

Format For Discoms For FY2021-22 on wards

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

Profit & Loss	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
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	132.95		123.18		143.57				399.70	
A1: Revenue from Sale of Power	103.18		104.30		128.49				335.96	
A2: Fixed Charges/Recovery from theft etc.	13.54		13.54		12.38				38.05	
A3: Revenue from Distribution Franchisee										
A4: Revenue from Inter-state sale and Trading	16.23		6.75		2.71				25.69	
A5: Revenue from Open Access and Wheeling										
A6: Any other Operating Revenue										
Revenue - Subsidies and Grants (B = B1+B2+B3)	72.11		74.59		75.30				222.00	
B1: Tariff Subsidy Booked	72.11		74.59		75.30				222.00	
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		218.87				621.70	
Tariff Subsidy Received (E)	62.03		61.83		64.81				188.67	
Total Revenue on subsidy received basis (F = D - B1 + E)	194.98		185.01		208.38				588.37	
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)	Yes		Yes		Yes					

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
Cost of Power (G = G1 + G2 + G3)	167.10		168.28		211.70				547.08	
G1: Generation Cost (Only for GEDCOS)										
G2: Purchase of Power	132.36		131.97		173.79				438.12	
G3: Transmission Charges	34.74		36.31		37.92				108.97	
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	63.96		49.23		46.44				159.63	
H1: Repairs & Maintenance	4.43		1.46		1.53				7.42	
H2: Employee Cost	17.55		18.46		17.73				53.74	
H3: Admn & General Expenses	2.44		2.39		1.84				6.67	
H4: Depreciation	22.00		22.00		22.00				66.00	
H5: Total Interest Cost	3.83		4.13		2.64				10.59	
H6: Other expenses	0.48		0.80		0.70				1.97	
H7: Exceptional Items	13.24								13.24	
Total Expenses (I = G + H)	231.06		217.51		258.14				706.71	
Profit before tax (J = D - I)	-26.00		-19.74		-39.26				-85.01	
K1: Income Tax										
K2: Deferred Tax										
Profit after tax (L = J - K1 - K2)	-26.00		-19.74		-39.26				-85.01	

(Signature)
GM Commercial
 MSPDCL, Imphal

(Signature)
General Manager
 (Finance & Accounts)
 MSPDCL

(Signature)
Managing Director
 MSPDCL

G. N. Singh
 Managing Director
 MSPDCL

D. S. Singh
 General Manager
 (Finance & Accounts)
 MSPDCL

P. K. Singh
 GM Commercial
 MSPDCL, Imphal

Balance Sheet	2021-22		2021-22		2021-22		2021-22		2021-22	
	As on 30th June	As on 30th June	As on 30th Sep	As on 30th Sep	As on 31st Dec	As on 31st Dec	As on 31st Mar	As on 31st Mar	As on 31st Mar	As on 31st Mar
M1: Net Tangible Assets & CWIP	2,384.60		2,386.24		2,382				2,382	
M2: Other Non-Current Assets	13.52		12.32		11.71				11.71	
M3: Net Trade Receivables	623.33		640.79		661.80				661.80	
M3a: Gross Trade Receivable Govt. Dept.	89.22		98.13		78.19				78.19	
M3b: Gross Trade Receivable Other-than Govt. Dept.	594.80		603.35		644.30				644.30	
M3c: Provision for bad debts	60.70		60.70		60.70				60.70	
M4: Subsidy Receivable										
M5: Other Current Assets	178.96		149.97		119.98				119.98	
Total Assets (M1 + M2 + M3 + M4 + M5)	3,200.40		3,189.32		3,175.13				3,175.13	
Table 4: Total Equity and Liabilities										
N1: Share Capital & General Reserves	10.05		10.05		10.05				10.05	
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	2,009		1,990		1,950				1,950	
N3: Government Grants for Capital Assets										
N4: Non-current liabilities	415		402		370				370	
N5: Capex Borrowings	471.56		528.10		565.96				565.96	
N6a: Long Term Loans - State Govt										
N6b: Long Term Loans - Banks & FIs	471.56		528.10		565.96				565.96	
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	225.18		181.43		208.16				208.16	
N9: Other Current Liabilities	69.14		77.94		70.14				70.14	
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	3,200.40		3,189.32		3,175.13				3,175.13	

Balance Sheet Check

Table 5: Technical Details	2021-22		2021-22		2021-22		2021-22		2021-22		2021-22	
	As on 30th June	As on 30th June	As on 30th Sep	As on 30th Sep	As on 31st Dec	As on 31st Dec	As on 31st Mar	As on 31st Mar	As on 31st Mar	As on 31st Mar	Cumulative (6M/9M/12M)	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		280				280		828	
Gross Input Energy (MU) [O5 = O2 - O3 + O4]	271		277		280				280		828	
O6: Transmission Losses (MU) [Interstate & Intra-state]	33		36		37				37		106	
O7: Gross Energy sold (MU)	216		208		225				225		590	
O7a: Energy Sold to own consumers	181		190		219				219		590	
O7b: Bulk Sale to Distribution Franchisee												
O7c: Interstate Sale/ Energy Traded/Net UI Export	35		18		6				6		722	
Net Input Energy (MU) [O8 = O5 - O6 - O7c]	203		223		238				238		590	
Net Energy Sold (MU) [O9 = O7 - O7c]	181		189		219				219		596.01	
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	188.83		191.02		216.16				216.16		596.01	
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	589.24		594.80		603.35				603.35		1,787.39	
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	594.80		603.35		644.30				644.30		1,842.45	
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	173.19		169.71		164.72				164.72		507.62	
Billing Efficiency (%) [O14 = O9/O8*100]	89.45	#DIV/0!	84.74	#DIV/0!	92.14	#DIV/0!			92.14	#DIV/0!	81.65	#DIV/0!
Collection Efficiency (%) [O15 = O13/O10*100]	91.72	#DIV/0!	88.85	#DIV/0!	76.20	#DIV/0!			76.20	#DIV/0!	85.17	#DIV/0!
Energy Realised (MU) [O15a = O15*O9]	166	#DIV/0!	168	#DIV/0!	167	#DIV/0!			167	#DIV/0!	507.62	#DIV/0!
AT&C Loss (%) [O16 = 100 - O14*O15/100]	17.96	#DIV/0!	24.71	#DIV/0!	29.79	#DIV/0!			29.79	#DIV/0!	85.17	#DIV/0!

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 = I*10/O5)	8.54	#DIV/0!	7.84	#DIV/0!	9.21	#DIV/0!	#DIV/0!	#DIV/0!	8.53	#DIV/0!
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	7.58	#DIV/0!	7.13	#DIV/0!	7.81	#DIV/0!	#DIV/0!	#DIV/0!	7.50	#DIV/0!
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	0.96	#DIV/0!	0.71	#DIV/0!	1.40	#DIV/0!	#DIV/0!	#DIV/0!	1.03	#DIV/0!
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	7.21	#DIV/0!	6.67	#DIV/0!	7.43	#DIV/0!	#DIV/0!	#DIV/0!	7.10	#DIV/0!
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	1.33	#DIV/0!	1.17	#DIV/0!	1.77	#DIV/0!	#DIV/0!	#DIV/0!	1.43	#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!	7.43	#DIV/0!	#DIV/0!	#DIV/0!	7.10	#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!	1.77	#DIV/0!	#DIV/0!	#DIV/0!	1.43	#DIV/0!
Receivables (Days) (P8 = 365*M5/A)	427	#DIV/0!	458	#DIV/0!	455	#DIV/0!	#DIV/0!	#DIV/0!		
Payables (Days) (P9 = 365*N10/G)	123	#DIV/0!	99	#DIV/0!	105	#DIV/0!	#DIV/0!	#DIV/0!		
Total Borrowings (P10 = N6 + N8 + N9)	-	-	-	-	-	-	-	-	#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	-	145	-	-	-	361	-
Q2: Commercial	38	-	39	-	26	-	-	-	103	-
Q3: Agricultural	-	-	-	-	-	-	-	-	-	-
Q4: Industrial	7	-	7	-	12	-	-	-	26	-
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	23	-	25	-	27	-	-	-	76	-
Q6: Others	7	-	8	-	9	-	-	-	24	-
Railways	-	-	-	-	-	-	-	-	-	-
Bulk Supply	7	-	8	-	9	-	-	-	24	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Distribution Franchisee	-	-	-	-	-	-	-	-	-	-
Interstate/ Trading/ UI	-	-	-	-	-	-	-	-	-	-
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	181	-	190	-	219	-	-	-	590	-

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	-	78	-	-	-	182	-
Q2: Commercial	27	-	27	-	21	-	-	-	75	-
Q3: Agricultural	-	-	-	-	-	-	-	-	-	-
Q4: Industrial	6	-	6	-	7	-	-	-	19	-
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	12	-	12	-	26	-	-	-	51	-
Q6: Others	7	-	7	-	8	-	-	-	22	-
Railways	-	-	-	-	-	-	-	-	-	-
Bulk Supply	7	-	7	-	8	-	-	-	22	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Distribution Franchisee	-	-	-	-	-	-	-	-	-	-
Interstate/ Trading/ UI	-	-	-	-	-	-	-	-	-	-
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	103	-	104	-	141	-	-	-	348	-

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.

P. S. S. S. S.
GM Commercial
MSPDCL, Imphal

D. M. S. S. S.
General Manager
(Finance & Accounts)
MSPDCL

G. M. S. S. S.
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