

Annexure-I**Query on the ARR Filing by TPSODL for FY 2026-27**

1. Forms T-4 and T-9 for FY 2025-26, updated till the month of December-2025 are to be submitted.
2. Form T-6 for FY 2025-26, updated till the month of December-2025 with additional information on the amount of rebate given to all the categories of consumers and the net revenue after adjustment of such rebate.
3. Following information regarding LT Domestic Consumers for FY 2024-25 and FY 2025-26 upto Dec' 2025.

Sl. No.	Units(kWh) consumed per month	Average No. of Consumers	Consumption (MU)	Total Billed Amount (Rs. in Cr.) a	Rebate (Rs. in Cr.) b	Net Billed Amount (Rs. in Cr.) c=a-b
1	0-30					
2	30-50					
3	50-100					
4	100-200					
5	200-300					
6	300-400					
7	>400					

4. Following information regarding LT General Purpose Consumers (CD < 110 KVA) for FY 2024-25 and FY 2025-26 upto Dec'2025.

Sl. No.	Units(kWh) consumed per month	Average No. of Consumers	Consumption (MU)	Total Billed Amount (Rs. in Cr.) a	Rebate (Rs. in Cr.) b	Net Billed Amount (Rs. in Cr.) c=a-b
1	0-30					
2	30-50					
3	50-100					
4	100-200					
5	200-300					
6	300-400					
7	>400					

5. Information regarding ToD tariff to be submitted in the following table:

Sl. No.	No. of Consumers	ToD incentive amount (as rebate in EC) (Rs. in Lakh)	ToD penalty amount (as surcharge on EC) (Rs. in Lakh)
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	Category of Consumer		FY 2024-25	FY 25-26 (upto Dec'25)	FY 2024-25	FY 25-26 (upto Dec'25)

6. The details of Rebate (in Cr.) and consumption (in MU) allowed to HT Industrial Consumers (steel plant) having CD of 1 MVA and above are to be furnished for 2025-26 (up to December 2025).
7. The details of energy consumed and amount received by the industries having CGP for incremental energy drawal above 80% load factor availing special tariff through tripartite agreement in FY 2024-25 and FY 2025-26 (up to December 2025) are to be furnished.
8. Details of consumers who adopted the mechanisms as decided in the OERC Order dated 28.10.2025 in Case No. 53/2025 (a and b as per para 6) and impact analysis prior to this mechanism and post implementation along with estimate in reduction of open access purchase quantum of such consumers.
9. The details of consumers (such as Name, CD, consumption, billed amount and premium received) obtaining Green Consumer Certificate by DISCOMs are to be furnished for the FY 2024-25 and FY 2025-26 (up to December 2025).
10. Following information about HT consumer above 100 KVA and all EHT consumers are required to be submitted.

a. HT (100 KVA and above) (New Consumer for 2026-27)

Name of the Consumer	CD in KVA asked for	Likely date of availing the supply	LF of drawal	MU likely to be drawn

b. HT (100 KVA and above) Existing Consumer

Name of the existing Consumer	Existing CD	Enhanced CD asked for	Likely Date of availing Enhanced load	LF of drawal for FY 2025-26	Additional MU to be drawn on such enhancement

c. EHT (New Consumer for 2026-27)

Name of the Consumer	CD in KVA asked for	Likely date of availing the supply	LF of drawal	MU likely to be drawn

d. EHT Existing Consumer

Name of the existing Consumer	Existing CD	Enhanced CD asked for	Likely Date of availing Enhanced load	LF of drawal for FY 2026-27	Additional MU to be drawn on such enhancement

11. Details of consumers billed for Electric Vehicle Charging and Megalift to be provided along with energy consumed, respective CD, amount billed and revenue collected for the FY 2024-25 and FY 2025-26 (upto Dec-2025).
12. Details of consumers who have availed green energy from DISCOM and revenue collected as green tariff premium for the FY 2024-25 and FY 2025-26 (upto Dec-2025).
13. Details of industries (Name, CD, energy consumption, billed amount and revenue collected) who were given special tariff provision under para 312 of RST Order for FY 2025-26.
14. No. of consumers availing e-bill facility in the FY 2024-25 and FY 2025-26.
15. The details of component wise actual expenses on Employees cost including Pay, GP, Arrear salary, HR, pension, gratuity, leave and transfer to provident and other funds on monthly basis for FY 2024-25 shall be furnished. Similar details shall also to be furnished for actual payment made for the current FY up to the month of November, 2025.
16. An amount of Rs. 131.03 crore has been shown for the FY 2026-27 under outsourced employee expenses (F-12). Details of such calculation indicating the number of such employees, compensation per employee, nature of duty, starting from take over from SOUTHCO year-wise till Nov-25 may be submitted. A short note on their responsibilities, duty hour and effectiveness to be furnished.
17. The commission has stipulated that the employee per thousand consumers shall be maintained at a ratio of 1.40. The present employee per thousand consumer ratio for FY 2024-25 and 2025-26 (up to November 2025) may be submitted. It may also be explained whether excess number of employees has been recruited beyond the Commission approval over the years starting from take over.

18. Details of expenses month wise & head wise towards R & M for the FY 2024-25 and the current FY up to November 2025 may be furnished with detailed description. The R & M expenses segregating the material and labor may be submitted year-wise starting from take over.
19. TPSODL to submit month wise details on the following
 - a. The amount of loan availed towards long term and short-term loan (working capital) FY 2021-22, 2022-23, 2023-24, 2024-25 and actual up to November 2025.
 - b. The amount of interest paid towards long term and short-term loan (working capital) FY 2021-22, 2022-23, 2023-24, 2024-25 and actual up to November 2025.
 - c. The rate of interest towards availing long term and short-term loan (working capital) FY 2021-22, 2022-23, 2023-24, 2024-25 and actual up to November 2025.
20. A detailed statement of utilization of Government funds received by TPSODL scheme wise and details of assets created out of them for 2021-22, 2022-23, 2023-24, 2024-25 and actual up to November 2025.
21. A detailed statement of assets created out of Government funding and subsequently transferred to TPSODL from the date of vesting to November 2025 and detailed assets transferred by GRIDCO in the form of kind for equity contribution to TPSODL from the date of vesting to November 2025.
22. A detailed statement of the assets discarded/retired due to attainment of 90% of depreciation year-wise till date.
23. A detailed statement of the assets still in use and continue to be in gross fixed asset after attainment of 90% depreciation till date.
24. A detailed statement (with calculation) on Internal accruals generated, if any, may be furnished year wise starting from the year of vesting till the current year (up to November 2025)
25. Head wise old fixed assets list from the date of vesting till 31.03.2025 i.e. Opening, retired assets and closing balance year wise.
26. Head wise old Fixed assets list as on 1.04.2025 along with the depreciation calculation may be submitted.
27. Head wise new assets list (after the effective date) along with the depreciation calculation may be submitted.
28. Fixed asset Register for FY 2021-22, FY 2022-23, FY 2023-24 and FY 2024-25 may be submitted. (soft copy).
29. A detailed category wise list of assets not in the books for which Repair and maintenance @ 3 % is claimed by the Licensee is to provided.

30. During FY 2025-26 the amount of capital expenditure is projected at Rs. 1013.15 crore and transferred to fixed assets is projected Rs 593.17 crore (F-2). TPSODL is required to furnish the source of funds and actual expenditure head wise with description of the particular asset capitalized/transferred month wise till end of November 2025.
31. The availability of fund in Employees Trust Fund as on 31.3.2025 and its pattern of investment to be submitted. Further, the actual month wise cash outflow towards terminal liability under different heads during FY 2024-25 and 2025-26 (actual up to November 2025) to be furnished.
32. Month wise cash flow considering the revenue items only for FY 2024-25 and 2025-26 (actual up to November 2025) to be submitted.
33. The details of A&G expenses month wise and head wise with description may be furnished for FY 2025-26 (up to November 2025). Also, justification of rise in A&G cost projected for FY 2026-27 may be given.
34. The actual fund availability against Security Deposit as on 31.3.2025 and month wise additions of security deposit for FY 2025-26 (up to November 2025) along with mode of investment, pledged and free funds may be furnished.
35. The Licensee is required to furnish the month-wise receipts other than loan (Item wise with description of revenue and Non-Tariff Income/miscellaneous receipts) for FY 2024-25 and FY 2025-26 (up to November 2025) separately.
36. As per the Regulation 3.8.4 of the OERC (Terms and conditions for Determination of Wheeling tariff and retail Supply tariff) Regulations, 2022, for the assets of erstwhile DISCOMs, the depreciation shall be calculated on the pre-upvalued cost of assets at pre-1992 rate on the assets approved by the Commission. The details of such assets along with segregation related to assets created out of Government grants, meters and consumer contribution may be given for Old as well as new assets.
37. The detailed (item wise) month wise Trial Balance for FY 2024-25 and FY 2025-26 up to Nov-25 may be submitted.
38. Total amount of legal expenses month wise for FY 2020 and FY 2025-26 up to Nov-25 may be submitted. A statement citing Legal expenses paid to whom with amount for each individual cases, mentioning won, lost or pending for the said period may be furnished.
39. Whether the Licensee as per the Regulation 3.8.2(b) has maintained a separate fund/account for depreciation on old assets and the balance available till November 2025.
40. Licensee to provide the details of equity contributed by GRIDCO in kind from the date of vesting till date (year wise).
