

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

Profit & Loss

Table 1: Revenue Details

Quarter 2
(July, Aug, Sept.)
2023-24

Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	582.3950
A1: Revenue from Sale of Power	512.967
A2: Fixed Charges/Recovery from theft etc.	68.4339
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	0.9938
Revenue - Subsidies and Grants (B = B1+B2+B3)	259.3800
B1: Tariff Subsidy Booked	194.3500
B2: Revenue Grant under UDAY	259.3800
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)	841.7750
Tariff Subsidy Received (E)	
Total Revenue on subsidy received basis (F = D - B1 + E)	647.4250
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 2
2023-24

Cost of Power (G = G1 + G2+ G3)	819.8760
G1: Generation Cost (Only for GEDCOS)	
G2: Purchase of Power	819.8760
G3: Transmission Charges	-
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	257.4311
H1: Repairs & Maintenance	
H2: Employee Cost	230.0951
H3: Admn & General Expenses	27.3361
H4: Depreciation	
H5: Total Interest Cost	
H6: Other expenses	
H7: Exceptional Items	
Total Expenses (I = G + H)	1,077.3071

Profit before tax (J = D - I)	→(235.5321)
K1: Income Tax	
K2: Deferred Tax	
Profit after tax (L = J - K1 - K2)	→(235.5321)

Balance Sheet

Table 3: Total Assets

2023-24

As on 30th Sept.

M1: Net Tangible Assets & CWIP	3,768.2780
M2: Other Non-Current Assets	
M3: Net Trade Receivables	-
M3a: Gross Trade Receivable Govt. Dept.	-
M3b: Gross Trade Receivable Other-than Govt. Dept.	0.0000
M3c: Provision for bad debts	
M4: Subsidy Receivable	0.00
M5: Other Current Assets	318.1126
Total Assets (M = M1 + M2 + M3 + M4 + M5)	4,086.3906

Table 4: Total Equity and Liabilities

N1: Share Capital & General Reserves	0.0500
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	-641.8668
N3: Government Grants for Capital Assets	3,703.1600
N4: Non-current liabilities	1,025.0500
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	819.876
N9: Other Current Liabilities	0.0000
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	4,906.2692
Balance Sheet Check	819.88

Table 5: Technical Details

Quarter 2

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)	2590.141

Financial Advisor/C
JPDCL JAMMU

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

Gross Input Energy (MU) (O5 = O2 - O3 + O4)	2,590.1410
O6: Transmission Losses (MU)(Interstate & Intrastate)	
O7: Gross Energy sold (MU)	1,341.7000
O7a: Energy Sold to own consumers	512.9670
O7b: Bulk Sale to Distribution Franchisee	-
O7c: Interstate Sale/ Energy Traded/Net UI Export	-
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	2,590.1410
Net Energy Sold (MU) (O9 = O7 - O7c)	1,341.7000
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	775.7512
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	1,907.3095
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	1,800.0000
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	688.711
Billing Efficiency (%) (O14 = O9/O8*100)	51.80
Collection Efficiency (%) (O15 = O13/O10*100)	88.78
Energy Realised (MU) (O15a = O15*O9)	1,191
AT&C Loss (%) (O16 = 100 - O14*O15/100)	54.01


Table 6: Key Parameters	Quarter 2 2023-24
ACS (Rs./kWh) (P1 = I*10/O5)	4.16
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	3.25
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	0.91
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	2.50
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	1.66
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	1.50
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	2.66
Receivables (Days) (P8 = 365*M5/A)	-
Payables (Days) (P9 = 365*N10/G)	91
Total Borrowings (P10 = N6 + N8 + N9)	#REF!


Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 2 2023-24
Q1: Domestic	525.909966
Q2: Commercial	172.5477404
Q3: Agricultural	35.77415384
Q4: Industrial	288.7925
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	318.6803
Q6: Others	-
Railways	
Bulk Supply	
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	1,341.70

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 2
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 Financial Advisor/C
 JPDCL JAMMU
 Managing Director
 Jammu Power Distribution Con Corp. Ltd.
 Jammu

2023-24	
Q1: Domestic	168.5286
Q2: Commercial	106.0970
Q3: Agricultural	14.9074
Q4: Industrial	141.6397
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	243.0146
Q6: Others	-
Railways	
Bulk Supply	
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	674.1873


 Financial Advisor/CEO
 JPDCL JAMMU


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