

**Format For Discoms For FY2021-22 on wards**

<b>State:</b>	<b>Kashmir UT</b>
<b>Discom:</b>	<b>KASHMIR POWER DISTRIBUTION CORPORATION LIMITED</b>
<b>Current Year (CY)</b>	<b>2022-23</b>
<b>Previous Year (PY)</b>	<b>2021-22</b>

**Profit & Loss**

<b>Table 1: Revenue Details</b>		<b>Quarter 3 2022-23</b>
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)		-
	<i>A1: Revenue from Sale of Power</i>	
	<i>A2: Fixed Charges/Recovery from theft etc.</i>	
	<i>A3: Revenue from Distribution Franchisee</i>	
	<i>A4: Revenue from Inter-state sale and Trading</i>	
	<i>A5: Revenue from Open Access and Wheeling</i>	
	<i>A6: Any other Operating Revenue</i>	
Revenue - Subsidies and Grants (B = B1+B2+B3)		15,436.8333
	<i>B1: Tariff Subsidy Booked</i>	
	<i>B2: Revenue Grant under UDAY</i>	
	<i>B3: Other Subsidies and Grants</i>	15,436.8333
Other Income (C = C1+C2+C3)		-
	<i>C1: Income booked against deferred revenue*</i>	
	<i>C2: Misc Non-tariff income from consumers (including DPS)</i>	
	<i>C3: Other Non-operating income</i>	
<b>Total Revenue on subsidy booked basis (D = A + B + C)</b>		<b>15,436.8333</b>
Tariff Subsidy Received (E)		
<b>Total Revenue on subsidy received basis (F = D - B1 + E)</b>		<b>15,436.8333</b>
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)		

Figures in lakhs

\*Revenue deferred by SERC as per tariff order for the relevant FY

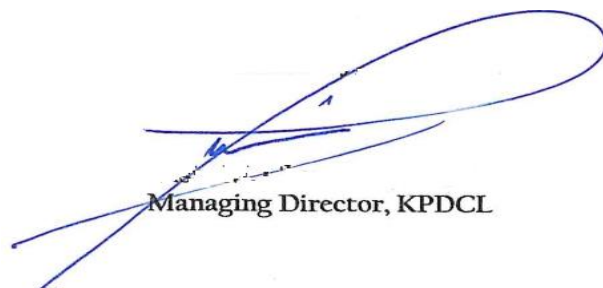
<b>Table 2: Expenditure Details</b>		<b>Quarter 3 2022-23</b>
Cost of Power (G = G1 + G2+ G3)		-
	<i>G1: Generation Cost (Only for GEDCOS)</i>	
	<i>G2: Purchase of Power</i>	
	<i>G3: Transmission Charges</i>	
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)		17,506.4456
	<i>H1: Repairs &amp; Maintenance</i>	638.1385
	<i>H2: Employee Cost</i>	13,484.6990
	<i>H3: Admn &amp; General Expenses</i>	1,049.4780
	<i>H4: Depreciation</i>	2,310.7762
	<i>H5: Total Interest Cost</i>	
	<i>H6: Other expenses</i>	23.3539
	<i>H7: Exceptional Items</i>	
<b>Total Expenses (I = G + H)</b>		<b>17,506.4456</b>
<b>Profit before tax (J = D - I)</b>		<b>(2,069.6123)</b>
	<i>K1: Income Tax</i>	
	<i>K2: Deferred Tax</i>	
<b>Profit after tax (L = J - K1 - K2)</b>		<b>(2,069.6123)</b>

Figures in lakhs

**Balance Sheet**

<b>Table 3: Total Assets</b>		<b>2022-23 As on 31st Dec</b>
M1: Net Tangible Assets & CWIP		39,295
M2: Other Non-Current Assets		341,133.2463
M3: Net Trade Receivables		
	<i>M3a: Gross Trade Receivable Govt. Dept.</i>	
	<i>M3b: Gross Trade Receivable Other-than Govt. Dept.</i>	
	<i>M3c: Provision for bad debts</i>	
M4: Subsidy Receivable		
M5: Other Current Assets		20,754.2351
<b>Total Assets (M = M1 + M2 + M3 + M4 + M5)</b>		<b>401,182.3914</b>

  
**Chief Accounts Officer, KPDCL**

  
**Managing Director, KPDCL**

Figures in lakhs

Table 4: Total Equity and Liabilities	
N1: Share Capital & General Reserves	4.996
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	347,112.2357
N3: Government Grants for Capital Assets	39,294.91
N4: Non-current liabilities	14,770.2497
N5: Capex Borrowings	-
N5a: Long Term Loans - State Govt	
N5b: Long Term Loans - Banks & Fis	
N5c: Short Term/ Medium Term - State Govt	
N5d: Short Term/ Medium Term - Banks & Fis	
N6: Non-Capex Borrowings	-
N6a: Short Term Borrowings/ from Banks/ Fis	
N6b: Cash Credit/ OD from Banks/ Fis	
N8: Payables for Purchase of Power	
N9: Other Current Liabilities	
<b>Total Equity and Liabilities ( N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)</b>	<b>401,182.39</b>
Balance Sheet Check	-

Table 5: Technical Details	Quarter 3 2022-23
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)	-
O1a: Hydel	
O1b: Thermal	
O1c: Gas	
O1d: Others	
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)	-
O2a: Hydel	
O2b: Thermal	
O2c: Gas	
O2d: Others	
O3: Total Auxiliary Consumption (MU) (Quarter Ended)	
O4 : Gross Power Purchase (MU) (Quarter Ended)	2,405
<b>Gross Input Energy (MU) (O5 = O2 - O3 + O4)</b>	<b>2,405</b>
O6: Transmission Losses (MU)(Interstate & Intrastate)	
<b>O7: Gross Energy sold (MU)</b>	<b>1,100</b>
O7a: Energy Sold to own consumers	
O7b: Bulk Sale to Distribution Franchisee	
O7c: Interstate Sale/ Energy Traded/Net UI Export	
<b>Net Input Energy (MU) (O8 = O5 - O6 - O7c)</b>	<b>2,405</b>
<b>Net Energy Sold (MU) ( O9 = O7 - O7c)</b>	<b>1,100</b>
<b>Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)</b>	<b>437</b>
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	
<b>Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)</b>	<b>398</b>
<b>Billing Efficiency (%) (O14 = O9/O8*100)</b>	<b>45.72</b>
<b>Collection Efficiency (%) (O15 = O13/O10*100)</b>	<b>91.23</b>
<b>Energy Realised (MU) (O15a = O15*O9)</b>	<b>1,003</b>
<b>AT&amp;C Loss (%) (O16 = 100 - O14*O15/100)</b>	<b>58.29</b>

Table 6: Key Parameters	Quarter 3 2022-23
ACS (Rs./kWh) ( P1 = I*10/O5)	72.80
ARR on Subsidy Booked Basis (Rs./kWh) ( P2 = D*10/O5)	64.19
Gap on Subsidy Booked Basis (Rs./kWh) ( P3 = P1 - P2)	8.61
ARR on Subsidy Received Basis (Rs./kWh) ( P4 = F*10/O5)	64.19
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	8.61
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	64.19
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	8.61
Receivables (Days) (P8 = 365*M5/A)	#DIV/0!
Payables (Days) (P9 = 365*N10/G)	#DIV/0!
Total Borrowings (P10 = N6 + N8 + N9)	#REF!

  
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Table 7: Consumer Categorywise Details of Sale (MU)		Quarter 3 2022-23
Q1: Domestic		721
Q2: Commercial		129
Q3: Agricultural		15
Q4: Industrial		110
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)		110
Q6: Others		15
	Railways	
	Bulk Supply	15
	Miscellaneous	
	Distribution Franchisee	
	Interstate/ Trading/ UI	
<b>Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)</b>		<b>1,099.6</b>

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)		Quarter 3 2022-23
Q1: Domestic		203
Q2: Commercial		76
Q3: Agricultural		10
Q4: Industrial		51
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)		87
Q6: Others		10
	Railways	
	Bulk Supply	10
	Miscellaneous	
	Distribution Franchisee	
	Interstate/ Trading/ UI	
<b>Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)</b>		<b>437</b>

**Note:-** In all the above tables, the quarterly data for the current FY and corresponding quarter of previous financial year has been sought. However in case of accounts for FY21-22, it is not mandatory to provide quarterly data for previous year i.e FY20-21 but for FY22-23, it would be mandatory to provide quarterly data for previous year i.e FY21-22.

In pursuance of the Govt. of J&K Power Development Department unbundling Order No. 191-PDD of 2019 Dated: 23-10-2019, Kashmir Power Distribution Corporation Limited (KPDCL) came into existence as a Distribution company. The Power Purchase and Revenue realization is being done by the Administrative Department J&K, PDD. KPDCL receives Grants ( both Revenue & Capital) from administrative Department, J&K ,PDD. The Revenue Grants are received by KPDCL on monthly basis for carrying out the operational expenditure. Both the Grants have been duly reflected in the Balance Sheet of KPDCL. the Revenue Grants have been shown as Other Subsidies & Grants in the Excel Sheet above.

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)		Quarter 3 2022-23 Subsidy Booked
R1: Domestic		
R2: Commercial		
R3: Agricultural		
R4: Industrial		
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)		
R6: Others		-
	Railways	
	Bulk Supply	
	Miscellaneous	
	Distribution Franchisee	
	Interstate/ Trading/ UI	
<b>Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)</b>		<b>-</b>

Table 9: Power Purchase Details		Quarter 3 2022-23 in MUs
Power Purchase through Long term PPA		
Own Generation for GEDCOs		
Power Purchase (Short term & Medium Term)		2,405
<b>Total Power Purchase</b>		<b>2,405</b>

  
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