**Draft proposed by the Institute of Cost Accountants of India**

**PROFORMA ‘A’**

**Statement showing the Cost of generation of Power (Thermal or Hydroelectric or Gas Turbine or Atomic or Wind or Solar, etc.)**

**General Information**:

|  |  |
| --- | --- |
| Name of the Company |  |
| Name and Address of the Generating Unit |  |
| Date of Commissioning |  |
| Type of Generation |  |
| For the Period/Year |  |

**Quantitative Information**:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Sno. | Particulars | UOM | Current  Year | Previous  Year |
| 1 | Installed Capacity |  |  |  |
| 2 | Minimum power to be purchased under PPA |  |  |  |
| 3 | Planned Outage |  |  |  |
| 4 | Forced Outage |  |  |  |
| 5 | Plant Availability |  |  |  |
| 6 | Loss due to backing down |  |  |  |
| 7 | Reserve Outage |  |  |  |
| 8 | Partial Unavailability Factor |  |  |  |
| 9 | Power Generated |  |  |  |
| 10 | Plant Load Factor |  |  |  |
| 11 | Auxiliary Power Consumption |  |  |  |
| 12 | Free supply, if any, to employee and office |  |  |  |
| 13 | Net Power Generated |  |  |  |
| 14 | Add Power Purchased, if any |  |  |  |
| 15 | Power Available for Transmission |  |  |  |
| 16 | Station Heat Rate (Kcal or KWH) |  |  |  |

**Cost Information:**

| **Sno.** | **Particulars** | **Quantity and calorific value of the fuel used** | **Rate (Rs. per Unit)** | **Amount (Rs.)** | **Cost per unit**  **(Rs./KWH)** | |
| --- | --- | --- | --- | --- | --- | --- |
| **CY** | **PY** |
| 1 | Fuel cost (specify category-wise domestic & imported fuels used) |  |  |  |  |  | |
| 2 | Utilities cost (specify) |  |  |  |  |  | |
| 3 | Direct Employees cost |  |  |  |  |  | |
| 4 | Repairs and Maintenance cost |  |  |  |  |  | |
| 5 | Other Direct cost |  |  |  |  |  | |
| 6 | Depreciation or Amortization |  |  |  |  |  | |
| 7 | Other Plant Overheads |  |  |  |  |  | |
| 8 | Administrative Overheads |  |  |  |  |  | |
| 9 | Interest and Financing Charges |  |  |  |  |  | |
| 10 | Selling Expenses |  |  |  |  |  | |
| 11 | Less: Credits, if any (specify) |  |  |  |  |  | |
| 12 | Total cost of generation (1 to 11) (excluding electricity duty and other statutory levies) |  |  |  |  |  | |
| 13 | Add : Shortfall in minimum off-take quantity of power by Electricity Board, etc. |  |  |  |  |  | |
| 14 | Total (12+13) |  |  |  |  |  | |
| 15 | Sales Realisation:  (a) Base Amount  (b) Incentive Amount  (c) Total |  |  |  |  |  | |
| 16 | Margin (15-14) |  |  |  |  |  | |

**PROFORMA 'B'**

**Statement showing the cost of Transmission or Distribution**

**General Information**:

|  |  |
| --- | --- |
| Name of the Company |  |
| Name and Address of the Transmission or Distribution Unit |  |
| Date of Commissioning |  |
| Length of Transmission or Distribution lines |  |
| For the Period/Year |  |

**Quantitative Information**:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sno.** | **Particulars** | **UOM** | **Current**  **Year** | **Previous**  **Year** |
| 1 | Surge Impendence Loading (SIL) or Rated Voltage |  |  |  |
| 2 | Power received from generating units including power purchased |  |  |  |
| 3 | Loss in transmission or distribution |  |  |  |
| 4 | Self-consumption for employees and office |  |  |  |
| 5 | Net Power Transmitted or Distributed |  |  |  |

**Cost Information:**

| **Sno.** | **Particulars** | **Quantity** | **Rate (Rs. per Unit)** | **Amount (Rs.)** | **Cost per Unit (Rs.)** | |
| --- | --- | --- | --- | --- | --- | --- |
| **CY** | **PY** |
| 1 | Cost of Power (give category-wise)  (a) Self-generated  (b) Purchased  (c) Total |  |  |  |  |  |
| 2 | Utilities cost (specify details) |  |  |  |  |  |
| 3 | Direct Employees cost |  |  |  |  |  |
| 4 | Repairs and Maintenance:  (a) Sub-station  (b) Transmission/ Distribution Lines  (c) Total |  |  |  |  |  |
| 5 | Other Direct cost |  |  |  |  |  |
| 6 | Depreciation or Amortization |  |  |  |  |  |
| 7 | Other Plant Overheads |  |  |  |  |  |
| 8 | Administrative Overheads |  |  |  |  |  |
| 9 | Selling Expenses |  |  |  |  |  |
| 10 | Interest and Financing Charges |  |  |  |  |  |
| 11 | Less: Credits, if any |  |  |  |  |  |
| 12 | Total Cost of Transmission or Distribution (1 to 11) |  |  |  |  |  |
| 13 | Sales realization or Transmission/ Distribution Charges  (a) Base amount  (b) Incentive amount  (c) Total |  |  |  |  |  |
| 14 | Margin (13 -12) |  |  |  |  |  |

**PROFORMA 'C'**

**Statement showing the cost of supply (consumer servicing and billing, etc.)**

**General Information**:

|  |  |
| --- | --- |
| Name of the Company |  |
| Name and Address of the Supplying Unit |  |
| Date of Commissioning |  |
| For the Period/Year |  |

**Quantitative Information**:

| **Sno.** | **Particulars** | **Current Year** | | **Previous Year** | |
| --- | --- | --- | --- | --- | --- |
| 1 | Installed Capacity |  | |  | |
| 2 | Power Received |  | |  | |
| 3 | Power Supplied :  (a) Domestic  (b) Commercial  (c) Industrial  (d) Public Lighting  (e) Agriculture  (f) Others  Total (a to f) | Number of consumers | Units | Number of consumers | Units |
|  |  |  |  |
| 4 | Losses |  |  |  |  |
| 5 | Area Covered (square KM) |  |  |  |  |

**Cost Information:**

| **Sno.** | **Particulars** | **Quantity** | **Rate (Rs. per Unit)** | **Amount (Rs.)** | **Cost per unit (Rs.)** | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **CY** | **PY** |
| 1 | Cost of Power :  (a) Own Generated/Transmitted  (b) Purchased  (c) Total |  |  |  |  |  |
| 2 | Direct Employees Cost  (a) Maintenance of lines  (b) Billing including meter reading  (c) Others (specify)  (d) Total |  |  |  |  |  |
| 3 | Servicing and Contract work cost |  |  |  |  |  |
| 4 | Repairs and Maintenance cost |  |  |  |  |  |
| 5 | Other Direct cost |  |  |  |  |  |
| 6 | Depreciation or Amortization |  |  |  |  |  |
| 7 | Other Plant Overheads |  |  |  |  |  |
| 8 | Administrative Overheads |  |  |  |  |  |
| 9 | Selling Expenses |  |  |  |  |  |
| 10 | Interest cost (net of Interest on consumer deposits) |  |  |  |  |  |
| 11 | Less: Credits, if any |  |  |  |  |  |
| 12 | Total Cost of Sales (1 to 11) |  |  |  |  |  |
| 13 | Sales Realization |  |  |  |  |  |
| 14 | Margin (13-12) |  |  |  |  |  |
| 15 | Average Sales Realization  (a) Domestic  (b) Commercial  (c) Industrial  (d) Public Lighting  (e) Agriculture  (f) others |  |  |  |  |  |