

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED



**FY-2023 4th Quarter Accounts
(01.01.2023 to 31.03.2023)**

Un-Audited

Registered Office of the Corporation

No.29, Vijayanagara 2nd Stage,

Hinkal, Mysuru-570017

Website: www.cescmysore.org


INDEX

Sl. No	Particulars	Page No.
1	Balance Sheet	1-2
2	Profit & Loss Account	3
3	Notes (3 to 41)	4-22

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED
(CIN NO. - U40109KA2004SGC035177)
Corporate Office, #29, Vijayanagara, 2nd stage, Hinkal, Mysuru, Karnataka - 570 017

BALANCE SHEET AS AT 31/03/2023

(Rs. In lakhs)			
PARTICULARS	Note No.	As at 31-03-2023	As at 31-12-2022
I. ASSETS			
I Non-Current Assets			
(a) Property, plant and equipment	3	493,462.67	474,793.40
(b) Capital work-in-progress	4	6200.97	8199.27
(c) Other Intangible Assets	5	67.02	34.25
(d) Intangible Assets under Development	6	-	0
(e) Right of use assets	7	222.10	222.10
(f) Financial Assets			
(i) Investments	8	1.00	1.00
(ii) Others	9	26230.06	26854.62
(g) Income Tax Assets	10	576.77	481.10
(h) Deferred tax assets (net)	26	-	
(i) Other non-current assets	11	1,362.71	1,471.44
Total Non-current assets (I)		528123.30	512057.18
II Current assets			
(a) Inventories	12	6661.59	6698.69
(b) Financial assets			
(i) Trade receivables	13	214,004.24	176,616.31
(ii) Cash and cash equivalents	14	7,328.71	6,610.25
(iii) Loans & Advances	15	311.68	497.31
(iv) Other financial assets	16	(4,599.87)	20,930.81
(c) Other Current Assets	17	6581.45	6282.27
Sub Total		230287.80	217635.65
Non-current assets held for sale	18	1,379.10	1283.90
Total Current assets (II)		231666.90	218919.54
Total Assets (I+II)		759790.20	730976.72
III Regulatory Deferral Account- Debit Balance	19	7,614.46	7,614.46
Total Assets & Regulatory Account Balance (I+II+III)		767404.66	738591.18

PARTICULARS	Note No.	As at 31-03-2023	As at 31-12-2022
EQUITY AND LIABILITIES			
I EQUITY			
(a) Equity Share capital	20	110815.65	109415.65
(b) Other equity	21	(236,718.16)	-241884.93
TOTAL EQUITY (I)		-125902.50	-132469.27
II LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	22	334,043.37	322,546.92
(ia) Lease liabilities	23	5.86	5.86
(ii) Other financial liabilities	24	122,397.94	120,925.81
(b) Provisions	25	13,381.91	13,359.40
(c) Deferred tax liabilities (net)	26	-	-
(d) Non-current Deferred Income	27	143698.86	144424.21
Total Non current liabilities(II)		613527.94	601262.21
III Current liabilities			
(a) Financial liabilities			
(i) Borrowings	28	36,733.65	28,986.22
(ia) Lease liabilities	29	2.03	2.03
(ii) Trade payables	30		
(i) micro and small enterprises, and			
(ii) other than micro and small enterprises		163,847.67	171,621.72
(b) Provisions	31	(339.50)	(337.13)
(c) Other current liabilities	32	79,458.19	69,448.23
(d) Current Tax Liabilities (Net)	33	77.18	77.18
Total Current liabilities(III)		279779.22	269798.24
Total Liabilities(II+III)		893307.16	871060.45
TOTAL EQUITY AND LIABILITIES (I+II+III)		767404.66	738591.18
<div style="text-align: right;">  (Chief Financial Officer) </div> <div> Date: 31.05.2023 Place: Mysuru </div>			

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED
(CIN NO. - U40109KA2004SGC035177)
Corporate Office, #29, Vijayanagara, 2nd stage, Hinkal, Mysuru, Karnataka - 570 017

STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 31-03-2023

(Rs. In Lakhs)

SL NO	PARTICULARS	Note No	Quarter 4 th 2022-23 (Un-Audited)	Quarter 3 rd 2022-23 (Un-Audited)
I	Revenue from operations	34	202,068.71	124,479.22
II	Other income	35	12,586.84	3,590.39
III	Total Income (I + II)		214,655.55	128,069.61
IV	Expenses:			
	Purchases of Power	36	139,827.73	79,081.10
	Employee Benefits Expense	37	30,573.85	16,003.51
	Finance Costs	38	11,633.18	8,375.45
	Depreciation and amortization expense	39	9,133.74	8,901.89
	Other Expenses	40	24,212.28	17,033.62
	Total Expenses (IV)		215,380.78	129,395.57
V	Profit before Exceptional items and tax (III-IV)		(725.23)	(1,325.97)
VI	Exceptional Items (Income)/Expenses (net)			
VII	Profit/loss before tax and rate regulated activities(V+VI)		(725.23)	(1,325.97)
	Add/(Less): Regulatory income / (expense) (net):			
VIII	Regulatory income/(expense) (net)	41	-	-
IX	Profit/(loss) before tax (VII+VIII)		(725.23)	(1,325.97)
X	Tax expense:			
	Current tax	42		
	Deferred tax			
	MAT credit			
	Total tax expense			-
XI	Profit/(loss) for the year (after tax) (IX-X)		(725.23)	(1,325.97)
XII	Other comprehensive income			
	(I) Items that will not be reclassified to profit or loss			
	a) Actuarial gains/losses on Family Benefit Fund			
	b) Taxes on above			
	(ii) Items that may be reclassified to profit or loss			
	a) Mark to Market of Investments			
	b) Taxes on above			
	Total other comprehensive income			
XIII	Total Comprehensive Income for the year (XI + XII)		(725.23)	(1,325.97)


(Chief Financial Officer)

Date: 31.05.2023
Place: Mysuru

NOTES TO FINANCIAL STATEMENTS

Note: 3 Property Plant & equipment- Tangible Assets

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
3.1	Freehold Land	10.1	360.09	359.98
3.2	Land Held Under Lease	10.1		
3.3	Buildings	10.2	16175.13	15518.54
3.4	Hydraulic Works	10.3	347.93	354.80
3.5	Other Civil Works	10.4	378.66	382.50
3.6	Plant & Machinery	10.5	102664.28	98015.08
3.7	Computers	10.5	518.80	557.35
3.8	Lines Cable Networks	10.6	366774.75	353131.37
3.9	Vehicles	10.7	397.29	381.43
3.10	Furniture & Fixtures	10.8	3793.42	3878.61
3.11	Office Equipements	10.9	910.52	893.07
3.12	Released plant and equipments, lines, cable networks to be reused	16.2	1141.78	1320.67
	Total carried to Balance Sheet		493,462.67	474,793.40

Note: 4 Capital Work In Progress:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
4.1	Capital Work in Progress	14 Series	4026.29	4962.05
4.2	Provision for Completed works	15 Series	229.03	77.05
4.3	Turnkey Contractors Control Account	26.6057	1945.65	3160.16
	Total carried to Balance Sheet		6200.97	8199.27

Note: 5 Intangible Assets:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
5.1	Computer Software	12.9 Series 18.1 Series	67.02	34.25
	Total carried to Balance Sheet		67.02	34.25

Note: 6 Intangible Assets under development:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
6.1	CWIP-MMS Software	14.1727		
	Total carried to Balance Sheet		-	-

Note: 7 Right of Use Asset:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
7.1	*Right of use Asset	10.1	222.10	222.10
	Total carried to Balance Sheet		222.10	222.10

Note: 8 Non current investments:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
	(Unquoted Investments fully paid up)			
8.1	Investment in Equity share capital of Power Company of Karnataka Limited (100 Equity shares of ₹ 1,000 each)	20.2717 27.8117	1.00	1.00
	Total carried to Balance Sheet		1.00	1.00

Note: 9 Other non current financial assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
	(Unsecured, considered good unless otherwise stated)			
9.1	Deposit with Others (*)	28.9337 28.9357	2597.40	3221.96
9.2	Deposit with Andhra Pradesh Power Generation Corporation Limited (^)	28.9357		
9.3	Subsidy receivable from GOK(\$)	28.6257	21738.00	21738.00
9.4	Revenue Subsidy/Grants receivables(%)	28.6117	1862.73	1862.73
9.5	Receivables (lease agreement to be executed) & Lease control A/C	28.9107, 28.9207	31.93	31.93
	Total carried to Balance Sheet		26230.06	26854.62

Note:10 Income Tax Assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
10.1	Income Tax Paid in Advance (includes TDS Receivable)	28.8217	34.59	202.27
10.2	TCS paid to the suppliers on purchase of electricity	28.8227	506.44	253.22
10.3	TCS paid to the suppliers on purchase of Goods other than electricity	28.8237	1.25	1.25
10.4	TDS deducted by HT/LT consumers out of monthly bills	28.8247	34.49	24.35
	Total carried to Balance Sheet		576.77	481.10

Note: 11 Other non current assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
	(Unsecured, considered good unless otherwise stated)			
11.1	Capital advances to suppliers/contractors*	25.5017, 26.6027, 26.6028, 26.6037, 26.6038, 26.6067, 26.6077, 26.6087	204.23	312.96
11.2	Deposit with Andhra Pradesh Power Generation Corporation Limited (^)			
11.3	MAT credit entitlement	28.8027	1158.48	1158.48
	Total		1362.71	1471.44
11.4	Less: Allowance for other non current assets			
	Total carried to Balance Sheet		1,362.71	1,471.44

Note: 12 Inventories:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
	Stores and Spares			
12.1	Materials Stock Account	22.6107	6661.59	6684.06
12.2	Material Imprest Account	22.6417	0.00	3.48
12.3	Material Account- Temporary works	22.7317	0.00	11.15
	Total carried to Balance Sheet		6661.59	6698.69

Note: 13 Trade receivables:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
	Sundry Debtors for Sale of Power- LT,HT & others (Excluding Unbilled Revenue)			
13.1	Secured and Considered good*	23 Series	214665.77	176580.99
13.2	Unsecured and Considered good			
13.3	Sundry Debtors for Electricity Tax	23.3	6950.36	7087.39
	Sub-Total		221,616.13	183,668.39
13.4	Less: Allowance for withdrawal of Revenue demand	23.8	419.43	-0.44
13.5	Less: Allowance for doubtful receivables from consumers	23.9	7192.47	7052.52
	Total Trade Receivables		214,004.24	176,616.31

Note: 14 Cash and Cash Equivalents:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
14.1	Balances with Banks:			
14.1.1	Collecting Bank Accounts (Non-operative)	24 Series	607.81	693.95
14.1.2	Disbursement Bank Accounts (Operative)	24 Series	2986.07	2074.76
14.1.3	Transit account with Head Office	24.5 & 24.6	0.00	0.00
	Sub-Total		3593.88	2768.71
14.2	Cash on hand	24.1107	199.30	320.69
14.3	Cheques on hand	24.1137	303.00	587.03
14.4	Postage stamps on hand	24.1207	0.86	1.08
14.5	Imprest with staff	24.2107	6.13	6.13
14.6	Fixed Deposits in Banks			
14.6.1	Cash and Cash Equivalent (Short term Deposits)	20.2807	3225.55	2926.61
14.7	Other Bank Balances			
14.7.1	Deposits provided as margin money for letter of credit	20.2807		
	Total carried to Balance Sheet		7,328.71	6,610.25

Note: 15 Loans and Advances:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
	(Unsecured, considered good unless otherwise stated)			
15.1	Travel Advance	27.2027	0.18	0.76
15.2	Festival Advance	27.2037	281.76	367.56
15.3	Medical Advance	27.2047	8.40	25.78
15.4	Advances to staff - against expenses	27.2057	20.92	103.21
15.5	Others	27.8007	0.41	0.00
	Total carried to Balance Sheet		311.68	497.31

Note: 16 Other Current Financial Assets:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
	(Unsecured, considered good unless otherwise stated)			
16.1	Receivable from KPTCL & other Escoms			
i)	Receivable from M/s KPTCL	28.8267, 28.8317, 28.8367, 28.8417, 28.8487, 28.8817, 28.8657, 28.8747		
	Less: Payable to M/s KPTCL	42.2037, 42.2127, 42.5147, 42.2037, 42.2197, 42.2247, 42.2297		
	Net Receivable from M/s KPTCL			
ii)	Receivable from M/s HESCOM	28.8397, 28.8837	720.06	720.06
	Less: Payable to M/s HESCOM			
	Net Receivable from M/s HESCOM		720.06	720.06
iii)	Receivable from M/s MESCOM	28.7654, 28.7657, 28.8287, 28.8437, 28.8787	1597.97	1597.97
	Less: Payable to M/s MESCOM	42.2167, 42.7657, 42.8787	28.28	28.28
	Net Receivable from M/s MESCOM		1,569.69	1,569.69
	Amount Receivable from KPTCL and other ESCOMs		2,289.75	2,289.75
16.2	Unbilled Revenue	23.4 Series		
	Receivable from GOK			
16.3	Amount receivable from GOK towards free supply of BJ/KJ installations	28.6267, 28.6307	0.00	1175.41
16.4	Amount receivable from GOK towards free supply of IP set upto 10HP	28.6277	-7305.97	17047.80
16.5	Amount recoverable from Employees (net)	28.4 series	322.22	370.25
16.6	Receivable from PCKL transfer of GP dues as on 31.03.2015 towards securitization	28.9197	0.00	0.00
16.7	Receivable - Pension & Gratuity Trust(net)	28.9077	20.70	8.36
16.8	Amount receivable from NDCPS Family Pension Trust.	28.9087	0.00	7.22
16.9	Amount receivable from NDCPS Gratuity Trust.	28.9097	41.22	-0.19
16.8	Receivable towards Demand charges/Fixed Charges Waive-off to MSME Industrial Consumers due to Covid-19 Lock down .	28.9607	32.21	32.21
	Total carried to Balance Sheet		(4,599.87)	20,930.81

Note: 17 Other Current Assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
17.1	(Unsecured, considered good unless otherwise stated) Receivable from GOK :			
	- Towards Ganga Kalyana Scheme	47.3077, 47.3087, 47.3097, 47.3107, 47.3577	1499.97	1481.75
	- Towards other schemes			
	- Other receivables - (rebate for collection of electricity tax)	28.1107	303.15	303.15
17.2	DCW Works deposits	47.3177, 47.3187, 47.3197, 47.3207, 47.7007	690.66	688.12
17.3	Amount receivable in Cash from BESCOM	28.8827	0.00	0.00
17.4	Debit balance in creditors	41 series	544.77	482.62
17.5	Expenses recoverable from Suppliers	28.8107	57.75	16.57
17.6	Income Accrued but not due-others	28.3907	110.30	0.00
17.7	Issued to repairs to the Corporation MRT	27.2107	0.00	30.68
17.8	Prepaid Expenses	28.8207	5.76	1.34
17.9	Receivable - Others	28.8987, 28.1267, 28.1057	218.78	187.47
17.10	Receivable from beneficiaries of Solar Lanterns	28.1257	0.00	0.00
17.11	Receivable from GESCOM-Power Purchase	28.8937	2162.00	2162.00
17.12	Receivable from HESCOM-Power Purchase	28.8927	149.00	149.00
17.13	IT deducted at source on other payments	46.9257		
17.14	Transformers / Mtrs etc. issued to Contractors/suppliers for repairs	26.6047	699.15	610.46
17.15	STOA/MTOA UI Charges (Receivable/Payable to SLDC)	28.9557	0.00	0.00
17.16	Stock Shortage pending investigation	22.8207	140.15	169.12
			6581.45	6282.27
	Less: Allowance for doubtful advances for advance paid to suppliers and others			
	Total carried to Balance Sheet		6581.45	6282.27

Note: 18 Non-current Assets held for sale:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
18.1	Plant, equipment, lines & cables-Scraped Assets	16.1Series	1379.10	1283.90
	Less: Provision for impairment -Asset held for sale	16.1007	0.00	0.00
	Total carried to Balance Sheet		1,379.10	1,283.90

Note: 19 Regulatory Deferral Accounts:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
19.1	Regulatory Deferral Account - Liability: Regulatory Liabilities			
	Regulatory Deferral Account - Asset: Regulatory Assets	28.9187	7614.46	7614.46
	Total carried to Balance Sheet		7,614.46	7,614.46

Note: 20 Equity Share Capital

SI No	Particulars	Account Code	As at 31/3/2023		As at 31/12/2022	
			Number (In Lakhs)	Amount (in lakhs)	Number (In Lakhs)	Amount (in lakhs)
20.1	Share capital:	52.3017				
	Authorized: (*)					
	Equity shares of ₹ 10/- each		12,500.00	125,000.00	12,500.00	125,000.00
			12,500.00	125,000.00	12,500.00	125,000.00
	Issued, subscribed and fully paid up:					
	Equity shares of ₹ 10/- each					
	At the beginning of the year		10,696.53	106,965.34	10,696.53	106,965.34
	Issued during the year					
	- by way of issue of fully paid up equity shares			3,850.31		2,450.31
	At the close of the year		10,696.53	110,815.65	10,696.53	109,415.65
	Total carried to Balance Sheet			110815.65		109415.65

Note : 21 Other Equity**(Rs.in Lakhs)**

Sl. No.	Particulars	Account code	As at 31/03/2023	As at 31/12/2022
21.1	Share Application Money Pending Allotment	52.303	7292.00	1400.00
21.2	Proposed Adj. to Net worth	52.304	(3,401.00)	(3,401.00)
21.3	Capital Reserve	56.200	239.170	239.170
21.4	Retained Earnings	58.200	-240848.33	-240123.10
Total carried to Balance Sheet			(236,718.16)	(241,884.93)

Note : 22 Non-Current Borrowings

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
22	Non- Current Liabilities			
	Borrowings:			
	I) Secured loans:			
a)	Loan from Banks	53 Series	131,937.70	113,300.56
b)	Loan from Others		202,105.67	209,246.36
			334,043.37	322,546.92
a)	Less: Current maturities on loan from banks			
b)	Less: Current maturities on loan from others			
	Total Secured Loan (I)		334,043.37	322,546.92
	II) Unsecured loans:			
a)	Loan from Others	53 Series		
	Less: Current maturities on loan from others			
	Total Unsecured Loan (II)			
	Total carried to Balance Sheet (I+II)		334,043.37	322,546.92

Note : 23 Non-Current lease liabilities**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
23.1	Lease liability not due	46.7407	5.86	5.86
	Total carried to Balance Sheet(I+II)		5.86	5.86

Note: 24 Other Financial Liabilities:**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
24.1	Security Deposit from Consumers*	47.6037, 48.1007, 48.1017, 48.1027, 48.1037	95510.34	93332.92
24.2	Miscellaneous Deposits/other liabilities	46.9667	73.16	60.00
24.3	Retention Money	46.1047	4870.25	5395.38
24.4	Security deposit in cash from Suppliers/ Contractors	46.1017, 46.1018, 46.1027	1586.07	1703.54
24.5	Inter Unit Accounts(\$)	31 to 37 series	20358.11	20433.98
	Total carried to Balance Sheet		122,397.94	120,925.81

Note: 25 Provisions:**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
25.1	Provision for Family Benefit Fund	44.1437	1833.13	1810.63
25.2	Provision for Leave Encashment	44.1307	11548.77	11548.77
	Total carried to Balance Sheet		13,381.91	13,359.40

Note: 26 Deferred tax Assets (Net):**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
a)	Deferred tax liability:	46.802		
i)	On account of WDV on Property, Plant & Equipment			
	Total		-	-
b)	Deferred tax asset:			
i)	On Provision for doubtful debts			
ii)	On unabsorbed loss/depreciation (restricted to the extent of deferred tax liability)			
	Total		-	-
	Total carried to Balance Sheet		-	-

Note: 27 Non- Current Deferred Income

SI No	Particulars	Account Code	(Rs.in Lakhs)	
			As at 31/03/2023	As at 31/12/2022
27.1	Contribution, grants and subsidies towards cost of Capital Asset			
	Opening Balance		138025.57	138025.57
	Add : Addition during the year	55.1series	5673.29	6398.64
	Less : Reversal of Depreciation			
	Closing Balance		143698.86	144424.21

Note: 28 Current Borrowings:**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
I)	Secured loans:			
	Loans repayable on demand			
	- from banks	50.2017	36733.65	28986.22
	- from others	50.2117 53.3017		
II)	Current Maturities of Long term debts			
	Total carried to Balance Sheet		36,733.65	28,986.22

Note: 29 Lease Liabilities**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
I)	Lease liability payable accrued and due	46.7507	2.03	2.03
	Total carried to Balance Sheet		2.03	2.03

Note: 30 Trade payables:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
i)	Total outstanding dues of micro and small enterprises (refer note 47)	41 series		
ii)	Total outstanding dues other than micro and small enterprises		163847.67	171621.72
	Total carried to Balance Sheet		163,847.67	171,621.72

Note: 31 Provisions:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
31.1	Provision for Family Benefit Fund	44.1437	-339.50	-337.13
31.2	Provision for Earned Leave Encashment	44.1307		
	Total carried to Balance Sheet		(339.50)	(337.13)

Note: 32 Other current liabilities:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
32.1	Payable to Suppliers/Contractors			
32.1.1	Liability for supply of materials	42.1017	1207.64	1388.53
32.1.2	Sundry creditors / Control Account	42.2017	728.55	1059.07
32.1.3	Contractors' Control Account	42.4017	11306.89	5504.65
32.1.4	Provision for Liability to Contractors	42.5017	228.20	0.00
32.1.5	Contractors control Account (Turnkey works)	42.7017	898.82	555.83
	Sub-total		14370.10	8508.07
32.2	Employee related liabilities:			
32.2.1	Provision for Gratuity	44.110	145.21	0.00
32.2.2	Provision for Gratuity (For Employee covered under NDCPS)	44.1357	670.68	0.00
32.2.3	NDCPS- Trust- Provision for Corporation contribution towards Family Pension under NDCPS - Employees appointed up to 13.02.2015	44.1377	403.87	
32.2.4	NDCPS- Trust- Provision for Corporation contribution towards Family Pension under NDCPS - Employees appointed after 13.02.2015	44.1387	205.81	
32.2.5	Provision for Pension	44.120	1598.05	0.00
32.2.6	Contribution to Pension Fund	44.122	4109.95	4493.43
32.2.7	Provision for CESC contribution to New defined contributory pension scheme	44.150	6.00	333.16
32.2.8	Unpaid salaries	44.210	0.50	0.86
32.2.9	Unpaid Bonus	44.220	0.18	0.18
32.2.10	Salary payable	44.310	620.12	725.61
32.2.11	Salary payable to contract A.E/J.E	44.311	0.00	3.27
32.2.12	Bonus payable	44.320	21.52	0.77
32.2.13	Ex-gratia payable	44.330	485.21	89.03
32.2.14	Sundry creditors for expenses	46.410	271.84	70.73
32.2.15	Security deposit from employees	46.920	1.23	1.19
	Sub-total		8540.18	5718.24
32.3	Payables to Consumers:			
32.3.1	Interest payable on consumers security deposits	48.3407	2564.38	2160.20
32.3.2	Interest payable on consumers Meter security deposits	48.3507	12.62	9.59
32.3.3	Other Deposits from consumers	47.6017, 47.6027, 47.6047, 47.6057	21.21	27.55
	Sub-total		2598.20	2197.34

SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
32.4	Interest Accrued but not due on Borrowings	46.7107	4061.04	0.00
32.5	Payable to GOK			
32.5.1	Compounding fee collected	46.3017	11.09	19.51
32.5.2	Inspection Charges payable to GOK.	46.4407	0.36	0.53
32.5.3	Royalty Payable to GOK.	46.4507	1.86	2.63
32.5.4	Electricity Tax and other levies payable to Govt., (yet to be collected from consumers)	46.3007	10564.38	28646.62
	Sub-total		10577.68	28669.29
32.6	Payable to KPTCL & other ESCOMs for receipt of material and other transactions			
32.6.1	Payable to M/s KPTCL	42.2037, 42.2127, 42.5147, 42.2037, 42.2197, 42.2247, 42.2297	1442.80	1431.26
32.6.2	Less: Receivable from M/s KPTCL	28.8267, 28.8317, 28.8367, 28.8417, 28.8487, 28.8817, 28.8657, 28.8747	1154.09	1351.90
	Net Receivable from M/s KPTCL		288.71	79.35
32.7.1	Payable to M/s BESCOM	42.2157, 42.2207, 42.2257	78.35	63.71
32.7.2	Less: Receivable from M/s BESCOM	28.8277, 28.8377, 28.8427	8.01	9.02
	Net Payable to M/s BESCOM		70.34	54.69
32.8.1	Accrued expenses and other liabilities	46.4307	15027.4451	445.484
32.8.2	Statutory Liabilities	46 Series	834.33	1675.44
32.8.3	Advance Power Charges	47.3017	171.18	195.14
32.8.4	Deposit Contribution Works - GOK. Departments	47.3057	3987.43	3905.84
32.8.5	Deposit Works	47.3067, 47.3207	10401.49	9328.53
32.8.6	Electricity to W/S Under Tatkal Scheme	47.3117	168.43	168.43
32.8.7	Service Connections LT/HT Consumers	47.3137	857.33	1104.81
32.8.8	RGRHLL / Ashraya / Ambedkar Scheme	47.3157	3.77	-43.66
32.8.9	Other liabilities	22.8107, 28.1037, 28.1057, 28.1247, 28.8847, 46.1097, 46.3057, 46.4707, 46.6427, 46.9107, 46.9227, 46.9537, 46.9547, 46.9717, 46.9747, 46.9787, 47.3027, 47.3037, 47.3147, 47.3167, 47.6017, 47.6077, 47.6097, 42.8857, 28.9077, 47.5007	7500.54	7441.24
	Total carried to Balance Sheet		79,458.19	69,448.23

Note: 33 Current Tax Liabilities (Net):

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/03/2023	As at 31/12/2022
33.1	Provision for tax	46.8017	77.18	77.18
	Total carried to Balance Sheet		77.18	77.18

Note: 34 Revenue from operations:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Q4(Jan 23 to Mar 23)	Q3(Oct 22 to Dec 22)
34.1	Sale of Power:			
34.1.1	- Revenue from Sale of Power- LT	61.1 Series	145820.12	82760.95
34.1.2	- Revenue from Sale of Power- HT	61.2 Series	48994.14	35707.51
34.1.3	- Cross subsidy charges, Additional Surcharges on Open Access consumption & Fuel cost adjustment charges	61.2907, 61.2917, 61.2927	7361.80	5717.55
	Sub Total		202,176.06	124,186.01
34.1.4	Less: Withdrawal of revenue demand	83.83 Series	495.00	44.06
	Net revenue from sale of power		201,681.06	124,141.95
34.2	Other operating revenues:			
34.2.1	Meter Rent -Prepaid Meter	61.6747	104.31	118.39
34.2.2	Reconnection Fee (D&R)	61.9027	92.03	20.51
34.2.3	Service Connection (Supervision Charges)	61.9047	115.46	137.74
34.2.4	SRTPV facilitation and other charges	61.9077, 61.9087, 61.9177	4.28	5.42
34.2.5	Other receipts from consumers	61.9067, 61.9197, 61.9207, 61.9217, 61.9227, 61.9237, 61.9247	71.58	55.20
	Sub Total		387.66	337.27
	Total carried to Profit & loss		202,068.71	124,479.22

Note: 35 Other Income:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Q4 (Jan 23 to Mar 23)	Q3 (Oct 22 to Dec 22)
35.1	Interest Income			
35.1.1	Delayed payment charges from consumers	61.9057	2498.71	2502.30
35.1.2	Interest on Bank Fixed Deposits	62.2227	120.12	14.43
35.1.3	Interest on Savings Bank Account	62.2707	0.00	0.00
	Sub-Total		2,618.82	2,516.73
35.2	Other Non-operating Income			
35.2.1	Profit on sale of stores	62.3307	92.62	10.26
35.2.2	Sale of scrap	62.3407	252.84	302.74
35.2.3	Other Miscellaneous receipts from Trading	62.3607	0.33	0.01
35.2.4	Gain on Sale of Assets & Scrap	62.4007, 62.4107	11.62	0.01
	Sub-Total		357.41	313.02
35.3	Miscellaneous Receipts			
35.3.1	Rental from Staff quarters	62.9017	7.49	58.98
35.3.2	Rental from others	62.9027	12.10	-5.36
35.3.3	Excess found on physical verification of Cash	62.9047	0.00	0.00
35.3.4	Excess found on physical verification of Materials Stock	62.9057	1.09	2.06
35.3.5	Rebate for collection of electricity Tax	62.9167	0.00	0.00
35.3.6	Miscellaneous Recoveries	62.9177	440.74	24.75
35.3.7	Incentives received	62.9187	351.56	4.31
35.3.8	Rebate on power purchase bills	62.9197	192.69	45.01
35.3.9	Miscellaneous Recoveries / Income related to Power Purchase	62.9207	28.38	135.66
35.3.10	Other Miscellaneous Income	62series	1076.55	495.22
	Sub-Total		2,110.60	760.64
35.4	Others			
35.4.1	Grants and Consumer contribution related to PPE apportioned for the year		7500.00	0.00
	Sub-Total		7,500.00	-
	Total carried to Profit & loss		12,586.84	3,590.39

Note: 36 Cost of Power Purchased:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	Q4(Jan 23 to Mar 23)	Q3(Oct 22 to Dec 22)
36.1	Purchase of Power			
36.1.1	Purchase of Power(net)	70 Series	106653.30	53833.80
36.2	Other Charges			
36.2.1	KPTCL transmission charges	70.1397	18637.63	13978.22
36.2.2	PGCIL transmission charges	70.1407	14348.63	11004.52
36.2.3	SLDC Charges	70.1427	122.33	91.75
36.2.4	PCKL O&M expenses	70.1437	0.00	60.00
36.2.5	Open Access charges	70.1617	65.84	112.80
	Sub-Total		33174.43	25,247.30
	Total carried to Profit & loss		139827.73	79,081.10

Note: 37 Employee benefit expenses:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	Q4(Jan 23 to Mar 23)	Q3(Oct 22 to Dec 22)
37.1	Salaries and Wages			
37.1.1	Salaries	75.1	14128.06	7899.13
37.1.2	Over Time	75.2	448.52	82.86
37.1.3	Dearness Allowance	75.3	4258.19	2666.07
37.1.4	Other Allowances	75.4	1852.25	1050.92
37.1.5	Bonus	75.5	463.67	0.07
37.1.6	Medical Expenses reimbursement	75.6117	188.57	130.48
37.1.7	Earned leave encashment	75.6157 to 75.6177	1826.75	814.13
37.1.8	Earned leave encashment to retired employees	75.6187	260.38	54.18
37.1.9	Payment to helpers/employees of Monsoon gang and Payment under work men compensation Act	75.6297, 75.6307	31.16	17.23
37.2	Contribution to Provident and Other funds			0.00
37.2.1	Terminal benefits (PF) Corporation Contribution	75.8107	2.76	1.90
37.2.2	Labour Welfare Fund	75.8137	0.00	0.09
37.2.3	Terminal benefits (Pension) Corporation Contribution	75.8307	3619.87	2087.80
37.2.4	Terminal Benefits Company contribution to Contributory pension scheme with effect from 01.04.06	75.8317	1748.88	999.28
37.2.5	Terminal Benefits Departmental contribution under NPS -Deputed Employees (GOK)	75.8337	5.59	5.34
37.2.6	Terminal Benefits Departmental contribution under NPS -Deputed Employees (GOI)	75.8347	0.00	0.00
37.2.7	Terminal Benefits Departmental Contribution towards Family Pension under NDCPS - Employees appointed up to 13.02.2015	75.8357	403.87	
37.2.8	Terminal Benefits Departmental Contribution towards Family Pension under NDCPS - Employees appointed after 13.02.2015	75.8367	205.81	
37.2.9	Terminal Benefits (Gratuity)	75.8407	323.00	178.50
37.2.10	Terminal Benefits (Gratuity) NDCPS – employees- corporation contribution -(Up to 13.02.2015)	75.8417	376.85	0.00
37.2.11	Terminal Benefits (Gratuity) NDCPS – employees- corporation contribution -(After 13.02.2015)	75.8427	293.84	0.00
37.2.12	Pension & Leave Contribution of employees on deputation	75.8907	74.56	0.34
37.2.13	Staff welfare expenses	75.7, 75.860 75.883, 75.870, 75.880	61.25	15.22
37.2.14	Transferred to OCI	75.8607	0.00	0.00
	Total carried to Profit & loss		30,573.85	16,003.51

Note: 38 Finance costs:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	Q4(Jan 23 to Mar 23)	Q3(Oct 22 to Dec 22)
38.1	Interest Expenses:			
38.1.1	Interest on Government Loans			
38.1.1.1	Interest on Loan drawn from GOK in respect of Ongoing APDRP works by KPTCL for CESC	78.5617	23.16	0.00
	Sub-total		23.16	0.00
38.1.2	Interest on REC loans			
38.1.2.1	Interest on Loan from REC (Capex)	78.5307	0.00	
38.1.2.2	Interest on Loan from REC (Long Term)	78.5317	0.00	
38.1.2.3	Interest on Loan from REC (Medium Term)	78.5327	0.00	
	Sub-total		0.00	0.00
38.1.3	Interest on PFC loans			
38.1.3.1	Interest on Loan from PFC(Long Term)	78.5417	301.63	176.55
38.1.3.2	Interest on PFC Loan for RAPDRP	78.5978	2032.14	0.00
	Sub-total		2333.78	176.55
38.1.4	Interest on Loan from Commercial Banks	78.5117,78.5127, 78.5207,78.5217, 78.5507,78.5527, 78.5007, 78.5247, 78.5517, 78.5547	8219.35	8191.59
	Total Interest on Loans		10576.28	8368.13
38.2	Other Borrowing Cost			
38.2.1	Other Interest and Finance Charges	78.8617,78.8647, 78.8677,78.8687, 78.8817,78.8827, 78.8837,78.8847, 78.8967	1056.90	56.16
	Gross Finance Costs		11633.18	8424.30
38.3	Less: Interest and Finance Charges capitalised	78.9007	0.00	-48.84
	Total carried to Profit & loss		11,633.18	8,375.45

Note: 39 Depreciation and amortization:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	Q4(Jan 23 to Mar 23)	Q3(Oct 22 to Dec 22)
	Depreciation on Property, plant & equipment:			
39.1	Amortization of Lease hold Assets	77.1107	4.01	0.00
39.2	Depreciation on Building	77.1207	179.66	170.98
39.3	Depreciation on Hydraulic works	77.1307	6.87	7.40
39.4	Depreciation on Civil works	77.1407	3.84	4.15
39.5	Depreciation on Plant & Machinery	77.1507	1622.37	1802.68
39.6	Depreciation on Lines cable Networks	77.1607	7159.01	6780.27
39.7	Depreciation on Vehicles	77.1707	17.21	14.77
39.8	Depreciation on Furniture's & fixtures	77.1807	86.53	90.79
39.9	Depreciation on Office Equipments	77.1907	24.05	24.02
	Total Depreciation		9,103.56	8,895.05
	Amortization on Intangible Asset:			
39.10	Amortization on Intangible Asset- Software acquired/Purchased for internal Use	77.1917	30.18	6.84
39.11	Amortization on Right of use assets	77.1117		0.00
	Total Amortization		30.18	6.84
	Total carried to Profit & loss		9,133.74	8,901.89

Note: 40 Other expenses:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	Q4(Jan 23 to Mar 23)	Q3(Oct 22 to Dec 22)
40.1	Interest on Consumers Security Deposits			
40.1.1	Interest on ISD, ASD & MSD	78.6407 & 78.6607	418.49	1241.16
	Sub-total		418.49	1241.16
40.2	Interest on Power Purchase Dues			
40.2.1	Interest on belated payments (Power Purchase)	80 series	12763.85	10781.13
	Sub-total		12763.85	10781.13
40.3	Repairs to:			
40.3.1	Plant and Machinery	74.1	2390.28	1005.62
40.3.2	Buildings	74.2	167.03	14.96
40.3.3	Civil works	74.3	116.02	29.79
40.3.4	Lines, Cable Net work Etc.	74.5	1105.01	770.52
40.3.5	Vehicles	74.6	3.54	0.59
40.3.6	Furniture and Fixtures	74.7	0.00	0.00
40.3.7	Office Equipments	74.8	35.12	6.55
	Sub-total		3817.00	1828.02
40.4	Power and Fuel			
40.4.1	Electricity Charges	76.1587	48.69	35.62
	Sub-total		48.69	35.62
40.5	Rent, Rates and Taxes			
40.5.1	Rent (including lease rental)	76.1017	157.33	44.43
40.5.2	Rates and Taxes excluding Taxes on income	76.1027	154.56	2.54
	Sub-total		311.89	46.98
40.6	Payment to Auditors	76.1227	10.39	8.26
	Total payment of Auditors		10.39	8.26
40.7	Other A & G Expenses			
40.7.1	Service Tax-Payment to Contol Excise Customs and Service Tax Department	76.1087	0.00	0.00
40.7.2	Pages cellular phones E-Mail & Others	76.1117	7.37	0.99
40.7.3	Telephone Charge including Internet Charges	76.1127 76.1177	114.75	26.80
40.7.4	Postage	76.1137	5.77	3.59
40.7.5	Mobile Phone Charges	76.1147	13.20	8.45
40.7.6	Computer Billing Expenses	76.115, 76.1167	587.93	486.52
40.7.7	Legal Charges	76.1217	35.57	18.01
40.7.8	Consultancy charges	76.1237	8.65	3.08
40.7.9	Other professional charges	76.1257	12.25	8.55
40.7.10	Remuneration to Private contractors-Maintenance of Station	76.1276	72.29	0.00
40.7.11	Remuneration Paid to Contract Agencies / Service obtained	76.1297	2044.55	1278.17
40.7.12	Remuneration Paid to MFF	76.1307	360.92	170.08
40.7.13	Conveyance expenses	76.1317	1.08	1.26
40.7.14	Traveling expenses	76.1327	0.18	0.13
40.7.15	Traveling Allowances to Employee	76.1337	367.51	74.11
40.7.16	Vehicle running Expenses other than store	76.1367	50.46	28.62
40.7.17	Vehicle hiring Expenses	76.1377	619.09	354.50
40.7.18	Vehicle License	76.1387	3.15	2.98
40.7.19	Fees & Subscription	76.1517	44.40	132.60
40.7.20	Books, Periodicals & Dairies	76.1527	1.42	2.44
40.7.21	Printing & Stationery	76.1537	88.00	31.79
40.7.22	Advertisement Expenses	76.1557	66.10	0.00
40.7.23	Computer Stationary & Floppies	76.1567	2.31	5.72
40.7.24	Contribution	76.1577	0.00	0.00
40.7.25	Administration and General Expenses related to KPTCL/ESCOMS Pension & Gratuity Trust.	76.1597	17.02	6.66

SI No	Particulars	Account Code	Q4(Jan 23 to Mar 23)	Q3(Oct 22 to Dec 22)
40.7.26	Water Charges	76.1607	7.82	-0.49
40.7.27	Expenditure related to EESL for energy savings.	76.1657	341.31	0.00
40.7.28	Maintenance Charges of FAMS	76.1737	98.04	49.48
40.7.29	Demonstration Transaction & Maintenance Charges of Prepaid Meters	76.1747	80.48	151.33
40.7.30	Maintenance Charges of HRMS	76.1757	58.35	0.00
40.7.31	Maintenance Charges of Smart Grid Project	76.1767	35.38	0.00
40.7.32	Miscellaneous expenses	76.1907	81.57	43.97
40.7.33	Revenue Expenditure incurred on Software	76.1917	58.11	32.68
40.7.34	Transaction Charges paid to Revenue collecting agency (Mobile One)	76.1967	3.52	1.37
40.7.35	Material Related Expenses	76.2 Series	49.00	22.12
40.7.36	Expenses towards consumer relation/education	76.1707	4.51	7.28
	Sub-total		5342.05	2952.79
40.8.1	Corporate Social Responsibility(CSR) related expenses	76.1977	0.00	0.00
	Sub-total		0.00	0.00
	Total A& G Expenses		5713.02	3043.64
40.9	Other Debits			
40.9.1	Asset Decommissioning Costs	77.5 series	48.19	11.46
40.9.2	Small & low Value Items written off	77.6107	0.79	0.00
40.9.3	Losses relating to Fixed Assets	77.7 series	0.00	15.96
40.9.4	Bad Debts Written off- Dues from Consumers	79.4107	1.10	1.41
40.9.5	Bad & Doubtful Debts Provided for Dues from Consumers	79.4607	139.95	0.00
40.9.6	Bad & Doubtful Debts Provided for others	79.4807	395.65	0.00
40.9.7	Miscellaneous losses and Write offs	79.5 series	914.25	110.83
	Sub-total		1499.92	139.67
	Total carried to Profit & loss		24212.28	17033.62

Note: 41 Regulatory Income/Expense:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	Q4(Jan 23 to Mar 23)	Q3(Oct 22 to Dec 22)
41.1	Regulatory Income/Expense:			
	Expense/(Income) on account of Regulatory assets/ truing up subsidy	61.9187	0.00	0.00
	Total carried to Profit & loss		0.00	-