

<b>Annexure 4: Reconciliation of Power Purchase cost with Accounts FY 2024-25</b>				
<b>(In Rs.Crs.)</b>				
<b>Amount as per Audited Accounts</b>	<b>Amount reflected in A&amp;G Expenses</b>	<b>Provisions of March, 2025 Bill not made in the accounts</b>	<b>Transmission Charges shown separately</b>	<b>Amount Claimed as Power Purchase Expences in ARR</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>e = (a+b+c-d)</b>
24.62	0.04	0.25	0.94	23.97

Reflected in A& G Expences				
Head	Entity	Description	Amount in Rs.	Remark
Reflected in A&G Expences (Rates & Taxes)	DCMSL	Reimbursement of Invoice - UPSLDC Registration Charges, UPSLDC Application & Operating Charges for the month of December, 2024	231280	Entry considered Under GL Code 420000001 (Rates and Taxes) instead of 410000000 (Electricity Expense)
	DCMSL	Reimbursement of Invoice - UPSLDC Registration Charges, UPSLDC Application & Operating Charges for the month of Jan'25	54280	Entry considered Under GL Code 420000001 (Rates and Taxes) instead of 410000000 (Electricity Expense) instead of 410000000 (Electricity Expense)
	DCMSL	Reimbursement of Invoice - UPSLDC Application & Operating Charges for the month of Feb'25	38940	Entry considered Under GL Code 420000001 (Rates and Taxes) instead of 410000000 (Electricity Expense) instead of 410000000 (Electricity Expense)
	UPSLDC	Exchange NOC Charges - April'24	5900	
	UPSLDC	Exchange NOC Charges - May'24	5900	
	UPSLDC	Exchange NOC Charges - June'24	5900	
	UPSLDC	NOAR Registration Charges	11800	
	UPSLDC	Reimbursement of Registration Charges to TPTCL - April'24	11800	
	UPSLDC	Reimbursement of Registration Charges to TPTCL - April'24	11800	
	UPSLDC	Reimbursement of Registration Charges to TPTCL - April'24	11800	
	UPSLDC	Exchange NOC Charges -July'24	5900	
	UPSLDC	Exchange NOC Charges Aug'24	5900	
	UPSLDC	Exchange NOC Charges Sept'24	5900	
	UPSLDC	Exchange NOC Charges Oct'24	5900	
	UPSLDC	Exchange NOC Charges Nov'24	5900	
	UPSLDC	Exchange NOC Charges Dec'24	5900	
	UPSLDC	Exchange NOC Charges Jan'25	5900	
	UPSLDC	Exchnage NOC Charges Feb'25	5900	
	UPSLDC	Exchange NOC Charges Mar'25	5900	
			<b>TOTAL in Rs.</b>	<b>442500</b>
		<b>TOTAL in Rs.Crs.</b>	<b>0.04</b>	

Provision Not made in Accounts			
Head	Entity	Description	Amount in Rs.
Provision Not made in Accounts	UPSLDC	DSM Weekly Bill No. 49 /2024-25	77617
	UPSLDC	DSM Weekly Bill No. 50 /2024-25	53404
	UPSLDC	DSM Weekly Bill No. 51 /2024-25	93409
	UPSLDC	DSM Weekly Bill No. 52/2024-25	117639
	UPSLDC	Reactive Weekly Bill No. 45 /2024-25	-6802
	UPSLDC	Reactive Weekly Bill No. 46 /2024-25	-7024
	UPSLDC	Reactive Weekly Bill No. 47 /2024-25	-8545
	UPSLDC	Reactive Weekly Bill No. 48 /2024-25	-9479
	UPSLDC	Reactive Weekly Bill No. 49 /2024-25	-8006
	UPSLDC	Reactive Weekly Bill No. 50 /2024-25	-9119
	UPSLDC	Reactive Weekly Bill No. 51 /2024-25	-7938
	UPSLDC	Reactive Weekly Bill No. 52 /2024-25	-6947
	UPPTCL	Feb'25 Supplementary Transmission Bill	1642
	UPPTCL	Mar'25 Transmission Bill	837755
	UPPTCL	Mar'25 Supplementary Transmission Bill 1	14204
	UPPTCL	Mar'25 Supplementary Transmission Bill 2	-499
	DCMSL	Mar'25 Energy Bill	74000
	DCMSL	Mar'25 Energy Bill - Rebate	-202740
	DCMSL	Reimbursement of Invoice - UPSLDC Application & Operating Charges for the month of March25	42480
	TPTCL	IEX RTM Procurement through TPTCL	1444629
			<b>TOTAL in Rs.</b>
		<b>TOTAL in Rs.Crs</b>	<b>0.25</b>