

**HARYANA ELECTRICITY REGULATORY COMMISSION
PANCHKULA, HARYANA**

Guidelines for Filing of Tariff Proposals

Submitted for Adoption

4 December 1998

1 Preamble

Section 26(7) of the Haryana Electricity Reform Act, 1997, requires that a licensee shall provide details of the proposed tariff or amendment to a tariff to the Commission together with such further information as the Commission may require to determine whether the tariff or amended tariff would satisfy the provision of Section 26(6) of the Haryana Electricity Reform Act, 1997.

2 Filing of Proposed Tariff or Tariff Amendment

(1) Where the licensee proposes:

- a) to change all or any of the tariff rate prices and/or
- b) to formulate a new tariff or tariffs,

the licensee shall provide to the Commission, at least 3 months before the proposed date for implementation, a filing of the proposed tariff or amendment to a tariff (FPT) containing such details as the Commission may require. This FPT must contain the information specified below, and the licensee shall also provide such further information as the Commission may require.

(2) Where the proposed date of implementation falls within a financial year for which the Commission has previously determined a permitted aggregate revenue requirement, the FPT should be accompanied by a copy of the relevant Annual Revenue Report as submitted by the licensee, plus a copy of the order passed by the Commission in relation to that report.

Where no determination of a permitted aggregate revenue requirement has been made for the financial year in which the proposed tariff is to be implemented, the FPT should be accompanied by the Annual Revenue Report for that financial year.

(3) The information to be provided by the licensee must include:

- a) A statement of the current tariff rates and all applicable terms and conditions, and the expected full-year revenue from the current tariff rates in the year in which the new tariff is to be implemented. This should be shown in Form 1.1 of Appendix 1.
- b) A statement of the proposed tariff rate prices and changes, including a full statement of all applicable terms and conditions. This statement should be shown in a form appropriate to the proposed tariff structure. Details should also be supplied of the publicity intended to be given to new tariff options when they are to be implemented.
- c) A statement of the expected full-year revenue of the proposed tariff for the year in which the tariff is to be implemented. This should be given in Form 1.2 of Appendix 1.
- d) If the proposed tariff is to be introduced after the start of the financial year, a statement of the proportion of expected revenues and quantities supplied under each proposed rate during remaining months of the financial year shall be included. This may be made on Form 1.3 of Appendix 1.

- e) A statement of the estimated change in annual expected revenues that would result from the proposed tariff changes in the year in which they are to be implemented, stated in Rupees and percentage terms. This should be made in Form 1.4 of Appendix 1.
- f) A statement of the effect of the proposed tariff changes on a typical small, average and large consumer in each tariff class. For this purpose, a typical small consumer is defined such that within the tariff class, 90% of the consumers supplied under that tariff within a 12 month period would have greater total expenditure on tariff charges than the small consumer. Similarly, a typical large consumer is defined such that 90% of the consumers supplied under the tariff would have lesser expenditure over a 12 month period than the typical large consumer. The average consumer shall be defined as a consumer having expenditure on tariff charges equal to the average expenditure in that tariff class. This statement shall be made in Form 1.5 of Appendix 1.
- g) An embedded cost study detailing functionalization, classification, and allocation of the revenue requirement into consumer classes, and determination of embedded cost-based tariffs, free of external subsidies and cross-subsidies. This should be made in Form 1.6 of Appendix 1. The study shall include all relevant details and methods used in determination of tariffs for each consumer class. If the licensee proposes cost-based tariffs for all consumer classes, the proposed tariff must be the result of the embedded cost study specified in Form 1.6.
- h) A study of marginal costs of the licensee's business, including time-differentiated, short-term marginal costs by voltage levels and a written explanation of the methods used to calculate marginal costs. In addition, the statement shall include a comparison of the percentage of marginal costs recovered by the current and proposed tariff for each tariff class.
- i) A written explanation of the rationale for the proposed tariff changes, including justification of the return on equity being requested.
- j) A written explanation, supported by calculations of tariff rates, of any proposed new tariff.
- k) Any other information, as required by the relevant license or specified by the Commission.

3 Requirements Regarding Cross-Subsidies and External Subsidies

3.1 Cross Subsidies between Categories and Tariffs

Pursuant to Section 26(6)(a) of the Haryana Electricity Reform Act, 1997, it is the goal of the Commission to eliminate cross subsidies in a licensee's tariffs. Cross subsidies take the form of tariff differentials between classes of consumers that do not reflect differences in the circumstances of supply or sale to such classes. These differences include quantity, load factors, power factor, level and timing of peak demand, conditions of interruptability, location of premises being supplied, date and duration of the agreement or any other relevant factors. The Commission may by Order allow a licensee to phase out existing cross subsidies over an appropriate period of time (the transition period) to be determined by the Commission.

3.1.1 Statement of Cross-subsidies

The tariff filing shall include a statement that calculates the amount of cross subsidy in the existing tariffs and in the proposed tariffs, and compares the two. This may be done by using Forms 1.7 and 1.8 of Appendix 1. If the proposed tariffs include a cross subsidy, a statement is required, as applicable, to show how this complies with any planned transition period notified by the Commission.

3.2 External Subsidies

The tariff filing shall also include a statement containing full details of the calculation of any subsidy received, due or assumed to be due from the State Government, the consumers to whom it is directed, and documentation showing how the subsidy is reflected in the current and proposed tariff applicable to those customers. This statement shall also include the tariff calculated without consideration of the subsidy for those customers. This may be done by referring to the data in Forms 1.1 and 1.2 in Appendix 1. The subsidy calculations shall also compare the situation in the year in which the tariff is to be implemented with similar data for the previous year and, where relevant, the current year.

4 Other Information

Sections 6, 7 and 8 of the Annual Revenue Report Guidelines contain details of information that the licensee must submit with the Annual Revenue Report filing. It is not necessary to submit this information again with the FPT, but the licensee may, if he so wishes, submit any more recent updates of this information available at the time of the FPT.

Appendix 1: Form 1.1

Expected Revenue at Current Tariff Charges											
Full year tariff sales at current tariff charges (including subsidy receipts from external sources and excluding electricity duty and municipal taxes)											
CATEGORY	Unit	Tariff Rate to Consumer	Current Fuel Surcharge per Unit	External Subsidy per Unit	Annual Sales		Full year revenue excl			External Subsidy	Full year revenue
					Volume	Unit	Excluding Fuel Surcharge (Rs. crores)	Fuel Surcharge (Rs. crores)	Total (Rs. crores)		
Tariff		[a]	[b]	[c]	[d]		[e]=[a]*[d]	[f]=[b]*[d]	[g]=[e]+[f]	[h]=[c]*[d]	[i]=[g]+[h]
DOMESTIC											
Up to 40 units/mth	P /kWh					GWh					
For others	P /kWh					GWh					
NON-DOMESTIC											
P /kWh	P /kWh					GWh					
H.T. INDUSTRY											
70 kW and above	P /kWh					GWh					
Furnace	P /kWh					GWh					
Lift Irrigation	P /kWh					GWh					
Special Agreement											
Normal units	P /kWh					GWh					
Low surcharge	P /kWh					GWh					
High surcharge	P /kWh					GWh					
L.T. INDUSTRY											
Less than 70 kW	P /kWh					GWh					
AGRICULTURE											
Metered											
Up to 100'	P /kWh					GWh					
101' to 150'	P /kWh					GWh					
151' to 200'	P /kWh					GWh					
Over 200'	P /kWh					GWh					
Un-metered											
Up to 100'											
BHP	Rs /BHP/mth					BHP (000's)					
Estimated Usage	kWh/BHP/mth										
Subsidy Rate	Rs/kWh										
101' to 150'											
BHP	Rs /BHP/mth					BHP (000's)					
Estimated Usage	kWh/BHP/mth										
Subsidy Rate	Rs/kWh										
151' to 200'											
BHP	Rs /BHP/mth					BHP (000's)					
Estimated Usage	kWh/BHP/mth										
Subsidy Rate	Rs/kWh										
Over 200'											
BHP	Rs /BHP/mth					BHP (000's)					
Estimated Usage	kWh/BHP/mth										
Subsidy Rate	Rs/kWh										
BULK SUPPLY											
Other	P /kWh					GWh					
Bulk Domestic	P /kWh					GWh					
Bulk Non-domestic	P /kWh					GWh					
VILLAGE CHAUPAL											
Up to 40 units	P /kWh					GWh					
For others	P /kWh					GWh					
RAILWAY TRACTION											
kVA	Rs /kVA/mth					MVA					
Units	P /kWh					GWh					
STREET LIGHTING SUPPLY											
MITC TUBEWELLS											
Direct irrigation tubewells	P /kWh					GWh					
Augmentation canal	P /kWh					GWh					
OTHER SALES (not included above)	P /kWh					GWh					
TOTAL											

Note

In the case of Traction, the annual total MVA sales are the sum of the 12 monthly sales

In the case of unmetered agriculture the subsidy rate should be multiplied by estimated usage to get the subsidy per BHP/mth

The unmetered agriculture full year revenue and subsidy totals are the sums of the 12 monthly figures

External subsidy is a subsidy financed from sources other than tariffs, e.g. GOH

Entries in this table should exclude surcharges for late payments

Data requirements are indicated by:

Appendix 1: Form 1.2

Expected Revenue at Proposed Tariff Charges

Full year tariff sales at proposed tariff charges (including subsidy receipts from external sources and excluding electricity duty and municipal taxes)

CATEGORY Tariff	Unit	Tariff Rate to Consumer [j]	External Subsidy per Unit [k]	Annual Sales		Full Year Revenue		
				Volume [l]	Unit	Excluding External Subsidy (Rs. crores) [m]=[j]*[l]	External Subsidy (Rs. crores) [n]=[k]*[l]	Total (Rs. crores) [o]=[m]+[n]
DOMESTIC								
Up to 40 units/mth	P /kWh				GWh			
For others	P /kWh				GWh			
NON-DOMESTIC	P /kWh				GWh			
H.T. INDUSTRY								
70 kW and above	P /kWh				GWh			
Furnace	P /kWh				GWh			
Lift Irrigation	P /kWh				GWh			
Special Agreement								
Normal units	P /kWh				GWh			
Low surcharge	P /kWh				GWh			
High surcharge	P /kWh				GWh			
L.T. INDUSTRY								
Less than 70 kW	P /kWh				GWh			
AGRICULTURE								
Metered								
Up to 100'	P /kWh				GWh			
101' to 150'	P /kWh				GWh			
151' to 200'	P /kWh				GWh			
Over 200'	P /kWh				GWh			
Un-metered								
Up to 100'								
BHP	Rs /BHP/mth				BHP (000's)			
Estimated Usage	kWh/BHP/mth							
Subsidy Rate	Rs/kWh							
101' to 150'								
BHP	Rs /BHP/mth				BHP (000's)			
Estimated Usage	kWh/BHP/mth							
Subsidy Rate	Rs/kWh							
151' to 200'								
BHP	Rs /BHP/mth				BHP (000's)			
Estimated Usage	kWh/BHP/mth							
Subsidy Rate	Rs/kWh							
Over 200'								
BHP	Rs /BHP/mth				BHP (000's)			
Estimated Usage	kWh/BHP/mth							
Subsidy Rate	Rs/kWh							
BULK SUPPLY								
Other	P /kWh				GWh			
Bulk Domestic	P /kWh				GWh			
Bulk Non-domestic	P /kWh				GWh			
VILLAGE CHAUPAL								
Up to 40 units	P /kWh				GWh			
For others	P /kWh				GWh			
RAILWAY TRACTION								
kVA	Rs /kVA/mth				MVA			
Units	P /kWh				GWh			
STREET LIGHTING SUPPLY	P /kWh				GWh			
MITC TUBEWELLS								
Direct irrigation tubewells	P /kWh				GWh			
Augmentation canal	P /kWh				GWh			
OTHER SALES (not included above)	P /kWh				GWh			
TOTAL								

Note

This table shows existing tariff structure and categories. In the event that the tariff structure or categories change, the table should be completed for the proposed tariff structure and categories

In the case of Traction, the annual total MVA sales are the sum of the 12 monthly sales

In the case of unmetered agriculture the subsidy rate should be multiplied by estimated usage to get the subsidy per BHP/mth

The unmetered agriculture full year revenue and subsidy totals are the sums of the 12 monthly figures

External subsidy is a subsidy financed from sources other than tariffs, e.g. GOH

Entries in this table should exclude surcharges for late payments

Proposed rates incorporate expected fuel costs therefore "Fuel Surcharge" is zero

Data requirements are indicated by:

Appendix 1: Form 1.3

Expected Revenue when Proposed Tariff is Introduced for a Part Year
(excluding electricity duty and municipal taxes)

CATEGORY Tariff	Proportion of full year sales at proposed tariff (%) [p]	Sales excluding External Subsidy		Full Year Revenue		
		Current Tariff Rate (Rs. crores)	Proposed Tariff Rate (Rs. crores)	Excluding External Subsidy (Rs. crores)	External Subsidy (Rs. crores)	Total (Rs. crores)
		[q]=(1-[p])*[g]	[r]=[p]*[m]	[s]=[q]+[r]	[t]=(1-[p])*[h]+[p]*[n]	[u]=[s]+[t]
DOMESTIC						
Up to 40 units/mth						
For others						
NON-DOMESTIC						
H.T. INDUSTRY						
70 kW and above						
Furnace						
Lift Irrigation						
Special Agreement						
Normal units						
Low surcharge						
High surcharge						
L.T. INDUSTRY						
Less than 70 kW						
AGRICULTURE						
Metered						
Up to 100'						
101' to 150'						
151' to 200'						
Over 200'						
Un-metered						
Up to 100'						
101' to 150'						
151' to 200'						
Over 200'						
BULK SUPPLY						
Other						
Bulk Domestic						
Bulk Non-domestic						
VILLAGE CHAUPAL						
Up to 40 units						
For others						
RAILWAY TRACTION						
kVA						
Units						
STREET LIGHTING SUPPLY						
MITC TUBEWELLS						
Direct irrigation tubewells						
Augmentation canal						
OTHER SALES (not included above)						
TOTAL						

Note

This table assumes no change to the tariff structure and tariff categories. Where such a change is proposed, the licensee should as far as possible provide equivalent information to indicate the change between the current and proposed tariffs

Data requirements are indicated by:

Appendix 1: Form 1.4

Tariff Revenue Changes (excluding electricity duty and municipal taxes)			
CATEGORY Tariff	Tariff sales excluding External Subsidy		
	Tariff Price Change (%) $[v]=([j]-[a]-[b])/([a]+[b])$	Revenue Change Part Year (%) $[w]=([s]-[g])/[g]$	Revenue Change Part Year (Rs. crores) $[x]=[s]-[g]$
DOMESTIC			
Up to 40 units/mth			
For others			
NON-DOMESTIC			
H.T. INDUSTRY			
70 kW and above			
Furnace			
Lift Irrigation			
Special Agreement			
Normal units			
Low surcharge			
High surcharge			
L.T. INDUSTRY			
Less than 70 kW			
AGRICULTURE			
Metered			
Up to 100'			
101' to 150'			
151' to 200'			
Over 200'			
Un-metered			
Up to 100'			
101' to 150'			
151' to 200'			
Over 200'			
BULK SUPPLY			
Other			
Bulk Domestic			
Bulk Non-domestic			
VILLAGE CHAUPAL			
Up to 40 units			
For others			
RAILWAY TRACTION			
kVA			
Units			
STREET LIGHTING SUPPLY			
MITC TUBEWELLS			
Direct irrigation tubewells			
Augmentation canal			
OTHER SALES (not included above)			
TOTAL			

Note

This table assumes no change to the tariff structure and categories. Where such a change is proposed, the licensee should as far as possible provide equivalent information to indicate the change between the current and proposed tariffs

"Revenue Change Part Year" takes account of the revenue change when new tariffs are introduced during a financial year

Data requirements are indicated by:

Appendix 1: Form 1.5

Annual Tariff Revenue Change for Typical Consumers Full year (excluding subsidy receipts from external sources, electricity duty and municipal taxes)

CATEGORY Tariff	Unit	Average Consumer				Small Consumer				Large Consumer			
		Sales per Consumer	Consumer Bill at Proposed Tariff (Rs)	Consumer Bill at Current Tariff (Rs)	Change in Consumer Bill (%)	Sales per Consumer	Consumer Bill at Proposed Tariff (Rs)	Consumer Bill at Current Tariff (Rs)	Change in Consumer Bill (%)	Sales per Consumer	Consumer Bill at Proposed Tariff (Rs)	Consumer Bill at Current Tariff (Rs)	Change in Consumer Bill (%)
		[y]	[z]	[aa]	[ab]=([z]	[ac]	[ad]	[ae]	[af]=([ad]	[ag]	[ah]	[ai]	[aj]=([af]
DOMESTIC													
Up to 40 units/mth	kWh												
For others	kWh												
NON-DOMESTIC													
H.T. INDUSTRY													
70 kW and above	kWh												
Furnace	kWh												
Lift Irrigation	kWh												
Special Agreement													
Normal units	kWh												
Low surcharge	kWh												
High surcharge	kWh												
L.T. INDUSTRY													
Less than 70 kW	kWh												
AGRICULTURE													
Metered													
Up to 100'	kWh												
101' to 150'	kWh												
151' to 200'	kWh												
Over 200'	kWh												
Un-metered													
Up to 100'	BHP												
101' to 150'	BHP												
151' to 200'	BHP												
Over 200'	BHP												
BULK SUPPLY													
Other	kWh												
Bulk Domestic	kWh												
Bulk Non-domestic	kWh												
VILLAGE CHAUPAL													
Up to 40 units	kWh												
For others	kWh												
RAILWAY TRACTION													
kVA	kVA												
Units	kWh												
STREET LIGHTING SUPPLY													
MITC TUBEWELLS													
Direct irrigation tubewells	kWh												
Augmentation canal	kWh												
OTHER SALES (not included above)													
TOTAL													

Note

The definition of typical small, average and large consumers in section 2 of the main text should be used to determine Sales per Consumer
 This table assumes no change to the tariff structure and tariff categories. Where such a change is proposed, the licensee should as far as possible provide equivalent information to indicate the change between the current and proposed tariffs
 Sales per Consumer should be used to determine the total bill for each typical consumer, taking account of fixed and variable tariff charges and the Fuel Surcharge (if applicable)
 In the case of Traction, the annual total kVA demands are the sum of the 12 monthly demands
 Entries in this table should exclude surcharges for late payments
 Data requirements are indicated by:

Appendix 1: Form 1.6

Embedded Cost Based Tariffs

Proposed tariffs with prices based on embedded cost recovery (excluding subsidy receipts from external sources, electricity duty and municipal taxes)

CATEGORY Tariff	Unit	Cost Based Unit Rate [ak]	Annual Sales		Full year revenue (Rs. crores) [am]=[ak]*[al]
			Volume [al]	Unit	
DOMESTIC					
Up to 40 units/mth	P /kWh			GWh	
For others	P /kWh			GWh	
NON-DOMESTIC	P /kWh			GWh	
H.T. INDUSTRY					
70 kW and above	P /kWh			GWh	
Furnace	P /kWh			GWh	
Lift Irrigation	P /kWh			GWh	
Special Agreement					
Normal units	P /kWh			GWh	
Low surcharge	P /kWh			GWh	
High surcharge	P /kWh			GWh	
L.T. INDUSTRY					
Less than 70 kW	P /kWh			GWh	
AGRICULTURE					
Metered					
Up to 100'	P /kWh			GWh	
101' to 150'	P /kWh			GWh	
151' to 200'	P /kWh			GWh	
Over 200'	P /kWh			GWh	
Un-metered					
Up to 100'	Rs /BHP/mth			BHP (000's)	
101' to 150'	Rs /BHP/mth			BHP (000's)	
151' to 200'	Rs /BHP/mth			BHP (000's)	
Over 200'	Rs /BHP/mth			BHP (000's)	
BULK SUPPLY					
Other	P /kWh			GWh	
Bulk Domestic	P /kWh			GWh	
Bulk Non-domestic	P /kWh			GWh	
VILLAGE CHAUPAL					
Up to 40 units	P /kWh			GWh	
For others	P /kWh			GWh	
RAILWAY TRACTION					
kVA	Rs /kVA/mth			MVA	
Units	P /kWh			GWh	
STREET LIGHTING SUPPLY	P /kWh			GWh	
MITC TUBEWELLS					
Direct irrigation tubewells	P /kWh			GWh	
Augmentation canal	P /kWh			GWh	
OTHER SALES (not included above)	P /kWh			GWh	
TOTAL					

Note

This table shows existing tariff structure and categories. In the event that the tariff structure or categories change, the table should be completed for the proposed tariff structure and categories

In the case of Traction, the annual total MVA sales are the sum of the 12 monthly sales

The unmetered agriculture full year revenue is the sum of the 12 monthly figures

Entries in this table should exclude surcharges for late payments

Data requirements are indicated by:

Appendix 1: Form 1.7

Subsidies and Cross-subsidies for Current Tariffs For a Full Year

CATEGORY Tariff	Revenue Excluding External Subsidy (Rs. crores) [an]=[g]	Embedded Cost Based Revenue (Rs. crores) [ao]=[am]	External Subsidy (Rs. crores) [ap]=[h]	Undercharge After External Subsidy is Subtracted			Overcharge After External Subsidy is Subtracted		
				Amount of Undercharge (Rs. crores) [aq]=[ao]-[ap]- [an]	As % of Embedded Revenue (%) [ar]=[aq]/[ao]	Per unit of Electricity (P/kWh) [as]=[aq]/[d]	Amount of Overcharge (Rs. crores) [at]=[an]-([ao]- [ap])	As % of Embedded Revenue (%) [au]=[at]/[ao]	Per unit of Electricity (P/kWh) [av]=[at]/[d]
DOMESTIC									
Up to 40 units/mth									
For others									
NON-DOMESTIC									
H.T. INDUSTRY									
70 kW and above									
Furnace									
Lift Irrigation									
Special Agreement									
L.T. INDUSTRY									
Less than 70 kW									
AGRICULTURE									
Metered									
Up to 100'									
101' to 150'									
151' to 200'									
Over 200'									
Un-metered									
Up to 100'									
101' to 150'									
151' to 200'									
Over 200'									
BULK SUPPLY									
Other									
Bulk Domestic									
Bulk Non-domestic									
VILLAGE CHAUPAL									
Up to 40 units									
For others									
RAILWAY TRACTION									
STREET LIGHTING SUPPLY									
MITC TUBEWELLS									
Direct irrigation tubewells									
Augmentation canal									
OTHER SALES (not included above)									
TOTALS									

Note

In the case of un-metered irrigation use the estimate of kWh/BHP/mth from "Expected Revenue at Current Tariff Charges" to calculate under or over charge per kWh

In the case of Traction use the GWh figure from "Expected Revenue at Current Tariff Charges" to calculate under or over charge per kWh

Only fill in the Overcharge section for tariff classes which are overcharged

Only fill in the Undercharge section for tariff classes which are undercharged

External subsidy is a subsidy financed from sources other than other tariffs, e.g. GOH

Entries in this table should exclude surcharges for late payments

Data requirements are indicated by:

Appendix 1: Form 1.8

Subsidies and Cross-subsidies for Proposed Tariffs
For a Full Year

CATEGORY Tariff	Revenue Excluding External Subsidy (Rs. crores)	Embedded Cost Based Revenue (Rs. crores)	External Subsidy (Rs. crores)	Undercharge After External Subsidy is subtracted			Overcharge After External Subsidy is subtracted		
				Amount of Undercharge (Rs. crores)	As % of Embedded Revenue (%)	Per unit of Electricity (P/kWh)	Amount of Overcharge (Rs. crores)	As % of Embedded Revenue (%)	Per unit of Electricity (P/kWh)
				$[az]=([ax]-[ay])-[aw]$	$[ba]=[az]/[ax]$	$[bb]=[az]/[I]$	$[bc]=[aw]-([ax]-[ay])$	$[bd]=[bc]/[ax]$	$[be]=[bc]/[I]$
	$[aw]=[m]$	$[ax]=[am]$	$[ay]=[n]$						
DOMESTIC									
Up to 40 units/mth									
For others									
NON-DOMESTIC									
H.T. INDUSTRY									
70 kW and above									
Furnace									
Lift Irrigation									
Special Agreement									
L.T. INDUSTRY									
Less than 70 kW									
AGRICULTURE									
Metered									
Up to 100'									
101' to 150'									
151' to 200'									
Over 200'									
Un-metered									
Up to 100'									
101' to 150'									
151' to 200'									
Over 200'									
BULK SUPPLY									
Other									
Bulk Domestic									
Bulk Non-domestic									
VILLAGE CHAUPAL									
Up to 40 units									
For others									
RAILWAY TRACTION									
STREET LIGHTING SUPPLY									
MITC TUBEWELLS									
Direct irrigation tubewells									
Augmentation canal									
OTHER SALES (not included above)									
TOTALS									

Note

This table shows existing tariff structure and categories. In the event that the tariff structure or categories change, the table should be completed for the proposed tariff structure and categories

In the case if un-metered irrigation use the estimate of kWh/BHP/mth from "Expected Revenue at Current Tariff Charges" to calculate under or over charge per kWh

In the case of Traction use the GWh figure from "Expected Revenue at Current Tariff Charges" to calculate under or over charge per kWh

Only fill in the Overcharge section for tariff classes which are overcharged

Only fill in the Undercharge section for tariff classes which are undercharged

External subsidy is a subsidy financed from sources other than other tariffs, e.g. GOH

Entries in this table should exclude surcharges for late payments

Data requirements are indicated by: