

Entity:	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 4 2021-22	
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	554.98
A1: Revenue from Sale of Power	554.98
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)	251.51
B1: Tariff Subsidy Booked	182.78
B2: Revenue Grant under UDAY	68.73
B3: Other Subsidies and Grants	
Other Income (C = C1+C2+C3)	0.00
C1: Income booked against deferred revenue*	
C2: Misc. Non-tariff Income from consumers (including DPS)	0.00
C3: Other Non-operating Income	806.49
Total Revenue on subsidy booked basis (D = A + B + C)	
Tariff Subsidy Received (E)	
Total Revenue on subsidy received basis (F = D - B1 + E)	623.71
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

2021-22	
Cost of Power (G = G1 + G2 + G3)	709.75
G1: Generation Cost (only for GEDCOS)	
G2: Purchase of Power	709.75
G3: Transmission Charges	
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	357.49
H1: Repairs & Maintenance	28.75
H2: Employee Cost	93.91
H3: Admn & General Expenses	13.85
H4: Depreciation	220.98
H5: Total Interest Cost	
H6: Other expenses	
H7: Exceptional Items	
Total Expenses (I = G + H)	1067.24
Profit before tax (J = D - I)	-260.75
K1: Income Tax	
K2: Deferred Tax	
Profit after tax (L = J - K1 - K2)	-260.75

Financial Adviser
JPDC, Jammu

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

Table 3: Total Assets

2021-22

As on 31st Mar

M1: Net Tangible Assets & CWIP	3563.10
M2: Other Non-Current Assets	
M3: Net Trade Receivables	383.66
M3a: Gross Trade Receivable Govt. Dept.	139.77
M3b: Gross Trade Receivable Other than Govt. Dept.	243.85
M3c: Provision for bad debts	
M4: Subsidy Receivable	
M5: Other Current Assets	287.25
Total Assets (M = M1 + M2 + M3 + M4 + M5)	4234.04
Table 4: Total Equity and Liabilities	
N1: Share Capital & General Reserves	0.05
N2: Accumulated Surplus/(Deficit) as per Balance Sheet	-426.27
N3: Government Grants for Capital Assets	3952.05
N4: Non-current liabilities	282.90
N5: Capex Borrowings	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
N7a: Short Term Borrowings/ from Banks/ FIs	
N7b: Cash Credit/ OD from Banks/ FIs	
N8: Payables for Purchase of Power	709.75
N9: Other Current Liabilities	41.67
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	4560.14
Balance Sheet Check	326.10

Table 5: Technical Details

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)		
Gross Input Energy (MU) (O5 = O2 - O3 + O4)		1,293
O6: Transmission Losses (MU) (Interstate & Intrastate)		
O7: Gross Energy sold (MU)		837
	O7a: Energy Sold to own consumers	838
	O7b: Bulk Sale to Distribution Franchisee	-
	O7c: Interstate Sale/ Energy Traded/Net UI Export	-
Net Input Energy (MU) (O8 = O5 - O6 - O7c)		1,293
Net Energy Sold (MU) (O9 = O7 - O7c)		837
Revenue Billed Including subsidy booked (O10 = A1 + A2 + A3 + B1)		383
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)		5,960
O12: Adjusted Gross Closing Trade Receivables (Rs crore)		5,788
Revenue Collected Including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)		905
Billing Efficiency (%) (O14 = O9/O8*100)		64.73
Collection Efficiency (%) (O15 = O13/O10*100)		79.83
Energy Realised (MU) (O15a = O15*O9)		667
AT&C Loss (%) (O16 = 100 - O14*O15/100)		48.45

Table 6: Key Parameters	
	2021-22
ACS (Rs./kWh) (P1 = I*10/O5)	8.25
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	6.24
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	2.02
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	4.82
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	3.43
qa.0	4.29
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	3.96
Receivables (Days) (P8 = 365*M5/A)	83
Payables (Days) (P9 = 365*N10/G)	73
Total Borrowings (P10 = N6 + N8 + N9)	751

Table 7: Consumer Categorywise Details of Sale (MU)	
	2021-22
Q1: Domestic	331
Q2: Commercial	72
Q3: Agricultural	17
Q4: Industrial	226
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	192
Q6: Others	-
Railways	
Bulk Supply	
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	838

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)	
	2021-22
Q1: Domestic	137
Q2: Commercial	41
Q3: Agricultural	9
Q4: Industrial	104
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	93
Q6: Others	-
Railways	
Bulk Supply	
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	383

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

Financial Advisor/C&A
JPDCCL

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