

State:	Jammu&Kashmir
Discom:	JPDC
Current Year (CY)	2023-24
Previous Year (PY)	2022-23

## Profit & Loss

Table 1: Revenue Details

	Quarter 1 2023-24
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	451.3907
A1: Revenue from Sale of Power	451.3907
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)	427.3546
B1: Tariff Subsidy Booked	254.6346
B2: Revenue Grant under UDAY	172.72
B3: Other Subsidies and Grants	
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)	878.7453
Tariff Subsidy Received (E)	
Total Revenue on subsidy received basis (F = D - B1 + E)	624.1107
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 2023-24
Cost of Power (G = G1 + G2+ G3)	798.2200
G1: Generation Cost (Only for GEDCOS)	
G2: Purchase of Power	798.2200
G3: Transmission Charges	
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	132.8650
H1: Repairs & Maintenance	
H2: Employee Cost	123.1199
H3: Admn & General Expenses	9.74507
H4: Depreciation	
H5: Total Interest Cost	
H6: Other expenses	
H7: Exceptional Items	
Total Expenses (I = G + H)	931.0850
Profit before tax (J = D - I)	(52.3396)
K1: Income Tax	
K2: Deferred Tax	
Profit after tax (L = J - K1 - K2)	(52.3396)

Financial Advisor/C  
JPDC JAMMU

Managing Director  
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(JPDC), Jammu



## Balance Sheet

Table 3: Total Assets

	2023-24 As on 30th June
M1: Net Tangible Assets & CWIP	3,740.4600
M2: Other Non-Current Assets	
M3: Net Trade Receivables	775.0266
M3a: Gross Trade Receivable Govt. Dept.	330.1478
M3b: Gross Trade Receivable Other-than Govt. Dept.	444.8788
M3c: Provision for bad debts	
M4: Subsidy Receivable	
M5: Other Current Assets	341.0854
<b>Total Assets ( M = M1 + M2 + M3 + M4 + M5)</b>	<b>4,856.5720</b>

Table 4: Total Equity and Liabilities

N1: Share Capital & General Reserves	0.0500
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	-603.9600
N3: Government Grants for Capital Assets	3,703.1600
N4: Non-current liabilities	0.0000
N5: Capex Borrowings	-
N6a: Long Term Loans - State Govt	
N6b: Long Term Loans - Banks & Fls	
N6c: Short Term/ Medium Term - State Govt	
N6d: Short Term/ Medium Term - Banks & Fls	
N6: Non-Capex Borrowings	-
N7a: Short Term Borrowings/ from Banks/ Fls	
N7b: Cash Credit/ OD from Banks/ Fls	
N8: Payables for Purchase of Power	798.2200
N9: Other Current Liabilities	982.2979
<b>Total Equity and Liabilities ( N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)</b>	<b>4,879.7679</b>
Balance Sheet Check	23.20

Table 5: Technical Details

	Quarter 1 2023-24
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)	2,113.6020
<b>Gross Input Energy (MU) (O5 = O2 - O3 + O4)</b>	<b>2,113.6020</b>
O6: Transmission Losses (MU)(Interstate & Intrastate)	
<b>O7: Gross Energy sold (MU)</b>	<b>1,323.6712</b>
O7a: Energy Sold to own consumers	1,323.6712
O7b: Bulk Sale to Distribution Franchisee	-
O7c: Interstate Sale/ Energy Traded/Net UI Export	-

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Net Input Energy (MU) (O8 = O5 - O6 - O7c)	2,113.6020
Net Energy Sold (MU) (O9 = O7 - O7c)	1,323.6712
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	706.0253
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	2,150.2600
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	1,907.3095
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	694
Billing Efficiency (%) (O14 = O9/O8*100)	62.63
Collection Efficiency (%) (O15 = O13/O10*100)	98.35
Energy Realised (MU) (O15a = O15*O9)	1,302
AT&C Loss (%) (O16 = 100 - O14*O15/100)	38.41

Table 6: Key Parameters	Quarter 1 2023-24
ACS (Rs./kWh) (P1 = I*10/O5)	4.41
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	4.16
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	0.25
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	2.95
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	1.45
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	2.14
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	2.27
Receivables (Days) (P8 = 365*M5/A)	156
Payables (Days) (P9 = 365*N10/G)	91
Total Borrowings (P10 = N6 + N8 + N9)	#REF!


Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 1 2023-24
Q1: Domestic	535.9700
Q2: Commercial	151.6060
Q3: Agricultural	29.8630
Q4: Industrial	282.8780
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	323.3542
Q6: Others	-
Railways	
Bulk Supply	
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	1,324

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 1 2023-24
Q1: Domestic	170.3387
Q2: Commercial	101.8780
Q3: Agricultural	13.5459
Q4: Industrial	159.1162
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	330.1478
Q6: Others	-

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	<i>Railways</i>	
	<i>Bulk Supply</i>	
	<i>Miscellaneous</i>	
	<i>Distribution Franchisee</i>	
	<i>Interstate/ Trading/ UI</i>	
<b>Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)</b>		<b>775</b>

  
**Financial Advisor/CAO**  
**JPDCL JAMMU**

  
**Managing Director**  
**Jammu Power Distribution Corp. Ltd.**  
**(JPDCL), Jammu**  
