

State:	Jammu & Kashmir
Discom:	Jammu Power Distribution Corporation Limited
Current Year (CY)	2022-23
Previous Year (PY)	2021-22

Profit & Loss

Table 1: Revenue Details

	Quarter 1				Quarter 2				Quarter 3				Quarter 4				Cumulative (6M/9M/12M)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	411.13	292.35	429.29	427.51	484.19	421.43	733.82	554.98	2058.43	1696.27								
A1: Revenue from Sale of Power	411.13	292.35	429.29	427.51	484.19	421.43	733.82	554.98	2058.43	1696.27								
A2: Fixed Charges/Recovery from theft etc.									0.00	0.00								
A3: Revenue from Distribution Franchisee									0.00	0.00								
A4: Revenue from Inter-state sale and Trading									0.00	0.00								
A5: Revenue from Open Access and Wheeling									0.00	0.00								
A6: Any other Operating Revenue									0.00	0.00								
Revenue - Subsidies and Grants (B = B1+B2+B3)	382.97	299.25	351.15	445.15	303.98	538.05	367.46	251.51	1405.56	1533.96								
B1: Tariff Subsidy Booked	211.21	191.53	233.40	321.43	220.04	375.31	242.98	182.78	907.63	1071.05								
B2: Revenue Grant under UDAY	171.76	107.72	117.75	123.72	83.94	162.74	124.48	68.73	497.93	462.91								
B3: Other Subsidies and Grants									0.00	0.00								
Other Income (C = C1+C2+C3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
C1: Income booked against deferred revenue*									0.00	0.00								
C2: Misc Non-tariff income from consumers (including DPS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
C3: Other Non-operating income	794.10	591.60	780.44	877.66	788.16	959.48	1101.28	806.49	3463.99	3230.23								
Total Revenue on subsidy booked basis (D = A + B + C)	794.10	591.60	780.44	877.66	788.16	959.48	1101.28	806.49	3463.99	3230.23								
Tariff Subsidy Received (E)									0.00	0.00								
Total Revenue on subsidy received basis (F = D - B1 + E)	582.89	400.07	547.04	551.23	568.12	584.17	858.30	623.71	2556.36	2139.18								
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				Quarter 2				Quarter 3				Quarter 4				Cumulative (6M/9M/12M)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Cost of Power (G = G1 + G2 + G3)	1177.25	993.21	1055.46	957.74	974.26	886.79	852.49	709.75	4059.46	3547.48								
G1: Generation Cost (Only for GEDCOS)									0.00	0.00								
G2: Purchase of Power	1177.25	993.21	1055.46	957.74	974.26	886.79	852.49	709.75	4059.46	3547.48								
G3: Transmission Charges									0.00	0.00								
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	128.88	107.43	119.64	107.91	115.59	120.30	346.21	357.49	710.32	693.13								
H1: Repairs & Maintenance	27.15	4.15	18.50	9.31	13.24	10.67	27.15	28.75	86.05	52.88								
H2: Employee Cost	99.39	95.13	98.78	90.38	99.86	99.24	101.46	93.91	399.49	378.66								
H3: Admin & General Expenses	2.33	8.15	2.35	8.22	2.49	10.39	4.95	13.85	12.13	40.61								
H4: Depreciation							212.65	220.98	212.65	220.98								
H5: Total Interest Cost									0.00	0.00								
H6: Other expenses									0.00	0.00								
H7: Exceptional Items									0.00	0.00								
Total Expenses (I = G + H)	1306.12	1100.64	1175.10	1065.65	1089.85	1007.09	1198.70	1067.24	4769.77	4240.61								
Profit before tax (J = D - I)	-512.02	-509.03	-394.66	-192.99	-301.69	-47.61	-97.42	-260.75	-1305.79	-1010.38								
K1: Income Tax									0.00	0.00								
K2: Deferred Tax									0.00	0.00								
Profit after tax (L = J - K1 - K2)	-512.02	-509.03	-394.66	-192.99	-301.69	-47.61	-97.42	-260.75	-1305.79	-1010.38								

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

Balance Sheet

Table 3: Total Assets

	2022-23 As on 30th June	2021-22 As on 30th June	2022-23 As on 30th Sep	2021-22 As on 30th Sep	2022-23 As on 31st Dec	2021-22 As on 31st Dec	2022-23 As on 31st Mar	2021-22 As on 31st Mar
M1: Net Tangible Assets & CWP	3624.83	3480.91	3674.30	3487.69	3832.29	3542.65	3999.93	3563.10
M2: Other Non-Current Assets								
M3: Net Trade Receivables	646.45	536.88	579.57	517.71	534.99	479.36	468.12	383.66
M3a: Gross Trade Receivable Govt. Dept.	242.89	195.44	217.76	188.46	201.01	174.50	175.89	139.77
M3b: Gross Trade Receivable Other-than Govt. Dept.	403.56	341.44	361.81	329.25	333.97	304.86	292.23	243.89
M3c: Provision for bad debts								
M4: Subsidy Receivable								
M5: Other Current Assets	256.59	275.32	256.71	295.20	233.23	420.05	380.49	287.29
Total Assets (M = M1 + M2 + M3 + M4 + M5)	4527.87	4293.11	4510.58	4300.60	4600.50	4442.06	4848.54	4234.04
Table 4: Total Equity and Liabilities								
N1: Share Capital & General Reserves	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	-338.14	-204.84	-340.02	-188.51	-371.67	-145.10	-380.76	-426.27
N3: Government Grants for Capital Assets	3605.89	3773.37	3623.74	3779.77	3667.73	3834.98	3703.16	3952.09
N4: Non-current liabilities	584.92	149.92	617.68	154.40	732.50	236.14	1021.07	282.90
N5: Capex Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N6a: Short Term Borrowings/ from Banks/ FIs								
N6b: Cash Credit/ OD from Banks/ FIs								
N8: Payables for Purchase of Power	1177.25	993.21	1055.46	957.74	974.26	886.79	852.49	709.75
N9: Other Current Liabilities	28.70	37.73	29.56	37.18	36.91	36.63	36.91	41.62
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	5058.67	4749.44	4986.47	4740.63	5039.78	4849.49	5232.91	4560.14
Balance Sheet Check	530.80	456.33	475.89	440.03	439.28	407.43	384.37	326.10

Table 5: Technical Details

	Quarter 1 2022-23	Quarter 1 2021-22	Quarter 2 2022-23	Quarter 2 2021-22	Quarter 3 2022-23	Quarter 3 2021-22	Quarter 4 2022-23	Quarter 4 2021-22	Cumulative (6M/9M/12M) 2022-23	Cumulative (6M/9M/12M) 2021-22
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEPCOs)										
O1a: Hydel	-	-	-	-	-	-	-	-	-	-
O1b: Thermal										
O1c: Gas										
O1d: Others										
O2: Total Generation (MU) (Quarter Ended) (Only for GEPCOs)										
O2a: Hydel	-	-	-	-	-	-	-	-	-	-
O2b: Thermal										
O2c: Gas										
O2d: Others										
O3: Total Auxiliary Consumption (MU) (Quarter Ended)										
O4: Gross Power Purchase (MU) (Quarter Ended)										
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	1,602	1,221	2,060	2,155	2,289	2,515	1,678	1,293	7,629	7,184

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

