



**KINGDOM OF CAMBODIA
NATION RELIGION KING**

ELECTRICITY AUTHORITY OF CAMBODIA

PROCEDURES

**FOR DATA MONITORING, APPLICATION,
REVIEW AND DETERMINATION OF ELECTRICITY TARIFF**

Under Electricity Law of The Kingdom of Cambodia

Approved by EAC session No. 113 on dated October 26, 2007

DECISION
ON DATA MONITORING, APPLICATION,
REVIEW AND DETERMINATION OF ELECTRICITY TARIFF



ELECTRICITY AUTHORITY OF CAMBODIA

In exercise of the Electricity law of the Kingdom of Cambodia, which was promulgated by the Royal KRAM No. NS/RKM/0201/03 of February 2, 2001

In exercise of the Royal Decree of Preahbath Samdech Preah NORODOM SIHAMONI, the king of the Kingdom of Cambodia No. NS/RKT/1104/022 of November 20, 2004 on the appointment of Excellency TY NORIN as Chairman of Electricity Authority of Cambodia

Having seen the Sub-decree No.54 dated April 08, 2005 on Principles for Determining the Reasonable Cost in Electricity Business

In accordance with the consultation with concerned Ministries and institutions, licensees, and the public made from May 25, 2007 to July 08, 2007

Having seen the Regulations on General Principles for Regulating Electricity Tariffs in the Kingdom of Cambodia

In accordance with the decision of EAC's Session No. 113 dated October 26, 2007

DECIDES

Article 1.

To issue Procedures called "Procedures for Data Monitoring, Application, Review and Determination of Electricity Tariffs " under Electricity Law of the Kingdom of Cambodia for governing the process of receiving and monitoring data from Licensees and reviewing and determining Licensee's tariffs, to ensure the fair and equitable balance between the interests of suppliers and consumers in the Kingdom of Cambodia.

Article 2.

These Procedures have the whole contents as attached document.

Article 3.

These procedures shall apply to all Distribution Licensees, Retail Licensees, consolidated licensees whose license consists of either Distribution or Retail activity and all consumers of electricity in the Kingdom of Cambodia, related to the supplying, receiving and use of electricity.

Article 4.

These Procedures shall come into force for implementation from the date of signing until the new decision. EAC may revise and reissue these Procedures at any time.

Article 5.

Secretariat of the Electricity Authority of Cambodia shall publicize these Procedures to the public.

Chairman of EAC

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ARRANGEMENT OF THE DOCUMENT

The Procedures are split up into three sections. Each section has a heading to identify the subject of the procedure. (example: Procedure “A” means Procedure for Licensee’s annual submission of Tariff Information and its monitoring).

Each article has a heading and the paragraphs in the article are numbered for ease of reference. (example: Article No.1.7 means provision stated in the Article with number 7 in the beginning of the Article).

In these Procedures, unless the context otherwise requires, the following terms shall have the following meanings:

“EAC” means the Electricity Authority of Cambodia established under the Law.

“EDC” means Electricite Du Cambodge, including any of its operating companies in Cambodia.

“Law” means the Electricity Law of the Kingdom of Cambodia, 2001.

“Licence” means any licence issued under the Law to which these Regulations apply.

“Licensee” means any holder of a Licence to which these Regulations apply.

“Procedures” mean Procedures for Data Monitoring, Application, Review and Determination of Electricity Tariff

“Regulation” means the Regulations on General Principles for Regulating Electricity Tariffs in the Kingdom of Cambodia under the Law

“Sub-decree” means the Sub-decree on Principles for Determining the Reasonable Costs in Electricity Business promulgated under the Law.

PROCEDURE “A”

PROCEDURE FOR ANNUAL DATA SUBMISSION BY LICENSEES AND ITS MONITORING

Purpose of Procedure “A”

Procedure “A” deals with the function of EAC to monitor each Licensee’s Tariff situation. This Procedure requires Licensees to make annual submissions of data related to electricity tariffs to EAC, and EAC reviews them and decides whether any further action is required. If it determines that further action is required, EAC requests further information from the Licensee.

Designation of Larger Licensees and Smaller Licensees for Tariff

EAC shall notify the list of Licensees designated as Larger Licensees and Smaller Licensees for the purpose of these Procedures. EAC may notify a change of designation of a Licensee or notify fresh list at any time.

Annual Data Submissions by Licensees and EAC Actions

To enable EAC to have up to date data for tariff regulation, all Larger Licensees shall submit within 31st March each year to EAC the data and other information related to its tariffs that are specified in Annexure 1. The submission shall be in MS Excel spread sheets in soft copy and one hard copy.

All Smaller Licensees shall submit within 31st March each year to EAC the data and other information related to its tariffs that are specified in Annexure 3. The submission has to be in one hard copy. EAC would also prefer to have the Annexure 3 to be submitted by the Smaller Licensees in soft in MS Excel spreadsheets if the Licensee finds it convenient to do so .

EAC shall monitor and review the annual submissions of Licensees to evaluate if the submission is in accordance with the requirements of these Procedures. If not, EAC would notify the licensee for missing or incomplete information to be submitted within a specified period.

EAC Decision to Review Tariffs

EAC may, based on the information available to it in the Annual Data Submission or otherwise, on information provided by consumers or other third parties, or for other reasons, determine that a Licensee's tariff shall be subject to review.

Where EAC has determined that a Licensee's tariff is to be reviewed, EAC shall notify the Licensee of the proposed review and request the Licensee to submit within [30] days of the date of the notice the necessary information in the format specified in [Annexure 2 for Larger Licensees and Annexure 4 for Smaller Licensees] of this Procedure. The Licensee shall have an obligation to furnish the same within the time specified. Where it considers it necessary, EAC may send its officers to examine, or verify the data relating to the operation of the Licensee and the Licensee shall have an obligation to extend full cooperation.

Review of data and need for revised tariff

EAC will examine the available data and consider whether to continue with the process of Tariff Review. Where EAC considers it necessary, it will then carry out a Tariff Review in accordance with the terms of Procedure "C" of these Procedures, and the Licensee will be notified of EAC's decision to carry out this review.

Where EAC determines under this Article that a Tariff Review will be carried out in respect of a Licensee, the Licensee will be given a further period of [14] days from the date of the notice under paragraph **Error! Reference source not found.** of this Article **Error! Reference source not found.** to submit any further information it wishes.

PROCEDURE "B"

PROCEDURE FOR SUBMISSION OF TARIFF APPLICATION

2.1- Purpose of Procedure "B"

Procedure "B" is dealing with the right of Licensees to make the tariff application. Where

A Licensee wishes to submit an application for a revision in tariffs or

An applicant for a new License submits an application for a tariff approval, it shall follow this procedure.

It specifies what is to be submitted, and the review of the submission for appropriateness and completeness by EAC. Once the application is correct and accepted as complete by EAC, it moves to Procedure "C".

2.2- Submission of Tariff Applications by Licensees

The Licensee shall submit the tariff application to EAC, at least [4] months before the proposed date for implementation.

The tariff application shall be submitted by the Licensee at the office of the EAC and shall include the following information:

Existing Tariff, if any, together with all applicable terms and conditions.

Proposed Tariff with all proposed terms and conditions.

Audited accounts for the most recent financial year. If audited accounts for the most recent financial year are not available due to the audit being not complete, then un-audited account for the previous year along with the audited accounts for the last year available should be submitted. If a Licensee is not able to have its accounts audited due to reasons accepted by EAC, the Licensee should submit its accounts for checking by EAC in accordance with the license condition. In such a case, instead of audited accounts the Licensee can submit the accounts checked by EAC.

A statement of any subsidy received, or likely to be received, by the Licensee from the Government of Cambodia or any other organisation, including indirect subsidies received.

An explanation of the rationale for the proposed tariff including justifications for the expenses and profit being proposed.

Operational, financial and performance statements in the forms as provided. Larger Licensees would need to provide the appropriate forms set out in [Annexure 2]. Smaller Licensees would need to provide the appropriate forms set out in [Annexure 4].

Any other relevant information, as required by the license or specified by EAC.

Larger Licensees need to submit the Tariff Application in both hard copy and soft copy Specifically Annexure 2 to be filled in by the Larger Licensee needs to be submitted in MS Excel spread sheets. Smaller Licensees need to submit one hard copy of the Tariff Application . EAC would prefer to have the Annexure 4 to be submitted by the Smaller Licensees in soft in MS Excel spreadsheets if the Licensee finds it convenient to do so .

Within [10] days of its submission by a Licensee, EAC shall examine the application and shall notify the Licensee whether the application is appropriate and complete or if additional information is required.

In cases where EAC has requested for additional information and if the Licensee is not able to furnish any additional information by the date specified, the Licensee may apply to EAC for an extension of the due date or for exemption from submission of the information. In case an exemption is granted EAC may use the best estimates made by it in lieu of the information.

The Smaller Licensees may apply to EAC for exemption from submission of any of the application requirements as mentioned in Article 2.2(ii).

In those cases where the exemption is granted to Smaller Licensees for Proposed Tariff computations, EAC shall then decide to proceed with tariff review entirely based on its own computations and observations.

2.3 Tariff Review Documents

All the information and documents submitted by the Licensee as part of tariff application, and any other documents as decided by EAC, are called the tariff review documents.

2.4- Evaluation of the Tariff Application/ Tariff Review Documents by Secretariat of EAC

Secretariat of EAC shall evaluate and review the tariff application submitted by the licensee using the principles enumerated in the Sub-Decree and the Regulations. Within [4] weeks of the submission of additional information by the licensee or grant of an exemption for additional information, the Secretariat shall compute the tariff and along with the explanation include it as part of tariff review document. The tariff shall be based on Secretariat's observation and computation of reasonable cost.

Within [4] weeks of the grant of exemption to Smaller Licensees under Article 2.2(vii) the Secretariat of EAC shall compute the tariff and along with the explanation include it as part of tariff review document. The tariff shall be based on Secretariat's observation and computation of reasonable cost as per the principles enumerated in the Sub-Decree and Regulations.

2.5- Date of receipt of Tariff Application

Where Secretariat of EAC has computed the tariff based on reasonable cost, EAC shall then notify the licensee within [7] days that the tariff application process can be initiated. The date on which EAC notifies the licensee under this Article 2.5 shall be considered as the **Date of Receipt of Tariff Application**.

PROCEDURE "C"

PROCEDURE FOR REVIEW AND DETERMINATION OF TARIFF

3.1- Purpose of Procedure "C"

(i) Procedure "C" is the procedure to be followed where EAC actually carries out a full review and determination of a Licensee's tariffs. It can follow on from either of the two previous procedures.

3.2- Publication of the Tariff Application /Tariff Review Documents

Not later than [10] days after the Date of Receipt of Tariff Application, EAC shall publish a notice about the tariff application / tariff review documents as mentioned in the Articles below.

The published notice shall invite consumers and interested persons to furnish written comments on the Tariff application/ Tariff review document and to notify EAC if they would like to be heard in person by EAC. The published notice shall include the following information:

Name and address of the Licensee and area of supply for which the tariff application has been received /tariff review is taken up, Current and Proposed tariffs of Licensee EAC Secretariat's tariff computation List of documents available for perusal by public, Addresses where the documents can be perused by the public, and The last date by which the written comments are to be submitted to EAC. The means of publication of the notice shall include:

Displaying of notices in the offices of EAC, Offices of the relevant local authority, Offices of the Licensee, and any other suitable location; and Posting of a notice in the web site of EAC;

plus, any of the following methods that the Chairman considers appropriate in the circumstances:

Issuing information through radio and/or television Publishing the notice in a local or national newspaper; Or any other method.

3.3- Right of the Public to Provide Comments on the Tariff Application / Tariff Review Documents- Public Consultation

Any institution of the Royal Government, the local authorities, the consumer or any interested person can provide written comments, in response to the notice issued by EAC inviting written comments on the tariff application or tariff review documents. The comments may be supported with proper reasoning and copies of any other documents that are relevant.

EAC may also consult any person, institution, or government department by any one or more of the following methods, as decided by the Chairman of EAC:

Send a letter asking for opinion, Interview, Invite persons, institutions and concerned parties for discussion and providing opinion, In all the cases specified in paragraph **Error! Reference source not found.** where EAC has obtained comment from other parties, a written statement of the comments, with the signature of the person giving the comments or by the chairperson of the meeting, shall be kept by EAC.

The period from the date of publication of the notice specified in Article 3.2 of this Procedure up to the last date of submission of comments specified in the notice is called the “Period of Public Consultation”.

The period of public consultation, shall be decided by the Chairman of EAC in each case, but shall not be less than [30] days.

3.4- Documents to be made available for perusal by public

The whole tariff application or tariff review document, along with the enclosures including the missing or incomplete information and the information taken in lieu of that, and any other information submitted subsequently by the Licensee, shall be available to the public for perusal during the period of public consultation. However, where a Licensee requests that certain information should be treated as confidential, and where EAC agrees that such information should be treated as confidential, it may exclude the same from the documents made available to the public. EAC shall make arrangements so that any interested person can peruse these documents without charge during normal working hours at:

the Office of EAC, Offices of the Licensee, Offices of the relevant local authority and

Any other location as decided by Chairman of EAC.

3.5- Evaluation by EAC of the public comments and obtaining additional information

EAC shall examine and evaluate the comments received in the process of public consultation. EAC may ask the Licensee or any other person for more precise information, clarification and evidence in relation to the comments from the persons furnishing the comments. Such information may be provided in writing or during a discussion, but where provided in discussion a written record of the discussion shall be made and the record signed by the person providing the information.

EAC may ask the Licensee to give additional information as required for evaluating the public comments and tariff application/ tariff review document. EAC shall specify the time limit within which the Licensee shall furnish the additional information. This time limit shall be within the time allowed by EAC for considering the same, but shall in no case be less than [15] days from the date on which the Licensee receives details of the public comments.

3.6- Evaluation by EAC of the Tariff Application or Tariff Review Documents

EAC shall evaluate the tariff application or tariff review documents in the light of the comments received on them and all other information received.

3.7- Public Hearing by EAC

EAC shall hold a public hearing to consult the persons who have requested to be heard in person, the Licensee, the staff of EAC, and any other person decided by EAC. EAC shall consider all facts brought to its notice in taking its decision on the tariff application or tariff review.

3.8- Session of EAC

Within 90 days of the date of Receipt of the Tariff Application, EAC shall declare its decision on the tariff proposal in a session.

3.9- Decision of EAC

The decision shall be in one of the following forms, and in all cases EAC shall publish its decision with a written explanation of the decision:

EAC approves the proposal made in the tariff application, and specifies the details of the new approved tariff with all applicable terms and conditions and the date from which the new tariff shall be effective.

OR

EAC disapproves the proposal made in the Licensee's tariff application, in which case the existing tariff with all applicable terms and condition will continue to be in force.

OR

EAC revises the tariff, in which case the decision shall contain the details of the new tariff with all applicable terms and conditions and the date from which the new tariff shall be effective.

EAC's decision under paragraph **Error! Reference source not found.** of this Article 3.8 to revise the tariff may either be in response to the Licensee's application, or in response to EAC's own review of tariff.

The means of publication of EAC's decision under this Article 3.8 shall be the same as those determined by EAC for publication of the tariff application under Article 3.2 **Error! Reference source not found.**

3.10- Information on Tariffs

The Licensee shall keep a copy of all current tariffs with all applicable terms and conditions available for perusal by any interested person, free of charge during normal working hours, in all its offices.

3.1- Purpose of Procedure "C"

(i) Procedure "C" is the procedure to be followed where EAC actually carries out a full review and determination of a Licensee's tariffs. It can follow on from either of the two previous procedures.

3.2- Publication of the Tariff Application /Tariff Review Documents

Not later than [10] days after the Date of Receipt of Tariff Application, EAC shall publish a notice about the tariff application / tariff review documents as mentioned in the Articles below.

The published notice shall invite consumers and interested persons to furnish written comments on the Tariff application/ Tariff review document and to notify EAC if they would like to be heard in person by EAC. The published notice shall include the following information:

Name and address of the Licensee and area of supply for which the tariff application has been received /tariff review is taken up, Current and Proposed tariffs of Licensee EAC Secretariat's tariff computation List of documents available for perusal by public, Addresses where the documents can be perused by the public, and The last date by which the written comments are to be submitted to EAC.

The means of publication of the notice shall include:

Displaying of notices in the offices of EAC, Offices of the relevant local authority, Offices of the Licensee, and any other suitable location; and Posting of a notice in the web site of EAC; plus, any of the following methods that the Chairman considers appropriate in the circumstances:

Issuing information through radio and/or television Publishing the notice in a local or national newspaper; Or any other method.

3.3- Right of the Public to Provide Comments on the Tariff Application / Tariff Review Documents- Public Consultation

Any institution of the Royal Government, the local authorities, the consumer or any interested person can provide written comments, in response to the notice issued by EAC inviting written comments on the tariff application or tariff review documents. The comments may be supported with proper reasoning and copies of any other documents that are relevant.

EAC may also consult any person, institution, or government department by any one or more of the following methods, as decided by the Chairman of EAC:

Send a letter asking for opinion, Interview, Invite persons, institutions and concerned parties for discussion and providing opinion, In all the cases specified in paragraph **Error! Reference source not found.** where EAC has obtained comment from other parties, a written statement of the comments, with the signature of the person giving the comments or by the chairperson of the meeting, shall be kept by EAC.

The period from the date of publication of the notice specified in Article 3.2 of this Procedure up to the last date of submission of comments specified in the notice is called the "Period of Public Consultation".

The period of public consultation, shall be decided by the Chairman of EAC in each case, but shall not be less than [30] days.

3.4- Documents to be made available for perusal by public

The whole tariff application or tariff review document, along with the enclosures including the missing or incomplete information and the information taken in lieu of that, and any other information submitted subsequently by the Licensee, shall be available to the public for perusal

during the period of public consultation. However, where a Licensee requests that certain information should be treated as confidential, and where EAC agrees that such information should be treated as confidential, it may exclude the same from the documents made available to the public. EAC shall make arrangements so that any interested person can peruse these documents without charge during normal working hours at:

the Office of EAC, Offices of the Licensee, Offices of the relevant local authority and Any other location as decided by Chairman of EAC.

3.5- Evaluation by EAC of the public comments and obtaining additional information

EAC shall examine and evaluate the comments received in the process of public consultation. EAC may ask the Licensee or any other person for more precise information, clarification and evidence in relation to the comments from the persons furnishing the comments. Such information may be provided in writing or during a discussion, but where provided in discussion a written record of the discussion shall be made and the record signed by the person providing the information.

EAC may ask the Licensee to give additional information as required for evaluating the public comments and tariff application/ tariff review document. EAC shall specify the time limit within which the Licensee shall furnish the additional information. This time limit shall be within the time allowed by EAC for considering the same, but shall in no case be less than [15] days from the date on which the Licensee receives details of the public comments.

3.6- Evaluation by EAC of the Tariff Application or Tariff Review Documents

EAC shall evaluate the tariff application or tariff review documents in the light of the comments received on them and all other information received.

3.7- Public Hearing by EAC

EAC shall hold a public hearing to consult the persons who have requested to be heard in person, the Licensee, the staff of EAC, and any other person decided by EAC. EAC shall consider all facts brought to its notice in taking its decision on the tariff application or tariff review.

3.8- Session of EAC

Within 90 days of the date of Receipt of the Tariff Application, EAC shall declare its decision on the tariff proposal in a session.

3.9- Decision of EAC

The decision shall be in one of the following forms, and in all cases EAC shall publish its decision with a written explanation of the decision:

EAC approves the proposal made in the tariff application, and specifies the details of the new approved tariff with all applicable terms and conditions and the date from which the new tariff shall be effective.

OR

EAC disapproves the proposal made in the Licensee's tariff application, in which case the existing tariff with all applicable terms and condition will continue to be in force.

OR

EAC revises the tariff, in which case the decision shall contain the details of the new tariff with all applicable terms and conditions and the date from which the new tariff shall be effective.

EAC's decision under paragraph **Error! Reference source not found.** of this Article 3.8 to revise the tariff may either be in response to the Licensee's application, or in response to EAC's own review of tariff.

The means of publication of EAC's decision under this Article 3.8 shall be the same as those determined by EAC for publication of the tariff application under Article 3.2 **Error! Reference source not found.**

3.10- Information on Tariffs

The Licensee shall keep a copy of all current tariffs with all applicable terms and conditions available for perusal by any interested person, free of charge during normal working hours, in all its offices.

ANNEXURE 1

ANNUAL DATA SUBMISSION: LARGER LICENSEES

All Licensees specified by EAC as Larger Licensee shall submit by 31st March every year the data and other information for the Previous Year ending 31st December as set out in accordance with this Annexure.

Financial Formats

1- Larger Licensees: Operation and Maintenance Costs

The Licensee shall provide as required in Tables AL1 to AL6 full details of its actual operation and maintenance costs, fuel purchase costs, administrative and general management costs and power purchase costs.

2- Larger Licensees: Information on Net Direct Capital

The Licensee shall provide full details of calculation of each net direct capital item and enclose supporting financial and technical data. If any portion of the net direct capital is used in or financed from activities other than those specified in the license, full details shall be submitted to the EAC.

The information submitted shall be in the formats in Tables AL7 to AL11 and shall include details of:

Loans used to finance the licensed business Fixed Assets Depreciation Construction Work in Progress Share Capital and Grants towards Capital Assets: Licensee shall provide its share capital in the licensed business and the contribution from any other agency towards capital assets.

3- Larger Licensees: Current assets and Current liabilities

Licensee shall provide as required details of its current assets and current liabilities in Table AL12. This would specifically include power purchase payables and fuel payables with suitable supporting data.

4- Larger Licensees: Reasonable Rate of Return on Net Direct Capital Employed

The Licensee shall show in the form specified in Tables AL13 of this Annexure its calculation of the actual rate of return on the net direct capital employed. It should be supported by justification of the computation for provision of working capital.

5- Larger Licensees: Revenue from Non-tariff Sources

The Licensee should show in the form specific in Tables AL14 of this Annexure the actual income of the Licensee from sources other than tariffs. Information included in Tables AL14 of this Annexure should not include revenue from businesses other than the licensed business.

6- Larger Licensees: Expected Revenues from Tariff Charges

The Licensee shall include, in the form specified in Table AL15 of this Annexure, a calculation of the revenues collected from tariff charges in the previous year.

Summary Formats

7- Larger Licensees: Level of Reasonable Costs

The Licensee shall show in the form in Tables S1 of this Annexure the level of reasonable costs in the previous year. The total of non-tariff income shall be deducted for the purposes of calculating the net amount of reasonable costs.

8- Larger Licensees: Cash Flow Statement and Balance Sheet

Licensee shall provide details from audited balance sheets and cash flow statement for the previous year in S2 and S3 formats. If audited accounts are not available due to the audit being not complete, then un-audited account should be used. However if a Licensee is not able to have its accounts audited due to reasons accepted by EAC, the Licensee should submit its accounts for checking by EAC in accordance with the license condition. In such a case, instead of audited accounts the Licensee can submit the accounts checked by EAC.

Performance Formats

Article 48 of the Electricity Law of Cambodia provides that “the electricity tariffs approved by the Authority shall encourage the efficiency of operations, internal management of licensee and economic efficiency of the power sector.” In view of above the licensee shall provide report on the following performance indicators

9- Larger Licensees: Age analysis of Arrears

Licensee shall provide in Table P1 the amount of revenue arrears at beginning and end of year analysed by age. Reasons for non-collection and status of litigation involving collection of revenue of Riels 500,000 or more should also be provided.

10- Larger Licensees: Energy Balance

The Licensee's submission shall include a monthly statement of energy balance along with transmission and distribution losses. Licensees shall submit distribution details of sales figures broken down between MT and LT and also energy input details from all sources.

11- Larger Licensees: Other performance parameters

Licensee shall provide the following details in Tables P3 to P5, to facilitate discussion of licensee performance among all stakeholders during the consultative process. These include details of incidents of transformer failures, number of electrical accidents categorised into fatal /non-fatal and release of new service connections.

ANNEXURE 2

REQUEST FOR TARIFF REVISION BY LARGER LICENSEES

Where a Larger Licensee makes a submission to EAC for a: change to all or any of the tariff rates and/or new tariff or tariffs, the Licensee shall submit to EAC the forms set out in this Annexure which pertains to the Current Year and Ensuing Year. The data for the Current Year shall be based on the actual monthly figures for the year as far as available and estimated figures for the remaining portion of the year.

Financial Formats

1- Larger Licensees: Information on Reasonable Costs and Tariffs

The information to be provided by the Licensee as part of this Annexure must include:

The reasonable costs, net direct capital, non-tariff income in the current year and ensuing year as provided in Tables TL 1 to TL 13 of this Annexure. The level of reasonable costs for the ensuing year shall take account of any excess in the actual revenues in the previous financial year.

The expected full-year revenue from the current tariff rates for the current year and ensuing year. This should be as shown in the form set out in Table TL 14 of this Annexure. It should include a statement of, and supporting documentation for, the forecast quantities supplied under each tariff category. The Licensee shall also provide details of number of consumers by tariff category, a statement of the units consumed or assumed to be consumed by any un-metered supplies, and the amount of energy consumed under minimum charges, if required.

A statement of the expected full-year revenue of the proposed tariff for the ensuing year. This should be given in the form set out in Table TL 15 of this Annexure.

Impact of the proposed tariffs on individual consumer categories for a typical consumer as provided in Table TL 16.

Any other information, as required by the relevant license or specified by EAC.

2- Larger Licensees: Other Information

A statement that calculates the amount of cross subsidy in the existing tariffs and proposed tariffs. This should be provided using Table TL 17 of this Annexure.

Reductions in distribution losses are an important objective for every Licensee, and tariff determinations will need to take account of such losses and any reduction in them. Hence Table TL 18 includes the details of the licensee's proposed energy sales and energy purchase / generated computed from projected loss figures.

Summary Formats

1- Larger Licensees: Level of Reasonable Costs

The Licensee shall show in the form in Tables S1 of this Annexure the projected reasonable costs for the current year and the ensuing year which it expects to recover from tariffs. The total of non-tariff income shall be deducted for calculating the net amount of reasonable costs.

2-Larger Licensees: Cash Flow Statement and Balance Sheet

Licensee shall provide details of projected balance sheets and cash flow statement for the current year and ensuing year in S2 and S3 formats.

ANNEXURE 3

ANNUAL DATA SUBMISSION: SMALLER LICENSEES

All Licensees specified by EAC as Smaller Licensee shall submit by 31st March every year the information for the Previous Year ending 31st December as set out in accordance with this Annexure.

1- Smaller Licensees: Operation and Maintenance Costs, etc

The Licensee shall provide as required in Tables AS1 to AS5 of Annexure1 full details of its actual operation and maintenance costs, fuel purchase costs, administrative and general management costs and power purchase costs with suitable supporting data.

2- Smaller Licensees: Information on Net Direct Capital

Licensee shall provide information of the Net Direct Capital employed in the forms AS6 to AS8. These include details on Net Fixed Assets, Accumulated Depreciation and Capital Liabilities.

3- Smaller Licensees: Reasonable Rate of Return on Net Direct Capital Employed

The Licensee shall show in the form specified in Tables AS9 of this Annexure its calculation of the actual rate of return earned on the net direct capital employed. It should be supported by justification of the computation for provision of working capital.

4- Smaller Licensees: Reasonable Costs

The Licensee shall show in the form in Tables AS10 of this Annexure the level of reasonable costs that it has incurred in the Previous Year.

5- Smaller Licensees: Revenue at Current Tariff Charges

The Licensee shall include, in the form specified in Table AS11 of this Annexure, a calculation of the actual revenues earned from tariff charges in the previous year. It should include supporting documentation for, the forecast quantities supplied under each tariff category.

6- Smaller Licensees: Energy Balance

Licensee shall in Table AS 12 include the details of the actual energy sales, energy purchase / generated and distribution loss.

ANNEXURE 4

REQUEST FOR TARIFF REVISION BY SMALLER LICENSEES

Where a Smaller Licensee makes a submission to EAC for a: change to all or any of the tariff rates and/or new tariff or tariffs, the Licensee shall submit the information set out in Tables TS1 to TS13 in this Annexure, together with any other information as EAC may require. The information sought in this Annexure pertains to the Ensuing Year.

1- Smaller Licensees: Information on Reasonable Costs

Licensee shall provide the details of the expected fuel, power purchase, O&M and A&G cost details in the forms set out in Annexure TS1 to TS5 with suitable supporting data.

Licensee shall show the net direct capital employed as provided in the Tables TS6 to TS8 of this Annexure.

Licensee shall include the computation of reasonable profit as in Table TS 9 and the summary of the Reasonable Costs as in TS 10.

2- Smaller Licensees: Information on Revenue

Licensee shall provide the detail of the revenue obtained from current tariff charges and proposed tariff charges for the Ensuing Year in Tables TS11 and TS12. The format of Table TS12 would be based on the tariff structure as proposed by the Licensee.

3- Smaller Licensees: Energy Balance

Table TS13 includes the details of the licensee's proposed energy sales and energy purchase / generated computed from projected loss figures.

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