

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED



**FY-2023 3rd Quarter Accounts
(01.10.2022 to 31.12.2022)**

Un-Audited

Registered Office of the Corporation

No.29, Vijayanagara 2nd Stage,

Hinkal, Mysuru-570017

Website: www.cescmysore.org

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

BALANCE SHEET AS AT 31/12/2022

(Rs. In Lakhs)

PARTICULARS	Note No.	As at 31-12-2022	As at 30-09-2022
I. ASSETS			
I Non-Current Assets			
(a) Property, plant and equipment	3	4,74,793.40	472899.70
(b) Capital work-in-progress	4	8199.27	9229.40
(c) Other Intangible Assets	5	34.25	41.09
(d) Intangible Assets under Development	6	0	0.00
(e) Right of use assets	7	222.10	222.10
(f) Financial Assets			
(i) Investments	8	1.00	1.00
(ii) Others	9	26854.62	26893.19
(g) Income Tax Assets	10	481.10	469.39
(h) Deferred tax assets (net)	26		0.00
(i) Other non-current assets	11	1,471.44	1471.83
Total Non-current assets (I)		512057.18	511227.69
II Current assets			
(a) Inventories	12	6698.69	6329.14
(b) Financial assets			
(i) Trade receivables	13	1,76,616.31	169156.95
(ii) Cash and cash equivalents	14	6,610.25	7807.66
(iii) Loans & Advances	15	497.31	623.48
(iv) Other financial assets	16	20,930.81	21200.74
(c) Other Current Assets	17	6282.27	6220.42
Sub Total		217635.65	211338.38
Non-current assets held for sale	18	1283.90	1517.22
Total Current assets (II)		218919.54	212855.60
Total Assets (I+II)		730976.72	724083.29
III Regulatory Deferral Account- Debit Balance	19	7,614.46	7614.46
Total Assets & Regulatory Account Balance (I+II+III)		738591.18	731697.75

PARTICULARS	Note No.	As at 31-12-2022	As at 30-09-2022
EQUITY AND LIABILITIES			
I EQUITY			
(a) Equity Share capital	20	109415.65	108163.27
(b) Other equity	21	-241884.93	-239598.58
TOTAL EQUITY (I)		-132469.27	-131435.31
II LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	22	3,22,546.92	328179.88
(ia) Lease liabilities	23	5.86	5.86
(ii) Other financial liabilities	24	1,20,925.81	122914.69
(b) Provisions	25	13,359.40	13327.25
(c) Deferred tax liabilities (net)	26	-	0.00
(d) Non-current Deferred Income	27	144424.21	141460.57
Total Non current liabilities(II)		601262.21	605888.26
III Current liabilities			
(a) Financial liabilities			
(i) Borrowings	28	28,986.22	24484.94
(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		1,71,621.72	174569.09
(b) Provisions	31	(337.13)	-335.88
(c) Other current liabilities	32	69,448.23	58447.44
(d) Current Tax Liabilities (Net)	33	77.18	77.18
Total Current liabilities(III)		269798.24	257244.80
Total Liabilities(II+III)		871060.45	863133.06
TOTAL EQUITY AND LIABILITIES (I+II+III)		738591.18	731697.75


 K. Shaik Mohammed Mahimulla
 (Chief Financial Officer)

Date: 24.02.2023

Place: Mysuru

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 31-12-2022

SL NO	PARTICULARS	Note No	(Rs. In Lakhs)	
			Quarter 3 rd 2022-23 (Un-Audited)	Quarter 2 nd 2022-23 (Un-Audited)
I	Revenue from operations	34	1,24,479.22	1,01,093.10
II	Other income	35	3,590.39	(633.30)
III	Total Income (I + II)		1,28,069.61	1,00,459.80
IV	Expenses:			
	Purchases of Power	36	79,081.10	61,591.61
	Employee Benefits Expense	37	16,003.51	16,430.04
	Finance Costs	38	8,375.45	7,790.33
	Depreciation and amortization expense	39	8,901.89	8,740.40
	Other Expenses	40	17,033.62	5,682.02
	Total Expenses (IV)		1,29,395.57	1,00,234.40
V	Profit before Exceptional items and tax (III-IV)		(1,325.97)	225.40
VI	Exceptional Items (Income)/Expenses (net)			-
VII	Profit/loss before tax and rate regulated activities(V+VI)		(1,325.97)	225.40
	Add/(Less): Regulatory income/(expense) (net):			
VIII	Regulatory income/(expense) (net)	41	-	-
IX	Profit/(loss) before tax (VII+VIII)		(1,325.97)	225.40
X	Tax expense:			
	Current tax			-
	Deferred tax	42		-
	MAT credit			-
	Total tax expense		-	-
XI	Profit/(loss) for the year (after tax) (IX-X)		(1,325.97)	225.40
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)		(1,325.97)	225.40


K. Shaik Mohammed Mahimulla
(Chief Financial Officer)

Date: 24.02.2023
Place: Mysuru

NOTES TO FINANCIAL STATEMENTS

Note: 3 Property Plant & equipment- Tangible Assets

(Rs. in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
3.1	Freehold Land	10.1	359.98	359.98
3.2	Land Held Under Lease	10.1		
3.3	Buildings	10.2	15518.54	15502.29
3.4	Hydraulic Works	10.3	354.80	362.20
3.5	Other Civil Works	10.4	382.50	381.65
3.6	Plant & Machinery	10.5	98015.08	97010.62
3.7	Computers	10.5	557.35	578.67
3.8	Lines Cable Networks	10.6	353131.37	352083.47
3.9	Vehicles	10.7	381.43	396.20
3.10	Furniture & Fixtures	10.8	3878.61	3969.49
3.11	Office Equipments	10.9	893.07	909.40
3.12	Released plant and equipments, lines, cable networks to be reused	16.2	1320.67	1345.72
	Total carried to Balance Sheet		4,74,793.40	4,72,899.70

Note: 4 Capital Work In Progress:

(Rs. in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
4.1	Capital Work in Progress	14 Series	4962.05	5498.21
4.2	Provision for Completed works	15 Series	77.05	50.34
4.3	Turnkey Contractors Control Account	26.6057	3160.16	3680.85
	Total carried to Balance Sheet		8199.27	9,229.40

Note: 5 Intangible Assets:

(Rs. in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
5.1	Computer Software	12.9 Series 18.1 Series	34.25	41.09
	Total carried to Balance Sheet		34.25	41.09

Note: 6 Intangible Assets under development:

(Rs. in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
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 31/12/2022	As at 30/09/2022
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 31/12/2022	As at 30/09/2022
	(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 31/12/2022	As at 30/09/2022
	(Unsecured, considered good unless otherwise stated)			
9.1	Deposit with Others (*)	28.9337 28.9357	3221.96	3260.53
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		26854.62	26893.19

Note:10 Income Tax Assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
10.1	Income Tax Paid in Advance(includes TDS Receivable)	28.8217	202.27	191.62
10.2	TCS paid to the suppliers on purchase of electricity	28.8227	253.22	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	24.35	23.30
	Total carried to Balance Sheet		481.10	469.39

Note: 11 Other non current assets:

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
	(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	312.96	313.36
11.2	MAT credit entitlement	28.8027	1158.48	1158.48
	Total		1471.44	1471.83
11.3	Less: Allowance for other non current assets			
	Total carried to Balance Sheet		1,471.44	1,471.83

Note: 12 Inventories:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
	Stores and Spares			
12.1	Materials Stock Account	22.6107	6684.06	6314.51
12.2	Material Imprest Account	22.6417	3.48	3.48
12.3	Material Account- Temporary works	22.7317	11.15	11.15
	Total carried to Balance Sheet		6698.69	6329.14

Note: 13 Trade receivables:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
	Sundry Debtors for Sale of Power- LT,HT & others (Excluding Unbilled Revenue)			
13.1	Secured and Considered good*	23 Series	176580.99	169485.33
13.2	Unsecured and Considered good			
13.3	Sundry Debtors for Electricity Tax	23.3	7087.39	6723.69
	Sub-Total		1,83,668.39	1,76,209.02
13.4	Less: Allowance for withdrawal of Revenue demand	23.8	-0.44	-0.44
13.5	Less: Allowance for doubtful receivables from consumers	23.9	7052.52	7052.52
	Total Trade Receivables		1,76,616.31	1,69,156.95

Note: 14 Cash and Cash Equivalents:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
14.1	Balances with Banks:			
14.1.1	Collecting Bank Accounts (Non-operative)	24 Series	693.95	353.84
14.1.2	Disbursement Bank Accounts (Operative)	24 Series	2074.76	3299.41
14.1.3	Transit account with Head Office	24.5 & 24.6	0.00	0.00
	Sub-Total		2768.71	3653.25
14.2	Cash on hand	24.1107	320.69	423.82
14.3	Cheques on hand	24.1137	587.03	741.23
14.4	Postage stamps on hand	24.1207	1.08	0.77
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	2926.61	2982.45
14.7	Other Bank Balances			
14.7.1	Deposits provided as margin money for letter of credit	20.2807		
	Total carried to Balance Sheet		6,610.25	7,807.66

Note: 15 Loans and Advances:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
	(Unsecured, considered good unless otherwise stated)			
15.1	Travel Advance	27.2027	0.76	1.77
15.2	Festival Advance	27.2037	367.56	505.61
15.3	Medical Advance	27.2047	25.78	29.14
15.4	Advances to staff - against expenses	27.2057	103.21	79.38
15.5	Others	27.8007	0.00	7.58
	Total carried to Balance Sheet		497.31	623.48

Note: 16 Other Current Financial Assets:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
	(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	1899.27
	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	1,871.00
	Amount Receivable from KPTCL and other ESCOMs		2,289.75	2,591.06
16.2	Unbilled Revenue Receivable from GOK	23.4 Series		
16.3	Amount receivable from GOK towards free supply of BJ/KJ installations	28.6267	1175.41	789.82
16.4	Amount receivable from GOK towards free supply of IP set upto 10HP	28.6277	17047.80	16436.39
16.5	Amount recoverable from Employees (net)	28.4 series	370.25	345.75
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	8.36	248.51
16.8	Amount receivable from NDCPS Family Pension Tr	28.9087	7.22	
16.9	Amount receivable from NDCPS Gratuity Trust.	28.9097	-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	789.21
	Total carried to Balance Sheet		20,930.81	21,200.74

Note: 17 Other Current Assets:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
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	1481.75	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	688.12	688.12
17.3	Amount receivable in Cash from BESCOM	28.8827	0.00	0
17.4	Debit balance in creditors	41 series	482.62	481.36
17.5	Expenses recoverable from Suppliers	28.8107	16.57	1.66
17.6	Income Accrued but not due-others	28.3907	0.00	0.00
17.7	Issued to repairs to the Corporation MRT	27.2107	30.68	30.68
17.8	Prepaid Expenses	28.8207	1.34	1.34
17.9	Receivable - Others	28.8987,28.1267, 28.1057	187.47	157.03
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	610.46	595.21
17.15	STOA/MTOA UI Charges (Receivable/Payable to SLDC)	28.9557	0.00	0.00
17.16	Stock Shortage pending investigation	22.8207	169.12	169.12
			6282.27	6220.42
	Less: Allowance for doubtful advances for advance paid to suppliers and others			
	Total carried to Balance Sheet		6282.27	6220.42

Note: 18 Non-current Assets held for sale:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
18.1	Plant, equipment, lines & cables-Scraped Assets	16.1Series	1283.90	1517.22
	Less: Provision for impairment -Asset held for sale	16.1007	0.00	0
	Total carried to Balance Sheet		1,283.90	1,517.22

Note: 19 Regulatory Deferral Accounts:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
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 31/12/2022		As at 30/09/2022	
			Number (In Lakhs)	Amount (in lakhs)	Number (In Lakhs)	Amount (in lakhs)
20.1	Share capital: Authorized: (*) Equity shares of ₹ 10/- each	52.3017	12,500.00	1,25,000.00	12,500.00	1,25,000.00
			12,500.00	1,25,000.00	12,500.00	1,25,000.00
	Issued, subscribed and fully paid up: Equity shares of ₹ 10/- each		10,696.53	1,06,965.34	10,696.53	1,06,965.34
	At the beginning of the year					
	Issued during the year			2,450.31	119.79	1,197.93
	- by way of issue of fully paid up equity shares					
	At the close of the year		10,696.53	1,09,415.65	10,816.33	1,08,163.27
	Total carried to Balance Sheet			109415.65		108163.27

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

Sl. No.	Particulars	Account code	As at 31/12/2022	As at 30/09/2022
21.1	Share Application Money Pending Allotment	52.303	1400.00	2360.38
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	-240123.10	-238797.13
Total carried to Balance Sheet			(2,41,884.93)	(2,39,598.58)

Note : 22 Non-Current Borrowings**(Rs. in Lakhs)**

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
	Non- Current Liabilities			
22	Borrowings:			
I)	Secured loans:			
a)	Loan from Banks	53 Series	1,13,300.56	1,15,682.86
b)	Loan from Others		2,09,246.36	2,12,497.02
			3,22,546.92	3,28,179.88
	Total carried to Balance Sheet(I+II)		3,22,546.92	3,28,179.88

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

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
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 31/12/2022	As at 30/09/2022
24.1	Security Deposit from Consumers*	47.6037, 48.1007, 48.1017, 48.1027, 48.1037	93332.92	91766.70
24.2	Miscellaneous Deposits/other liabilities	46.9667	60.00	53.30
24.3	Retention Money	46.1047	5395.38	6352.71
24.4	Security deposit in cash from Suppliers/ Contractors	46.1017, 46.1018, 46.1027	1703.54	1675.55
24.5	Inter Unit Accounts(\$)	31 to 37 series	20433.98	23066.43
	Total carried to Balance Sheet		1,20,925.81	1,22,914.69

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

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
25.1	Provision for Family Benefit Fund	44.1437	1810.63	1778.48
25.2	Provision for Leave Encashment	44.1307	11548.77	11548.77
	Total carried to Balance Sheet		13,359.40	13,327.25

Note: 26 Deferred tax Assets (Net):**(Rs. In lakhs)**

Sl No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
a)	Deferred tax liability:			
i)	On account of WDV on Property, Plant & Equipment			
	Total		-	-
b)	Deferred tax asset:	46.802		
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**(Rs.in Lakhs)**

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
27.1	Contribution, grants and subsidies towards cost of Capital Asset			
	Opening Balance		138025.57	138025.57
	Add : Addition during the year	55.1series	6398.64	3435.00
	Less : Reversal of Depreciation			
	Closing Balance		144424.21	141460.57

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

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
I)	Secured loans:			
	Loans repayable on demand			
	- from banks	50.2017	28986.22	24484.94
		50.2117		
	- from others	53.3017		
	Total carried to Balance Sheet		28,986.22	24,484.94

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

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
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 31/12/2022	As at 30/09/2022
i)	Total outstanding dues of micro and small enterprises (refer note 47)	41 series		
ii)	Total outstanding dues other than micro and small enterprises		171621.72	174569.09
	Total carried to Balance Sheet		1,71,621.72	1,74,569.09

Note: 31 Provisions:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
31.1	Provision for Family Benefit Fund	44.1437	-337.13	-335.88
31.2	Provision for Earned Leave Encashment	44.1307		
	Total carried to Balance Sheet		(337.13)	(335.88)

Note: 32 Other current liabilities:

(Rs.in Lakhs)

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
32.1	Payable to Suppliers/Contractors			
32.1.1	Liability for supply of materials	42.1017	1388.53	1672.26
32.1.2	Sundry creditors / Control Account	42.2017	1059.07	1846.69
32.1.3	Contractors' Control Account	42.4017	5504.65	5439.99
32.1.4	Provision for Liability to Contractors	42.5017	0.00	0.00
32.1.5	Contractors control Account (Turnkey works)	42.7017	555.83	157.87
	Sub-total		8508.07	9116.81
32.2	Employee related liabilities:			
32.2.1	Provision for Gratuity	44.110	0.00	0.00
32.2.2	Provision for Gratuity (For Employee covered under NDCPS)	44.1357 44.1367	0.00	0.00
32.2.3	Provision for Pension	44.120	0.00	0.00
32.2.4	Contribution to Pension Fund	44.122	4493.43	5302.17
32.2.5	Provision for CESC contribution to New defined contributory pension scheme	44.150	333.16	4.91
32.2.6	Unpaid salaries	44.210	0.86	0.95
32.2.7	Unpaid Bonus	44.220	0.18	0.22
32.2.8	Salary payable	44.310	725.61	257.70
32.2.9	Salary payable to contract A.E/J.E	44.311	3.27	0.88
32.2.10	Bonus payable	44.320	0.77	0.77
32.2.11	Ex-gratia payable	44.330	89.03	89.32
32.2.12	Sundry creditors for expenses	46.410	70.73	29.62
32.2.13	Security deposit from employees	46.920	1.19	1.16
	Sub-total		5718.24	5687.70
32.3	Payables to Consumers:			
32.3.1	Interest payable on consumers security deposits	48.3407	2160.20	1008.27
32.3.2	Interest payable on consumers Meter security deposits	48.3507	9.59	15.22
32.3.3	Other Deposits from consumers	47.6017, 47.6027, 47.6047, 47.6057	27.55	28.76
	Sub-total		2197.34	1052.25

SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
32.4	Interest Accrued but not due on Borrowings	46.7107	0.00	0.00
32.5	Payable to GOK			
32.5.1	Compounding fee collected	46.3017	19.51	15.28
32.5.2	Inspection Charges payable to GOK.	46.4407	0.53	0.25
32.5.3	Royalty Payable to GOK.	46.4507	2.63	0.90
32.5.4	Electricity Tax and other levies payable to Govt., (yet to be collected from consumers)	46.3007	28646.62	22865.82
	Sub-total		28669.29	22882.25
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	1431.26	1431.35
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	1351.90	1274.71
	Net Receivable from M/s KPTCL		79.35	156.65
32.7.1	Payable to M/s BESCOM	42.2157, 42.2207, 42.2257	63.71	63.71
32.7.2	Less: Receivable from M/s BESCOM	28.8277, 28.8377, 28.8427	9.02	9.02
	Net Payable to M/s BESCOM		54.69	54.69
32.8.1	Accrued expenses and other liabilities	46.4307	445.484	445.484
32.8.2	Statutory Liabilities	46 Series	1675.44	733.93
32.8.3	Advance Power Charges	47.3017	195.14	187.82
32.8.4	Deposit Contribution Works - GOK. Departments	47.3057	3905.84	3877.24
32.8.5	Deposit Works	47.3067, 47.3207	9328.53	8672.35
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	1104.81	1132.50
32.8.8	RGRHLL / Ashraya / Ambedkar Scheme	47.3157	-43.66	3.77
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	7441.24	4275.58
	Total carried to Balance Sheet		69,448.23	58,447.44

Note: 33 Current Tax Liabilities (Net):

(Rs.in Lakhs)				
SI No	Particulars	Account Code	As at 31/12/2022	As at 30/09/2022
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	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 22)
34.1	Sale of Power:			
34.1.1	- Revenue from Sale of Power- LT	61.1 Series	82760.95	62515.30
34.1.2	- Revenue from Sale of Power- HT	61.2 Series	35707.51	35177.31
34.1.3	- Cross subsidy charges, Additional Surcharges on Open Access consumption & Fuel cost adjustment charges	61.2907, 61.2917, 61.2927	5717.55	3194.99
	Sub Total		1,24,186.01	1,00,887.60
34.1.4	Less: Withdrawal of revenue demand	83.83 Series	44.06	104.07
	Net revenue from sale of power		1,24,141.95	1,00,783.53
34.2	Other operating revenues:			
34.2.1	Meter Rent -Prepaid Meter	61.6747	118.39	151.77
34.2.2	Reconnection Fee (D&R)	61.9027	20.51	8.66
34.2.3	Service Connection (Supervision Charges)	61.9047	137.74	99.71
34.2.4	SRTPV facilitation and other charges	61.9077 61.9087 61.9177	5.42	1.26
34.2.5	Other receipts from consumers	61.9067, 61.9197, 61.9207, 61.9217, 61.9227, 61.9237, 61.9247	55.20	48.17
	Sub Total		337.27	309.57
	Total carried to Profit & loss		1,24,479.22	1,01,093.10

Note: 35 Other Income:
(Rs.in Lakhs)

SI No	Particulars	Account Code	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 22)
35.1	Interest Income			
35.1.1	Delayed payment charges from consumers	61.9057	2502.30	2464.63
35.1.2	Interest on Bank Fixed Deposits	62.2227	14.43	237.77
35.1.3	Interest on Savings Bank Account	62.2707	0.00	0.00
	Sub-Total		2,516.73	2,702.40
35.2	Other Non-operating Income			
35.2.1	Profit on sale of stores	62.3307	10.26	3.48
35.2.2	Sale of scrap	62.3407	302.74	175.25
35.2.3	Other Miscellaneous receipts from Trading	62.3607	0.01	0.00
35.2.4	Gain on Sale of Assets & Scrap	62.4007 62.4107	0.01	0.00
	Sub-Total		313.02	178.73
35.3	Miscellaneous Receipts			
35.3.1	Rental from Staff quarters	62.9017	58.98	94.96
35.3.2	Rental from others	62.9027	-5.36	8.42
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	2.06	2.05
35.3.5	Rebate for collection of electricity Tax	62.9167	0.00	0
35.3.6	Miscellaneous Recoveries	62.9177	24.75	-4696.41
35.3.7	Incentives received	62.9187	4.31	4.35
35.3.8	Rebate on power purchase bills	62.9197	45.01	242.55
35.3.9	Miscellaneous Recoveries / Income related to Power Purchase	62.9207	135.66	334.30
35.3.10	Other Miscellaneous Income	62series	495.22	495.36
	Sub-Total		760.64	(3,514.43)
35.4	Others			
35.4.1	Grants and Consumer contribution related to PPE apportioned for the year		0.00	0.00
	Sub-Total		-	-
	Total carried to Profit & loss		3,590.39	(633.30)

Note: 36 Cost of Power Purchased:**(Rs.in Lakhs)**

SI No	Particulars	Account Code	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 22)
36.1	Purchase of Power			
36.1.1	Purchase of Power(net)	70 Series	53833.80	51498.41
36.2	Other Charges			0.00
36.2.1	KPTCL transmission charges	70.1397	13978.22	9318.82
36.2.2	PGCIL transmission charges	70.1407	11004.52	643.23
36.2.3	SLDC Charges	70.1427	91.75	61.17
36.2.4	PCKL O&M expenses	70.1437	60.00	0.00
36.2.5	Open Access charges	70.1617	112.80	69.99
	Sub-Total		25,247.30	10,093.20
	Total carried to Profit & loss		79,081.10	61,591.61

Note: 37 Employee benefit expenses:**(Rs.in Lakhs)**

SI No	Particulars	Account Code	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 22)
37.1	Salaries and Wages			
37.1.1	Salaries	75.1	7899.13	7847.59
37.1.2	Over Time	75.2	82.86	94.65
37.1.3	Dearness Allowance	75.3	2666.07	2099.50
37.1.4	Other Allowances	75.4	1050.92	1042.12
37.1.5	Bonus	75.5	0.07	468.27
37.1.6	Medical Expenses reimbursement	75.6117	130.48	89.00
37.1.7	Earned leave encashment	75.6157 to 75.6177	814.13	1454.66
37.1.8	Earned leave encashment to retired employees	75.6187	54.18	124.28
37.1.9	Payment to helpers/employees of Monsoon gang and Payment under work men compensation Act	75.6297, 75.6307	17.23	13.62
37.2	Contribution to Provident and Other funds		0.00	0.00
37.2.1	Terminal benefits (PF) Corporation Contribution	75.8107	1.90	1.62
37.2.2	Labour Welfare Fund	75.8137	0.09	0.00
37.2.3	Terminal benefits (Pension) Corporation Contribution	75.8307	2087.80	1993.58
37.2.4	Terminal Benefits Company contribution to Contributory pension scheme with effect from 01.04.06	75.8317	999.28	937.21
37.2.5	Terminal Benefits Departmental contribution under NPS - Deputed Employees (GOK)	75.8337	5.34	4.61
37.2.6	Terminal Benefits Departmental contribution under NPS - Deputed Employees (GOI)	75.8347	0.00	0.00
37.2.7	Terminal Benefits (Gratuity)	75.8407	178.50	158.32
37.2.8	Terminal Benefits (Gratuity) NDCPS – employees- corporation contribution -(Up to 13.02.2015)	75.8417	0.00	0.00
37.2.9	Terminal Benefits (Gratuity) NDCPS – employees- corporation contribution-(After 13.02.2015)	75.8427	0.00	0.00
37.2.10	Pension & Leave Contribution of employees on deputation	75.8907	0.34	8.05
37.2.11	Staff welfare expenses	75.7, 75.860 75.883 75.870, 75.880	15.22	92.97
37.2.12	Transferred to OCI	75.8607	0.00	0.00
	Total carried to Profit & loss		16,003.51	16,430.04

Note: 38 Finance costs:
(Rs.in Lakhs)

SI No	Particulars	Account Code	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 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	0.00	0
	Sub-total		0.00	0.00
38.1.2	Interest on REC loans			
38.1.2.1	Interest on Loan from REC (Capex)	78.5307		
38.1.2.2	Interest on Loan from REC (Long Term)	78.5317		
38.1.2.3	Interest on Loan from REC (Medium Term)	78.5327		
	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	176.55	179.75
38.1.3.2	Interest on PFC Loan for RAPDRP	78.5978	0.00	0.00
	Sub-total		176.55	179.75
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	8191.59	7552.06
	Total Interest on Loans		8368.13	7731.80
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	56.16	9.68
	Gross Finance Costs		8424.30	7741.49
38.3	Less: Interest and Finance Charges capitalised	78.9007	-48.84	48.84
	Total carried to Profit & loss		8,375.45	7,790.33

Note: 39 Depreciation and amortization:
(Rs.in Lakhs)

SI No	Particulars	Account Code	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 22)
	Depreciation on Property, plant & equipment:			
39.1	Amortization of Lease hold Assets	77.1107	0.00	0
39.2	Depreciation on Building	77.1207	170.98	152.80
39.3	Depreciation on Hydraulic works	77.1307	7.40	6.35
39.4	Depreciation on Civil works	77.1407	4.15	3.63
39.5	Depreciation on Plant & Machinery	77.1507	1802.68	1692.63
39.6	Depreciation on Lines cable Networks	77.1607	6780.27	6750.08
39.7	Depreciation on Vehicles	77.1707	14.77	13.15
39.8	Depreciation on Furniture's & fixtures	77.1807	90.79	85.01
39.9	Depreciation on Office Equipments	77.1907	24.02	22.40
	Total Depreciation		8,895.05	8,726.04
	Amortization on Intangible Asset:			
39.10	Amortization on Intangible Asset- Software acquired/Purchased for internal Use	77.1917	6.84	14.36
39.11	Amortization on Right of use assets	77.1117	0.00	-
	Total Amortization		6.84	14.36
	Total carried to Profit & loss		8,901.89	8,740.40

Note: 40 Other expenses:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 22)
40.1	Interest on Consumers Security Deposits			
40.1.1	Interest on ISD, ASD & MSD	78.6407 & 78.6607	1241.16	516.70
	Sub-total		1241.16	516.70
40.2	Interest on Power Purchase Dues			
40.2.1	Interest on belated payments (Power Purchase)	80 series	10781.13	143.62
	Sub-total		10781.13	143.62
40.3	Repairs to:			
40.3.1	Plant and Machinery	74.1	1005.62	1105.31
40.3.2	Buildings	74.2	14.96	41.89
40.3.3	Civil works	74.3	29.79	11.92
40.3.4	Lines, Cable Net work Etc.	74.5	770.52	1342.84
40.3.5	Vehicles	74.6	0.59	2.14
40.3.6	Furniture and Fixtures	74.7	0.00	0.00
40.3.7	Office Equipments	74.8	6.55	5.18
	Sub-total		1828.02	2509.29
40.4	Power and Fuel			
40.4.1	Electricity Charges	76.1587	35.62	40.56
	Sub-total		35.62	40.56
40.5	Rent, Rates and Taxes			
40.5.1	Rent (including lease rental)	76.1017	44.43	36.62
40.5.2	Rates and Taxes excluding Taxes on income	76.1027	2.54	8.22
	Sub-total		46.98	44.84
40.6	Payment to Auditors	76.1227	8.26	1.24
	Total payment of Auditors		8.26	1.24
40.7	Other A & G Expenses			
40.7.1	Service Tax-Payment to Central Excise Customs and Service Tax Department	76.1087	0.00	0.00
40.7.2	Pages cellular phones E-Mail & Others	76.1117	0.99	0.00
40.7.3	Telephone Charge including Internet Charges	76.1127 76.1177	26.80	34.20
40.7.4	Postage	76.1137	3.59	4.28
40.7.5	Mobile Phone Charges	76.1147	8.45	8.91
40.7.6	Computer Billing Expenses	76.115, 76.1167	486.52	447.19
40.7.7	Legal Charges	76.1217	18.01	34.86
40.7.8	Consultancy charges	76.1237	3.08	4.47
40.7.9	Other professional charges	76.1257	8.55	2.65
40.7.10	Remuneration to Private contractors-Maintenance of Station	76.1276	0.00	0.00
40.7.11	Remuneration Paid to Contract Agencies / Service obtained	76.1297	1278.17	894.44
40.7.12	Remuneration Paid to MFF	76.1307	170.08	165.62
40.7.13	Conveyance expenses	76.1317	1.26	0.00
40.7.14	Traveling expenses	76.1327	0.13	0.16
40.7.15	Traveling Allowances to Employee	76.1337	74.11	97.27
40.7.16	Vehicle running Expenses other than store	76.1367	28.62	25.13
40.7.17	Vehicle hiring Expenses	76.1377	354.50	316.27
40.7.18	Vehicle License	76.1387	2.98	6.00
40.7.19	Fees & Subscription	76.1517	132.60	0.15
40.7.20	Books, Periodicals & Dairies	76.1527	2.44	0.12
40.7.21	Printing & Stationery	76.1537	31.79	40.21
40.7.22	Advertisement Expenses	76.1557	0.00	0.31
40.7.23	Computer Stationary & Floppies	76.1567	5.72	1.23
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	6.66	0.00

SI No	Particulars	Account Code	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 22)
40.7.26	Water Charges	76.1607	-0.49	-0.08
40.7.27	Expenditure related to EESL for energy savings.	76.1657	0.00	0.00
40.7.28	Maintenance Charges of FAMS	76.1737	49.48	48.95
40.7.29	Demonstration Transaction & Maintenance Charges of Prepaid Meters	76.1747	151.33	50.90
40.7.30	Maintenance Charges of HRMS	76.1757	0.00	43.40
40.7.31	Maintenance Charges of Smart Grid Project	76.1767	0.00	0.00
40.7.32	Miscellaneous expenses	76.1907	43.97	41.69
40.7.33	Revenue Expenditure incurred on Software	76.1917	32.68	32.37
40.7.34	Transaction Charges paid to Revenue collecting agency (Mobile One)	76.1967	1.37	1.98
40.7.35	Material Related Expenses	76.2 Series	22.12	21.82
40.7.36	Expenses towards consumer relation/education	76.1707	7.28	3.96
	Sub-total		2952.79	2328.47
40.8.1	Corporate Social Responsibility(CSR) related expenses	76.1977	0.00	0
	Sub-total		0.00	0.00
	Total A & G Expenses		3043.64	2415.11
40.9	Other Debits			
40.9.1	Asset Decommissioning Costs	77.5 series	11.46	13.6
40.9.2	Small & low Value Items written off	77.6107	0.00	0.1
40.9.3	Losses relating to Fixed Assets	77.7 series	15.96	0.0
40.9.4	Bad Debts Written off- Dues from Consumers	79.4107	1.41	0.2
40.9.5	Bad & Doubtful Debts Provided for Dues from Consumers	79.4607	0.00	0.0
40.9.6	Bad & Doubtful Debts Provided for others	79.4807	0.00	0.0
40.9.7	Miscellaneous losses and Write offs	79.5 series	110.83	83.4
	Sub-total		139.67	97.30
	Total carried to Profit & loss		17033.62	5,682.02

Note: 41 Regulatory Income/Expense:

(Rs.in Lakhs)

SI No	Particulars	Account Code	Q3(Oct 22 to Dec 22)	Q2(July 22 to Sept 22)
41.1	Regulatory Income/Expense: Expense/(Income) on account of Regulatory assets/ truing up subsidy	61.9187	0.00	
	Total carried to Profit & loss		-	-