

Format For Discoms For FY2021-22 on wards

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

Profit & Loss

Table 1: Revenue Details	Quarter 1 2021-22
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	-
A1: Revenue from Sale of Power	
A2: Fixed Charges/Recovery from theft etc.	
A3: Revenue from Distribution Franchisee	
A4: Revenue from Inter-state sale and Trading	
A5: Revenue from Open Access and Wheeling	
A6: Any other Operating Revenue	
Revenue - Subsidies and Grants (B = B1+B2+B3)	11,903.5082
B1: Tariff Subsidy Booked	
B2: Revenue Grant under UDAY	
B3: Other Subsidies and Grants	11,903.5082
Other Income (C = C1+C2+C3)	-
C1: Income booked against deferred revenue*	
C2: Misc Non-tariff income from consumers (including DPS)	
C3: Other Non-operating income	
Total Revenue on subsidy booked basis (D = A + B + C)	11,903.5082
Tariff Subsidy Received (E)	
Total Revenue on subsidy received basis (F = D - B1 + E)	11,903.5082
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)	

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

Table 2: Expenditure Details	Quarter 1 2021-22
Cost of Power (G = G1 + G2+ G3)	-
G1: Generation Cost (Only for GEDCOS)	
G2: Purchase of Power	
G3: Transmission Charges	
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	14,557.4898
H1: Repairs & Maintenance	123.1754
H2: Employee Cost	11,622.3420
H3: Admn & General Expenses	328.1896
H4: Depreciation	2,479.7576
H5: Total Interest Cost	
H6: Other expenses	4.0252
H7: Exceptional Items	
Total Expenses (I = G + H)	14,557.4898
Profit before tax (J = D - I)	(2,653.98)
K1: Income Tax	
K2: Deferred Tax	
Profit after tax (L = J - K1 - K2)	(2,653.98)

Figures in lakhs

Balance Sheet

Table 3: Total Assets	2021-22 As on 30th June
M1: Net Tangible Assets & CWIP	8,013
M2: Other Non-Current Assets	368,064.4825
M3: Net Trade Receivables	
M3a: Gross Trade Receivable Govt. Dept.	
M3b: Gross Trade Receivable Other-than Govt. Dept.	
M3c: Provision for bad debts	
M4: Subsidy Receivable	
M5: Other Current Assets	2,445.5121
Total Assets (M = M1 + M2 + M3 + M4 + M5)	378,522.5846
Table 4: Total Equity and Liabilities	
N1: Share Capital & General Reserves	4.996


Chief Accounts Officer, KPDCL


Managing Director, KPDCL

N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	348,144.32
N3: Government Grants for Capital Assets	8,012.59
N4: Non-current liabilities	
N5: Capex Borrowings	-
N6a: Long Term Loans - State Govt	
N6b: Long Term Loans - Banks & Fis	
N6c: Short Term/ Medium Term - State Govt	
N6d: Short Term/ Medium Term - Banks & Fis	
N6: Non-Capex Borrowings	-
N7a: Short Term Borrowings/ from Banks/ Fis	
N7b: Cash Credit/ OD from Banks/ Fis	
N8: Payables for Purchase of Power	
N9: Other Current Liabilities	22,361
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	378,522.576
Balance Sheet Check	-0.01

Table 5: Technical Details		Quarter 1 2021-22
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)		2,495
Gross Input Energy (MU) (O5 = O2 - O3 + O4)		2,495
O6: Transmission Losses (MU)(Interstate & Intrastate)		
O7: Gross Energy sold (MU)		908
O7a: Energy Sold to own consumers		908
O7b: Bulk Sale to Distribution Franchisee		-
O7c: Interstate Sale/ Energy Traded/Net UI Export		-
Net Input Energy (MU) (O8 = O5 - O6 - O7c)		2,495
Net Energy Sold (MU) (O9 = O7 - O7c)		908
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)		344
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)		
O12: Adjusted Gross Closing Trade Receivables (Rs crore)		
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)		216
Billing Efficiency (%) (O14 = O9/O8*100)		36.39
Collection Efficiency (%) (O15 = O13/O10*100)		62.80
Energy Realised (MU) (O15a = O15*O9)		570
AT&C Loss (%) (O16 = 100 - O14*O15/100)		77.15

Table 6: Key Parameters		Quarter 1 2021-22
ACS (Rs./kWh) (P1 = I*10/O5)		58.35
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)		47.71
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)		10.64
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)		47.71
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)		10.64
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)		47.71
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)		10.64
Receivables (Days) (P8 = 365*M5/A)		#DIV/0!
Payables (Days) (P9 = 365*N10/G)		#DIV/0!
Total Borrowings (P10 = N6 + N8 + N9)		#REF!


Chief Accounts Officer, KPDCL


Managing Director, KPDCL

Table 7: Consumer Categorywise Details of Sale (MU)		Quarter 1 2021-22
Q1: Domestic		575
Q2: Commercial		104
Q3: Agricultural		23
Q4: Industrial		100
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)		95
Q6: Others		11
	<i>Railways</i>	
	<i>Bulk Supply</i>	11
	<i>Miscellaneous</i>	
	<i>Distribution Franchisee</i>	
	<i>Interstate/ Trading/ UI</i>	
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)		907.8

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)		Quarter 1 2021-22
Q1: Domestic		148
Q2: Commercial		61
Q3: Agricultural		15
Q4: Industrial		40
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)		72
Q6: Others		7
	<i>Railways</i>	
	<i>Bulk Supply</i>	7
	<i>Miscellaneous</i>	
	<i>Distribution Franchisee</i>	
	<i>Interstate/ Trading/ UI</i>	
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)		343

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.

Note:-

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 been 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 1 2021-22 Subsidy Booked
R1: Domestic		
R2: Commercial		
R3: Agricultural		
R4: Industrial		
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)		
R6: Others		-
	<i>Railways</i>	
	<i>Bulk Supply</i>	
	<i>Miscellaneous</i>	
	<i>Distribution Franchisee</i>	
	<i>Interstate/ Trading/ UI</i>	
Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)		-

Table 9: Power Purchase Details		Quarter 1 2021-22 in MUs
Power Purchase through Long term PPA		
Own Generation for GEDCOs		
Power Purchase (Short term & Medium Term)		2,495
Total Power Purchase		2,495


Chief Accounts Officer, KPDCL


Managing Director, KPDCL