

Format For Discoms For
FY2021-22 on wards

State:	Manipur
Discom:	Manipur State Power Distribution Company Limited
Current Year (CY)	2024-25
Previous Year (PY)	2023-24

Table 1: Revenue Details	Quarter 1	
	2024-25	2023-24
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	157.73	113.31
A1: Revenue from Sale of Power	119.58	93.27
A2: Fixed Charges/Recovery from theft etc	12.23	11.02
A3: Revenue from Distribution Franchisee		
A4: Revenue from Inter-state sale and Trading	25.06	9.02
A5: Revenue from Open Access and Wheeling		
A6: Any other Operating Revenue	0.87	
Revenue - Subsidies and Grants (B = B1+B2+B3)	126.75	72.67
B1: Tariff Subsidy Booked	77.88	72.67
B2: Revenue Grant under UDAY		
B3: Other Subsidies and Grants	48.87	
Other Income (C = C1+C2+C3)	5.81	2.25
C1: Income booked against deferred revenue*		
C2: Misc Non-tariff income from consumers (including DPS)		
C3: Other Non-operating income	5.81	2.25
Total Revenue on subsidy booked basis (D = A + B + C)	290.29	188.23
Tariff Subsidy Received (E)	126.75	72.67
Total Revenue on subsidy received basis (F = D - B1 + E)	339.16	188.23
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)	Yes	Yes

*Revenue deferred by SERC as per tariff order for the relevant FY

Table 2: Expenditure Details	Quarter 1	
	2024-25	2023-24
Cost of Power (G = G1 + G2+ G3)	183.22	160.27
G1: Generation Cost (Only for GEDCOS)		
G2: Purchase of Power	153.40	130.55
G3: Transmission Charges	29.82	29.72
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	41.91	38.05
H1: Repairs & Maintenance	1.99	6.00
H2: Employee Cost	16.33	18.13
H3: Admn & General Expenses	1.63	1.65
H4: Depreciation	14.30	4.79
H5: Total Interest Cost	7.21	6.87
H6: Other expenses	0.45	0.61
H7: Exceptional Items		
Total Expenses (I = G + H)	225.13	198.32
Profit before tax (J = D - I)	65.16	-10.10
K1: Income Tax		
K2: Deferred Tax		
Profit after tax (L = J - K1 - K2)	65.16	-10.10


Managing Director
MSPDCL



Director
MSPDCL



Chief Financial Officer
MSPDCL



Company Secretary
MSPDCL



DEY & Co.
Chartered Accountants
KARIMGANJ, AS
14/09/24

Table 3: Total Assets	2024-25	2023-24
	As on 30th June	As on 30th June
M1: Net Tangible Assets & CWIP	2,494.16	2,435.45
M2: Other Non-Current Assets	17.46	17.51
M3: Net Trade Receivables	650.74	576.80
M3a: Gross Trade Receivable Govt. Dept.	76.13	95.18
M3b: Gross Trade Receivable Other than Govt. Dept.	650.91	557.92
M3c: Provision for bad debts	76.30	76.30
M4: Subsidy Receivable		
M5: Other Current Assets	216.75	206.47
Total Assets (M = M1 + M2 + M3 + M4 + M5)	3,379.10	3,236.23
Table 4: Total Equity and Liabilities		
N1: Share Capital & General Reserves	10.05	10.05
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	2,104.04	2,003.75
N3: Government Grants for Capital Assets		
N4: Non-current liabilities	310.41	293.82
N5: Capex Borrowings	471.57	432.20
N6a: Long Term Loans - State Govt		
N6b: Long Term Loans - Banks & FIs	471.57	432.20
N6c: Short Term/ Medium Term - State Govt		
N6d: Short Term/ Medium Term - Banks & FIs		
N6: Non-Capex Borrowings	242.35	259.32
N7a: Short Term Borrowings/ from Banks/ FIs	242.35	259.32
N7b: Cash Credit/ OD from Banks/ FIs		
N8: Payables for Purchase of Power	168.69	189.89
N9: Other Current Liabilities	71.98	47.21
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	3,379.10	3,236.23

Balance Sheet Check



 Managing Director
 MSPDCL



 Chief Financial Officer
 MSPDCL



 Company Secretary
 MSPDCL




Table 5: Technical Details	Quarter 1	
	2024-25	2023-24
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)	355	267
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	355	267
O6: Transmission Losses (MU)(Interstate & Intrastate)	38	30
O7: Gross Energy sold (MU)	296	219
O7a: Energy Sold to own consumers	219	182
O7b: Bulk Sale to Distribution Franchisee		
O7c: Interstate Sale/ Energy Traded/Net UI Export	78	36
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	239	201
Net Energy Sold (MU) (O9 = O7 - O7c)	219	182
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	209.69	176.96
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	666.05	666.05
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	727.04	653.10
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	197.57	189.90
Billing Efficiency (%) (O14 = O9/O8*100)	91.43	90.50
Collection Efficiency (%) (O15 = O13/O10*100)	94.22	107.32
Energy Realised (MU) (O15a = O15*O9)	206	196
AT&C Loss (%) (O16 = 100 - O14*O15/100)	13.85	2.87

Table 6: Key Parameters	Quarter 1	
	2024-25	2023-24
ACS (Rs./kWh) (P1 = I*10/O5)	6.34	7.42
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	8.17	7.05
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	-1.83	0.38
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	9.54	7.05
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	-3.21	0.38
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	9.54	7.05
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	-3.21	0.38
Receivables (Days) (P8 = 365*M5/A)	375	463
Payables (Days) (P9 = 365*N10/G)	84	108
Total Borrowings (P10 = N6 + N8 + N9)		


 Managing Director
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 Chief Financial Officer
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 Company Secretary
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 DEY &
 Chartered Accountants
 KARIMGANJ, ASSAM
 15/08/24

Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 1	
	2024-25	2023-24
Q1: Domestic	98	120
Q2: Commercial	26	22
Q3: Agricultural		
Q4: Industrial	14	9
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	36	24
Q6: Others	12	8
Railways		
Bulk Supply	12	8
Miscellaneous		
Distribution Franchisee		
Interstate/ Trading/ UI		
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	186	182

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 1	
	2024-25	2023-24
Q1: Domestic	67	57
Q2: Commercial	28	25
Q3: Agricultural		
Q4: Industrial	10	7
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	32	12
Q6: Others	10	4
Railways		
Bulk Supply	10	4
Miscellaneous		
Distribution Franchisee		
Interstate/ Trading/ UI		
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	146	105

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


Director
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**For Dey & Dutta
Chartered Accountants**
14/08/24
(K. R. Dey)
Partner
Membership No.- 053157


Managing Director
MSPDCL