

State:	Manipur
Discom:	Manipur State Power Distribution Company Limited
Current Year (CY)	2022-23
Previous Year (PY)	2021-22

Revenue & Expenditure	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)	132.95	-	123.18	-	-	-	-	-	-	-	-	-	-	-	-	-	256.13	-
A1: Revenue from Sale of Power	103.18	-	104.30	-	-	-	-	-	-	-	-	-	-	-	-	-	207.48	-
A2: Fixed Charges/Recovery from theft etc.	13.54	-	12.13	-	-	-	-	-	-	-	-	-	-	-	-	-	25.67	-
A3: Revenue from Distribution Franchisee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A4: Revenue from Inter-state sale and Trading	16.23	-	6.75	-	-	-	-	-	-	-	-	-	-	-	-	-	22.98	-
A5: Revenue from Open Access and Wheeling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A6: Any other Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue - Subsidies and Grants (B = B1+B2+B3)	72.11	-	74.59	-	-	-	-	-	-	-	-	-	-	-	-	-	146.70	-
B1: Tariff Subsidy Booked	72.11	-	74.59	-	-	-	-	-	-	-	-	-	-	-	-	-	146.70	-
B2: Revenue Grant under UDAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	205.06	-	197.77	-	-	-	-	-	-	-	-	-	-	-	-	-	402.83	-
Tariff Subsidy Received (E)	62.03	-	61.83	-	-	-	-	-	-	-	-	-	-	-	-	-	123.86	-
Total Revenue on subsidy received basis (F = D - B1 + E)	194.98	-	185.01	-	-	-	-	-	-	-	-	-	-	-	-	-	379.99	-
Whether State Government has made advance payment of subsidy for the quarter (Yes/No)	Yes	-	Yes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

\*Revenue deferred by SFRC 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)		167.10	-	168.28	-	-	-	-	-	-	-	-	-	-	-	-	-	335.38	-
G1: Generation Cost (Only for GEDCOS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G2: Purchase of Power		132.36	-	131.97	-	-	-	-	-	-	-	-	-	-	-	-	-	264.33	-
G3: Transmission Charges		34.74	-	36.31	-	-	-	-	-	-	-	-	-	-	-	-	-	71.05	-
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)		63.96	-	49.23	-	-	-	-	-	-	-	-	-	-	-	-	-	113.19	-
H1: Repairs & Maintenance		4.43	-	1.46	-	-	-	-	-	-	-	-	-	-	-	-	-	5.89	-
H2: Employee Cost		17.55	-	18.46	-	-	-	-	-	-	-	-	-	-	-	-	-	36.01	-
H3: Admin & General Expenses		2.44	-	2.39	-	-	-	-	-	-	-	-	-	-	-	-	-	4.83	-
H4: Depreciation		22.00	-	22.00	-	-	-	-	-	-	-	-	-	-	-	-	-	44.00	-
H5: Total Interest Cost		3.83	-	4.13	-	-	-	-	-	-	-	-	-	-	-	-	-	7.96	-
H6: Other expenses		0.48	-	0.80	-	-	-	-	-	-	-	-	-	-	-	-	-	1.27	-
H7: Exceptional Items		13.24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13.24	-
Total Expenses (I = G + H)		231.06	-	217.51	-	-	-	-	-	-	-	-	-	-	-	-	-	448.57	-
Profit before tax (J = D - I)		-26.00	-	-19.74	-	-	-	-	-	-	-	-	-	-	-	-	-	-45.74	-
K1: Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K2: Deferred Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit after tax (L = J - K1 - K2)		-26.00	-	-19.74	-	-	-	-	-	-	-	-	-	-	-	-	-	-45.74	-

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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 & CWIP	2,384.60		2,386.24						
M2: Other Non-Current Assets	13.52		12.32						
M3: Net Trade Receivables	623.33		640.79						
M3a: Gross Trade Receivable Govt. Dept.	89.22		98.13						
M3b: Gross Trade Receivable Other-than Govt. Dept.	594.80		603.35						
M3c: Provision for bad debts	60.70		60.70						
M4: Subsidy Receivable									
M5: Other Current Assets	178.96		149.97						
<b>Total Assets (M = M1 + M2 + M3 + M4 + M5)</b>	<b>3,200.40</b>		<b>3,189.32</b>						
Table 4: Total Equity and Liabilities									
N1: Share Capital & General Reserves	10.05		10.05						
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	2,009		1,990						
N3: Government Grants for Capital Assets									
N4: Non-current liabilities	415		402						
N5: Capex Borrowings	471.56		528.10						
N5a: Long Term Loans - State Govt									
N5b: Long Term Loans - Banks & FIs	471.56		528.10						
N5c: Short Term/ Medium Term - State Govt									
N5d: Short Term/ Medium Term - Banks & FIs									
N6: Non-Capex Borrowings									
N6a: Short Term Borrowings/ from Banks/ FIs									
N6b: Cash Credit/ OD from Banks/ FIs									
N8: Payables for Purchase of Power	225.18		181.43						
N9: Other Current Liabilities	69.14		77.94						
<b>Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)</b>	<b>3,200.40</b>		<b>3,189.32</b>						
Balance Sheet Check									

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 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)	271		277						
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	271		277						69
O6: Transmission Losses (MU) (Interstate & Intrastate)	33		36						371
O7: Gross Energy sold (MU)	216		208						371
O7a: Energy sold to own consumers	181		190						371
O7b: Bulk Sale to Distribution Franchisee									
O7c: Interstate Sale/ Energy Traded/ Net UI Export	35		18						
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	203		223						-69
Net Energy Sold (MU) (O9 = O7 - O7c)	181		189						371
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	188.83		191.02						379.85
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	589.24		594.80						1,184.04
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	594.80		603.35						1,198.15
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	173.19		169.71						342.90
Billing Efficiency (%) (O14 = O9/O8*100)	89.45	#DIV/0!	84.74	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-537.35
Collection Efficiency (%) (O15 = O13/O10*100)	91.72	#DIV/0!	88.85	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	90.27
Energy Realised (MU) (O15a = O15*O9)	166	#DIV/0!	168	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
AT&C loss (%) (O16 = 100 - O14*O15/100)	17.96	#DIV/0!	24.71	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

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Table 6: Key Parameters

	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
ACS (Rs./KWh) (P1 = F*10/O5)	8.54	#DIV/0!	7.84	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
ARR on Subsidy Booked Basis (Rs./KWh) (P2 = D*10/O5)	7.58	#DIV/0!	7.13	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Gap on Subsidy Booked Basis (Rs./KWh) (P3 = P1 - P2)	0.96	#DIV/0!	0.71	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
ARR on Subsidy Received Basis (Rs./KWh) (P4 = F*10/O5)	7.21	#DIV/0!	6.67	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Gap on Subsidy Received Basis (Rs./KWh) (P5 = P1 - P4)	1.33	#DIV/0!	1.17	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./KWh) (P6 = (F-B-C1)*10/O5)	7.21	#DIV/0!	6.67	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./KWh) (P7 = P1 - P6)	1.33	#DIV/0!	1.17	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Receivables (Days) (P8 = 365*M5/A)	427	#DIV/0!	458	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Payables (Days) (P9 = 365*N10/G)	123	#DIV/0!	99	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Borrowings (P10 = N6 + N8 + N9)	-	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
							#N/A	#N/A	

Table 7: Consumer Categorywise Details of Sale (MU)

	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
Q1: Domestic	106		110						216
Q2: Commercial	38		39						77
Q3: Agricultural	-		-						-
Q4: Industrial	7		7						14
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	23		25						49
Q6: Others	7		8						15
Railways									-
Bulk Supply	7		8						15
Miscellaneous									-
Distribution Franchisee									-
Interstate/ Trading/ UI									-
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	181		190						371

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)

	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
Q1: Domestic	52		52						103
Q2: Commercial	27		27						54
Q3: Agricultural	-		-						-
Q4: Industrial	6		6						11
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	12		12						25
Q6: Others	7		7						14
Railways									-
Bulk Supply	7		7						14
Miscellaneous									-
Distribution Franchisee									-
Interstate/ Trading/ UI									-
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	103		104						207

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.

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