

**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 2 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)		14,346.2584
	<i>B1: Tariff Subsidy Booked</i>	
	<i>B2: Revenue Grant under UDAY</i>	
	<i>B3: Other Subsidies and Grants</i>	14,346.2584
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>14,346.2584</b>
Tariff Subsidy Received ( E )		
<b>Total Revenue on subsidy received basis ( F = D - B1 + E )</b>		<b>14,346.2584</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 2 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)		18,442.0102
	<i>H1: Repairs &amp; Maintenance</i>	550.0099
	<i>H2: Employee Cost</i>	12,426.8709
	<i>H3: Admn &amp; General Expenses</i>	3,211.1190
	<i>H4: Depreciation</i>	2,229.2421
	<i>H5: Total Interest Cost</i>	
	<i>H6: Other expenses</i>	24.7683
	<i>H7: Exceptional Items</i>	
<b>Total Expenses ( I = G + H )</b>		<b>18,442.0102</b>
<b>Profit before tax ( J = D - I )</b>		<b>(4,095.7518)</b>
	<i>K1: Income Tax</i>	
	<i>K2: Deferred Tax</i>	
<b>Profit after tax ( L = J - K1 - K2 )</b>		<b>(4,095.7518)</b>

Figures in lakhs

  
 Chief Accounts Officer, KPDC

  
 Managing Director, KPDC

Figures in lakhs

Balance Sheet	
Table 3: Total Assets	2022-23 As on 30th Sep
M1: Net Tangible Assets & CWIP	39,295
M2: Other Non-Current Assets	330,568.0378
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>390,617.1829</b>
Table 4: Total Equity and Liabilities	
N1: Share Capital & General Reserves	4.996
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	349,181.8480
N3: Government Grants for Capital Assets	39,294.91
N4: Non-current liabilities	2,135.4289
N5: Capex Borrowings	-
<i>N6a: Long Term Loans - State Govt</i>	
<i>N6b: Long Term Loans - Banks &amp; FIs</i>	
<i>N6c: Short Term/ Medium Term - State Govt</i>	
<i>N6d: Short Term/ Medium Term - Banks &amp; FIs</i>	
N6: Non-Capex Borrowings	-
<i>N7a: Short Term Borrowings/ from Banks/ FIs</i>	
<i>N7b: Cash Credit/ OD from Banks/ Fis</i>	
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>390,617.183</b>
<b>Balance Sheet Check</b>	<b>-</b>

Table 5: Technical Details	Quarter 2 2022-23
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)	-
<i>O1a: Hydel</i>	
<i>O1b: Thermal</i>	
<i>O1c: Gas</i>	
<i>O1d: Others</i>	
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)	-
<i>O2a: Hydel</i>	
<i>O2b: Thermal</i>	
<i>O2c: Gas</i>	
<i>O2d: Others</i>	
O3: Total Auxiliary Consumption (MU) (Quarter Ended)	
O4: Gross Power Purchase (MU) (Quarter Ended)	1,981
<b>Gross Input Energy (MU) (O5 = O2 - O3 + O4)</b>	<b>1,981</b>
O6: Transmission Losses (MU)(Interstate & Intrastate)	
<b>O7: Gross Energy sold (MU)</b>	<b>1,034</b>
<i>O7a: Energy Sold to own consumers</i>	1,034
<i>O7b: Bulk Sale to Distribution Franchisee</i>	-
<i>O7c: Interstate Sale/ Energy Traded/Net UI Export</i>	-
<b>Net Input Energy (MU) (O8 = O5 - O6 - O7c)</b>	<b>1,981</b>
<b>Net Energy Sold (MU) ( O9 = O7 - O7c)</b>	<b>1,034</b>
<b>Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)</b>	<b>394</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>311</b>
<b>Billing Efficiency (%) (O14 = O9/O8*100)</b>	<b>52.21</b>
<b>Collection Efficiency (%) (O15 = O13/O10*100)</b>	<b>79.08</b>
<b>Energy Realised (MU) (O15a = O15*O9)</b>	<b>818</b>
<b>AT&amp;C Loss (%) (O16 = 100 - O14*O15/100)</b>	<b>58.71</b>

  
Chief Accounts Officer, KPDCL

  
Managing Director, KPDCL

Table 6: Key Parameters	Quarter 2 2022-23
ACS (Rs./kWh) ( P1 = I*10/O5)	93.10
ARR on Subsidy Booked Basis (Rs./kWh) ( P2 = D*10/O5)	72.42
Gap on Subsidy Booked Basis (Rs./kWh) ( P3 = P1 - P2)	20.68
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	72.42
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	20.68
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	72.42
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	20.68
Receivables (Days) (P8 = 365*M5/A)	#DIV/0!
Payables (Days) (P9 = 365*N10/G)	#DIV/0!
Total Borrowings (P10 = N6 + N8 + N9)	#REF!

Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 2 2022-23
Q1: Domestic	642
Q2: Commercial	123
Q3: Agricultural	42
Q4: Industrial	103
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	111
Q6: Others	14
	<i>Railways</i>
	<i>Bulk Supply</i>
	<i>Miscellaneous</i>
	<i>Distribution Franchisee</i>
	<i>Interstate/ Trading/ UI</i>
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	1,034.2

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 2 2022-23
Q1: Domestic	168
Q2: Commercial	70
Q3: Agricultural	26
Q4: Industrial	43
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	78
Q6: Others	9
	<i>Railways</i>
	<i>Bulk Supply</i>
	<i>Miscellaneous</i>
	<i>Distribution Franchisee</i>
	<i>Interstate/ Trading/ UI</i>
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	394

**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 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.

  
Chief Accounts Officer, KPDCL

  
Managing Director, KPDCL

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)		Quarter 2 2022-23 Subsidy received
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>	
<b>Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)</b>		-

Table 9: Power Purchase Details		Quarter 2 2022-23 in MUs
Power Purchase through Long term PPA		
Own Generation for GEDCOs		
Power Purchase (Short term & Medium Term)		1,981
<b>Total Power Purchase</b>		<b>1,981</b>

  
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