

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

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
Revenue from Operations (A = A1+A2+A3+A4+A5+A6) :	132.95	106.19	123.18	136.88	143.57	135.98	138.17	145.88	537.88	524.93
A1: Revenue from Sale of Power	103.18	96.76	104.30	125.09	128.49	111.17	124.05	118.88	460.01	451.91
A2: Fixed Charges/Recovery from theft etc.	13.54		12.13		12.38	12.41	12.13	11.45	50.18	23.86
A3: Revenue from Distribution Franchisee										
A4: Revenue from Inter-state sale and Trading	16.23	9.43	6.75	11.78	2.71	12.40	2.00	15.55	27.69	49.16
A5: Revenue from Open Access and Wheeling										
A6: Any other Operating Revenue										
Revenue - Subsidies and Grants (B = B1+B2+B3)	72.11	32.07	74.59	97.47	75.30	29.59	82.00	126.11	304.00	285.24
B1: Tariff Subsidy Booked	72.11	32.07	74.59	97.47	75.30	29.59	82.00	126.11	297.33	285.24
B2: Revenue Grant under UDAY										
B3: Other Subsidies and Grants							6.67		6.67	
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	138.26	197.77	234.35	218.87	165.57	220.17	271.99	841.88	810.17
Tariff Subsidy Received (E)	62.03	32.07	61.83	97.47	64.81	29.59	47.96	126.11	236.63	285.24
Total Revenue on subsidy received basis (F = D - B1 + E)	194.98	138.26	185.01	234.35	208.38	165.57	192.80	271.99	781.18	810.17
Whether State Government has made advance payment of subsidy for the quarter (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

*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
Cost of Power (G = G1 + G2 + G3)	167.10	134.18	168.28	205.49	211.70	138.00	174.69	202.97	721.77	680.64
G1: Generation Cost (Only for GEDCOS)										
G2: Purchase of Power	132.36	134.18	131.97	177.24	173.79	132.00	148.69	135.00	586.80	578.42
G3: Transmission Charges	34.74		36.31	28.25	37.92	6.00	26.00	67.97	134.97	102.22
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	63.96	26.58	49.23	29.71	46.44	29.24	35.10	57.18	194.73	142.70
H1: Repairs & Maintenance	4.43	2.91	1.46	3.23	1.53	4.23	1.53	8.60	8.95	18.97
H2: Employee Cost	17.55	13.82	18.46	16.32	17.73	14.46	17.73	14.53	71.47	59.12
H3: Admin & General Expenses	2.44	3.59	2.39	3.20	1.84	2.50	1.84	2.50	8.51	11.79
H4: Depreciation	22.00	3.86	22.00	3.86	22.00	4.54	7.50	4.54	73.50	16.80
H5: Total Interest Cost	3.83	2.17	4.13	2.75	2.64	3.21	5.80	3.62	16.39	11.75
H6: Other expenses	0.48	0.23	0.80	0.35	0.70	0.30	0.70	0.50	2.67	1.38
H7: Exceptional Items	13.24								13.24	22.89
Total Expenses (I = G + H)	231.06	160.76	217.51	235.19	258.14	167.24	209.79	260.15	916.50	823.34
Profit before tax (J = D - I)	-26.00	-22.49	-19.74	-0.85	-39.26	-1.67	10.38	11.84	-74.62	-13.17
K1: Income Tax										
K2: Deferred Tax										
Profit after tax (L = J - K1 - K2)	-26.00	-22.49	-19.74	-0.85	-39.26	-1.67	10.38	11.84	-74.62	-13.17

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Managing Director
MSPDCL
Finance & Accounts
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Table 3: Total Assets

	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	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
M1: Net Tangible Assets & CWIP	2,384.60	2,173.99	2,386.24	2,199.54	2,381.65	2,272.26	2,455.06	2,340.71
M2: Other Non-Current Assets	13.52	7.79	12.32	6.86	11.71	51.09	11.12	51.81
M3: Net Trade Receivables	623.33	546.59	640.79	562.41	661.80	580.62	605.35	591.33
M3a: Gross Trade Receivable Govt. Dept.	89.22	70.15	98.13	73.46	78.19	85.00	74.36	74.36
M3b: Gross Trade Receivable Other than Govt. Dept.	594.80	519.55	603.35	532.06	644.30	538.73	637.86	560.08
M3c: Provision for bad debts	60.70	43.11	60.70	43.11	60.70	43.11	60.70	43.11
M4: Subsidy Receivable								
M5: Other Current Assets	178.96	219.46	149.97	227.67	119.98	299.85	158.86	336.89
Total Assets (M = M1 + M2 + M3 + M4 + M5)	3,200.40	2,947.83	3,189.32	2,996.48	3,175.13	3,203.82	3,230.39	3,320.74

Table 4: Total Equity and Liabilities

	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	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
N1: Share Capital & General Reserves	10.05	10.05	10.05	10.05	10.05	10.05	10.05	10.05
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	2,009.43	1,911.02	1,989.69	1,910.17	1,950.43	1,680.97	2,005.63	1,689.42
N3: Government Grants for Capital Assets								
N4: Non-current liabilities	415.05	285.51	402.12	312.85	370.40	319.20	384.90	346.60
N5: Capex Borrowings	471.56	472.66	528.10	488.45	565.96	497.50	585.96	536.88
N5a: Long Term Loans - State Govt								
N5b: Long Term Loans - Banks & FIs	471.56	472.66	528.10	488.45	565.96	497.50	585.96	536.88
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	183.75	181.43	192.59	208.16	253.26	179.50	243.04
N9: Other Current Liabilities	69.14	84.85	77.94	82.38	70.14	442.84	64.36	494.75
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	3,200.40	2,947.83	3,189.32	2,996.48	3,175.13	3,203.82	3,230.39	3,320.74

Balance Sheet Check

Table 5: Technical Details

	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
D1: 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)	271	267	277	378	280	301	301	361	1,129	1,307
O4 : Gross Power Purchase (MU) (Quarter Ended)	271	267	277	378	280	301	301	361	1,129	1,307
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	33	33	36	41	37	35	26	37	132	146
O6: Transmission Losses (MU)(Interstate & Intrastate)	216	201	208	311	225	223	262	299	911	1,034
O7: Gross Energy sold (MU)	181	166	190	185	219	193	246	235	836	778
O7a: Energy Sold to own consumers										
O7b: Bulk Sale to Distribution Franchisee										
O7c: Interstate Sale/ Energy Traded/Net UI Export	35	35	18	126	6	30	16	65	75	256
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	203	198	223	212	238	236	258	258	922	904
Net Energy Sold (MU) (O9 = O7 - O7c)	181	166	189	185	219	193	246	235	836	778
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	188.83	128.83	191.02	222.56	216.16	153.17	211.50	256.44	807.52	761.01
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	589.24	544.83	594.80	551.07	603.35	566.54	644.30	538.73	2,431.69	2,201.18
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	594.80	551.07	603.35	566.54	644.30	538.73	637.86	560.08	2,480.31	2,216.43
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	173.19	122.60	169.71	207.09	164.72	153.17	190.58	256.44	698.20	745.76
Billing Efficiency (%) (O14 = O9/O8*100)	89.45	83.51	84.74	87.26	92.14	81.78	95.26	90.82	90.66	86.04
Collection Efficiency (%) (O15 = O13/O10*100)	91.72	95.16	88.85	93.05	76.20	100.00	90.11	100.00	86.46	98.00
Energy Realised (MU) (O15a = O15*O9)	166	158	168	172	167	193	222	235	723	757
AT&C Loss (%) (O16 = 100 - O14*O15/100)	17.96	20.53	24.71	18.80	29.79	18.22	14.17	9.18	21.58	16.28

N. Singh
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General Manager
(Finance & Accounts)
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Managing Director
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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	2022-23	2021-22
ACS (Rs./kWh) (P1 = I*10/O5)	8.54	6.03	7.84	6.22	9.21	5.55	6.98	7.21	5.55	6.98	7.21	6.30
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	7.58	5.19	7.13	6.19	7.81	5.50	7.32	7.54	7.32	7.54	7.46	6.20
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	0.96	0.84	0.71	0.02	1.40	0.06	-0.35	-0.33	0.06	-0.33	0.66	0.10
ARR on Subsidy Received Basis (Rs./kWh) (P4 = I*10/O5)	7.21	5.19	6.67	6.19	7.43	5.50	6.41	7.54	6.41	7.54	6.92	6.20
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	1.33	0.84	1.17	0.02	1.77	0.06	0.57	-0.33	0.06	0.57	1.20	0.10
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P6 = (F - B - C1) * 10/O5)	7.21	5.19	6.67	6.19	7.43	5.50	6.41	7.54	6.41	7.54	6.92	6.20
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	1.33	0.84	1.17	0.02	1.77	0.06	0.57	-0.33	0.06	0.57	1.20	0.10
Receivables (Days) (P8 = 365*M5/A)	427	468	458	423	455	421	411	411	455	421	411	411
Payables (Days) (P9 = 365*N10/G)	123	125	99	104	105	146	91	130	105	146	91	130
Total Borrowings (P10 = N6 + N8 + N9)	-	-	-	-	-	-	-	-	-	-	-	-

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	2022-23	2021-22
Q1: Domestic	106	113	110	125	145	132	159	168	520	520	539	32
Q2: Commercial	38	6	39	9	26	9	29	9	133	133	133	32
Q3: Agricultural	-	0	-	0	-	0	-	0	-	-	-	2
Q4: Industrial	7	7	7	8	12	9	18	8	43	43	43	32
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	23	20	25	20	27	20	31	27	107	107	107	87
Q6: Others	7	19	8	22	9	22	9	22	33	33	33	86
Railways												
Bulk Supply	7	19	8	22	9	22	9	22	33	33	33	86
Miscellaneous												
Distribution Franchisee												
Interstate/ Trading/ UI												
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	181	166	190	185	219	193	246	235	836	836	836	778

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	2022-23	2021-22
Q1: Domestic	52	58	52	73	78	77	81	78	263	263	286	42
Q2: Commercial	27	8	27	13	21	9	23	13	99	99	99	42
Q3: Agricultural	-	0	-	0	-	0	-	0	-	-	-	1
Q4: Industrial	6	4	6	6	7	6	8	6	27	27	27	21
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	12	11	12	10	26	10	28	11	78	78	78	41
Q6: Others	7	16	7	24	8	22	9	23	31	31	31	85
Railways												
Bulk Supply	7	16	7	24	8	22	9	23	31	31	31	85
Miscellaneous												
Distribution Franchisee												
Interstate/ Trading/ UI												
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	103	97	104	125	141	123	150	130	498	498	498	476

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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Managing Director
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