



TELANGANA STATE ELECTRICITY REGULATORY COMMISSION

Annual Report for FY 2014-15

**5th Floor, Singareni Bhavan
Red Hills, Hyderabad – 500 004,
Telangana State**

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Chapter–1 Organisational Setup & Administration

1.1. The Commission

1.1.1. Parliament of India has enacted an Act known as The Andhra Pradesh Reorganization Act, 2014. As a result, a separate State of Telangana was formed on June 2, 2014. Twelfth Schedule of the said Act under clause No. C (3) of the said schedule together with section 82 of the Electricity Act, 2003 envisages constitution of SERCs. Government of Telangana vide its G.O.Ms.No.3 Dated 26.07.2014 have constituted Telangana State Electricity Regulatory Commission (TSERC). Further, the Government of Telangana have appointed

- Sri. Ismail Ali Khan as Chairman,
- Sri. H.Srinivasulu, as Member (Finance) and
- Sri. L. Manohar Reddy as Member (Technical)

Vide G.O.Ms.No.13, dated 22.10.2014, who sworn in on 03.11.2014. Thus, TSERC came into existence from 03.11.2014 onwards.

1.2. Functions of the Commission:

1.2.1. The State Commission shall discharge the following functions under Section 86(1) of the Act, namely: -

(a) determine the tariff for generation, supply, transmission and wheeling of electricity, wholesale, bulk or retail, as the case may be, within the State:

Providing that where open access has been permitted to a category of consumers under section 42, the State Commission shall determine only the wheeling charges and surcharge thereon, if any, for the said category of consumers;

(b) regulate electricity purchase and procurement process of distribution licensees including the price at which electricity shall be procured from the generating companies or licensees or from other sources through agreements for purchase of power for distribution and supply within the State;

- (c) facilitate intra-state transmission and wheeling of electricity;
- (d) issue licences to persons seeking to act as transmission licensees, distribution licensees and electricity traders with respect to their operations within the State;
- (e) promote co-generation and generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person, and also specify, for purchase of electricity from such sources, a percentage of the total consumption of electricity in the area of a distribution licence;
- (f) adjudicate upon the disputes between the licensees, and generating companies and to refer any dispute for arbitration;
- (g) levy fee for the purposes of this Act;
- (h) specify State Grid Code consistent with the Grid Code specified under clause(h) of sub-section (1) of section 79;
- (i) specify or enforce standards with respect to quality, continuity and reliability of service by licensees;
- (j) fix the trading margin in the intra-State trading of electricity, if considered, necessary; and
- (k) discharge such other functions as may be assigned to it under this Act.

1.2.2. The State Commission shall advise the State Government on all or any of the following matters under section 86(2) of the Act, namely:-

- (a) promotion of competition, efficiency and economy in activities of the electricity industry;
- (b) promotion of investment in electricity industry;
- (c) reorganization and restructuring of electricity industry in the State;

(d) matters concerning generation, transmission, distribution and trading of electricity or any other matter referred to the State Commission by that Government

1.2.3. As per section 86 (3) of the Act, the State Commission shall ensure transparency while exercising its powers and discharging its functions.

1.2.4. As per section 86 (4) of the Act, in discharge of its functions the State Commission shall be guided by the National Electricity Policy, National Electricity Plan and tariff policy published under subsection (2) of section 3.

1.3. Powers of the Commission:

1.3.1. The State Commission shall, for the purposes of any inquiry or proceedings under Electricity Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (5 of 1908) in respect of the following matters, namely:

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- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) discovery and production of any document or other material object producible as evidence;
- (c) receiving evidence on affidavits;
- (d) requisitioning of any public record;
- (e) issuing commission for the examination of witnesses;
- (f) reviewing its decisions, directions and orders;
- (g) any other matter which may be prescribed.

1.3.2. The State Commission shall have the powers to pass such interim order in any proceeding, hearing or matter before the State Commission, as that Commission may consider appropriate.

1.3.3. The State Commission may authorise any person, as it deems fit, to represent the interest of the consumers in the proceedings before it.

1.4. Infrastructure of the Commission

1.4.1. **Office premises:** The Commission operates from its leased premises of 10,000 square feet at 5th Floor, Singareni Bhavan, Red Hills, Hyderabad.

1.4.2. **Website:** The Commission's website is (www.tserc.gov.in) which is regularly maintained and updated. The Commission's orders, public announcements, press releases, reports, RTI, clarifications, objections received and Regulations notified by the Commission are updated on the website on a regular basis. The Commission has also designed and developed a website for the Vidyut Ombudsman, Telangana (<http://vidyutombudsman-tserc.gov.in/>) wherein the orders, hearing schedules, the relevant Acts & Regulations, consumer grievances and details of the Consumer Grievance Redressal Forum are placed.

1.5. Staff of the Commission:

1.5.1. The Commission to efficiently discharge its functions under the mandate of the Electricity Act 2003 comprises of staff with expertise and experience in engineering, economics, financial management, accounting, law, human resources, management information system and related skills.

1.5.2. For functional convenience, the office of the Commission is organized into various departments such as Tariff, Law, Engineering, Human Resources and Accounts. Each department is headed by its functional expert, who renders his/her services to the Commission.

1.5.3. The Commission, soon after its formation, has adopted all the regulations of erstwhile APERC vide regulation No. 1 of 2014. Accordingly, Regulation No 3 of 1999 and Regulation no 5 of 2013 of erstwhile APERC are applicable to the Officers and staff of the Commission. The Commission has forwarded a service regulation for Officers and Staff of the Commission to the Government of Telangana for its approval under section 91 (2) of Electricity Act, 2003.

1.5.4. The Commission was allotted 19 Nos. of Officers and staffs vide Government order in G.O.Ms.No.14 Dated 01-11-2014. The Officers and staff allotted to TSERC as on 31-03-2015 are as follows:

S. No.	Name	Designation
1	Sri. Umakanta Panda	Joint Director - IT
2	Sri. N. Nagaraj	Deputy Director - Law
3	Smt. P. Sarada	Deputy Director - IT
4	Sri. Antaryami Sahoo	Deputy Director - TE
5	Sri. N. Bhanu Prakash	Deputy Director - Per
6	Smt. S. Vilma Samuel	Private Secretary
7	Sri. A. Lakshman Kumar	SCO
8	Smt H G Geetha	Librarian
9	Sri. B. Durga Prasad	CCO
10	Sri. P. Amarnath	CCO
11	Sri. M. Iqbal Ansari	Messenger
12	Sri C. Laxminarayana	Driver
13	Sri. A. Rahman	Driver
14	Sri. Mohammad Ali	Office Subordinate
15	Sri. P. Anil Chand	Office Subordinate
16	Sri. G. Kumar	Office Subordinate
17	Sri. P.Srinivasa Rao	Office Subordinate
18	Sri. B. Srinivas	Office Subordinate
19	Sri. Y Damodar Rao	Office Subordinate

The Officers who worked on deputation as on 31-03-2015 are as follows:

- (1). Dr. K. Srinivas Reddy, IRS, Commissioner of Income Tax as Commission Secretary
- (2). Sri. K. Satish Kumar, Assistant Divisional Engineer, TSSPDCL, Hyderabad
- (3). Sri. M. Venkateswarlu, Accounts Officer, TSSPDCL, Hyderabad
- (4). Sri. A. Lakpathi, Assistant Accounts Officer, TSNPDCL, Warangal

1.6. Workshops/meetings/Interactive sessions attended during the year

1.6.1. Chairman and Members of the Commission have attended the following interactive sessions/workshops/ meetings etc., during the year 2014-15

S.No	Name	Program Name	Duration
1	Sri. Ismail Ali Khan, Chairman	Interactive session between the Chairperson, Members of APTEL and ERCs at India International Centre, New Delhi	19-11-2014
2	Sri. H. Srinivasulu, Member (Finance)		
3	Sri. L. Manohar Reddy, Member (Technical)		

S.No	Name of the Employee & Designation	Program Name	Duration
4	Sri. Ismail Ali Khan, Chairman	8 th Meeting of "Utility CEO Forum on Demand Side Management (DSM)" organised by PWC on behalf of Shakti Sustainable Energy Foundation and EESL at Shangri-La's-Eros Hotel, Connaught Place, New Delhi	21-01-2015

1.6.2. Officers of the Commission have attended the following Training Programme/ workshops during the year 2014-15.

S.No	Name	Program Name	Duration
1	Sri. Antaryami Sahoo, Dy. Director (T-Engg)	7 th capacity building/programme of Forum of Regulators (FoR) at IIT Kanpur	28-01-2015 to 30-01-2015
2	Sri. Antaryami Sahoo, Dy. Director (T-Engg)	8 th capacity building/programme of Forum of Regulators (FoR) at Singapore	18-02-2015 to 20-02-2015
3	Sri. K. Srinivas Reddy, Commission Secretary	Workshop on "Critical role of Secretaries in Regulatory Commission"	23-02-2015
4	Smt. P.Sarada, Dy. Director (IT)	Two day residential programme on "Protection of consumer interest" at NPTI, Faridabad	26-02-2015 to 27-02-2015
5	Sri. Umakanta Panda, Joint Director (IT)	India Smart Grid Forum Training programme at CPRI, Bangalore at International Exhibition Center, Hubli	02-03-2015 to 06-03-2015

1.7. State Advisory Committee (SAC)

As per Section 87(1) of the Electricity Act, 2003, TSERC has constituted SAC with Chairman of the Commission as the Ex-officio Chairperson of SAC. The first (1st) meeting of SAC held on 04-03-2015.

1.8. Southern Electricity Regulatory Forum (SERF)

The details of the SERF meetings held and participation of Chairman and Members is appended below:

S.No	Name of the Employee & Designation	Program Name	Duration
1	Sri. Ismail Ali Khan, Chairman	13 th Southern Electricity Regulators Forum (SERF) meeting at Ooty, Tamil Nadu	27-02-2015 to 01-03-2015
2	Sri. L. Manohar Reddy, Member (Technical)		

1.9. Forum of Indian Regulators (FoIR)

The details of the FoIR meetings held and participation of Chairman and Members is appended below:

S.No	Name of the Employee & Designation	Program Name	Duration
1	Sri. Ismail Ali Khan, Chairman	Forum of Indian Regulators (FoIR) Conference at Kochi, Kerala	10-12-2014 to 12-12-2014
2	Sri. H. Srinivasulu, Member (Finance)		
3	Sri. L. Manohar Reddy, Member (Technical)		

1.10. Forum of Regulators (FoR)

The details of the FoR meetings held and participation of Chairman and Members is appended below:

S.No	Name of the Employee & Designation	Program Name	Duration
1	Sri. Ismail Ali Khan, Chairman	44th Meeting of Forum of Regulators (FoR) at India Habitat Centre, New Delhi	30-11-2014 to 02-12-2014
2	Sri. Ismail Ali Khan, Chairman	45 th Meeting of "Forum of Regulators (FoR)" at Royal Orchid Hotel, Bangalore	30-01-2015
3	Sri. Ismail Ali Khan, Chairman	46 th Special Meeting of "Forum of Regulators (FoR)" at New Delhi - Meeting with Central / State Regulators regarding Electricity Amendment Bill, 2014 at Parliament House Annexe, New Delhi	16-02-2015 to 18-02-2015

Chapter 2 – Licenses, Regulations & Investment Approvals

2.1. Regulations issued in 2014-15

- i. TSERC Adoption Regulation, 2014 (Regulation No.1 of 2014) published in the Telangana gazette on December 10, 2014

This Regulation was issued to adopt all regulations, decisions, directions or orders, all the practice directions issued by the erstwhile Andhra Pradesh Electricity Regulatory Commission. The aforesaid shall continue to have effect until duly altered, repealed or amended by the Commission.

- ii. First Amendment to APERC (Licensee's duty for supply of electricity on request) Regulation, 2013 [Regulation No. 1 of 2015]

Chapter 3 – Tariff

3.1. Tariff Filings:

- 3.1.1. As per provisions of Section 64 of the Act, it is incumbent upon the Licensee to make an application to the Commission for determination of tariff in such manner and upon such terms as may be specified by the Regulations framed by the Commission.
- 3.1.2. The Licensees have to file ARR & proposals for Retail Supply Tariff for the entire Control Period.
- 3.1.3. Regulation 4 of 2005 lays down that the licensee is required to file tariff application on or before 30th November of each year before the Commission so as to enable the Commission to pass order within 120 days determining the tariff for the ensuing financial year beginning from 1st of April of the succeeding calendar year.

3.2. Public Hearings:

In discharge of its functions, the Commission conducted several public hearings during FY 2014-15. At the Public Hearings, apart from the registered objectors, the persons/organisations who had turned up at the venue directly were also heard and their petitions/suggestions were also considered.

Public Hearing on ARR/Tariff Filings by Licensees

Date	Petition Number & Name of the Licensee	Venue	No. of Objectors Registered	No. of Common Objectors Registered for both	Total No. of objections
12-03-2015	O.P.No. 77 of 2015 (TSNPDCL)	Zilla Parishad Hall, Warangal	9	115	170
13-03-2015 & 14-03-2015	O.P. No. 77 of 2015 (TSSPDCL)	RTC Kala Bhavan, Baghlingampally, Hyderabad	46		

3.3. Retail Supply Tariff Order

Retail Supply Tariff Order for FY 2015-16 issued on March 27, 2015.

3.4. Other Orders

- 3.4.1. Determination of cross subsidy surcharge under Sections 39, 40 and 42 of the Electricity Act, 2003 for FY 2015-16 was issued on March 27, 2015

- 3.4.2. Wheeling Tariff Orders Distribution Business for 3rd control period for FY 2014-15 to FY 2018-19 was issued on March 27, 2015

- 3.4.3. Order on Aggregate Revenue Requirement (ARR)/Expected Revenue from Charges (ERC) for FY 2015-16 in respect of the CESS Siricilla RESCO was issued on March 27, 2015

Chapter 4 – Legal

- 4.1 List of Original Petitions instituted and disposed-off for the year 2014-15 is listed at Annexure – I
- 4.2 List of Appeals filed before High Court of Judicature at Hyderabad for the state of Telangana and the state of Andhra Pradesh for 2014 – 15 is listed at Annexure – II
- 4.3 List of Appeals filed before Appellate Tribunal for Electricity for 2014-15 is listed at Annexure – III

Chapter 5 – Consumer advocacy

5.1. Standards of Performance (SoP) of DISCOMs

5.1.1. TSERC (Licensees’ Standards of Performance) Regulation, 2016 as amended from time to time contains provisions relating to (a) guaranteed SoP, being the minimum standards of service that a distribution licensee shall achieve to individual consumers; (b) overall service Standards which the licensee shall seek to achieve in the discharge of obligation as a Licensee; and (c) compensation payable and manner of payment of compensation to consumers for non-compliance of the Standards in terms of provisions of Section 57 of the Act, 2003

5.1.2. Consumer participation in Electricity Regulatory process is necessary and important to ensure transparency and accountability of the process. The Act 2003 requires the Commission to consult consumers on important policy and regulatory matters before arriving at any decision.

5.1.3. Regulatory matters were brought in the public domain through publication of Public Notice in daily newspapers, issuing Press Releases and also by placing the matter on the website of the Commission seeking suggestions/comments from the interested persons and stakeholders.

5.2. Consumer Grievance Redressal Forum

5.2.1. Each Forum shall consist of four Members, including Chairperson of the Forum. The DISCOM concerned appoints the Chairperson and two Members of its Forum on full time basis and the Commission nominates one independent Member who is familiar with consumer affairs

5.2.2. Review of quarterly & annual Returns of CGRF: The details of the grievances attended to by the CGRFs during 2014-15 are shown below:

Telangana State Southern Power Distribution Company (TSSPDCL) CGRF Offices

Sl. No.	Subject	CGRF-I TSSPDCL	CGRF-II TSSPDCL
1.	No. of Grievances outstanding as on 03-11-2014	38	39
2.	No. of Grievances received during the year (2014-15)	247	400
3.	No. of Grievances disposed during the year (2014-15)	273	421
4.	No. of Grievances pending as on 31-03-2015	12	18
5.	No. of Grievances pending which are older than two months during the year (2014-15)	5	2
6.	No. of sittings of CGRFs during year (2014-15)	44	97
7.	No. of cases in which compensation are awarded in the year (2014-15)	Nil	12
8.	Total amount of Compensations awarded in the year (2014-15)	Nil	Rs.1,40,450

Telangana State Northern Power Distribution Company CGRF Office

Sl. No.	Subject	CGRF TSNPDCL
1.	No. of Grievances outstanding as on 03-11-2014	17
2.	No. of Grievances received during the year (2014-15)	727
3.	No. of Grievances disposed during the year (2014-15)	480
4.	No. of Grievances pending as on 31-03-2015	264
5.	No. of Grievances pending which are older than two months during the year (2014-15)	149
6.	No. of sittings of CGRFs during year (2014-15)	47
7.	No. of cases in which compensation are awarded in the year (2014-15)	08
8.	Total amount of Compensations awarded in the year (2014-15)	Rs.82,050.00

5.3. Vidyut Ombudsman

5.3.1. Vidyut Ombudsman for the State of Telangana

The Telangana State Electricity Regulatory Commission (TSERC) was constituted on 3rd November, 2014 after formation of the State of Telangana. By Regulation No. 1 of 2014 the previously subsisting Regulations, decisions, directions etc., were adapted. A separate institution of Vidyut Ombudsman for the state of Telangana has been established under Sub Section (6) of Section 42 of the Electricity Act, 2003 on 11.02.2015.

From the formation of TSERC i.e., 03-11-2014 to 10-02-2015, Sri. C. Ramakrishna was continued as Vidyut Ombudsman for Andhra Pradesh and Telangana.

Sri R.Damodar, (Retd.), Secretary Law (Legal Affairs) was appointed to discharge the functions of Vidyut Ombudsman for the state of Telangana and assumed charge on 11-02-2015.

The institution of Vidyut Ombudsman is an authority providing an effective, alternative, time-bound and cost-less route for resolving the problems of the Electricity Consumers. Any person affected by any deficiency in electricity related service can approach the Vidyut Ombudsman for redressal of grievances only by way of an appeal. Keeping in view the goal of speedy redressal of Appeals arising out of decisions of the Consumer Grievances Redressal Forums, the appeals are being disposed of with no expenses to the aggrieved parties, with the cost being borne by the Power Distribution Companies.

- 5.3.2. Any Complainant, if aggrieved by the non-redressal of the grievance by the Forum, may make a representation to the Vidyut Ombudsman within thirty (30) days from the date of the receipt of the decision of the Forum or from the date of the expiry of the period within which the Forum was required to take decision and communicate the same to the Complainant. However, the Vidyut Ombudsman may entertain an appeal after the expiry of the thirty (30) days period, if satisfied that there is sufficient cause for not filing it within that period.
- 5.3.3. The Vidyut Ombudsman shall decide the representation finally within three (3) months from the date of the receipt of the representation of the Complainant and in the event the representation is not decided within three months, the Vidyut Ombudsman shall record the reasons thereof, including the cost to be paid by the licensee in case the reasons for the delay is attributable to the licensee. In case the delay is for reasons attributable to the Complainant, the Vidyut Ombudsman may reject the representation. Further, the Vidyut Ombudsman may pass such interim orders as the Vidyut Ombudsman may consider appropriate pending the final decision on the representation.
- 5.3.4. The details of the grievances attended to by the Vidyut Ombudsman for the year 2014-15 are as shown below:

Abstract of grievances handled by the Vidyut Ombudsman during 2014-15 is appended below:

Sl. No	Particulars	Vidyut Ombudsman for AP & TS from 03.11.2014 to 10.02.2015	Vidyut Ombudsman for Telangana State from 11.2.2015 to 31.3.2015 (2014-15)
1.	Opening Balance	16 (from the combined State, not taken as Appeal)	
2.	No. of grievances filed with Ombudsman		9
3.	Total	16	9
4.	Grievances settled	Nil	1
5.	No. of cases pending clearance (Spill over to next year)		8
6.	Amount of compensation paid to consumers		Nil
7.	Amount of compensation awarded		0
8.	No. of cases in which the above compensation was awarded		0

Category-wise disposals:

Sl.No	Particulars	Vidyut Ombudsman for AP & TS from 03.11.2014 to 10.02.2015	Vidyut Ombudsman for Telangana State from 11.2.2015 to 31.3.2015 (2014-15)
a.	Billing Dispute	---	8
b.	Delay in release of Service Connection /DTR	---	1
c.	Shifting of line & DTR	---	---
d.	Power supply from dedicated transformer	---	---
e.	Voltage fluctuation	---	---
f.	Deficiency of Service	---	---
g.	Delay in payment of compensation	---	---
h.	Change of name	---	---
i.	Dismantlement of Service	---	---
j.	Change of Category	---	---
k.	Restoration of Supply	---	---
l.	De-ration of CMD	---	---
m.	Erection of poles	---	---

The details of the cases handled by the Vidyut Ombudsman for the year 2014-15 is appended / listed at Annexure IV.

5.4. Implementation of Right to Information Act, 2005:

5.4.1. The Commission designated Sri. N. Bhanu Prakash, Dy. Director (Personnel) and Sri. N. Nagaraj, Dy. Director (Law) as State Public Information Officer (SPIO) and the Appellate Authority respectively, for the purposes of the Right to Information Act, 2005 vide O.O.No.09/2015, Dated 16-01-2015.

5.4.2. As per the various provisions of the RTI Act, the information sought for was provided to the applicants and quarterly & annual returns were sent.

5.4.3. During the year six (6) No. of applications were received under RTI Act, 2005 and all the applications were disposed-off by SPIO. Appellate authority has not received any appeals during the year under review.

ANNEXURE - I

LIST OF ORIGINAL PETITIONS INSTITUTED AND DISPOSED OFF DURING THE YEAR 2014-15

O. P. No.	Name of the petitioner	Claim
1 of 2014	M/s. Shalivahana (MSW) Green Energy Ltd	For determination of tariff
1 of 2015	M/s. Garrison Engineer (AF) , Air Force Station, Hakimpet	Seeking deemed license
2 of 2015	M/s. ITC Ltd	Determination of tariff for the supply of electricity generated from geo thermal energy
3 of 2015	M/s Geo Syndicate Power Pvt. Ltd	Determination of tariff for the supply of electricity generated from geo thermal energy
4 of 2015	M/s. Gayatri Sugars Ltd	Determination of tariff for generation of power
5 of 2015	M/s. Knowledge Infrastructure Systems Pvt. Ltd	Claiming certain amounts on account of supply of electricity under purchase order dt. 04.06.2012 for the months January, February and March, 2013 energy by settlement bills
6 of 2015	M/s. Rithwik Power Projects Ltd	Payment of tariff for the additional capacity of 1.5 MW at the rate being paid to 6 MW power plant by DISCOMs
7 OF 2015	M/s. Shalivahana (MSW) Green Energy Ltd	Renewable power purchase obligation, regulations 2012 in relation to grant of accreditation for the 12 MW
8 of 2015	M/s. Garrison Energy Military Engineer Service Air Force Academy, Dundigal, Hyd	Deemed distribution license
9 of 2015	M/s. Garrison Energy Military Engineer Service, Air Force Academy, Dundigal, Hyd	Deemed distribution license
10 of 2015	M/s. Sundew Properties Pvt Ltd	Grant of deemed distribution license status
11 of 2015	M/s. SLT Power & Infrastructure Project Pvt Ltd	Decide tariff applicable to the industrial waste power plant of the petitioner
12 OF 2015	M/s. Kakatiya Cement Sugar & Industries Ltd	Determination of tariff in respect of the power supplied by bagasse based co-generation project by using coal during non-crushing period in terms of G.O. Rt. No. 43 dt. 13.03.2014 of Energy (Power-II) Department.
13 of 2015	M/s. Global Energy Pvt Ltd	Seeking intra-state trading licenses for the state of Telangana

O. P. No.	Name of the petitioner	Claim
14 of 2015	M/s. Arhyama Solar Power Pvt Ltd	Questioning the action of the licensees in demanding payment of transmission and wheeling charges contrary to the tariff order dt. 09.0-5.2014 of erstwhile APERC
15 of 2015	M/s. The Co-operative Electric Supply Society Ltd, Sircilla (CESS)	Determination of retail supply tariff of RESCO for the year 2015-16
16 of 2015	APTRANSCO	Determine bulk supply tariff, transmission charges, SLDC charges
17 of 2015	APCPDCL	Determine bulk supply tariff, transmission charges, SLDC charges
18 of 2015	APNPDCL	Determine bulk supply tariff, transmission charges.
19 of 2015	APTRANSCO	Determine bulk supply tariff, transmission charges, SLDC charges
20 of 2015	APCPDCL	Determine bulk supply tariff, transmission charges, SLDC charges
21 of 2015	APNPDCL	Determine bulk supply tariff, transmission charges, SLDC charges
22 of 2015	APTRANSCO	Determination of tariff including transmission charges, certain generators questioned the tariff order in respect of levy of transmission charges.
23 of 2015	APCPDCL	Commission by a common order dt. 23.03.2006 determined distribution tariff for control period 2006-07
24 of 2015	APNPDCL	Commission by a common order dt. 22.03.2006 determined bulk supply tariff, transmission charges, SLDC charges.
25 of 2015	M/s. GVK Industries	In respect of certain claims amounting to Rs.262 Crs
26 of 2015	APTRANSCO & 4 Discoms	Calculation of interest on working capital for computation of fixed charges, limiting the working capital amount to the actual borrowing.
27 of 2015	M/s. Lanco Kondapalli Power Ltd	Claiming capacity charges payable by the respondents and also interest payable thereon
28 of 2015	M/s. Lanco Kondapalli Power Pvt Ltd	Claiming finance and procurement costs payable by the respondents together with interest thereon.
29 of 2015	APSLDC	Implead M/s. GVK Industries (Stage-I) as respondent No.2 in O. P. No. 12 of 2010
30 of 2015	APSLDC	Non-compliance of banking down instructions of APSLDC by the respondent
31 of 2015	APSLDC	Implead M/s. GVK Industries (Phase-II) as respondent No.2 in O. P. No. 12 of 2010
32 of 2015	M/s. Tata Power Trading Company Ltd	Illegal and wrongful deductions towards illegal compensation claim for supply of short term power

O. P. No.	Name of the petitioner	Claim
33 of 2015	APTRANSCO	Modification of the PPA signed between the parties in respect of deletion of usage of naphtha as supplementary fuel and others as alternate fuel.
34 of 2015	M/s Indian Wind Power Association	Regulation for determination of RE tariff based on CERC Regulations dated 16.09.2009 for procurement of wind energy by distribution licensees
35 of 2015	M/s. Axis Wind Energy Ltd. & 6 others	Framing guidelines for determining evacuation policy and wheeling charges for captive generation or sale to third parties
36 of 2015	DISCOMs	Consent of the Commission pursuant to proposals for deletion of alternate fuel clause by the respondent in terms of order dated 25.12.2009
37 of 2015	M/s. GMR Vemagiri Power Generation Ltd	Amendments to the PPA as proposed by the parties in terms of order dt. 05.12.2009
38 of 2015	M/s. GMR Vemagiri Power Generation Ltd (GVPG2)	Fixing of additional fixed cost of PPA Rs. 0.439 paise per KWH in respect of existing PPA dt. 02.05.2007
39 of 2015	M/s. Reliance Infrastructure Ltd	Restrain the DISCOMs from deducting from the monthly bills amounts towards discount on deemed generation
40 of 2015	M/s. GVK Goutami Power Ltd	Declaration that the petitioner is required to be compensated for capacity charges, transportation charges and imbalance charges
41 of 2015	M/s. GVK Industries Ltd.	Declaration that the petitioner is required to be compensated for capacity charges, transportation charges and imbalance charges
42 of 2015	M/s. Penna Cement Industries Ltd	To recover the amount due for the power supplied
43 of 2015	M/s. GMR Vemagiri Power Generation Ltd	Declaration that respondents are liable to refund the capacity charges deducted from monthly invoices of the petitioner from October, 2012 onwards amounting to Rs.121.62 Crs and onward of interest till payment
44 of 2015	APDCL & DISCOMs	Declare that the respondent had no facility of alternate fuel as declared in the PPA with them
45 of 2015	M/s. RVK Energy Pvt Ltd	Claim for price of the power supplied by the petitioner to respondents
46 of 2015	M/s. Elcon Green Gen India Pvt Ltd	concessional wheeling and transmission charges for captive users including 3rd party sale of wind energy and promotion of wind open access transactions
47 of 2015	DISCOMs	Deletion of the clause reflecting alternate fuel in the definition of the "fuel" in the PPA
48 of 2015	DISCOMs	Deletion of the clause reflecting alternate fuel in the definition of the "fuel" in the PPA

O. P. No.	Name of the petitioner	Claim
49 of 2015	M/s. Corporate Power Ltd	Referring the disputes between petitioner and DISCOMs
50 of 2015	M/s. IL & FS Wind Farms Ltd	Punish the respondents for non-compliance of directions of the Commission
51 of 2015	M/s. NILE LTD	Directions for payment on the monthly power bills
52 of 2015	M/s. Lanco Kondapalli Power Ltd	Reimbursement of minimum off-take charges and fuel transportation charges being part of monthly bills
53 of 2015	M/s. GMR Vemagiri Power Generation Ltd	Reimbursement of minimum fuel off take charges and other transportation charges
54 of 2015	M/s. GVK Industries Ltd.	Claiming imbalance charges and slip or pay charges from the licensees
55 of 2015	M/s. GVK Industries Ltd.	To recover several amounts due to it under various provisions of the PPA
56 of 2015	M/s. EID Parry (India) Ltd	Non-payment of fixed charges by truing annualized threshold PLF of 55% as per the tariff determined by the Commission to the petitioner under the PPA
57 of 2015	M/s. Spectrum Power Generation Ltd	Adjudication of disputes between the parties with regard to minimum off take charges
58 of 2015	M/s. Reliance Infrastructure Ltd	Declaration that HSD is a alternative fuel in terms of Article 1.1.27 of the PPA and refund the unauthorized deductions of Rs. 96,68,92,198/-
59 of 2015	M/s. KSK Mahanadi Power Company Ltd	Adjudication of dispute relating to claim of respondents towards liquidates damages of Rs. 23.6 Crs under Article 4.8 of the PPA entered between the parties
60 of 2015	DISCOMs & APPCC	Directions as illegal claim of Rs.66.31 Crs towards the transmission charges for period 16th June, 2013 to 13th August and capacity charges for the period 16th June, 2013 to 26th July, 2013 by illegal invoking letter of credit by M/s KSK Mahanadi Power Company Ltd
61 of 2015	M/s. Green Energy Association	Non-compliance of Regulation 7 (1) & (2) and 9 of APERC RPPO Compliance purchase of renewable energy / Renewable Energy certificate) Regulation 2012
62 of 2015	DISCOMs	Modifications / amendments to RPPO during each of the years 2012-13 to 2016-17 passes in regulation No. 1 / 2012 dt. 21.03.2012
63 of 2015	M/s. GVK Industries Ltd.	Adjudication of disputes between the parties including MAT
64 of 2015	M/s. GMR Vemagiri Power Generation Ltd	Implementation of the order dt.17.11.2012 of the Commission regarding reimbursement of MAT in O. P. No. 26 of 2012
65 of 2015	M/s. Spectrum Power Generation Ltd	Adjudication of disputes between the parties along with interlocutory application (IA No. 9 of 2014)

O. P. No.	Name of the petitioner	Claim
66 of 2015	M/s. Spectrum Power Generation Ltd	Adjudication of disputes between the parties
68 of 2015	M/s. KSK Mahanadi Power Company Ltd	Adjudication of disputes arising under the PPA dt. 31.07.2012
69 of 2015	M/s. Spectrum Power Generation Ltd	Adjudication of disputes between the parties
70 of 2015	M/s. Spectrum Power Generation Ltd	Adjudication of disputes between the parties
71 of 2015	M/s. Spectrum Power Generation Ltd	Adjudication of disputes between the parties
72 of 2015	M/s. Spectrum Power Generation Ltd	Adjudication of disputes between the parties
73 of 2015	M/s. Spectrum Power Generation Ltd	Adjudication of disputes between the parties
74 of 2015	M/s. Hetero Wind Power Ltd	Execution of tariff order dt. 9.5.2014 with regard to exemption of transmission and wheeling charges for the petitioners wind project
75 of 2015	TSSPDCL & TSNPDCL	Directions to the respondent to comply with the directions of Southern Regional Load Dispatch Centre dt. 18.06.2014 by floating the provisions of Electricity Act, 2003.
76 of 2015	TSSPDCL	Determination of retail supply tariff for FY 2015-16
77 of 2015	TSNPDCL	Tariff determined with certain modifications with proposals made by licensee to be effective from 01.04.2015
78 of 2015	TSDISCOMs	Filing of ARR & wheeling tariff proposals for distribution business of 3rd MYT control period
79 of 2015	TSDISCOMs	Filing of ARR & wheeling tariff proposals for distribution business of 3rd MYT control period
80 of 2015	SCC Ltd	Renewal of exemption for distribution license
81 of 2015	M/s. Earth Solar Private Ltd	Question the action of the license in not modifying the and changing the sub-station as requested and also postponing the COD by one year

ANNEXURE - II
APPEALS FILE BEFORE HIGH COURT OF JUDICATURE AT HYDERABAD FOR
THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH FOR
2014 – 2015

Sl.No.	Writ Petition No.	Name of Petitioner	Date of Disposal
1.	35609 of 2014	Mr S.Suraj Yadav	24.11.2014
2.	38208 of 2014	Mr S K Nizamuddin	11.12.2014
3.	38191 of 2014	Mr B.Sujatha	11.12.2014
4.	35859 of 2014	Mr V Sai Kumar	25.11.2014
5.	34943 of 2014	Mr Aalam Ramesh	18.11.2014
6.	33150 of 2014	Mr B. Obul Kumar	06.11.2014
7.	35650 of 2014	Mr D. Narsi Reddy	24.11.2014
8.	33912 of 2014	Mr D Sathyanarayana Raju	11.11.2014
9.	35603 of 2014	Mr A Vani	24.11.2014
10.	1638 of 2007	M/s Jeevaka Industries Ltd.	23.09.2014
11.	33746 of 2014	Mrs Ch. Susheela	10.11.2014
12.	33904 of 2014	Mr K.Yadagiri	11.11.2014
13.	33602 of 2014	M/s Arhyama Solar Power Pvt.Ltd.	11.12.2014
14.	28627 of 2014	M/s Ballarpur Industries Ltd.	23.09.2014
15.	38589 of 2014	M/s Décor Paper Mills Ltd.	16.12.2014
16.	39819 of 2014	Mr G Ankineedu Choudary	26.12.2014
17.	39845 of 2014	Mr Pabbu Ramulu	26.12.2014
18.	34049 of 2014	Mr Adduru Raveendera Reddy	12.11.2014
19.	33602 of 2014	M/s Arhyama Solar Power Pvt.Ltd.	01.12.2014
20.	30327 of 2014	M/s Rain CII Carbon (Vizag) Ltd.	31.12.2014
21.	30531 of 2014	M/s Deccan Cements Ltd.	31.12.2014
22.	30515 of 2014	M/s Sagar Power Ltd.	31.12.2014
23.	30602 of 2014	M/s Kallam Spinning Mills Ltd.	31.12.2014
24.	30763 of 2014	M/s SKJ Power Projects Ltd.	31.12.2014
25.	30782 of 2014	M/s Sudha Agro Oil & Chemical Industries Ltd.	31.12.2014
26.	31219 of 2014	M/s Jyoti Bio-Energy Ltd.	31.12.2014
27.	31607 of 2014	M/s Hyderabad Chemicals Ltd.	31.12.2014
28.	31610 of 2014	M/s Hyderabad Chemical Products Ltd.	31.12.2014
29.	32530 of 2014	M/s Espar Pak Ltd.	31.12.2014
30.	32542 of 2014	M/s Shivani Power Spinners Ltd.	31.12.2014
31.	33601 of 2014	M/s Rain CII Carbon (Vizag) Ltd.	31.12.2014
32.	33611 of 2014	M/s Rain CII Carbon (Vizag) Ltd.	31.12.2014
33.	33647 of 2014	M/s Deccan Cements Ltd.	31.12.2014
34.	34974 of 2014	M/s Sagar Power Ltd.	31.12.2014
35.	35681 of 2014	M/s Kallam Spinning Mills Ltd.	31.12.2014
36.	35986 of 2014	M/s Hyderabad Chemicals Ltd.	31.12.2014
37.	35990 of 2014	M/s Hyderabad Chemical Products Ltd.	31.12.2014
38.	36000 of 2014	M/s Sudha Agro Oil & Chemical Industries Ltd.	31.12.2014
39.	37713 of 2014	M/s AGI Glaspac	31.12.2014
40.	38702 of 2014	M/s Deccan Cements Ltd.	31.12.2014
41.	38841 of 2014	M/s Rain CII Carbon (Vizag) Ltd.	31.12.2014

Telangana State Electricity Regulatory Commission (TSERC)

42.	27241 of 2014	M/s Sudha Agro Oil & Chemical Industries Ltd.	31.12.2014
43.	2213 of 2015	Smt. K.Naga Laxmi	05.02.2015
44.	832 of 2015	Mr Kadali Bala Rama Krishna	22.01.2015
45.	1433 of 2015	Mr V Madhusudhan	29.01.2015
46.	39145 of 2014	Mr Beeram Sambasiva Rao	22.12.2014
47.	38592 of 2014	M/s Décor Paper Mills Ltd.	16.12.2014
48.	781 of 2015	M/s Sitaram Spinners (P) Ltd.	27.01.2015
49.	807 of 2015	M/s Sitaram Spinners Pvt.Ltd	27.01.2015
50.	924 of 2015	M/s Agarwal Foundaries Pvt.Ltd	27.01.2015
51.	948 of 2015	M/s Maha Shiv Shakti Steel Rolling Mills Pvt. Ltd	27.01.2015
52.	1049 of 2015	M/s Vinayak Steels Ltd	27.01.2015
53.	1051 of 2015	M/s Hindusthan Sanitary Ware Industries Ltd	27.01.2015
54.	8164 of 2016	M/s Neuland Laboratories Ltd.	--
55.	39035 of 2014	M/s Shri Lakshmi Ganapathy Industries Pvt.Ltd.	--
56.	37748 of 2014	M/s South Central Railways	--
57.	2716 of 2015	M/s Bravo Energies Pvt.Ltd.	--
58.	6856 of 2015	M/s Sarvottam Ispat Ltd.	--
59.	6791 of 2015	M/s Shivam Smelters Pvt.Ltd.	--
60.	5930 of 2015	Ushodaya Enterprises Pvt.Ltd.	--
61.	7808 of 2015	M/s KDA Ispat Ltd.	--
62.	5129 of 2015	M/s Sarai Steel Re-rolling Mill	03.03.2015
63.	7267 of 2015	Sri D.Sathyanarayana Raju	20.03.2015
64.	8384 of 2015	M/s Surya Jyothi Spinning Mills Ltd.	--
65.	8370 of 2015	M/s Surya Jyothi Spinning Mills Ltd.	--
66.	8392 of 2015	M/s Surya Jyothi Spinning Mills Ltd.	--
67.	5930 of 2015	Ushodaya Enterprises Pvt.Ltd.	--

ANNEXURE - III
APPEALS FILED BEFORE APPELLATE TRIBUNAL FOR ELECTRICITY 2014-15

Sl.No.	No.	Name of Petitioner	Date of Disposal
1.	Appeal No. 284 of 2014	M/s Biomass Energy Developers Association	--
2.	Appeal No. 250 of 2014	M/s Biomass Energy Developers Association	--

ANNEXURE - IV
Vidyut Ombudsman - Appeals Filed in FY 2014-15 (11.2.2015 to 31.3.2015) and Disposals

Sl.No.	Appeal No.	Appellant	Respondents	Date of filing	Date of disposal	Nature of issue
1	01 of 2015	M/s. Suguna Metals Limited	Chief Engineer, SLDC, Telangana State and 3 others	13/2/2015	21/05/2015	Billing Dispute
2	02 of 2015	Sri. T. Mahavirji,	The SE/O/South Circle and 3 others	16/2/2015	11-12-2015	Billing Dispute
3	03 of 2015	M/s. P.R. Electricals	The AE/OP/IDPL/ TSSPDCL/Hyderabad and 4 others	26/02/2015	29-05-2015	Billing Dispute
4	04 of 2015	M/s. Srinivasa Poultry Farm,	SE/O/Karimnagar and 4 others	2/3/2015	04-04-2015	Billing Dispute
5	05 of 2015	M/s. Praveen Fabricators,	SE/O/RR North and 4 others	12/3/2015	18-03-2015	Billing Dispute
6	06 of 2015	Smt.V Sharada,	AE/Operation/ Himayathnagar, TSSPDCL, Hyderabad and 4 others	20/3/2015	07-04-2015	Billing Dispute
7	07 of 2015	M/s. Pravesha Industries Private Ltd,	The SAO/Operation/Medak, TSSPDCL at Sangareddy and 2 others	23/3/2015	28-04-2015	Billing Dispute
8	08 of 2015	M/s. Everest Organics Limited,	ADE/Operation, Sangareddy, TSSPDCL and 4 others	23/3/2015	28-04-2015	Billing Dispute
9	09 of 2015	Md. Shah Ali Naik,	ADE/Operation, Mahaboobnagar (T - III), TSSPDCL, Mahaboobnagar District and 3 others	31/3/2015	21-04-2015	Release of DTR

Chapter 6 – Accounts and Audit

As per the G.O. Ms. No.14, Dated 01.11.2014, the assets and liabilities of the erstwhile APERC were allocated between the TSERC and the APERC. From 03.11.2014 separate accounts have been maintained for the TSERC. As per the said G.O., the following guidelines was also issued:

- All payments up to 31.10.2014 will be from the common pool (i.e. from existing A.P. Electricity Regulatory Fund Account) and w.e.f. 03.11.2014 onwards, both the Commissions will decide about the payments about consultancy and other charges. The funds will be shared on 50:50 basis. The necessary expenditure for setting up of both the ERCs will be made from these resources.
- The payment of pension for retired Chairmen, Members and Employees of the Commission shall be shared between Andhra Pradesh Electricity Regulatory Commission and Telangana State Electricity Regulatory Commission on 50:50 basis.
- The accounts will be maintained separately by both Commissions w.e.f. 03.11.2014.

Funds received from the erstwhile APERC:

Under 50:50 sharing of funds of erstwhile APERC as per the G.O. Ms.No.14, dtd:01.11.2014, a sum of Rs.4.77 crores was received during the month of November, 2014 after deducting expenditure incurred up to 02.11.2014 and the APERC also retained certain amounts stated to be receivable from TS DISCOMs towards licensee fee and Vidyut Ombudsman budget.

Grants received from Govt. of Telangana State:

The Govt. of Telangana has released an amount of Rs.137.89 Lakhs as Grant-in-aid during the year 2014-15.

Licensee fee dues received:

A sum of Rs. 67.30 lakhs was received from TSSPDCL and a sum of Rs.41.76 lakhs was received from TSNPDCL towards licensee fee dues for the FY 2014-15.

Other income received:

TSERC has received interest income including the accrued interest as on 31.03.2015 for a sum of Rs.13,59,333/- and miscellaneous income for a sum of Rs.3,39,635/-, comprising of a sum of Rs.2,10,050/- towards petition filing fee and a sum of Rs.1,22,700/- towards sale of tariff orders and Rs.6885/- towards sale of old newspapers& publications.

Expenditure incurred towards salaries and other benefits:

Expenditure incurred towards salaries, allowances and other benefits to the Commission, Officers and Staff and pensions for the year 2014-15 was a sum of Rs.135.24 lakhs.

Expenditure incurred towards Office expenses:

Expenses incurred towards office and other administrative expenses during the year 2014-15 were a sum of Rs.74.30 lakhs.

Expenditure for the O/o Vidyut Ombudsman:

The Telangana State Vidyut Ombudsman was appointed and assumed charge on 11.02.2015. The office of Vidyut Ombudsman expenditure is to be borne by the DISCOMs. Provisionally an amount of Rs.5.00 lakhs was transferred from the funds of TSERC during the month of March,2015 in anticipation of receipt of the amounts from the DISCOMs. This provisionally transferred amount has been subsequently adjusted against the amounts received from the DISCOMs.

Fixed Assets procured:

During the financial year 2014-15 the fixed assets purchased were:

- a. Vehicle – Car Rs.15.83 lakhs
- b. Franking machine Rs.0.90 lakh
- c. Telephone instruments, Printers, Software - Rs.0.76 lakhs
- d. Furniture Rs.1.36 lakhs

Cash and Bank balances:

Cash balance as on 31.03.2015 was nil and Bank balance as on 31.03.2015 as per the cash book was a sum of Rs.5,71,17,435.90.

Financial Statements:

The Commission prepared the following financial statements in accordance with the provisions of section 104(1) of the Electricity Act, 2003.

- i. Receipt and Payments Account for the year ending 31st March, 2015.
- ii. Income and Expenditure Account for the year ending 31st March, 2015.
- iii. Balance Sheet as on 31.03.2015.

6.1. Audit Report

Audit of Accounts:

The Comptroller & Auditor General of India have audited the financial statements of the Commission in accordance with section 104(2) of the Electricity Act, 2003. The Separate Audit Report containing the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment received vide letter No. PAG(Audit)/ES(Power)/TSERC/AA-14-16/2017-18/07 Dated 04.09.2017 is furnished hereunder.

SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF TELANGANA STATE ELECTRICITY REGULATORY COMMISSION, HYDERABAD FOR THE YEAR ENDED 31ST MARCH, 2015

1. We have audited the attached Balance Sheet of **Telangana State Electricity Regulatory Commission (TSERC)** (newly formed) as on 31st March, 2015 and the Income and Expenditure Account/Receipts and Payments Account for the period from 03-11-2014 to 31-03-2015 under section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 104 (2) of the Electricity Act, 2003. These financial statements are the responsibility of the TSERC's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity), efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on the preliminary observations made by us, the accounts of the Commission have been revised. **Due to revision, the excess of Expenditure over Income has been increased by Rs.4,26,678 and total assets and liabilities of the Balance sheet have also been decreased by Rs.16,511.**
5. Based on our audit, we report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have partially been drawn up in the format approved by the Committee of Experts formed by Central Government.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the TSERC as required under section 104 (1) of the Electricity Act, 2003 in so far as it appears from our examination of such books.

iv. We further report that:

(A). Comments on Accounts:

Format of Accounts:

The common format of accounts of autonomous organizations prescribed by the committee of experts would be applicable, in the interest of transparency and comparability, to the autonomous bodies governed by separate acts of Parliament and where CAG is the sole auditor. However, the format adopted by the TSERC did not reflect references to Notes to accounts and Significant Accounting Policies relating to Fixed Assets and Grants in the Balance Sheet (Schedule 24 as per prescribed format).

(B) Grants-in-Aid:

Out of the grants-in-aid of Rs.1.38 crore received during the said period, TSERC utilized the entire amount leaving Nil balance as unutilized grant as on 31.03.2015.

- v. Subject to our observations in the preceding paragraph, we report that the Balance Sheet and Income and Expenditure/Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Notes and subject to the significant matters stated above and other matters mentioned in the Annexure to this Separate Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.
 - a) In so far as it relates to the Balance Sheet of the state of affairs of the Telangana State Electricity Regulatory Commission as at 31 March, 2015; and
 - b) In so far as it relates to the Income and Expenditure Account of the deficit for period from 03.11.2014 to 31.03.2015.

**For and on the behalf of the Comptroller
and Auditor General of India
Sd/-**

Place: Hyderabad
Date: 04.09.2017

Principal Accountant General (Audit), Telangana

Evaluation of Internal control

1.	Adequacy of Internal Audit System	There was no internal audit wing in the Commission.
2.	Adequacy of Internal Control System	The Internal Control System is adequate.
3.	System of Physical Verification of Fixed Assets	There was proper system of physical verification of assets.
4.	Regulatory in payment of statutory dues	The Commission is regular in payment of Statutory dues applicable to them.
5.	Delay in remittances of receipts into Government	There were no delays in remittances to Government Account.

**Sd/-
Sr Deputy Accountant General / ES**

6.2. Annual Accounts for the year 2014-15

RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2015

RECEIPTS	Current year 2014-15 *	PAYMENTS	Current year 2014-15 *
	(Rs.)		(Rs.)
I. Opening Balances		I. Expenses	
(a) Cash in hand	-	a) Establishment Expenses	
(b) Bank Balances		(i) Salaries & Other benefits to Chairman and Members	
State Bank of India	4,77,73,916	(a) Salaries	17,80,022
		(b) Allowances	1,88,440
II. Grants Received		(c) Other benefits	3,13,580
(a) From state Government	1,37,89,000	(ii) Salaries & Other benefits to Officers and Staff	
		(a) Salaries	60,95,094
III. Interest Received		(b) Allowances	7,85,807
(a) On Bank deposits	1,84,512	(c) Other benefits	-
(b) On Staff Loans	41,000	(iii) Pensions & Retirement benefits	64,910
IV. Other income (specify)		b). Administrative Expenses	
(a) Licence Fee dues	1,09,06,431	(i) Postage & Telegram	10,426
(b) Licence Exemption Fee	-	(ii) Printing & Stationery	2,78,783
(c) Petition Filing Fee	2,10,050	(iii) Office expenses	5,03,941
(d) Sale of Tariff Order	1,22,700	(iv) Manpower hiring	2,25,420
(e) Miscellaneous Receipts	6,885	(v) Insurances, Rents & Taxes	10,61,147
V. Any other receipts (give details)		(vi) Hire charges - Vehicles	3,83,516
Recoveries from Loans to Staff		(vii) Telephones & Internet	63,755
a) Motor car/cycle advance	1,11,040	(viii) Water charges	30,459
b) computer advance	5,640	(ix) Petrol & Diesel	61,102
c) Educational Advance	14,000	(x) AMC expenses	46,280
		(xi) Newspapers and periodicals	22,923
d) Festival Advance	7,200	(xii) Travelling expenses	2,55,736
		(xiii) Training expenses	10,112
		(xiv) Subscription and Membership	5,50,000
		(xv) Advertisement and Publicity	4,37,904
		(xvi) Professional Services	1,50,864
		(xvii) Honorarium	94,800
		(xviii) Bank charges	1,048
		(xix) Repairs and Maintenance	37,202
		(xx) Vidyut Ombudsman expenses	16,511

RECEIPTS	Current year 2014-15 * (Rs.)	PAYMENTS	Current year 2014-15 * (Rs.)
		II. Investment & Deposits a) Telephone deposit b) Leased accommodation deposit III. Expenditure on Fixed Assets a) Office Vehicle b) Computers & Printers c) Software d) Furniture e) Office appliances IV. Other Payments a) TDS on deposit interest IV. Closing Balances a) Cash in hand b) Bank balances State Bank of India State Bank of Hyderabad (VO) C) Temporary advance	4,500 60,000 15,83,314 14,000 18,000 1,36,691 1,34,159 1,36,003 5,71,17,436 4,83,489 15,000
	7,31,72,374		7,31,72,374

** Current Year 2014-15 is for the period of 03.11.2014 to 31.03.2015*

BALANCE SHEET AS AT 31.03.2015

Liabilities	Schedule	Current Year 2014-15 *
		Rs.
<u>Capital Fund and Liabilities</u>		
Capital Fund	1	6,56,08,802
Current Liabilities and Provisions	2	60,36,971
Total		7,16,45,773
<u>Assets</u>		
Fixed Assets	3	36,95,052
Investment – Others	4	82,500
Current Assets, Loans and Advances	5	6,78,68,221
Total		7,16,45,773

* Current Year 2014-15 is for the period of 03.11.2014 to 31.03.2015

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Details	Schedule	Current Year 2014-15 *
		Rs.
Income		
Grants	6	1,37,89,000
Fees	7	2,10,050
Interest Earned	8	14,00,333
Other Income	9	1,29,585
Total (A)		1,55,28,968
Expenditure		
Establishment expenses	10	1,34,30,996
Other Administrative expenses	11	70,92,796
Depreciation	3	8,57,439
Total (B)		2,13,81,231
Balance being excess of expenditure over income carried forwarded to the Capital Fund		(58,52,263)

**SCHEDULE-1
CAPITAL FUND**

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	Opening balance of Capital Fund transferred by the erstwhile APERC	7,14,61,065
	Add/(Deduct): Balance of net income/ (expenditure) transferred from the Income and Expenditure Account	(58,52,263)
	TOTAL	6,56,08,802

**SCHEDULE-2
CURRENT LIABILITIES AND PROVISIONS**

Sl. No.	Details	Current Year 2014-15 *
		Rs.
	A. Current Liabilities	
1	Sundry Creditors	
	a. Due to Creditors	-
	b. Others	-
2	Statutory Liabilities	
	a. Overdue	-
	b. Others	-
3	Other Current Liabilities	
	a. Current Liabilities	-
	b. Others	-
	Total (A)	-
	B. Provisions	
1	Salaries	42,03,143
2	Office & other expenses	11,67,998
3	Audit Fee	2,59,080
4	Vehicle hiring	1,36,600
5	Publication expenses	1,35,080
6	Manpower hiring	1,35,070
	Total (B)	60,36,971
	TOTAL (A+B)	60,36,971

* Current Year 2014-15 is for the period of 03.11.2014 to 31.03.2015

**SCHEDULE-3
FIXED ASSETS**

Name of the Asset	Gross Block				Depreciation				Net Block	
	Original cost/Valuation as at beginning of the year 03.11.2014	Additions during the year	Deductions during the year	Cost/Valuation at the years end 31.03.2015	As at the beginning of the year	On additions during the year	On deductions during the year	Total up to the year-end 31.03.2015	As at the current year end 31.03.2015	As at the previous year end 02.11.2014
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cars	9,55,000	15,83,314	-	25,38,314	5,52,552	1,03,157	-	6,55,709	18,82,605	4,02,448
<u>Furniture</u>	-	-	-	-	-	-	-	-	-	-
Annexure-I	-	1,36,691		1,36,691		5,695	-	5,695	1,30,996	-
Annexure-II	-	-				-	-	-	-	-
Computers & Printers	3,64,663	14,000		3,78,663	71,285	64,421	-	1,35,706	2,42,957	2,93,378
Air-Conditioners & Stabilisers	11,76,591	-	-	11,76,591	5,70,643	3,48,917	-	9,19,560	2,57,031	6,05,948
Water Cooler	29,550	-		29,550	1,150	1,291	-	2,441	27,109	28,400
Ceiling Fans	29,859	-		29,859	18,588	11,271	-	29,859	-	11,271
Office Furniture	19,36,357	-	-	19,36,357	13,16,973	2,45,678	-	15,62,651	3,73,706	6,19,384
Office appliances	-	1,05,363		1,05,363		1,510	-	1,510	1,03,853	-
Televisions	1,55,913	-		1,55,913	92,419	3,232	-	95,651	60,262	63,494
Telephone - Instruments	18,600	28,796		47,396	1,719	9,480	-	11,199	36,197	16,881
Software	-	18,000		18,000	-	1,500	-	1,500	16,500	-
Books	3,98,331	-		3,98,331	3,98,331	-	-	3,98,331	-	-
Audio System	7,08,864	-		7,08,864	83,741	61,287	-	1,45,028	5,63,836	6,25,123
Projector	83,232	-		83,232	83,232	-	-	83,232	-	-
Total	58,56,960	18,86,164	-	77,43,124	31,90,633	8,57,439	-	40,48,072	36,95,052	26,66,327

SCHEDULE-4
INVESTMENT - OTHERS

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	Deposits	
	(i) Telephone	22,500
	(ii) Leased Accommodation	60,000
	(iii) Others	-
	TOTAL	82,500

SCHEDULE-5
CURRENT, LOANS AND ADVANCES

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	A. Current Assets	
	Sundry Debtors	
	a. Debts outstanding for a period exceeding six months	-
	b. Others	
	(i) Due from APERC	68,71,592
	(ii) Due from TS Discoms	15,94,000
2	Cash on hand	-
3	Bank balance	
	a. With scheduled banks	
	- In Current Account	
	(i) State Bank of India including CLTD	5,71,17,436
	(ii) State Bank of Hyderabad (VO)	4,83,489
	b. With Non-Scheduled banks	-
	Total (A)	6,60,66,517
	B. Loans and Advances	
1	Loans to -	
	a. Staff	4,75,880
	b. Others (Specify)	-
2	Advances	
	a. Temporary advance	15,000
3	Income accrued	
	a. Accrued interest	11,74,821
4	Claims receivable - TDS Refund	1,36,003
	Total (B)	18,01,704
	TOTAL (A+B)	6,78,68,221

**SCHEDULE-6
GRANTS**

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	State Government	
	a. Grants-in-Aid towards Salaries	1,37,89,000
	b. Others Grants-in-Aid	-
	TOTAL	1,37,89,000

* Current Year 2014-15 is for the period of 03.11.2014 to 31.03.2015

**SCHEDULE-7
FEES**

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	Fees	
	a. Annual License Fee	-
	b. Petition Fee	2,10,050
	TOTAL	2,10,050

**SCHEDULE-8
INTEREST EARNED**

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	Interest	
	On Term Deposits	
	a. State Bank of India	
	(i) Interest Credited	1,84,512
	(ii) Interest accrued	11,74,821
2	On Loans to Staff	
	a. Staff	41,000
	b. Others	-
	TOTAL	14,00,333

**SCHEDULE-9
OTHER INCOME**

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	Other Income	
	a. Sale of Tariff Orders	1,22,700
	b. Miscellaneous	6,885
	TOTAL	1,29,585

** Current Year 2014-15 is for the period of 03.11.2014 to 31.03.2015*

**SCHEDULE-10
ESTABLISHMENT EXPENSES**

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	Salaries & Other benefits to Chairman and Members	
	a) Salaries	17,80,022
	b) Allowances	1,88,440
	c) Other benefits	3,13,580
2	Salaries & Other benefits to Officers and Staff	
	a) Salaries	60,95,094
	b) Allowances	7,85,807
	c) Other benefits	-
3	Pensions & Retirement benefits	64,910
4	Provision for outstanding expenses	
	a) Salaries and allowances	42,03,143
	TOTAL	1,34,30,996

SCHEDULE-11

OTHER ADMINISTRATIVE EXPENSES

Sl. No.	Details	Current Year 2014-15 *
		Rs.
1	Postage & Telegram	10,426
2	Printing & Stationery	2,78,783
3	Office expenses	15,20,980
4	Manpower hiring	2,25,420
5	Insurances, Rents & Taxes	10,61,147
6	Hire charges - Vehicles	3,83,516
7	Telephones & Internet	63,755
8	Water charges	30,459
9	Petrol & Diesel	61,102
10	AMC expenses	46,280
11	Newspapers and periodicals	22,923
12	Travelling expenses	2,55,736
13	Training expenses	10,112
14	Subscription and Membership	5,50,000
15	Advertisement and Publicity	4,37,904
16	Professional services	1,50,864
17	Honorarium	94,800
18	Bank charges	1,048
19	Repairs and Maintenance	37,202
20	Vidyut Ombudsman expenses	16,511
21	Provision of outstanding expenses	
	a. Office expenses	11,67,998
	b. Vidyut Ombudsman expenses	
	b. Vehicle hiring	1,36,600
	c. Publication exp	1,35,080
	d. Manpower hiring	1,35,070
	e. Audit Fee	2,59,080
	TOTAL	70,92,796

** Current Year 2014-15 is for the period of 03.11.2014 to 31.03.2015*

Depreciation:

1. Depreciation has been calculated on Fixed assets in Straight Line Method as per the provisions in the Schedule II of the Companies Act, 2013

Name of the Asset	Useful life in years
Office Vehicles	8
Furniture (Office)	10
Servers	6
Computers	3
Air-Conditioners	10
Refrigerator	10
Ceiling Fans	10
Fax Machine	5
Water Cooler	10
Books	5
Software	3
EPABX	5
Projector	3
Cell phones	1

2. Depreciation has been worked out on the furniture provided to the residences of the Chairman and the Members as per the rates prescribed in the Service Conditions of the High Court Judges.

Annexure - I 50% (SLM)

(Straight Line Method)

Annexure - II 15% (WDV)

(Written Down Value Method)

SCHEDULE-12
SIGNIFICANT ACCOUNTING POLICIES

1. As per the G.O. Ms. No.14, dtd: 01.11.2014, the assets and liabilities of the erstwhile APERC were provisionally allocated between the TSERC and the APERC.
2. From 03.11.2014 separate accounts have been maintained for the TSERC. The values of existing assets are adopted as per the opening balances transferred to the TSERC from the erstwhile APERC audited accounts as on 02.11.2014.
3. The accounts are prepared on accrual system except for stationery and other petty expenses.
4. The accounts are prepared based on the report of the expert committee on common format of Accounts for autonomous bodies.
5. The APERC Funds Rules, 2014 were issued in terms of section 103 of the Electricity Act, 2003 Vide the G.O.Ms.No.19, Energy (Power-III) Dept., Dt: 08.05.2014 and TSERC has adopted all the Regulations/ Orders of the erstwhile APERC. Subsequently, separate TSERC Fund Rules, 2015 have been issued vide G.O.Ms.No.15, Energy (Budget)Dept. Dt:04.05.2015.
6. All revenues of the Commission including the grants and loans by the Government, the fees and other sums received by the Commission were remitted to the Fund. All the expenditure of the Commission was met from the Fund.
7. The petition fee is recognized as revenue as and when the petitions received and accepted.
8. Depreciation on the assets of the Commission (excluding the furnishing articles provided at the residences of the Chairman and the Members of the Commission) is provided at the SLM rates specified in the Companies Act, 2013.
9. Depreciation on the Furnishing Articles supplied to the Chairman and Members of the Commission is provided at 50 percent on SLM in respect of articles falling under Annexure I and 15 percent on WDV method in respect of articles specified in Annexure II in line with High Court Judges (Writing off, selling and utilization of Furnishing Articles) Rules, 1990.
10. No retirement benefit fund has been created to meet the future liability of the pensioner benefits of the employees of the Commission.