangements is inevitable. Accordingly 6 constables have

been posted to 110 KV system and Power House. The details of Security staff employed solely for guarding distribution installations are given below:-

<b>Security Expenditure Source from CISF Office 19-20</b>	
Particulars	Total 19-20
Salary	169065794
Laeve salary Cntribution	11830949
Pension Cntribution	12675517
<b>Total Cost</b>	<b>193572260</b>
No: of Personnel	
Cost / Personnel	796033.37
<b>Total cost of 6 personnel p.a</b>	<b>4776200.2</b>

### **XI. Other Expense**

Operation and Maintenance costs are the actual costs incurred in respect of electricity distribution business whereas Administration and General Expenses are taken on a notional basis i.e. a % of total expenses incurred by CoPT.

### **XII. Conclusion**

CoPT has started the submission of truing up financials as per the audited accounts from 2015-16. During 2019-20, auditor has certified the record of transactions for which the prudence is ensured. By considering all above factors the Hon'ble Commission may kindly approve the truing up accounts of CoPT for year 2019-20.

**Yours Faithfully**

  
F.A & C.A.O 27/11/20

वित्तिय सलाहकार एवं मुख्य लेखा अधिकारी  
FINANCIAL ADVISER AND CHIEF ACCOUNTS OFFICER  
कोचिन पोर्ट ट्रस्ट / COCHIN PORT TRUST



**INDEPENDENT AUDITOR'S REPORT ON ELECTRICITY DISTRIBUTION BUSINESS**  
**CARRIED ON BY COCHIN PORT TRUST, FOR THE YEAR ENDED 31.03.2020**

**Introduction**

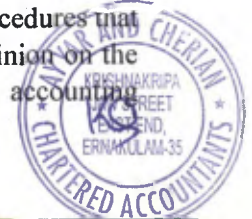
1. This report is issued in accordance with the terms of our engagement letter dated 09.11.2020
2. We have been requested by the management of Cochin Port Trust ("The Port Trust") to provide a report on the accompanying statement (Annexure XII) prepared in accordance with regulation 10(10)(e) of the Kerala State Electricity Regulatory Commission (Terms & Conditions for Determination of Tariff) Regulations, 2018 ("Tariff Regulations") of The Port Trust for the year ended 31.03.2020, for the limited purpose of assessing variation in financial performance from the aggregate revenue requirement and expected revenue from tariff and charges as approved by the Kerala State Electricity Regulatory Commission ("The Commission").
3. We have conducted our audit placing reliance on the Audited Annual Accounts of The Port Trust for the year ended 31.03.2020. The annual accounts of The Port Trust for the year 2019-20 has been approved by the Port Trust Board at the meeting held on 28.05.2020 and submitted to the C & AG of India. The C & AG of India has issued their final Audit Report on 20.08.2020. The Port Trust has dealt with the Audit Report and compiled Action Taken note which was approved by The Port Trust board at its meeting held on 26.11.2020 Action Note along with Audit Report and Annual Accounts for 2019-20 are submitted to the Ministry of Shipping for laying before both houses of Parliament for approval.

**Managements Responsibility for the statement**

4. Management of The Port Trust is responsible for the preparation of these statements and other relevant supporting records and documents in accordance with the "Tariff Regulations". This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of these statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

**Auditors Responsibility**

5. Our responsibility is to express an opinion on the statements for the limited purpose of assessing variation in financial performance from the aggregate revenue requirement and expected revenue from tariff and charges as approved by the Commission based on our audit. We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India (ICAI). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatements.
6. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements. The procedures selected depends on the auditor's judgment, including the assessment of the risk of material misstatement of the statement, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation of the statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose expressing an opinion on the appropriateness of the accounting policies used and the reasonableness of the





estimates made by the management, as well as evaluating the overall presentation of the statements.

7. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

8. In our opinion and to the best of our information and according to the explanation given to us, the financial information contained in the accompanying statements (Annexure XII) for the year ended 31.03.2020 is prepared in accordance with regulation 10(10)(e) of the Tariff Regulations and the variances reported therein shows a true and fair view.

### Emphasis of Matters

9. We draw attention to the following matters in the financial Statements
  - a. Bills in respect of each months is raised and accounted as income in the subsequent month as a consistent practice.
  - b. Notes to the financial statements which indicates the methods of apportionment of administrative and general overheads.

Our opinion is not modified in respect of the above matters.

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS



*Beccan*

NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

**Firm Registration No: 000284S**  
**UDIN: 20023918AAAAMF5009**

**Place: Ernakulam**

**Date: 27.11.2020**

**FORM - I**

(See Regulation 24(3))

**General Heading For Petitioners**

**BEFORE THE KERALA STATE ELECTRICITY REGULATORY COMMISSION**

Petition No. :  
(To be filled by the Office, if  
the number has not earlier  
been assigned)

In the matter of : **Filing of Truing Up for the Financial Year 2019-  
20**  
(List of purpose of the petition  
or application)

Name(s) and full address(es) : **Financial Adviser & Chief Accounts Officer on  
of Petitioner(s) Applicant(s) behalf of Chairman, Cochin Port Trust,  
Willingdon Island, Cochin - 682009**

Name(s) and full address(es) :  
of Respondent(s)

  
वित्तीय सलाहकार एवं मुख्य लेखा अधिकारी  
FINANCIAL ADVISER AND CHIEF ACCOUNTS OFFICER  
कोचिन पोर्ट ट्रस्ट / COCHIN PORT TRUST

**FORM 2**

[See Regulation 24(5)]

**BEFORE THE KERALA STATE ELECTRICITY REGULATORY COMMISSION**

Petition No :  
(To be filled by the Office, if number  
has not earlier been assigned )

In the matter of :  
(Gist of the purpose of the petition or  
application)

**Filing of Truing Up for the Financial Year 2019-20**

Name(s) and full address(es) of the  
petitioner(s) / names and full  
address(es) of the respondent(s)

**Financial Adviser & Chief Accounts Officer on  
behalf of The Chairman, Cochin Port Trust,  
Willington Island, Cochin - 682009**

Affidavit verifying the petition :  
( Specificy nature of petition)

1. I, S.K Sahu, am the F. A & C. A. O , Cochin Port Trust, the petitioner/ applicant/ respondent in the above matter and am duly authorised by the said petitioner /applicant /respondent to make this affidavit on its behalf.

(This is to be included in cases where the petitioner is a Company)

2. The petition/ application herein now shown to me are true to my knowledge and the statements made are based on information received and I believe them to be true.

Solemnly affirmed at 27th day of November 2020 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed therefrom.



*Attested*

**DEMY. A.C.**  
ADVOCATE & NOTARY  
2nd FLOOR, INFANT JESUS BUILDING  
OPP. HIGHCOURT, ABOVE UNION BANK  
COCHIN-682031  
Roll No. K/355/95  
Mob:98472 29732

*M/ 27/11/20*  
वित्तीय सलाहकार एवं मुख्य लेखा अधिकारी  
FINANCIAL ADVISER AND CHIEF ACCOUNTS OFFICER  
कोचिन पोर्ट ट्रस्ट / COCHIN PORT TRUST

**FORM 3**

[See Regulation 25(2)]

**KERALA STATE ELECTRICITY REGULATORY COMMISSION, THIRUVANANTHAPURAM**

No.....

Dated.....

Sub:- Petition under Chapter III of the Kerala State Electricity Regulatory Commission (Conduct of Business) Regulations 2003

In the matter of filing of Truing Up for the Financial Year 2019-20 by the Cochin Port Trust

Dear Sir(s),

I am directed to refer to your petition/application dated ..... filed on .....the above subject and to inform you that on scrutiny the following defects are observed:

1. The petition is not in the form prescribed in chapter III of KSERC (CB) Regulations, 2003
2. The name,description and address of the parties have not been furnished in the case title
3. The following concerned parties have not been impleaded
  - (a)
  - (b)
  - (c)
4. The petition has not been duly signed.
5. The Petition has not been verified through an affidavit
6. The affidavit is not in the prescribed Form 2 attached to the KSERC (CB) Regulations,2003
7. The affidavit has not been signed and sworn before the competent authority
8. Six copies of the petition has not been filed
9. The copies of the petition are not complete in all respects
10. The copies of the documents are not legible and duly signed.
11. English/Malayalam translation of the documents and other materials in a language other than English/Malayalam has not been filed.
12. Authenticity of English/Malayalam translation of the documents has not been furnished.
13. The *vakalatnama* /letter of authorisation has not been filed. The prescribed fee for the petition/application has not been paid
14. The prescribed fee for the petition/application has not been paid
- 15
- 16
- 17

Yours faithfully

**FORM 4**  
[See Regulation 30(1)]

**BEFORE KERALA STATE ELECTRICITY REGULATORY COMMISSION**

Petition No.  
(To be filled by the Office, if number has not been assigned)

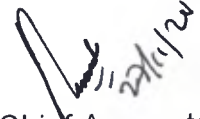
In the matter of Truing Up for the Financial Year 2019-20 by Cochin Port Trust

Petitioner (s) S.K Sahu, Financial Adviser & Chief Accounts Officer  
on behalf of Chairman, Cochin Port Trust, W. Island, Kochi-9

Respondent (s)

I, S.K Sahu, working as Financial Adviser & Chief Accounts Officer , having been authorised by the Chairman, Cochin Port Trust (furnish particulars of person authorising), hereby enter appearance on behalf of Cochin Port Trust and undertake to plead and act for him/her in all matters of aforesaid case.

Place: Cochin - 9  
Date: 27/11/2020



Financial Adviser & Chief Accounts Officer

Address for correspondence

वित्तीय सलाहकार एवं मुख्य लेखा अधिकारी  
FINANCIAL ADVISER AND CHIEF ACCOUNTS OFFICER  
कोचिन पोर्ट ट्रस्ट / COCHIN PORT TRUST  
Financial Adviser & Chief Accounts Officer  
Cochin Port Trust  
Willingdon Island, Cochin - 682009

Index  
ARR and Tariff Formats  
Distribution Business  
INDEX

S.No.	Form No.	Particulars	Remarks
1	2	3	
1	Form D 1.1	Summary of Aggregate Revenue Requirement	✓
2	Form D 2.1	Revenue from Sale of Power	✓
3	Form D 2.2	Income from Wheeling Charges	✗
4	Form D 2.3	Income from sale of surplus power	✗
5	Form D 2.4	Other Income	✓
6	Form D 2.5	Subsidy provided by the State Govt under Section 65 of EA 2003	✗
7	Form D 2.6	Revenue Subsidy and Grant	✗
8	Form D 2.7	Consumer Contribution, Capital Subsidy and Grant	✓
9	Form D 3.1	Power Purchase Expenses	✓
10	Form D 3.2	Transmission Charges	✗
11	Form D 3.3	Load Despatch Charges	✗
12	Form D 3.4	Operations and Maintenance Expenses	✓
13	Form D 3.4(a)	Employee Expenses	✓
14	Form D 3.4(b)	Administrative & General Expenses	✓
15	Form D 3.4(c)	Repair & Maintenance Expenses	✓
16	Form D 3.5	Fixed assets & depreciation	✓
17	Form D 3.6(a)	Calculation of Weighted Average Rate of Interest on Actual Loans	✓
18	Form D 3.6(b)	Calculation of Interest on Normative Loan	✗
19	Form D 3.6(c)	Interest on Bonds to meet Terminal Liabilities	✗
20	Form D 3.7	Interest on Working Capital	✓
21	Form D 3.8	Return on Equity/Return on Net Fixed Assets	✓
22	Form D 3.9	Tax on R.O.E.	✗
23	Form D 4.1	Project-wise / Scheme-wise Capital Expenditure	✗
24	Form D 4.2	Consolidated report on additions to Fixed Assets during the year	✓
25	Form D 4.3	General (Other debits, write offs or any other items)	✓
26	Form D 5.1	Consumer category wise Existing Tariff	✓
27	Form D 5.2	Consumer category wise Proposed Tariff	✗
28	Form D 5.3 (a)	Revenue from existing Tariff	✗
	Form D 5.3 (b)	Revenue from existing Tariff	✗
	Form D 5.3 (c)	Revenue from proposed tariff	✗
29	Form D 6.1	Improvement in performance	✓
30	Form D 6.2	Appropriation of Distribution loss	✓
31	Form D 7.1	Category-wise Sales	✓
32	Form D 7.2	Distribution Losses	✓
33	Form D 7.3	Collection Efficiency	✓
34	Form D 8	Deviation Analysis	✓
35	Form D 9	Consumer category-wise cross-subsidy	✗

Other Information/Documents			
1	Form D P&L	Profit & Loss Account	✓
2	Form D BS	Distribution Business Balance sheet	✓
3	Form D CF	Cash Flow for the year	✓
4	Form KSEBL SBU-wise P&L	KSEB Limited SBU-wise Profit & Loss Account	✗
5	Form Small Lic Distr P&L	Small Distribution Licensees - Distribution business Profit & Loss Account	✗
6	SBU-BS	SBU wise Balance sheet of KSEB Ltd	✗
7	BS-Other	Balance sheet of Other licensees	✗

8. Corporate audited/unaudited Balance Sheet and Profit & Loss Accounts with all the Schedules & annexures for the relevant years.

Note : Spread sheet financial models (in CD) shall also be submitted along with the application.

  
Sr. Accounts Officer  
Finance Dept.

## Form D 1.1

## Summary of Aggregate Revenue Requirement

Name of Distribution Business/Licensee

Cochin Port Trust

Licensed Area of Supply

Willingdon Island &amp; Vallarpadam

(Rs.in Lakhs)

S. No.	Particulars	Ref. form no.	2018-19		2019-20		Remarks
			Truing Up Filed	Truing Up approved by the commission	Approved in Tariff Order (ARR)	Actuals	
1	2	3	4	5	6	7	8
1	Cost of own power generation/power purchase	D 3.1	2,402.18	2,402.18	2,580.59	2,582.07	
2	Transmission Charges						
3	NLDC/RLDC/SLDC Charges						
4	Operation & Maintenance Expenses						
4.2	Annual Contribution for Terminal Liabilities based on actuarial valuation						
4.1	Employee Expenses	D 3.4(a)	925.86	473.60	456.29	811.73	
4.3	Administration & General Expenses	D 3.4(b)	68.77			73.11	
4.4	Repair & Maintenance Expenses	D 3.4(c)	24.89			28.15	
5	Depreciation	D 3.5	178.58	178.58	185.05	180.22	
6	Interest and finance charges on long term loans	D 3.6(a)	473.05	468.51	-	443.33	
7	Interest on Bonds to meet Terminal Liabilities						
8	Interest on Working Capital	D 3.7	11.04	6.42	5.51	11.02	
9	Interest on consumer security deposits and deposits from Users of the distribution system	D 4.3	28.97	28.97	32.76	33.20	
10	Any other item (to be specified)						
11	Contribution to contingency reserves						
12	Provisioning for Bad debts, if any						
13	Adjustment for profit/loss on account of controllable/uncontrollable factors						
14	<b>Total Revenue Expenditure</b>		<b>4,113.34</b>	<b>3,558.26</b>	<b>3,260.20</b>	<b>4,162.83</b>	
15	Return on Equity /Net Fixed Assets	D 3.8	76.68	76.68	70.81	71.60	
16	Tax on ROE						
17	<b>Aggregate Revenue Requirement (14+15)</b>		<b>4,190.02</b>	<b>3,634.94</b>	<b>3,331.01</b>	<b>4,234.43</b>	
18	Less: Other Income & non-Tariff income	D 2.4	42.57	285.42	255.77	48.92	
19	<b>Net Aggregate Revenue Requirement from Retail Tariff</b>		<b>4,147.45</b>	<b>3,349.52</b>	<b>3,075.24</b>	<b>4,185.52</b>	
20	Revenue from sale of power	D 2.1	2,929.27	2,929.27	3,212.44	3,342.39	
21	<b>Net Revenue gap/Surplus (20-19)</b>		<b>(1,218.19)</b>	<b>(420.25)</b>	<b>137.19</b>	<b>(843.13)</b>	



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

*Neelacanta*

NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

*Neelacanta*  
वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

## Revenue from Sale of Power

Name of Distribution Business/ Licensee

Cochin Port Trust

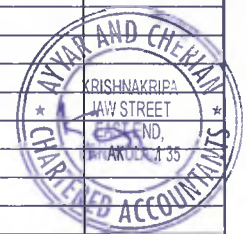
Licensed Area of Supply

Willingdon Island &amp; Vallarpadam

Year 2018-19 (ARR Approved by the Commission)

(Rs.in Lakhs)

S. No.	Particulars	Number of consumers	Number of consumers billed	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Total	Average rate/kwh	Other charges if any@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks
				MU				(7)+(8)	paisa/kwh		(9)+(11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A)	Revenue from sale of Electricity												
	to consumers (categories as per												
	Tariff for supply of Electricity)												
	LT Categories												
1	LT I	554	554	9.00	2.63%	2.06	29.59	31.65	3.52	0.42	32.08	3.56	
2	LT II	2	2	3.32	0.97%	0.01	28.17	28.18	8.50	0.08	28.26	8.52	
3	LT IV	2	2	0.45	0.13%	0.89	2.46	3.35	7.50	0.02	3.37	7.54	
4	LT VI A	17	17	4.47	1.31%	1.09	28.14	29.23	6.54	0.18	29.41	6.58	
5	LT VI B	30	30	3.27	0.96%	2.99	23.07	26.06	7.96	0.10	26.17	8.00	
6	LT VI B G	15	15	0.77	0.22%	1.45	5.37	6.82	8.90	0.03	6.85	8.94	
7	LT VI C	7	7	2.18	0.64%	5.16	18.53	23.69	10.86	0.05	23.74	10.88	
8	LT VI C G	12	12	0.56	0.16%	2.25	4.36	6.61	11.77	0.03	6.64	11.82	
9	LT VI F	1	1	0.16	0.05%	0.40	1.43	1.83	11.49	0.00	1.83	11.52	
10	LT VII A SINGLE PHASE	304	304	3.14	0.92%	4.54	22.42	26.96	8.58	0.83	27.79	8.84	
11	LT VII A THREE PHASE	186	186	36.41	10.65%	75.53	335.74	411.28	11.29	1.84	413.11	11.34	
12	LT VII C	3	3	0.30	0.09%	0.51	2.30	2.81	9.37	0.01	2.82	9.40	
13	Income from Self consumption & Street lights	115	115	42.56	12.45%	7.99	200.49	208.48	4.90	0.10	208.58	4.90	
	HT Categories												
1	HT GOVT	4	4	8.89	2.60%	27.27	47.19	74.46	8.38	-	74.46	8.38	
2	HT II (B) GOVT	1	1	4.23	1.24%	9.96	28.58	38.54	9.11	0.78	39.32	9.30	
3	HT IV COMMERCIAL	19	19	186.71	54.61%	334.51	1,330.66	1,665.17	8.92	-	1,665.17	8.92	
4	HT INDUSTRIAL	1	1	6.27	1.83%	9.95	33.65	43.60	6.95	0.89	44.48	7.09	
5	HT IV MALABAR	2	2	29.21	8.54%	27.59	207.21	234.79	8.04	-	234.79	8.04	
	Extra High Tension (EHT)												
	Bulk Consumers/ Licensees												
B	Revenue from sale of power outside the State												
a)	Sale through power exchange												
b)	Sale to other States												
c)	Sale through Traders												
C	Total of items not shown categorywise												
a)	Electricity Duty Recovery										190.00		
b)	Other state Levies Recovery												
	Total Duty & Levies												
a)	Reactive Energy Charges												
b)	Surcharge from the licensee												
c)	Surcharge												





S. No.	Particulars	Number of consumers	Number of consumers billed	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Total	Average rate/kwh	Other charges if any@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks
				MU				(7)+(8)	paisa/kwh		(9)+(11)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
d)	Recovery for theft and pilferage of energy												
e)	Meter/metering equipment/service line rentals												
f)	Miscellaneous Charges from consumers												
	<b>Gross Revenue From Sale of Power</b>										3,058.88		
30	Less: i) Electricity Duty Payable to Govt. (Contra)										190.00		
	ii) Other State Levies Payable to Govt. (Contra)												
	<b>Net Revenue from Sale of Power (A29-A30)</b>			341.91							2,868.88		

  
**वरिष्ठ लेखा अधिकारी**  
**Sr. Accounts Officer**  
**वित्तीय विभाग**  
**Finance Dept.**



For **AYYAR AND CHERIAN**  
**CHARTERED ACCOUNTANTS**



**NEELACANTA AYYAR. K. S.**  
**PARTNER**  
**MEMBERSHIP No.023918**

## Revenue from Sale of Power

Name of Distribution Business/Licensee

Cochin Port Trust

Licensed Area of Supply

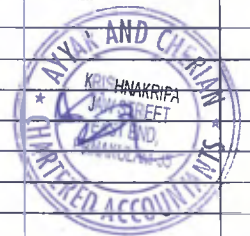
Willingdon Island &amp; Vallarpadam

Year 2018-19 (Actuals)


(Rs.in Lakhs)

S. No.	Particulars	Number of consumers	Number of consumers billed	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Total	Average rate/kwh	Other charges if any@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks
				MU				(7)+(8)	paisa/kwh		(13) to (19)		
1	2	3	4	5	6	7	8	9	10	11		13	14
A)	Revenue from sale of Electricity to consumers (categories as per Tariff for supply of Electricity)												
	LT Categories												
1	LT I	552	552	8.68	2.50%	2.02	28.76	30.78	3.55	0.68	0.68	3.63	
2	LT II	2	2	3.31	0.95%	0.01	28.17	28.17	8.50	0.16	0.16	8.55	
3	LT IV A	2	2	0.40	0.11%	0.73	2.18	2.91	7.33	0.03	0.03	7.42	
4	LT VIA	14	14	3.19	0.92%	1.07	19.99	21.05	6.61	0.20	0.20	6.67	
5	LT VIB	36	36	4.39	1.26%	2.95	30.74	33.69	7.67	0.21	0.21	7.72	
6	LT VIB (G)	19	19	0.76	0.22%	1.44	5.37	6.80	8.95	0.04	0.04	9.00	
7	LT VIC	8	8	1.84	0.53%	5.05	15.66	20.71	11.23	0.09	0.09	11.28	
8	LT VIC (G)	12	12	0.57	0.17%	2.20	4.54	6.74	11.75	0.04	0.04	11.81	
9	LT VIF	5	5	1.08	0.31%	0.77	9.68	10.45	9.71	0.04	0.04	9.75	
10	LT VIIA Single Phase	328	328	3.37	0.97%	4.81	24.15	28.96	8.60	0.34	0.34	8.70	
11	LT VIIA Three Phase	188	188	37.39	10.77%	80.13	319.82	399.95	10.70	1.73	1.73	10.74	
12	LT VII C	4	4	0.53	0.15%	0.74	3.97	4.71	8.89	0.03	0.03	8.95	
13	LT VIII B - Street Lights	4	4	18.14	5.23%	0.01	56.75	56.75	3.13	0.00	0.00	3.13	
14	Income from Self Consumption	61	61	19.16	5.52%	7.81	89.89	97.69	5.10	0.10	0.10	5.10	
	HT Categories												
1	HT I (A) Industry	1	1	5.38	1.55%	10.44	29.12	39.56	7.35	0.04	0.04	7.36	
2	HT II (A)	4	4	8.86	2.55%	29.01	46.98	75.99	8.58	-	-	8.58	
3	HT II B Central Govt	1	1	4.03	1.16%	8.95	27.67	36.62	9.08	-	-	9.08	
4	HT IV (A) Commercial	23	23	226.17	65.13%	409.20	1,614.78	2,023.99	8.95	0.01	0.01	8.95	
	Extra High Tension (EHT)												
	Bulk Consumers/ Licensees												
B	Revenue from sale of power outside the State												
a)	Sale through power exchange												
b)	Sale to other States												
c)	Sale through Traders												
C	Total of items not shown categorywise												
a)	Electricity Duty Recovery												
b)	Other state Levies Recovery												
	Total Duty & Levies												
a)	Reactive Energy Charges												
b)	Wheeling charges Recoveries												

वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग



S. No.	Particulars	Number of consumers	Number of consumers billed	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Total	Average rate/kwh	Other charges if any@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks
c)	Revenue from late payment surcharge												
d)	Recovery for theft and pilferage of energy												
e)	Meter/ metering equipment/service line rentals												
f)	Miscellaneous Charges from consumers												
	<b>Gross Revenue From Sale of Power</b>												
30	Less: i) Electricity Duty Payable to Govt. (Contra)												
	ii) Other State Levies Payable to Govt. (Contra)												
	<b>Net Revenue from Sale of Power (A29-A30)</b>				347.24								

  
 वरिष्ठ लेखा अधिकारी  
 Sr. Accounts Officer  
 वित्तीय विभाग  
 Finance Dept.



For AYYAR AND CHERIAN  
 CHARTERED ACCOUNTANTS

  
 NEELACANTA AYYAR. K. S.  
 PARTNER  
 MEMBERSHIP No 023918

## Revenue from Sale of Power

Name of Distribution Business/Licensee

Cochin Port Trust

Licensed Area of Supply

Willingdon Island &amp; Vallarpadam

Year 2019-20 (ARR Approved by the Commission)

(Rs.in Lakhs)

S. No.	Particulars	Number of consumers	Number of consumers billed	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Total	Average rate/kwh	Other charges if any@	DPS/ LPS @	Sub-total	Other Rentals	Mis c. recoveries@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks
				MU				(7)+(8)	paisa/kwh			(13) to (19)			(9)+(11)	13	14
1	2	3	4	5	6	7	8	9	10	11					12	13	14
A)	Revenue from sale of Electricity to consumers (categories as per Tariff for supply of Electricity)																
	LT Categories																
1	LT I	554	554	9.45	2.50%	2.17	31.08	33.24	3.52	0.45		0.45			33.69	3.56	
2	LT II	2	2	3.48	0.92%	0.01	29.59	29.59	8.50	0.08		0.08			29.68	8.53	
3	LT IV	2	2	0.47	0.12%	0.94	2.58	3.52	7.50	0.02		0.02			3.54	7.54	
4	LT VI A	17	17	4.69	1.24%	1.14	29.55	30.70	6.54	0.19		0.19			30.88	6.58	
5	LT VI B	30	30	3.44	0.91%	3.14	24.23	27.37	7.96	0.11		0.11			27.48	8.00	
6	LT VI B G	15	15	0.80	0.21%	1.52	5.64	7.16	8.90	0.03		0.03			7.19	8.94	
7	LT VI C	7	7	2.29	0.61%	5.41	19.46	24.87	10.86	0.06		0.06			24.93	10.88	
8	LT VI C G	12	12	0.59	0.16%	2.36	4.58	6.94	11.77	0.03		0.03			6.97	11.82	
9	LT VI F	1	1	0.17	0.04%	0.42	1.51	1.92	11.49	0.01		0.01			1.93	11.52	
10	LT VII A SINGLE PHASE	304	304	3.30	0.87%	4.76	23.54	28.31	8.58	0.87		0.87			29.18	8.84	
11	LT VII A THREE PHASE	186	186	38.23	10.13%	79.31	352.53	431.84	11.29	1.93		1.93			433.77	11.34	
12	LT VII C	3	3	0.32	0.08%	0.53	2.42	2.95	9.37	0.01		0.01			2.96	9.40	
13	Income from Self consumption & Street lights	100	100	63.18	16.74%	8.39	280.77	289.16	4.58	0.11		0.11			289.27	4.58	
				-													
				-													
	HT Categories																
1	HT GOVT	7	7	9.33	2.47%	28.64	49.55	78.19	8.38	-		-			78.19	8.38	
2	HT II (B) GOVT	1	1	4.44	1.18%	10.45	30.01	40.47	9.11	0.82		0.82			41.28	9.30	
3	HT IV COMMERCIAL	19	19	196.05	51.93%	351.24	1,397.19	1,748.43	8.92	-		-			1,748.43	8.92	
4	HT INDUSTRIAL	1	1	6.58	1.74%	10.44	35.33	45.78	6.95	0.93		0.93			46.71	7.09	
5	HT IV MALABAR	2	2	30.67	8.13%	28.97	217.57	246.53	8.04	-		-			246.53	8.04	
	Extra High Tension (EHT)																
	Bulk Consumers/ Licensees																
	Revenue from sale of power outside the State																
B	a) Sale through power exchange																
	b) Sale to other States																
	c) Sale through Traders																
C	Total of items not shown categorywise																
	a) Electricity Duty Recovery														190.00		
	b) Other state Levies Recovery																
	Total Duty & Levies																

കരിയ്ക്ക ത്വേ അധികാരി  
Sr. Accounts Officer  
വിനിയോഗ വിभाग  
Finance Dept



S. No.	Particulars	Number of consumers	Number of consumers billed	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Total	Average rate/kwh	Other charges if any@	DPS / LPS @	Sub-total	Other Rentals	Mis c. recoveries@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks
				MU				(7)+(8)	paisa/kwh			(13) to (19)			(9)+(11)		
1	2	3	4	5	6	7	8	9	10	11					12	13	14
a)	Reactive Energy Charges																
b)	Wheeling charges Recoveries																
c)	Revenue from late payment surcharge																
d)	Recovery for theft and pilferage of energy																
e)	Meter/metering equipment/service line rentals																
f)	Miscellaneous Charges from consumers																
	<b>Gross Revenue From Sale of Power</b>														3,272.61		
30	Less: i) Electricity Duty Payable to Govt. (Contra)														190.00		
	ii)Other State Levies Payable to Govt. (Contra)																
	<b>Net Revenue from Sale of Power Submitted By Copt (A29-A30)</b>			377.49											3,082.61		
	<b>Net Revenue from Sale of Power Approved by KSERC (A29-A30)</b>														3,212.44		

  
**वरिष्ठ लेखा अधिकारी**  
**Sr. Accounts Officer**  
**वित्तीय विभाग**  
**Finance Dept.**



For **AYYAR AND CHERIAN**  
**CHARTERED ACCOUNTANTS**

*1500000*

**NEELACANTA AYYAR. K. S.**  
**PARTNER**  
**MEMBERSHIP No.023918**

## Revenue from Sale of Power

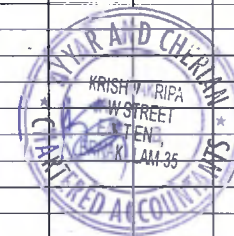
Name of Distribution Business/Licensee Cochin Port Trust  
 Licensed Area of Supply Willingdon Island & Vallarpadam

Year 2019-20 (Actuals)

(Rs.in Lakhs)

S. No.	Particulars	Number of consumers	Number of consumers billed	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Fuel Adjustment charges@	Total	Average rate/kwh	Other charges if any@	DPS/ LPS @	Sub-total	Other Rentals	Misc. recoveries@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks	
				MU					(7)+(8)	paisa/kwh			(13) to (19)			(9)+(11)	13	14	
A)	Revenue from sale of Electricity to consumers (categories as per Tariff for supply of Electricity)																		
	LT Categories																		
1	LT I	525	525	8.72	2.38%	3.03	30.98		34.01	3.90	0.40		0.40			34.42	3.94		
2	LT II	2	2	3.52	0.96%	1.23	29.93		31.16	8.85	0.00		0.00			31.16	8.85		
3	LT IV A	1	1	0.13	0.04%	0.75	0.74		1.48	11.16	0.01		0.01			1.49	11.20		
4	LT VI A	13	13	2.19	0.60%	0.90	13.74		14.64	6.69	0.02		0.02			14.66	6.71		
5	LT VI B	30	30	3.21	0.87%	2.64	22.30		24.94	7.77	0.07		0.07			25.01	7.79		
6	LT VI B (G)	20	20	1.25	0.34%	2.06	8.96		11.02	8.81	0.04		0.04			11.06	8.83		
7	LT VI C	8	8	1.85	0.50%	5.05	15.75		20.81	11.22	0.04		0.04			20.85	11.24		
8	LT VI C (G)	12	12	0.53	0.14%	2.20	4.22		6.43	12.19	0.02		0.02			6.45	12.23		
9	LT VI F	5	5	2.26	0.62%	1.43	20.37		21.80	9.63	0.02		0.02			21.82	9.64		
10	LT VIIA Single Phase	310	310	3.28	0.89%	5.00	23.75		28.75	8.77	0.34		0.34			29.10	8.88		
11	LT VIIA Three Phase	205	205	36.24	9.87%	126.12	322.16		448.28	12.37	0.98		0.98			449.26	12.40		
12	LT VII C	2	2	0.22	0.06%	0.46	1.67		2.12	9.49	0.00		0.00			2.13	9.51		
13	LT VIII B - Street Lights	3	3	0.08	0.02%	0.02	0.30		0.31	4.10	0.00		0.00			0.32	4.13		
14	Income from Self Consumption	54	54	32.05	8.73%	8.74	170.77		179.51	5.60	0.09		0.09			179.60	5.60		
	HT Categories																		
1	HT I (A) Industry	1	1	6.52	1.77%	10.12	36.62		46.74	7.17	-		-			46.74	7.17		
2	HT II (A)	5	5	11.68	3.18%	31.79	62.61		94.40	8.09	0.03		0.03			94.43	8.09		
3	HT II B Central Govt	1	1	4.11	1.12%	8.67	28.37		37.04	9.02	-		-			37.04	9.02		
4	HT IV (A) Commercial	23	23	233.21	63.49%	447.72	1,730.55		2,178.27	9.34	0.44		0.44			2,178.71	9.34		
5	HT IV (BH)	4	4	16.2845	4.43%	18.59	139.56		158.15	9.71	-		-			158.15			
	Extra High Tension (EHT)					676.52	2,663.36												
	Bulk Consumers/ Licensees					3,339.88													
B	Revenue from sale of power outside the																		
a)	Sale through power exchange																		
b)	Sale to other States																		
c)	Sale through Traders																		
C	Total of items not shown categorywise																		
a)	Electricity Duty Recovery																		
b)	Other state Levies Recovery																		
	Total Duty & Levies																		
a)	Reactive Energy Charges																		
b)	Wheeling charges Recoveries																		

वरिष्ठ लेखा अधिकारी  
 Sr. Accounts Officer  
 विलिंगडन द्वीप




S. No.	Particulars	Number of consumers	Number of consumers billed	Units Sold (MU)	% of total Unit sold	Demand/ fixed charges@	Energy Charges @	Fuel Adjustment charges@	Total	Average rate/kwh	Other charges if any@	DPS/ LPS @	Sub-total	Other Rentals	Misc. recoveries@	Sub-total	Avg. realisation per KWh (Excluding ED & Govt.levies@)	Remarks
				MU					(7)+(8)	paisa/kwh			(13) to (19)			(9)+(11)		
1	2	3	4	5	6	7	8		9	10	11					12	13	14
c)	Revenue from late payment surcharge																	
d)	Recovery for theft and pilferage of energy																	
e)	Meter/metering equipment/service line rentals																	
f)	Miscellaneous Charges from consumers																	
	<b>Gross Revenue From Sale of Power</b>															3,559.62		
30	Less: i) Electricity Duty Payable to Govt. (Contra)															217.23		
	ii) Other State Levies Payable to Govt. (Contra)																	
	<b>Net Revenue from Sale of Power (A29-A30)</b>			367.34												3,342.39		



**वरिष्ठ लेखा अधिकारी**  
**Sr. Accounts Officer**  
**वित्तीय विभाग**  
**Finance Dept.**



For **AYYAR AND CHERIAN**  
**CHARTERED ACCOUNTANTS**



**NEELACANTA AYYAR.K S**  
**PARTNER**  
**MEMBERSHIP No.023918**

Form D 2.4

Other Income

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

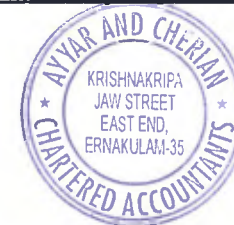
(Rs.in Lakhs)

S. No.	Particulars	18-19		2019-20		Remarks
		Truing Up Filed	Truing Up approved by the commission	Approved in Tariff Order (ARR)	Audited Truing Up	
1	2	3	4	5	6	7
1	Interest on staff loans and advances					
2	Income from statutory investments					
3	Income from trading					
4	Income from rent of land or buildings					
5	Income from sale of scrap					
6	Income from staff welfare activities					
7	Rental from staff quarters					
8	Excess found on physical verification					
9	Interest on investments, fixed and call deposits and bank balances incl. interest from KSEB on Security deposits	42.57	285.42	255.77	48.92	
10	Interest on advances to suppliers/contractors					
11	Income from hire charges from contractors and others					
12	Income due to right of way granted for laying fibre optic cables/co-axial cables on distribution system					
13	Income from advertisements, etc.					
14	Miscellaneous receipts					
15	Commission for collection of electricity duty					
16	Interest on delayed or deferred payment of bills					
17	Rebate from Central Generating Stations					
	Total	42.57	285.42	255.77	48.92	

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

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*150000*  
NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918



## Form D 2.7

## Consumer Contribution, Capital Subsidy and Grant

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam


(Rs. In Lakhs)

S. No.	Particulars	2018-19			2019-20			Remarks
		Approved in Tariff Order	Actually received	Balance Receivable	Approved in Tariff Order	Actually received	Balance Receivable	
1	2	3	4	5 = 4-3	6	7	8 = 7-6	9
1	Consumers Contribution for service connection lines and associated works							
2	Any other contribution by consumers under any scheme.							
	<b>Sub-Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	
3	Capital Subsidies from appropriate Government towards cost of Capital Assets							
4	Receipts from appropriate Government under any scheme as Grants	0.00	80.60	0.00	0.00	38.00	0.00	
5	Any Other item(to be specified)							
	<b>Sub-Total</b>	-	80.60	-	-	38.00	-	
	<b>TOTAL</b>	-	80.60	-	-	38.00	-	

  
वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.



For AYYAR AND CHERIAN  
CHARTERED ACCOUNTANTS



NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

## Form D 3.1

## Power Purchase Expenses

Name of Distribution Business/Licensee  
Licensee Area of SupplyCochin Port Trust  
Willingdon Island & Vallarpadam

(Rs. in Lakhs)

S No.	Source of Power (Station wise)	Installed Capacity	Energy received by licensee (KWH)	Total Annual Fixed charges (Rs.Lakhs)	Capacity Charges paid/ payable by Utility (Rs.Lakh)	Variable Cost per unit including Fuel Price Adjustment (Rs/kWh)	Total Variable Charges (Rs.Lakh)	Incentive (Rs Lakh)	Any Other Charges (Please specify the type of charges)	Total Cost of Energy Received (Rs Lakh)	Avg cost of energy received (Rs/kWh)
1	2	3	4	5	6	7	8	9	10	11	12
1	21/1135 - Willingdon Island	6500	2,65,47,300	195.41			1,592.84			1,788.25	6.74
2	5/5403 - Vallarpadam	3000	88,82,100	81.00			532.93			613.93	6.91
	<b>Total</b>	<b>9500</b>	<b>3,54,29,400</b>	<b>276.41</b>			<b>2,125.76</b>			<b>2,402.18</b>	<b>6.78</b>

Year 2018-19 (Truing Up Approved by the Commission)

S No.	Source of Power (Station wise)	Installed Capacity	Energy received by licensee (%)	Total Annual Fixed charges (Rs.Lakhs)	Capacity Charges paid/ payable by Utility (Rs.Lakhs)	Variable Cost per unit including Fuel Price Adjustment (Rs/kWh)	Total Variable Charges (Rs.Lakhs)	Incentive (Rs.Lakhs)	Any Other Charges (Please specify the type of charges)	Total Cost of Energy Received (Rs.Lakhs)	Avg cost of energy received (Rs/kWh)
1	2	3	4	5	6	7	8	9	10	11	12
1	21/1135 - Willingdon Island	6500	2,65,47,300	195.41			1,592.84			1,788.25	6.74
2	5/5403 - Vallarpadam	3000	88,82,100	81.00			532.93			613.93	6.91
	<b>Total</b>	<b>9500</b>	<b>3,54,29,400</b>	<b>276.41</b>			<b>2,125.76</b>			<b>2,402.18</b>	<b>6.78</b>

Year 2019-20 (ARR Approved by the Commission)

S No.	Source of Power (Station wise)	Installed Capacity	Energy received by licensee (%)	Total Annual Fixed charges (Rs Crore)	Capacity Charges paid/ payable by Utility (Rs Crore)	Variable Cost per unit including Fuel Price Adjustment (Rs/kWh)	Total Variable Charges (Rs Crore)	Incentive (Rs Crore)	Any Other Charges (Please specify the type of charges)	Total Cost of Energy Received (Rs Crore)	Avg cost of energy received (Rs/kWh)
1	2	3	10	11	12	13	14	15	16	17	18
1	21/1135 - W/I	6500	3,53,28,000	306.38			2,145.23			2,451.61	
2	5/5403 - Vallarpadam	3000									
	<b>Total</b>	<b>9500</b>	<b>3,53,28,000</b>	<b>306.38</b>			<b>2,145.23</b>			<b>2,451.61</b>	
3	Own Generation (Solar)	500	6,00,000	-			24.00			24.00	
4	Open Access (Purchase Exchange)**	1000	25,33,026	-			104.98			104.98	
	<b>Total</b>	<b>1500</b>	<b>31,33,026</b>	<b>-</b>			<b>128.98</b>			<b>128.98</b>	
	<b>Grand total</b>	<b>11000</b>	<b>3,84,61,026</b>	<b>306.38</b>			<b>2,274.21</b>			<b>2,580.59</b>	

Year 2019-20 (Actuals)

S No.	Source of Power (Station wise)	Installed Capacity	Energy received by licensee (%)	Total Annual Fixed charges (Rs Crore)	Capacity Charges paid/ payable by Utility (Rs Crore)	Variable Cost per unit including Fuel Price Adjustment (Rs/kWh)	Total Variable Charges (Rs Crore)	Incentive (Rs Crore)	Any Other Charges (Please specify the type of charges)	Total Cost of Energy Received (Rs Crore)	Avg cost of energy received (Rs/kWh)
1	2	3	10	11	12	13	14	15	16	17	18
1	21/1135 - Willingdon I	6500	2,82,52,050	220.05			1,715.93			1,935.98	6.85
2	5/5403 - Vallarpadam	3000	91,84,735	88.90			557.19			646.09	7.03
	<b>Total</b>	<b>9500</b>	<b>3,74,36,785</b>	<b>308.95</b>			<b>2,273.12</b>			<b>2,582.07</b>	<b>6.90</b>

For AYYAR AND CHERIAN  
CHARTERED ACCOUNTANTS

NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

## Form D 3.4

## Operations and Maintenance Expenses

B Name of Distribution Business/Licensee Cochin Port Trust  
 Licensed Area of Supply Willingdon Island & Vallarpadam

## 1 O&amp;M Expenses

(Rs In Lakhs)

S. No.	Particulars	Reference	2018-19		2019-20		Remarks
			Truing Up Filed	Truing Up approved by the commission	Approved in Tariff Order (ARR)	Audited Truing Up	
1	2	3		4	5	6	10
1	Employee Expenses (as per norms)						
2	R&M Expenses (as per norms)						
3	A&G Expenses (as per norms)						
4	O&M Expense (as per norms) (1+2+3)						
2	O&M Expense (actuals)	3.4(a),3.4(b), 3.4(c)	1,019.52	435.22	456.29	912.99	



For AYYAR AND CHERIAN  
 CHARTERED ACCOUNTANTS

NEELACANTA AYYAR. K. S.  
 PARTNER  
 MEMBERSHIP No.023918

Form D 3.4(a)

Employee Expenses

Name of Licensee

Cochin Port Trust

(Rs.In Lakhs)

S. No.	Particulars	Reference	2018-19		2019-20		Remarks
			Truing Up Filed	Truing Up approved by the commission	Approved in Tariff Order (ARR)	Actual	
1	2	3		4	5	5	6
1	Basic Salary						
2	Dearness Allowance (DA)						
3	House Rent Allowance						
4	Conveyance Allowance						
5	Leave Travel Allowance						
6	Earned Leave Encashment						
7	Other Allowances						
8	Medical Reimbursement						
9	Overtime Payment		834.11			731.29	
10	Bonus/Ex-Gratia Payments						
11	Interim Relief / Wage Revision						
12	Staff welfare expenses			364.42			
13	VRS Expenses/Retrenchment Compensation						
14	Commission to Directors						
15	Training Expenses						
16	Payment under Workmen's Compensation Act						
17	<b>Net Employee Costs</b>		<b>834.11</b>		-	<b>731.29</b>	
18	Terminal Benefits		91.75		-	80.44	
18.1	Provident Fund Contribution						
18.2	Provision for PF Fund						
18.3	Pension Payments						
18.4	Gratuity Payment						
19	Others						
20	<b>Gross Employee Expenses</b>		<b>925.86</b>	<b>364.42</b>	-	<b>811.73</b>	
21	Less: Expenses Capitalised		-	-	-	-	
22	<b>Net Employee Expenses</b>		<b>925.86</b>	<b>364.42</b>	-	<b>811.73</b>	

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS



NEELACANTA AYYAR K.S.  
PARTNER  
MEMBERSHIP No.023918

## Form D 3.4(b)

## Administrative &amp; General Expenses

Name of Licensee

ochin Port Trust

(Rs.in Lakhs)

S. No.	Particulars	Reference	% of Exp	2018-19		2019-20	Remarks	
				Truing Up Filed	Truing Up approved by the commission	Actual		
1	2	3	4	5	6	7	8	
1	Rent Rates & Taxes	620021	1%	5.51	50.43	6.05		
2	Insurance	630017		1.14		2.31		
3	Telephone & Postage, etc.	620022	2%	0.28		0.26		
4	Legal charges	620016	1%	0.77		0.99		
5	Audit Fees	620020	1%	0.50		0.42		
6	Consultancy charges					-		
7	Other Professional charges					-		
8	Conveyance	620002	1%	0.54		0.40		
9	Vehicle Running Expenses Truck / Delivery Van					-		
10	Vehicle Hiring Expenses Truck / Delivery Van	630008	1%	0.90		0.99		
11	Electricity charges			9.40		9.34		
12	Water charges	630009	0.50%	2.05		2.33		
13	Entertainment	620013	1%	0.06		0.03		
14	Fees & subscription	620023	1%	0.02		0.02		
15	Printing & Stationery	620017	1%	0.08		0.06		
16	Advertisements, exhibition publicity	620019	1%	0.46		0.41		
17	Contribution/Donations	620024	1%	-		-		
18	Training expenses	620014		-		-		
19	Miscellaneous Expenses	620010	1%	0.86		0.59		
20	DSM activities					-		
21	SRPC expenses					-		
22	Sports and related activities	620015				-		
23	Freight					-		
24	Purchase Related Advertisement Expenses					-		
25	Bank Charges					-		
26	Office Expenses					-		
27	License Fee and other related fee	620005		1.28		0.96		
28	Cost of services procured					-		
29	Outsourcing of metering and billing system					-		
30	V-sat, Internet and related charges	620022	1%	0.14		0.13		
31	Security arrangements			44.73		47.76		
32	Books & periodicals	620001	1%	0.00		0.00		
33	Computer Stationery	620000	1%	0.05		0.06		
34	Others					-		
35	Gross A&G Expenses			68.77		50.43	73.11	
36	Ele. Duty u/s 3(I), KED Act					-		
37	Less: Expenses Capitalised					-		
38	Net A&G Expenses			68.77		50.43	73.11	

For AYYAR AND CHERIAN  
CHARTERED ACCOUNTANTS

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NEELACANTA AYYAR. K. S.  
TNER  
MEMBERSHIP No.023918

Form D 3.4(c)

## Repair &amp; Maintenance Expenses

Name of Licensee

Cochin Port Trust

(Rs.in Lakhs)

S. No.	Particulars	Reference	2018-19		2019-20	Remarks
			Truing Up filed	Truing Up approved by the commission	Actual	
1	2	3		4	7	12
1	Plant & Machinery		21.82	20.37	28.15	
2	Buildings					
3	Civil Works					
4	Hydraulic Works					
5	Lines & Cable Networks					
6	Vehicles		3.07			
7	Furniture & Fixtures					
8	Office Equipment					
9	Gross R&M Expenses		24.89	20.37	28.15	
10	Less: Expenses Capitalised			-	-	
11	Net R&M Expenses		24.89	20.37	28.15	



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS



*S. Ayyar*  
NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

## Fixed assets &amp; depreciation

Name of Distribution Business/Licensee

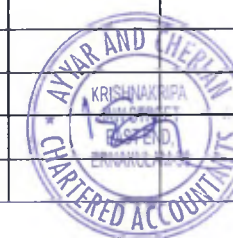
Licensed Area of Supply

Year 2018-19 (Actuals)

(Rs. in lakhs)

S. No.	Asset Group (as per notification in respect of depreciation)	Gross fixed assets				Salvage Value @ 10% of GFA	Provision for depreciation				Net fixed assets at the beginning of the year	Net Fixed Assets at the end of the year
		At the beginning of the year	Additions during the year	Adjustment & deducitons	At the end of the year		Cumulative upto the begining of the year	Additions during the year	Adjustment during the year	Cumulative at the end of the year		
1	2	4	5	6	7	8	10	11	12	13	14	15
1	Land & land rights											
2	Other Civil works											
3	HV Distribution system											
a)	Distribution lines (LT lines)	33.37			33.37	3.34	22.26	2.18		24.44	11.11	8.93
b)	Sub-station equipments	3,715.87	9.34		3,725.21	372.52	1,379.62	160.65		1,540.27	2,336.25	2,184.94
i)	Transformers (11KV)	370.28			370.28	37.03	216.23	12.11		228.34	154.05	141.94
ii)	Switchgears, Control gear & Protection											
iii)	Batteries											
iv)	Others	152.84			152.84	15.28	98.89	3.63		102.52	53.96	50.33
4	LT Distribution system											
a)	Distribution lines											
b)	Sub-station equipments											
i)	Transformers											
ii)	Switchgears, Control gear & Protection											
iii)	Batteries											
iv)	Others											
5	Communication equipment											
6	Meters	5.67			5.67	0.57	4.99	0.01		5.00	0.69	0.67
7	Vehicles											
8	Furniture & fixtures											
9	Office Equipments											
10	Asscts of Partnership projects etc.											
11	Capital spares of HV & LT transmissison											

वसिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.



S. No.	Asset Group (as per notification in respect of depreciation)	Gross fixed assets				Salvage Value @ 10% of GFA	Provision for depreciation				Net fixed assets at the beginning of the year	Net Fixed Assets at the end of the year
		At the beginning of the year	Additions during the year	Adjustment & deducitons	At the end of the year		Cumulative upto the begining of the year	Additions during the year	Adjustment during the year	Cumulative at the end of the year		
1	2	4	5	6	7	8	10	11	12	13	14	15
12	Assets taken over & pending final valuation											
13	IT Equipments											
15	Any other items											
16	Gross Asset (Total (1) to (15))	4,278.03	9.34	-	4,287.38	428.74	1,721.99	178.58	-	1,900.56	2,556.05	2,386.81
17	Less: Consumer contribution											
18	Less: Government grants											
19	Less: Deposit Works											
20	Less: Capital Subsidies											
21	Net Asset considered for depreciation (16-17-18-19-20)	4,278.03	9.34	0.00	4,287.38	428.74	1,721.99	178.58	-	1,900.56	2,556.05	2,386.81

  
**वरिष्ठ लेखा अधिकारी**  
**Sr. Accounts Officer**  
**वित्तीय विभाग**  
**Finance Dept.**



For **AYYAR AND CHERIAN**  
**CHARTERED ACCOUNTANTS**

  
**NEELACANTA AYYAR. K S**  
**PARTNER**  
**MEMBERSHIP No.023918**



Form D 3.5

## Fixed assets &amp; depreciation

Name of Distribution Business/Licensee  
Licensed Area of SupplyCochin Port Trust  
Willingdon Island & Vallarpadam

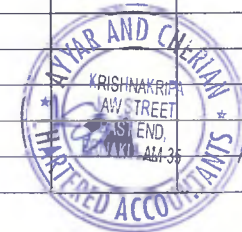
Year 2019-20 (Actuals)

(Rs. in lakhs)

S. No.	Asset Group (as per notification in respect of depreciation)	Rate of depreciation (%)	Gross fixed assets				Salvage Value @ 10% of GFA	Provision for depreciation				Net fixed assets at the beginning of the year	Net Fixed Assets at the end of the year
			At the beginning of the year	Additions during the year	Adjustment & deducitons	At the end of the year		Cumulative upto the beginning of the year	Additions during the year	Adjustment during the year	Cumulative at the end of the year		
1	2	3	4	5	6	7	8	10	11	12	13	14	15
1	Land & land rights												
2	Other Civil works												
3	HV Distribution system												
a)	Distribution lines (LT lines)		33.37	2.58		35.96	3.60	24.44	2.28		26.72	8.93	9.24
b)	Sub-station equipments		3,725.21	37.55		3,762.76	376.28	1,540.27	160.81		1,701.08	2,184.94	2,061.68
i)	Transformers (11KV)		370.28	-		370.28	37.03	228.34	12.11		240.45	141.94	129.82
ii)	Switchgears, Control gear & Protection												
iii)	Batteries												
iv)	Others		152.84	63.15		216.00	21.60	102.52	5.01		107.53	50.33	108.47
4	LT Distribution system												
a)	Distribution lines												
b)	Sub-station equipments												
i)	Transformers												
ii)	Switchgears, Control gear & Protection												
iii)	Batteries												
iv)	Others												
5	Communication equipment												
6	Meters		5.67	-		5.67	0.57	5.00	0.01		5.01	0.67	0.66
7	Vehicles												
8	Furniture & fixtures												
9	Office Equipments												
10	Assets of Partnership projects etc.												
11	Capital spares of HV & LT transmissison												
12	Assets taken over & pending final valuation												
13	IT Equipments												
15	Any other items												

वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept

*(Signature)*



S. No.	Asset Group (as per notification in respect of depreciation)	Rate of depreciation (%)	Gross fixed assets				Salvage Value @ 10% of GFA	Provision for depreciation				Net fixed assets at the beginning of the year	Net Fixed Assets at the end of the year
			At the beginning of the year	Additions during the year	Adjustment & deductions	At the end of the year		Cumulative upto the beginning of the year	Additions during the year	Adjustment during the year	Cumulative at the end of the year		
1	2	3	4	5	6	7	8	10	11	12	13	14	15
16	Gross Asset (Total (1) to (15))		4,287.38	103.29	-	4,390.66	439.07	1,900.56	180.22	-	2,080.79	2,386.81	2,309.87
17	Less: Consumer contribution												
18	Less: Government grants												
19	Less: Deposit Works												
20	Less: Capital Subsidies												
21	Net Asset considered for depreciation (16-17-18-19-20)		4,287.38	103.29	0.00	4,390.66	439.07	1,900.56	180.22	-	2,080.79	2,386.81	2,309.87

  
**करीष लेखा अधिकारी**  
**Sr. Accounts Officer**  
**वित्तीय विभाग**  
**Finance Dept.**



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

  
**NEELACANTA AYYAR. K. S.**  
**PARTNER**  
**MEMBERSHIP No.023918**

## Form D 3.6 (a)

## Calculation of Weighted Average Rate of Interest on Actual Loans

Name of Distribution Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

(Rs.in lakhs)

S. No.	Particulars (specify items)	2018-19		2019-20		Remarks
		Truing Up Filed	Truing Up approved by the commission	Approved in Tariff Order (ARR)	Actual	
1	2	3	4	5	6	7
1	<b>Loan 1</b>					
i.	Gross Loan -Opening	4,260.94	4,260.94		4,260.94	
ii.	Cumulative repayments of Loans upto previous year	-	-		426.09	
iii.	<b>Net loan-Opening</b>	<b>4,260.94</b>	<b>4,260.94</b>		<b>3,834.85</b>	
iv.	Add: Drawal(s) during the Year	-	-		-	
v.	Less: Repayment (s) of Loans during the year	426.09	426.09		426.09	
vi.	<b>Net loan - Closing</b>	<b>3,834.85</b>	<b>3,834.85</b>		<b>3,408.75</b>	
vii.	<b>Average Net Loan</b>	<b>4,047.89</b>	<b>4,047.89</b>		<b>3,621.80</b>	
viii.	Rate of Interest on Loan on annual basis					
ix.	Interest on loan	466.88	466.88		420.19	
x.	Loan repayment effective from (date to be indicated)	2018-19				
2	<b>Loan 2 - From COPT for CAPEX</b>					
i.	Gross Loan -Opening	17.10	16.05		124.68	
ii.	Cumulative repayments of Loans upto previous year	-	-		-	
iii.	<b>Net loan-Opening</b>	<b>17.10</b>	<b>16.05</b>		<b>124.68</b>	
iv.	Add: Drawal(s) during the Year	107.58	7.94		291.93	
v.	Less: Repayment (s) of Loans during the year	-	-		-	
vi.	<b>Net loan - Closing</b>	<b>124.68</b>	<b>23.99</b>		<b>416.61</b>	
vii.	<b>Average Net Loan</b>	<b>70.89</b>	<b>20.02</b>		<b>270.64</b>	
viii.	Rate of Interest on Loan on annual basis	8.70%	8.15%		8.55%	
ix.	Interest on loan	6.17	1.63		23.14	
x.	Loan repayment effective from (date to be indicated)					
3	<b>Total Loan</b>					
i.	Gross Loan -Opening	4,278.04	4,276.99		4,385.62	
ii.	Cumulative repayments of Loans upto previous year	-	-		426.09	
iii.	<b>Net loan-Opening</b>	<b>4,278.04</b>	<b>4,276.99</b>		<b>3,959.53</b>	
iv.	Add: Drawal(s) during the Year	107.58	7.94		291.93	
v.	Less: Repayment (s) of Loans during the year	426.09	426.09		426.09	
vi.	<b>Net loan - Closing</b>	<b>3,959.53</b>	<b>3,858.84</b>		<b>3,825.36</b>	
vii.	<b>Average Net Loan</b>	<b>4,118.78</b>	<b>4,067.91</b>		<b>3,892.44</b>	
viii.	<b>Interest on Loan</b>	<b>473.05</b>	<b>468.51</b>		<b>443.33</b>	
ix.	Weighted average Rate of Interest on Loans	8.70%			10.08%	



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No 023918

बरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

## Interest on Working Capital

Name of Distribution Business/Licensee  
Licensed Area of Supply

Rs.in lakhs)

Sl. No.	Particulars	2018-19
		Actuals
1	2	5
1	O&M expenses - One Month	84.96
2	Maintenance Spares (as per norms)	
3	Receivables - Two Months (Revenue from sale of power)	488.21
	Less:	
4	Security deposits except security deposits held in the form of Bank Guarantee from Users	464.40
	Less:	
5	Cost of Power Purchase (as per norms)	
6	<b>Total Working Capital</b>	108.77
7	Interest Rate (as per norms)	10.15%
8	<b>Interest on Working Capital (actual)</b>	<b>11.04</b>

*[Signature]*  
 करिष्ठ लेखा अधिकारी  
 Sr. Accounts Officer  
 वित्तीय विभाग  
 Finance Dept.



For **AYYAR AND CHERIAN**  
 CHARTERED ACCOUNTANTS

*[Signature]*

NEELACANTA AYYAR. K. S.  
 PARTNER  
 MEMBERSHIP No.023918

## Form D 3.7

## Interest on Working Capital

Name of Distribution Business/Licensee  
Licensed Area of Supply

(Rs.in lakhs)

Sl. No.	Particulars	2019-20		Remarks
		Approved in Tariff Order (ARR)	Actuals	
1	2	4	5	6
1	O&M expenses - One Month	81.42	76.08	
2	Maintenance Spares (as per norms)	-		
3	Receivables - Two Months (Revenue from sale of power)	528.48	557.06	
	Less:			
4	Security deposits except security deposits held in the form of Bank Guarantee from Users	555.63	528.74	
	Less:			
5	Cost of Power Purchase (as per norms)	-		
6	Total Working Capital	54.27	104.41	
7	Interest Rate (as per norms)	10.15%	10.55%	
8	Interest on Working Capital (actual)	5.51	11.02	



वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.



For AYYAR AND CHERIAN  
CHARTERED ACCOUNTANTS



NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918


Form D 3.8

Return on Equity/Return on Net Fixed Assets

Name of Distribution Business/Licensee  
Licensed Area of SupplyCochin Port Trust  
Willingdon Island & Vallarpadam

(Rs.in lakhs)

S. No.	Particulars	Reference	2018-19		2019-20	
			Truing Up filed	Truing Up approved by the commission	Approved in Tariff Order (ARR)	Audited Truing Up
1	2	3	4	5	6	7
1	Equity at the beginning of the year					
2	Capitalisation					
3	Equity portion of capitalisation					
4	Equity at the end of the year					
	<b>Return Computation</b>					
5	Return on Equity at the beginning of the year	14%*(1)				
6	Return on Equity portion of capitalisation	14%*(3)/2				
7	<b>Total Return on Equity</b>	<b>(5)+(6)</b>				
	<b>In case equity invested in the regulated Business is not clearly identifiable</b>					
8	Net Fixed Assets net of Consumer Contribution & Grants (at the beginning of the year)	(8)	2,556.05	2,556.05	2360.22	2,386.81
9	Rate of return	3%	3%	3%	3%	3%
10	<b>Total return on net fixed assets</b>	<b>3% * (8)</b>	<b>76.68</b>	<b>76.68</b>	<b>70.81</b>	<b>71.60</b>

  
 Sr. Accounts Officer  
 वित्तीय विभाग  
 Finance Dept.



For **AYYAR AND CHERIAN**  
 CHARTERED ACCOUNTANTS

*Neelacanta Ayyar*

NEELACANTA AYYAR. K. S.  
 PARTNER  
 MEMBERSHIP No.023918

## Form D 4.2

## Consolidated report on additions to Fixed Assets during the year

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

Year: 2018-19(Actual)

(Rs.in lakhs)

S. No.	Asset Description	Asset Code	Total Addition to Assets	Date of commissioning
1	2	3	4	5
1	Replcement of old 4 panel RMU installed	11000211	9.34	31.03.2018
	<b>Total</b>		<b>9.34</b>	


Year: 2019-20(Actual)

(Rs.in lakhs)

S. No.	Asset Description	Asset Code	Total Addition to Assets	Date of commissioning
1	2	3	4	5
1	Providing Shore Power to UTL & near berth	12200065	37.55	29-02-2020
2	Supply & Erection of 100 KWP Solar Panel	10900101	63.15	15-10-2019
3	Electrification of CISF Barracks	10300363	2.58	15-06-2019
	<b>Total</b>		<b>103.29</b>	

  
वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

  
NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918



## Form D 4.3

## General (Other debits, write offs or any other items)

Name of Distribution Business/Licensee

Cochin Port Trust

Licensed Area of Supply

Willingdon Island &amp; Vallarpadam

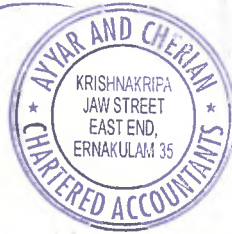
(Rs.in lakhs)

S. No.	Particulars (specify items)	2018-19		2019-20		Remarks
		Truing Up Filed	Truing Up approved by the commission	Approved in Tariff Order (ARR)	Actual	
1	2		3	4	5	13
1	Interest payable on Security Deposit of consumers	28.97	28.97	32.76	33.20	
2						
3						
	<b>Total</b>	<b>28.97</b>	<b>28.97</b>	<b>32.76</b>	<b>33.20</b>	
	Less					
	Chargable to Capital Expenses	-	-	-	-	
	<b>Net chargable to revenue</b>	<b>28.97</b>	<b>28.97</b>	<b>32.76</b>	<b>33.20</b>	

वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918





## Consumer category wise Existing Tariff

Name of Distribution Business/Licensee  
Licensed Area of SupplyCochin Port Trust  
Willingdon Island & Vallarpadam

S. No.	Particulars	Demand / Fixed charges	Energy Charges	Fuel Adjustment Charges	Capacitor/ Power Factor charges	Rebate	LPS	Minimum Billing
		KWh	KWh	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>
1	2	3	4	5	6	7	8	9
<b>LT Categories</b>								
1	LT I	2,01,710.00	28,76,231.38					
2	LT II	720.00	28,16,560.00					
3	LT IV A	72,600.00	2,17,932.00					
4	LT VI A	1,06,800.00	19,98,694.70					
5	LT VI B	2,95,470.00	30,74,015.60					
6	LT VI B (G)	1,43,640.00	5,36,757.10					
7	LT VI C	5,05,080.00	15,66,235.50					
8	LT VI C (G)	2,20,320.00	4,54,035.00					
9	LT VI F	76,680.00	9,68,300.20					
10	LT VIIA Single Phase	4,80,680.00	24,14,982.20					
11	LT VIIA Three Phase	80,12,980.77	3,19,81,535.10					
12	LT VII C	73,680.00	3,97,399.10					
13	LT VIII B	600.00	56,74,854.90					
14	Income from Self Consumption	7,80,510.00	89,88,853.30					
<b>HT Categories</b>								
1	HT I (A) Industry	10,43,700.00	29,11,831.63					
2	HT II (A)	29,00,600.00	46,98,010.15					
3	HT II B Central Govt	8,94,800.00	27,66,902.41					
4	HT IV (A) Commercial	4,09,20,400.00	16,14,78,158.58					
<b>Extra High Tension (EHT)</b>								
<b>Bulk Consumers/ Licensees</b>								
<b>Grand Total</b>		<b>5,67,30,970.77</b>	<b>23,58,21,288.85</b>					

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTSNEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

  
वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

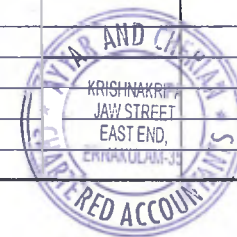
## Form D 5.1

## Consumer category wise Existing Tariff

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

S. No.	Particulars	Demand/ Fixed charges	Energy Charges	Fuel Adjustment Charges	Capacitor/ Power Factor charges	Rebate	LPS	Minimum Billing
		KWh	KWh	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>	<Please specify Unit>
1	2	3	4	5	6	7	8	9
<b>LT Categories</b>								
1	LT I	3,03,340.00	30,98,137.10					
2	LT II	1,23,340.00	29,92,680.00					
3	LT IV A	74,500.00	73,737.50					
4	LT VI A	89,580.00	13,74,409.30					
5	LT VI B	2,64,220.00	22,29,776.70					
6	LT VI B (G)	2,05,870.00	8,96,416.18					
7	LT VI C	5,05,440.00	15,75,162.50					
8	LT VI C (G)	2,20,340.00	4,22,223.55					
9	LT VI F	1,43,200.00	20,37,101.80					
10	LT VIIA Single Phase	4,99,940.00	23,75,197.60					
11	LT VIIA Three Phase	126,11,823.59	322,15,944.60					
12	LT VII C	45,520.00	1,66,648.70					
13	LT VIII B	1,560.00	29,697.49					
14	Income from Self Consumption	8,74,077.22	170,76,936.45					
<b>HT Categories</b>								
1	HT I (A) Industry	10,11,660.00	36,62,447.45					
2	HT II (A)	31,79,473.55	62,60,740.61					
3	HT II B Central Govt	8,66,877.42	28,37,495.31					
4	HT IV (A) Commercial	447,71,940.00	1730,55,106.45					
5	HT IV (BH)	18,59,326.45	139,55,762.49					
<b>Extra High Tension (EHT)</b>								
<b>Bulk Consumers/ Licensees</b>								
<b>Grand Total</b>		676,52,028.23	2663,35,621.78					



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

*Neelacanta*  
**NEELACANTA AYYAR. K. S.**  
PARTNER  
MEMBERSHIP No.023918

## Improvement in performance

Name of Distribution Business/Licensee

Cochin Port Trust

Licensed Area of Supply

Willingdon Island &amp; Vallarpadam

S. No.	Particulars	Reference	2018-19	Remarks
			Audited Trueing Up	
1	2	3	6	10
1	Distribution Losses, (%)		1.99	
2	Collection Efficiency, (%)		100.00	
3	Distribution losses for (%)			
(a)	Urban areas with population exceeding 1 lakh		1.98	
(b)	Industrial areas of load exceeding 5MVA#		NA	
(c)	Rural areas		NA	
4 (a)	Percentage of consumers billed			
4 (b)	Revenue realisation , (Rs Cr)		100.00	
5	Stopped Meters %		Nil	
6 (a)	Defective meters/ metering arrangement%		Nil	
6 (b)	Replacement of Defective meters, %		NA	
7	<b>Supply availability %</b>			
(1)	<b>Base Load supply availability</b>		99.00	
(a)	Actual contracted Base Load supply in MW		9,500.00	
(b)	Base Load in MW		9,550.00	
(c)	Base Load supply availability (%) (c=a/b)		99.00	
(2)	<b>Peak Load supply availability</b>			
(d)	Actual Contracted Peak Load Supply in MW		5,200.00	
(e)	Peak load in MW		5,200.00	
(f)	Peak Load Supply Availability (%) (c=a/b)		100.00	
	<b>Supply availability % (0.75*c + 0.25*f)</b>		99.25	
8	Transformer failure rate			
a.	Distribution transformers (%)		-	
b.	Power transformers (%)		-	

For AYYAR AND CHERIAN  
CHARTERED ACCOUNTANTSNEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

## Form D 6.1

## Improvement in performance

Name of Distribution Business/Licensee

Cochin Port Trust

Licensed Area of Supply

Willingdon Island &amp; Vallarpadam

S. No.	Particulars	Reference	2019-20	Remarks
			Audited Truing Up	
1	2	3	6	10
1	Distribution Losses, (%)		1.88	
2	Collection Efficiency, (%)		99.43	
3	Distribution losses for (%)			
(a)	Urban areas with population exceeding 1 lakh		1.90	
(b)	Industrial areas of load exceeding 5MVA#		NA	
(c)	Rural areas		NA	
4 (a)	Percentage of consumers billed		100.00	
4 (b)	Revenue realisation , (Rs Cr)		-	
5	Stopped Meters %		Nil	
6 (a)	Defective meters/ metering arrangement%		0.02	
6 (b)	Replacement of Defective meters, %		100.00	
7	Supply availability %			
(1)	Base Load supply availability		99.89	
(a)	Actual contracted Base Load supply in MW		9.50	
(b)	Base Load in MW		9.50	
(c)	Base Load supply availability (%) (c=a/b)		100.00	
(2)	Peak Load supply availability		100.00	
(d)	Actual Contracted Peak Load Supply in MW		9.50	
(e)	Peak load in MW		7.80	
(f)	Peak Load Supply Availability (%) (c=a/b)		100.00	
	Supply availability % (0.75*c + 0.25*f)		100.00	
8	Transformer failure rate			
a.	Distribution transformers (%)		0.03	
b.	Power transformers (%)		Nil	

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTSNEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918



वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तिय विभाग  
Finance Dept.



## Form D 6.2

## Appropriation of Distribution loss

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

Year 2018-19 (Actual)

S. No.	Particulars	2018-19				
		(Actual/Audited)				
		Energy Input	Energy Sales	Energy sent to lower voltage	Distribution Loss	
	MKWh	MKWh	MKWh	Percent	MKWh	
1	2	3	4	5	6	7
Voltage-wise Apportionment of Distribution losses						
Willingdon Island						
1	110 kV	26.54	-	26.30	0.68	0.241
2	11 kV	26.30	15.62	10.34	1.15	0.370
3	LT	10.34	10.28	-	0.16	0.056
Vallarpadom						
1	11 KV	8.88	8.88	-	-	-
Overall Distribution Loss					1.99	0.667

Year 2019-20(Actual)

S. No.	Particulars	2019-20				
		(Actual/Audited)				
		Energy Input	Energy Sales	Energy sent to lower voltage	Distribution Loss	
	MKWh	MKWh	MKWh	Percent	MKWh	
1	2	3	4	5	6	7
Voltage-wise Apportionment of Distribution losses						
Willingdon Island						
1	110 kV	28.25	-	28.09	0.42	0.158
2	11 kV	37.28	27.18	9.71	1.05	0.393
3	LT	9.71	-	9.55	0.41	0.153
Vallarpadom						
1	11 KV	Included in 11 KV Item 2 above				
Overall Distribution Loss					1.88	0.704



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

*Neelacanta*  
NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

**जीवित सेवा अधिकारी**  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

## Category-wise Sales

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

Year 2018-19(Actual)

(MU units)

S. No.	Consumer Category & Consumption Slab	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>HT Category</b>														
1	HT I (A) Industry	42,348	29,148	39,024	43,980	1,05,432	47,424	60,828	39,516	24,648	25,944	24,888	54,684	5,37,864
2	HT II (A)	77,887	74,909	81,692	67,210	70,009	64,050	71,819	75,713	74,569	78,658	74,067	74,950	8,85,533
3	HT II B Central Govt	40,665	38,405	39,288	29,937	30,603	28,398	30,768	33,918	30,198	33,144	33,354	34,413	4,03,091
4	HT IV (A) Commercial	18,75,122	17,99,285	19,25,158	16,67,273	18,17,885	16,92,543	20,64,248	21,10,399	19,11,584	19,70,916	18,76,532	19,06,467	226,17,412
	<b>Total</b>	<b>20,36,022</b>	<b>19,41,747</b>	<b>20,85,162</b>	<b>18,08,400</b>	<b>20,23,929</b>	<b>18,32,415</b>	<b>22,27,663</b>	<b>22,59,546</b>	<b>20,40,999</b>	<b>21,08,662</b>	<b>20,08,841</b>	<b>20,70,514</b>	<b>244,43,900</b>
<b>LT Category</b>														
1	LT I	86,923	75,066	73,885	68,623	64,955	70,776	73,250	73,514	72,446	71,973	65,183	71,117	8,67,711
2	LT II	35,460	28,200	27,340	24,400	21,240	25,860	29,620	29,240	25,160	27,520	26,840	30,480	3,31,360
3	LT IV A	97	84	113	13,966	3,597	4,045	4,589	4,182	2,150	4,218	1,540	1,043	39,624
4	LT VI A	33,472	26,289	26,357	16,619	21,048	27,383	30,963	28,856	29,562	25,680	26,345	25,928	3,18,502
5	LT VI B	45,206	38,722	34,649	33,794	30,259	35,630	39,982	36,400	30,912	37,351	37,045	39,302	4,39,252
6	LT VI B (G)	8,018	7,328	6,833	5,590	4,858	4,904	5,496	5,300	5,747	6,881	6,181	8,888	76,044
7	LT VI C	22,922	19,293	17,550	15,747	15,303	16,108	17,137	16,634	14,099	10,491	8,892	10,223	1,84,399
8	LT VI C (G)	5,341	4,710	4,353	3,964	4,414	4,747	5,184	4,872	5,184	5,680	4,187	4,775	57,411
9	LT VI F	1,732	1,519	1,208	1,026	1,126	1,197	639	440	38,074	21,503	20,545	18,640	1,07,649
10	LT VIIA Single Phase	30,408	29,017	27,255	24,057	21,758	25,423	28,854	28,628	28,464	31,058	28,885	33,082	3,36,889
11	LT VIIA Three Phase	3,48,717	3,24,024	3,01,149	2,97,187	2,75,464	3,09,590	3,44,993	3,03,266	2,95,364	3,15,563	2,98,514	3,24,861	37,38,692
12	LT VII C	4,013	4,343	4,737	4,042	2,992	4,579	4,639	5,218	4,336	4,750	4,978	4,337	52,964
13	LT VIII B - Street Lights	-	-	-	-	-	-	-	-	-	1,080	819	18,12,498	18,14,397
14	Income from Self Consumption	-	-	-	-	-	-	7,48,696	3,28,368	2,09,447	2,10,293	1,94,589	2,24,168	19,15,561
	<b>Total</b>	<b>6,22,309</b>	<b>5,58,595</b>	<b>5,25,449</b>	<b>5,09,015</b>	<b>4,67,014</b>	<b>5,30,242</b>	<b>13,34,042</b>	<b>8,64,918</b>	<b>7,60,945</b>	<b>7,74,041</b>	<b>7,24,543</b>	<b>26,09,342</b>	<b>102,80,455</b>
	<b>Grand Total</b>	<b>26,58,331</b>	<b>25,00,342</b>	<b>26,10,611</b>	<b>23,17,415</b>	<b>24,90,943</b>	<b>23,62,657</b>	<b>35,61,705</b>	<b>31,24,464</b>	<b>28,01,944</b>	<b>28,82,703</b>	<b>27,33,384</b>	<b>46,79,856</b>	<b>347,24,355</b>

*[Signature]*  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.  
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For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

*[Signature]*  
NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

## Form D 7.1

## Category-wise Sales

Name of Distribution Business/Licensee Cochin Port Trust  
Licensed Area of Supply Willingdon Island & Vallarpadam

Year 2019-20(Actual)

(MU units)

S. No.	Consumer Category & Consumption Slab	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>HT Category</b>														
1	HT GOVT	45,516	43,392	53,160	53,088	75,516	78,840	43,500	46,548	66,060	61,224	47,216	37,932	6,51,992
2	HT II (B) GOVT	91,505	83,979	86,944	74,401	87,309	74,718	78,224	79,764	1,18,709	1,22,403	1,35,930	1,33,731	11,67,617
3	HT IV COMMERCIAL	42,126	37,902	44,316	32,877	34,449	27,867	28,977	30,459	32,847	31,680	35,145	32,091	4,10,736
4	HT INDUSTRIAL	21,68,504	21,92,069	22,40,754	19,65,482	21,29,060	20,90,233	20,03,456	20,67,110	20,30,793	15,68,576	14,49,865	14,14,709	2,33,20,611
5	HT IV MALABAR	-	-	-	-	-	-	-	-	-	5,55,164	5,73,774	4,99,512	16,28,450
	<b>Total</b>	<b>23,47,651</b>	<b>23,57,342</b>	<b>24,25,174</b>	<b>21,25,848</b>	<b>23,26,334</b>	<b>22,71,658</b>	<b>21,54,157</b>	<b>22,23,881</b>	<b>22,48,409</b>	<b>23,39,047</b>	<b>22,41,930</b>	<b>21,17,975</b>	<b>2,71,79,406</b>
<b>LT Category</b>														
1	LT I	89,638	80,364	82,552	80,423	65,839	60,182	63,076	62,163	71,548	73,019	73,204	70,472	8,72,480
2	LT II	42,400	32,160	35,060	31,740	32,080	20,160	18,640	23,220	27,480	30,720	32,780	25,640	3,52,080
3	LT IV	1,441	1,324	2,040	1,640	1,760	720	840	840	-	1,520	680	480	13,285
4	LT VI A	34,771	28,204	31,300	21,642	18,568	25,685	19,611	7,275	8,775	7,368	9,313	6,161	2,18,673
5	LT VI B	32,217	25,579	23,392	25,964	26,615	23,736	22,411	27,893	25,560	30,511	33,765	23,381	3,21,024
6	LT VI B (G)	10,922	9,799	8,996	7,804	7,779	12,450	8,937	10,514	11,180	12,968	13,099	10,740	1,25,188
7	LT VI C	12,310	10,412	9,231	12,672	11,634	8,313	12,764	21,294	20,036	23,345	26,994	16,409	1,85,414
8	LT VI C (G)	5,632	4,397	4,550	4,105	4,327	4,318	3,501	4,474	3,298	4,943	5,337	3,823	52,705
9	LT VI F	23,164	20,756	21,278	21,570	25,111	18,186	13,229	17,020	13,592	18,996	19,268	14,175	2,26,345
10	LT VII A SINGLE PHASE	36,268	29,907	29,604	27,855	24,322	21,538	20,161	25,321	27,320	27,782	31,937	25,716	3,27,731
11	LT VII A THREE PHASE	3,95,137	3,40,524	3,49,755	3,08,914	2,95,436	2,49,550	2,24,271	2,82,362	2,83,022	3,03,177	3,33,707	2,58,382	36,24,237
12	LT VII C	2,763	1,962	2,005	2,101	2,005	1,336	1,623	1,568	1,780	2,002	1,903	1,306	22,354
13	LT VIII B - Street Lights	924	842	792	498	593	612	432	522	414	789	749	462	7,629
14	Income from Self Consum	1,33,202	1,20,229	1,13,333	1,22,435	1,10,563	87,757	84,955	1,49,950	-	2,16,647	1,03,646	19,62,470	32,05,187
		<b>8,20,789</b>	<b>7,06,459</b>	<b>7,13,888</b>	<b>6,69,363</b>	<b>6,26,632</b>	<b>5,34,543</b>	<b>4,94,451</b>	<b>6,34,416</b>	<b>4,94,005</b>	<b>7,53,787</b>	<b>6,86,382</b>	<b>24,19,617</b>	<b>95,54,332</b>
	<b>Grand Total</b>	<b>31,68,440</b>	<b>30,63,801</b>	<b>31,39,062</b>	<b>27,95,211</b>	<b>29,52,966</b>	<b>28,06,201</b>	<b>26,48,608</b>	<b>28,58,297</b>	<b>27,42,414</b>	<b>30,92,834</b>	<b>29,28,312</b>	<b>45,37,592</b>	<b>3,67,33,738</b>

**Sr. Accounts Officer**  
वित्त विभाग  
Finance Dept.



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

**NEELACANTA AYYAR. K. S.**  
PARTNER  
MEMBERSHIP No.023918

## Form D 7.2

## Distribution Losses

Name of Distribution Business/Licensee      Cochin Port Trust  
 Licensed Area of Supply                      Willingdon Island & Vallarpadam

## Year 2018-19 - Actual

S. No.	Voltage Level	No of Feeders	Feeders metered	Energy Input	Energy Sent to lower network	Direct Sale	Total Output	Total Losses	Total Losses (% of Energy Input)	Total Technical Loss	Total technical Losses (% of Energy Input)	Total Commercial Loss	Total Commercial Losses (% of Energy Input)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Circle 1	110KV	2	2	354.29	351.88	-	351.88	2.41	-	2.41	0.68	-	-
Circle 2	11 KV	50	30	351.88	103.40	244.44	347.84	4.04		4.04	1.15	-	-
Circle 3	LT	215	25	103.40	-	102.84	102.84	0.56		0.56	0.16	-	-
...											1.99		

## Year 2019-20 - Actual

S. No.	Voltage Level	No of Feeders	Feeders metered	Energy Input	Energy Sent to lower network	Direct Sale	Total Output	Total Losses	Total Losses (% of Energy Input)	Total Technical Loss	Total technical Losses (% of Energy Input)	Total Commercial Loss	Total Commercial Losses (% of Energy Input)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Circle 1	110KV			282.52	280.94		280.94	1.58		1.58	0.42		
Circle 2	11 KV			372.79	97.07	271.79	368.86	3.93		3.93	1.05		
Circle 3	LT			97.07		95.54	95.54	1.53		1.53	0.41		
...										7.04	1.88		

  
 वरिष्ठ लेखा अधिकारी  
 Sr. Accounts Officer  
 वित्तीय विभाग  
 Finance Dept.



For **AYYAR AND CHERIAN**  
 CHARTERED ACCOUNTANTS



NEELACANTA AYYAR. K. S.  
 PARTNER  
 MEMBERSHIP No.023918



## Form D 7.3

## Collection Efficiency

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

(Rs.in Lakhs )

S. No.	Particulars	2019-20	Remarks
		(Actuals/ Audited)	
1	2	3	9
	<b>HT Category</b>		
1	HT I (A) Industry	46.74	100%
2	HT II (A)	94.43	100%
3	HT II B Central Govt	37.04	100%
4	HT IV (A) Commercial	2,178.71	100%
5	HT IV (BH)	158.15	
	<b>LT Category</b>		
1	LT I	34.42	100%
2	LT II	31.16	100%
3	LT IV A	1.49	100%
4	LT VI A	14.66	100%
5	LT VI B	25.01	100%
6	LT VI B (G)	11.06	100%
7	LT VI C	20.85	100%
8	LT VI C (G)	6.45	100%
9	LT VI F	21.82	100%
10	LT VIIA Single Phase	29.10	100%
11	LT VIIA Three Phase	449.26	100%
12	LT VII C	2.13	100%
13	LT VIII B	0.32	100%
14	Income from Self Consumption	179.60	100%
	<b>Total</b>	<b>3,342.39</b>	



For **AYYAR AND CHERIAU**  
CHARTERED ACCOUNTANTS

*Kee...*  
NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

**वित्त सेवा अधिकारी**  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

## Form D 7.3

## Collection Efficiency

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

(Rs.in Lakhs )

S. No.	Particulars	2018-19	Remarks
		(Actuals/ Audited)	
1	2	3	9
	<b>HT Category</b>		
1	HT I (A) Industry	39.60	100%
2	HT II (A)	75.99	100%
3	HT II B Central Govt	36.62	100%
4	HT IV (A) Commercial	2,024.00	100%
	<b>LT Category</b>		
1	LT I	31.46	100%
2	LT II	28.33	100%
3	LT IV A	2.94	100%
4	LT VI A	21.25	100%
5	LT VI B	33.90	100%
6	LT VI B (G)	6.85	100%
7	LT VI C	20.80	100%
8	LT VI C (G)	6.78	100%
9	LT VI F	10.49	100%
10	LT VIIA Single Phase	29.30	100%
11	LT VIIA Three Phase	401.68	100%
12	LT VII C	4.74	100%
13	LT VIII B	56.76	100%
14	Income from Self Consumption	97.79	100%
	<b>Total</b>	<b>2,929.27</b>	

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

*Neelacanta Ayyar*  
NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

*W. J. J.*  
वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.



## Form D 8

## Deviation Analysis

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

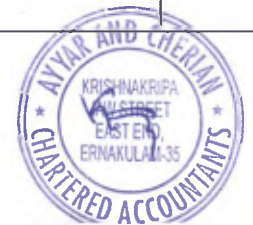
Year: 2018-19(Actual)

(Rs.in lakhs)

S. No.	Particulars	Approved	Actual	Deviation	Reason for Deviation	Controllable	Uncontrollable
1	2	3	4	5	6	7	8
1	Cost of own power generation/ power purchase	2,368.70	2,402.18	-33.48			
2	Transmission Charges						
3	NLDC/RLDC/SLDC Charges						
4	Operation & Maintenance Expenses						
4.1	Employee Expenses		925.86		As per regulation, commission has O & M Expense approved only Rs. 435.22 Lakhs. However considering the fact that CoPT is carrying out electricity distribution business in addition to port related activities which is its major business, CoPT required 83 employees for efficiently carrying out electricity distribution business and total costs amounts to Rs.834.11 Lakhs. Terminal benefits @ 11% has been added and hence total employee costs comes to Rs. 925.86 Lakhs		
4.2	Administration & General Expenses	435.22	68.77	-584.30			
4.3	Repair & Maintenance Expenses		24.89			As per ISPS regulations, security arrangements is required round the clock. Accordingly 6 constables have been posted and the total security expense comes to Rs. 44.73 lakhs.	
5	Interest and finance charges on long term loans		473.05	-473.05			
6	Depreciation	179.70	178.58	1.12			



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Sr. Accounts Officer  
വിനിയോഗ വിभाग  
Finance Dept.



S. No.	Particulars	Approved	Actual	Deviation	Reason for Deviation	Controllable	Uncontrollable
1	2	3	4	5	6	7	8
7	Interest on Working Capital	4.32	11.04	-6.72	Interest on working capital has been claimed as per Regulation 32(1)(e) of the Tariff Regulations 2018. Interest on working capital has been claimed at a rate equal to two percent higher than the base rate as on the First day of April of the financial year.		
8	Interest on consumer security deposits and deposits from Users of the distribution system	30.91	28.97	1.94	Interest on consumer SD has been paid as per the regulations and hence the Hon'ble commission may kindly allow the same.		
9	Any other item (to be specified)						
10	Contribution to contingency reserves						
11	Provisioning for Bad debts, if any						
A	Total Expenditure						
B	Return on Equity						
C	Tax on ROE	76.20	76.68	-0.48	Calculated as per Regulation @ 3% on NFA		
D	Revenue						
1	Revenue from sale of electricity	2,868.88	2,929.27	-60.38			
2	Other Income	255.77	42.57	213.20			

For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

*K. S. Ayyar*

NEELACANTA AYYAR, K. S.  
PARTNER  
MEMBERSHIP No.023918

*[Signature]*  
वरिष्ठ सेवा अधिकारी  
Sr. Accounts Officer  
वित्त विभाग  
Finance Dept.



## Form D 8

## Deviation Analysis

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

Year: 2019-20(Actual)

(Rs.in lakhs)

S. No.	Particulars	Approved	Actual	Deviation	Reason for Deviation	Controllable	Uncontrollable
1	2	3	4	5	6	7	8
1	Cost of own power generation/power purchase	2,580.59	2,582.07	-1.48			
2	Transmission Charges						
3	NLDC/RLDC/SLDC Charges						
4	Operation & Maintenance Expenses						
4.1	Employee Expenses		811.73		As per regulation, commission has O & M Expense approved only Rs. 456.29Lakhs. However considering the fact that CoPT is carrying out electricity distribution business in addition to port related activities which is its major business, CoPT required 79 employees for efficiently carrying out electricity distribution business and total costs amounts to Rs.778.60 Lakhs. Terminal benefits @ 11% has been added and hence total employee costs comes to Rs.864.24 Lakhs		
4.2	Administration & General Expenses	456.29	73.11	-456.70			
4.3	Repair & Maintenance Expenses		28.15			As per ISPS regulations, security arrangements is required round the clock. Accordingly 6 constables have been posted and the total security expense comes to Rs. 50.22 lakhs.	
5	Interest and finance charges on long term loans	-	443.33	-443.33	As per Ministry's order No.PD/25021/4/2013-COPT dtd 01.09.2016, long term loan has been scheduled the repayment of the amount frozen in 10 years commencing from 2018-19.		
6	Depreciation	185.05	180.22	4.83			

वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग

*[Signature]*



S. No.	Particulars	Approved	Actual	Deviation	Reason for Deviation	Controllable	Uncontrollable
1	2	3	4	5	6	7	8
7	Interest on Working Capital	5.51	11.02	-5.51	Interest on working capital has been claimed as per Regulation 32(1)(e) of the Tariff Regulations 2018. Interest on working capital has been claimed at a rate equal to two percent higher than the base rate as on the First day of April of the financial year.		
8	Interest on consumer security deposits and deposits from Users of the distribution system	32.76	33.20	-0.44	Interest on consumer SD has been paid as per the regulations and hence the Hon'ble commission may kindly allow the same.		
9	Any other item (to be specified)						
10	Contribution to contingecny reserves						
11	Provisioning for Bad debts, if any						
A	<b>Total Expenditure</b>						
B	<b>Return on Equity</b>						
C	Tax on ROE	70.81	71.60	-0.80	Calculated as per Regulation @ 3% on NFA		
D	<b>Revenue</b>						
1	Revenue from sale of electricity	3,212.44	3,342.39	-129.95			
2	Other Income	255.77	48.92	206.85			

वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तिय विभाग  
Finance Dept.



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No 023918

## Form D P&amp;L

## Profit &amp; Loss Account

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

(Rs.in Lakhs )

S. No.	Particulars	Reference	2019-20		2018-19		Remarks
			Truing Up	Approved by the Commission (ARR)	Truing Up approved by the Commission	Truing Up Filed	
1	2	3	4	5	6	7	8
	<b>I. INCOME</b>						
	a. Revenue from Sale of Power	D2.1	3,342.39	3,212.44	2,929.27	2,929.27	
	b. Revenue Subsidies and Grants						
	c. Other Income	D2.4	48.92	255.77	285.42	42.57	
	<b>Total (a+b+c)</b>		<b>3,391.30</b>	<b>3,468.21</b>	<b>3,214.69</b>	<b>2,971.84</b>	
	<b>II. EXPENDITURE</b>						
	a. Repairs and Maintenance.	D3.4 (c)	28.15		-	24.89	
	b. Employee Cost	D3.4 (a)	811.73	456.29	473.60	925.86	
	c. Administration and General Expenses	D3.4 (b)	73.11		-	68.77	
	d. Depreciation	D3.5	180.22	185.05	178.58	178.58	
	e. Interest and Finance charges	D3.6 & 3.7	454.35	5.51	474.93	484.09	
	f. Other expenses (Interest on SD held by CoPT)	D 4.3	33.20	32.76	28.97	28.97	
	<b>f. Subtotal ( a+b+c+d+e)</b>		<b>1,580.76</b>	<b>679.61</b>	<b>1,156.08</b>	<b>1,711.16</b>	
	g. Less Capitalised Expenses:						
	- Interest & Finance Charges						
	- Other Expenses						
	h. Other Debits (ROI @3% of NFA)	D3.8	71.60	70.81	76.68	76.68	
	I. Extra Ordinary Items						
	j. Purchase of power	D 3.1	2,582.07	2,580.59	2,402.18	2,402.18	
	k. Generation of Power						
	<b>Total Expenditure (f-g+h+i+j+k)</b>		<b>4,234.43</b>	<b>3,331.01</b>	<b>3,634.94</b>	<b>4,190.02</b>	
	<b>III. Profit/(Loss) before Tax (I-II)</b>		<b>(843.13)</b>	<b>137.20</b>	<b>(420.25)</b>	<b>(1,218.19)</b>	
	<b>IV. Provision for Income Tax</b>						
	<b>V. Net Prior period credits (Charges )</b>						
	<b>VI. Surplus (Deficit )</b>		<b>(843.13)</b>	<b>137.19</b>	<b>(420.25)</b>	<b>(1,218.19)</b>	
	<b>VII. Net Assets at the beginning of the year (Less consumer's Contribution )</b>	D 3.5	2,386.81	2,360.22		2,556.05	
	<b>VIII. Rate of Return (VI/ VII)</b>		<b>(35.32)</b>	<b>5.81</b>		<b>(47.66)</b>	



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.

## Balance Sheet at the end of the year

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam

(Rs.in Lakhs )

S. No.	Particulars	Reference	Audited Truing Up 2019-20	Truing Up Filed 2018-19	Remarks
1	2	3	4	5	7
<b>A</b>	<b>EQUITY AND LIABILITIES</b>				
<b>1</b>	<b>Shareholders funds</b>				
	(a) Share Capital				
	(b) Reserve and Surplus (Reserves+surplus/deficit)		-7,792.95	-7,021.42	
<b>2</b>	<b>Contribution, Grants and other long term Reserve funds</b>				
<b>3</b>	<b>Non Current liabilities</b>				
	(a) Long Term borrowings (Capital liabilities)		3,825.36	3,959.53	
	(b) Other long term liabilities (SD from consumers)		528.74	464.40	
	(c) Long term provisions (Reserve funds+provision for int. On bonds/payrevision)				
<b>4</b>	<b>Current liabilities</b>				
	(a) Short Term borrowings (Borrowing for working capital)		3,355.29	2,784.87	
	(b) Trade Payables (payment due to CGS/Others)				
	(c) Other short term liabilities (other current liabilities except payment to CGS)		3,549.05	3,061.50	
	(d) Short Term provisions				
	<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>3,465.48</b>	<b>3,248.87</b>	
<b>B</b>	<b>ASSETS</b>				
<b>1</b>	<b>Non Current Assets</b>				
	(a) Fixed Assets				
	(i) Tangible Assets		2,309.87	2,386.81	
	(ii) Intangible Assets				
	(iii) Capital work in progress		167.22	76.09	
	(b) Non-Current investment (SD of CoPT's consumers invested in bank)		485.95	434.15	
	(c) Long term loans and Advances		119.67	22.15	
	(d) Other non-current assets				
<b>2</b>	<b>Current Assets</b>				
	(a) Current investments				
	(b) Inventories (Stocks)				
	(c) Trade receivables		160.02	107.88	
	(d) Cash and Cash equivalents				
	(e) Short term loans and advances (SD With KSEB)		210.21	210.21	
	(f) Other current assets (Interest receivable from KSEB)		12.55	11.58	
	<b>TOTAL ASSETS</b>		<b>3,465.48</b>	<b>3,248.87</b>	



For **AYYAR AND CHERIAN**  
CHARTERED ACCOUNTANTS

*Neelacanta Ayyar*  
NEELACANTA AYYAR. K. S.  
PARTNER  
MEMBERSHIP No.023918

*[Signature]*  
वरिष्ठ लेखा अधिकारी  
Sr. Accounts Officer  
वित्तीय विभाग  
Finance Dept.



## Form D CF

## Cash Flow for the year

Name of Distribution Business/Licensee  
Licensed Area of Supply

Cochin Port Trust  
Willingdon Island & Vallarpadam  
(Rs.in Lakhs)

S. No.	Particulars	Ref	2019-20	2018-19	Remarks
1	2	3	4	5	6
I	Net Funds from Operations				
1a	Net Funds from Earnings :				
	a) Profit before tax and before revenue subsidies and grants		(843.13)	(1,218.19)	
	Less : Income Tax Payment during the year				
	Total of (a)				
	b. Add: Debits to revenue account not requiring cash Flow:				
	I) Depreciation		180.22	178.58	
	ii) Amortisation of Deferred costs				
	iii) Amortisation of Intangible Assets				
	iv) Investment Allowance Reserve				
	v) Others, if any		71.60	76.68	
	Total of (b)				
	c. Less : Credits to revenue Account not involving cash receipts				
	I) Deprecation				
	ii) Subsidies receivables				
	iii) Revenue gap				
	Total of (c)				
	Net Funds from Earnings (a)+(b)-(c)		(591.30)	(962.93)	
2	Contributions, Grants & Subsidies to cost of Capital Assets				
3	Security Deposit from consumers		64.34	(30.11)	
4	Proceeds from disposal of fixed Assets				
5	Total Funds from Operations (1+2+3+4)		(526.97)	(993.04)	
6	Net Increase/(Decrease) in working Capital				
	(a) Increase/(Decrease) in Current Assets				
	I) Inventories				
	ii) Receivables against sale of power		(52.14)	1.35	
	iii) Loans and Advances		-	(4.33)	
	iv) Sundry receivables (interest receivable from KSEB)		(0.97)	0.42	
	v) Subsidy receivables				
	Total of (a)		(53.11)	(2.56)	
	(b) Increase/(Decrease) in Current liabilities				
	I) Borrowings for working Capital		(188.64)	(98.24)	
	ii) Other current liabilities		487.55	513.06	
	iii) Others (Increase in Reserve + payment due on cap.liab)				
	Total of (b)		298.91	414.82	
	Net Increase/(Decrease) in working Capital (a)- (b)		245.80	412.26	
7	Net Funds from operations before subsidies and Grants ( 5-6 )		(281.17)	(580.77)	
8	Receipts from revenue subsidies and Grants				
	Total Net Funds from operations including subsidies & Grants (7+8)				
II.	Net increase/ decrease in Capital liabilities				
	a). Fresh borrowings				
	I) Central Loans		291.93	107.58	



*(Signature)*

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S. No.	Particulars	Ref	2019-20	2018-19	Remarks
1	2	3	4	5	6
	ii) Foreign currency Loans / Credits				
	iii) Other borrowings		570.42	866.39	
	Total of (a)		862.35	973.97	
	b) Repayments :				
	l) State Loans				
	ii) Foreign currency Loans / Credits				
	iii) Other borrowings		426.09	426.09	
	Total of (b)		426.09	426.09	
	Net Increase/(Decrease) in Capital liabilities (a) - (b)		436.25	547.88	
III.	Increase/(Decrease) in equity Capital		-	-	
IV.	Total Funds available for Capital Expenditure (I+II+III)		155.07	(32.90)	
V	Funds utilised on Capital Expenditure				
	a) On projects		103.29	9.34	
	b) Advance to Suppliers & Contractors				
	c) Intangible Assets				
	d) Deferred Cost				
	Total of V (a+b+c+d)		103.2862744	9.34	
VI	Net Increase/(Decrease) in Government contribution				
VII	Net Increase/(Decrease) in Terminal benefit fund				
VIII	Net Increase/(Decrease) in Provident fund				
IX	Net Increase/(Decrease) in investments		51.80	(42.22)	
X	Net Increase/(Decrease) in cash / bank balance ( IV - V - VI )		(0.00)	(0.00)	
XI	Add opening cash & Bank balance				
XII	Closing Cash & Bank balance ( VII+VIII )				



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For AYYAR AND CHERMAN  
CHARTERED ACCOUNTANTS



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