

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED



Half Year end Accounts as at Sep-2022

Un-Audited

Registered Office of the Corporation

No.29, Vijayanagara 2nd Stage,

Hinkal, Mysuru-570017

Website: www.cescmysore.org

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED


(CIN NO. - U40109KA2004SGC035177)

Corporate Office, #29, Vijayanagara, 2nd stage, Hinkal, Mysuru, Karnataka - 570 017

BALANCE SHEET AS AT 30/09/2022

(Rs. In Lakhs)

| PARTICULARS | Note No. | As at 30-09-2022 ✓ | As at 30-09-2021 ✓ |
|---|----------|--------------------|--------------------|
| I. ASSETS | | | |
| I Non-Current Assets | | | |
| (a) Property, plant and equipment | 3 | 472899.70 | 415982.73 |
| (b) Capital work-in-progress | 4 | 9229.40 | 26124.22 |
| (c) Other Intangible Assets | 5 | 41.09 | 82.12 |
| (d) Intangible Assets under Development | 6 | 0.00 | 0.00 |
| (e) Right of use assets | 7 | 222.10 | 0.00 |
| (f) Financial Assets | | | |
| (i) Investments | 8 | 1.00 | 1.00 |
| (ii) Others | 9 | 26893.19 | 26744.01 |
| (g) Income Tax Assets | 10 | 469.39 | 438.60 |
| (h) Deferred tax assets (net) | 26 | 0.00 | 0.00 |
| (i) Other non-current assets | 11 | 1471.83 | 3751.64 |
| Total Non-current assets (I) | | 511227.69 | 473124.34 |
| II Current assets | | | |
| (a) Inventories | 12 | 6329.14 | 4294.81 |
| (b) Financial assets | | | |
| (i) Trade receivables | 13 | 169156.95 | 166598.27 |
| (ii) Cash and cash equivalents | 14 | 7807.66 | 5817.78 |
| (iii) Loans & Advances | 15 | 623.48 | 503.26 |
| (iv) Other financial assets | 16 | 21200.74 | 235615.71 |
| (c) Other Current Assets | 17 | 6220.42 | 10544.61 |
| Sub Total | | 211338.38 | 423374.43 |
| Non-current assets held for sale | 18 | 1517.22 | 1595.63 |
| Total Current assets (II) | | 212855.60 | 424970.06 |
| Total Assets (I+II) | | 724083.29 | 898094.40 |
| III Regulatory Deferral Account- Debit Balance | 19 | 7614.46 | 13899.02 |
| Total Assets & Regulatory Account Balance (I+II+III) | | 731697.75 | 911993.42 |

| PARTICULARS | Note No. | As at 30-09-2022 | As at 30-09-2021 |
|---|----------|-------------------|------------------|
| EQUITY AND LIABILITIES | | | |
| I EQUITY | | | |
| (a) Equity Share capital | 20 | 108163.27 | 106965.34 |
| (b) Other equity | 21 | -239598.58 | -138048.33 |
| TOTAL EQUITY (I) | | -131435.31 | -31082.99 |
| II LIABILITIES | | | |
| Non-current liabilities | | | |
| (a) Financial liabilities | | | |
| (i) Borrowings | 22 | 328179.88 | 297624.65 |
| (ia) Lease liabilities | 23 | 5.86 | 0.00 |
| (ii) Other financial liabilities | 24 | 122914.69 | 128250.06 |
| (b) Provisions | 25 | 13327.25 | 0.00 |
| (c) Deferred tax liabilities (net) | 26 | 0.00 | 0.00 |
| (d) Non-current Deferred Income | 27 | 141460.57 | 116047.84 |
| Total Non current liabilities(II) | | 605888.26 | 541922.54 |
| III Current liabilities | | | |
| (a) Financial liabilities | | | |
| (i) Borrowings | 28 | 24484.94 | 29736.98 |
| (ia) Lease liabilities | 29 | 2.03 | 0.00 |
| (ii) Trade payables | 30 | | |
| (i) micro and small enterprises, and | | | |
| (ii) other than micro and small enterprises | | 174569.09 | 295145.85 |
| (b) Provisions | 31 | -335.88 | 11479.84 |
| (c) Other current liabilities | 32 | 58447.44 | 64702.25 |
| (d) Current Tax Liabilities (Net) | 33 | 77.18 | 88.95 |
| Total Current liabilities(III) | | 257244.80 | 401153.87 |
| Total Liabilities(II+III) | | 863133.06 | 943076.41 |
| TOTAL EQUITY AND LIABILITIES (I+II+III) | | 731697.75 | 911993.42 |
| <div> <div>Date: 29/11/2022</div> <div>  K. Shaik Mohammed Mahimulla (Chief Financial Officer) </div> </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 HALF YEAR ENDED 30-09-2022

(Rs. In Lakhs)

| SL NO | PARTICULARS | Note No | Up To September-2022 (Un-Audited) | Up To September-2021 |
|-------|---|---------|--------------------------------------|----------------------|
| I | Revenue from operations | 34 | 2,27,951.66 | 2,10,166.23 |
| II | Other income | 35 | 7,993.28 | 11,900.45 |
| III | Total Income (I + II) | | 2,35,944.94 | 2,22,066.68 |
| IV | Expenses: | | | |
| | Purchases of Power | 36 | 1,74,820.59 | 1,82,246.81 |
| | Employee Benefits Expense | 37 | 26,329.66 | 23,295.23 |
| | Finance Costs | 38 | 12,865.89 | 9,788.17 |
| | Depreciation and amortization expense | 39 | 17,067.49 | 15,271.42 |
| | Other Expenses | 40 | 5,731.34 | 3,312.51 |
| | Total Expenses (IV) | | 2,36,814.97 | 2,33,914.14 |
| V | Profit before Exceptional items and tax (III-IV) | | (870.04) | (11,847.46) |
| VI | Exceptional Items (Income)/Expenses (net) | | | - |
| VII | Profit/loss before tax and rate regulated activities(V+VI) | | (870.04) | (11,847.46) |
| | Add/(Less): Regulatory income/(expense) (net): | | | - |
| VIII | Regulatory income/(expense) (net) | 41 | - | - |
| IX | Profit/(loss) before tax (VII+VIII) | | (870.04) | (11,847.46) |
| X | Tax expense: | | | |
| | Current tax | 42 | - | - |
| | Deferred tax | | - | - |
| | MAT credit | | - | - |
| | Total tax expense | | - | - |
| XI | Profit/(loss) for the year (after tax) (IX-X) | | (870.04) | (11,847.46) |
| 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) | | (870.04) | (11,847.46) |

Date: 29/11/2022

K. Shaik Mohammed Mahimulla
(Chief Financial Officer)

NOTES TO FINANCIAL STATEMENTS

Note: 3 Property Plant & equipment- Tangible Assets

(Rs. in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---|--------------|--------------------|--------------------|
| 3.1 | Freehold Land | 10.1 | 359.98 | 270.78 |
| 3.2 | Land Held Under Lease | 10.1 | | 253.33 |
| 3.3 | Buildings | 10.2 | 15502.29 | 12660.22 |
| 3.4 | Hydraulic Works | 10.3 | 362.20 | 370.78 |
| 3.5 | Other Civil Works | 10.4 | 381.65 | 371.93 |
| 3.6 | Plant & Machinery | 10.5 | 97010.62 | 85727.15 |
| 3.7 | Computers | 10.5 | 578.67 | 625.36 |
| 3.8 | Lines Cable Networks | 10.6 | 352083.47 | 308718.17 |
| 3.9 | Vehicles | 10.7 | 396.20 | 440.39 |
| 3.10 | Furniture & Fixtures | 10.8 | 3969.49 | 4077.25 |
| 3.11 | Office Equipments | 10.9 | 909.40 | 937.40 |
| 3.12 | Released plant and equipments, lines, cable networks to be reused | 16.2 | 1345.72 | 1529.95 |
| | Total carried to Balance Sheet | | 4,72,899.70 | 4,15,982.73 |

Note: 4 Capital Work In Progress:

(Rs. in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---------------------------------------|--------------|------------------|------------------|
| 4.1 | Capital Work in Progress | 14 Series | 5498.21 | 16111.07 |
| 4.2 | Provision for Completed works | 15 Series | 50.34 | 742.66 |
| 4.3 | Turnkey Contractors Control Account | 26.6057 | 3680.85 | 9270.50 |
| | Total carried to Balance Sheet | | 9,229.40 | 26,124.22 |

Note: 5 Intangible Assets:

(Rs. in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---------------------------------------|----------------------------|------------------|------------------|
| 5.1 | Computer Software | 12.9 Series 18.1 Series | 41.09 | 82.12 |
| | Total carried to Balance Sheet | | 41.09 | 82.12 |

Note: 6 Intangible Assets under development:

(Rs. in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---------------------------------------|--------------|------------------|------------------|
| 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 30/09/2022 | As at 30/09/2021 |
|-------|---------------------------------------|--------------|------------------|------------------|
| 7.1 | *Right of use Asset | 10.1 | 222.10 | |
| | Total carried to Balance Sheet | | 222.10 | - |

Note: 8 Non current investments:

| (Rs.in Lakhs) | | | | |
|---------------|--|--------------------|------------------|------------------|
| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
| 8.1 | (Unquoted Investments fully paid up) 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 30/09/2022 | As at 30/09/2021 |
| | (Unsecured, considered good unless otherwise stated) | | | |
| 9.1 | Deposit with Others (*) | 28.9337 28.9357 | 3260.53 | 3143.28 |
| 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 | 0.00 |
| | Total carried to Balance Sheet | | 26893.19 | 26,744.01 |

Note:10 Income Tax Assets:

| (Rs.in Lakhs) | | | | |
|---------------|---|--------------|------------------|------------------|
| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
| 10.1 | Income Tax Paid in Advance(includes TDS Receivable) | 28.8217 | 191.62 | 191.52 |
| 10.2 | TCS paid to the suppliers on purchase of electricity | 28.8227 | 253.22 | 245.97 |
| 10.3 | TCS paid to the suppliers on purchase of Goods other than electricity | 28.8237 | 1.25 | 0.82 |
| 10.4 | TDS deducted by HT/LT consumers out of monthly bills | 28.8247 | 23.30 | 0.29 |
| | Total carried to Balance Sheet | | 469.39 | 438.60 |

Note: 11 Other non current assets:

| (Rs.in Lakhs) | | | | |
|---------------|--|--|------------------|------------------|
| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
| | (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 | 313.36 | 2593.16 |
| 11.2 | MAT credit entitlement | 28.8027 | 1158.48 | 1,158.48 |
| | Total | | 1471.83 | 3,751.64 |
| 11.3 | Less: Allowance for other non current assets | | | |
| | Total carried to Balance Sheet | | 1,471.83 | 3,751.64 |

Note: 12 Inventories:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---------------------------------------|--------------|------------------|------------------|
| | Stores and Spares | | | |
| 12.1 | Materials Stock Account | 22.6107 | 6314.51 | 4280.45 |
| 12.2 | Material Imprest Account | 22.6417 | 3.48 | 3.48 |
| 12.3 | Material Account- Temporary works | 22.7317 | 11.15 | 10.87 |
| | Total carried to Balance Sheet | | 6329.14 | 4,294.81 |

Note: 13 Trade receivables:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---|--------------|--------------------|--------------------|
| | Sundry Debtors for Sale of Power- LT,HT & others (Excluding Unbilled Revenue) | | | |
| 13.1 | Secured and Considered good* | 23 Series | 169485.33 | 158801.96 |
| 13.2 | Unsecured and Considered good | | | |
| 13.3 | Sundry Debtors for Electricity Tax | 23.3 | 6723.69 | 11088.24 |
| | Sub-Total | | 1,76,209.02 | 1,69,890.20 |
| 13.4 | Less: Allowance for withdrawal of Revenue demand | 23.8 | -0.44 | 17.63 |
| 13.5 | Less: Allowance for doubtful receivables from consumers | 23.9 | 7052.52 | 3274.30 |
| | Total Trade Receivables | | 1,69,156.95 | 1,66,598.27 |

Note: 14 Cash and Cash Equivalents:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------------|--|--------------|------------------|------------------|
| 14.1 | Balances with Banks: | | | |
| 14.1.1 | Collecting Bank Accounts (Non-operative) | 24 Series | 353.84 | 756.60 |
| 14.1.2 | Disbursement Bank Accounts (Operative) | 24 Series | 3299.41 | 1747.40 |
| 14.1.3 | Transit account with Head Office | 24.5 & 24.6 | 0.00 | 0.00 |
| | Sub-Total | | 3653.25 | 2504.01 |
| 14.2 | Cash on hand | 24.1107 | 423.82 | 466.47 |
| 14.3 | Cheques on hand | 24.1137 | 741.23 | 505.19 |
| 14.4 | Postage stamps on hand | 24.1207 | 0.77 | 1.06 |
| 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 | 2982.45 | 2334.92 |
| 14.7 | Other Bank Balances | | | |
| 14.7.1 | Deposits provided as margin money for letter of credit | 20.2807 | | |
| | Total carried to Balance Sheet | | 7,807.66 | 5,817.78 |

Note: 15 Loans and Advances:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|--|--------------|------------------|------------------|
| | (Unsecured, considered good unless otherwise stated) | | | |
| 15.1 | Travel Advance | 27.2027 | 1.77 | 1.13 |
| 15.2 | Festival Advance | 27.2037 | 505.61 | 270.24 |
| 15.3 | Medical Advance | 27.2047 | 29.14 | 63.89 |
| 15.4 | Advances to staff - against expenses | 27.2057 | 79.38 | 160.09 |
| 15.5 | Others | 27.8007 | 7.58 | 7.90 |
| | Total carried to Balance Sheet | | 623.48 | 503.26 |

Note: 16 Other Current Financial Assets:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|--|--|------------------|--------------------|
| | (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 | 720.19 |
| | Less: Payable to M/s HESCOM | | | |
| | Net Receivable from M/s HESCOM | | 720.06 | 720.19 |
| iii) | Receivable from M/s MESCOM | 28.7654, 28.7657, 28.8287, 28.8437, 28.8787 | 1899.27 | 1899.27 |
| | Less: Payable to M/s MESCOM | 42.2167, 42.7657, 42.8787 | 28.28 | 28.28 |
| | Net Receivable from M/s MESCOM | | 1,871.00 | 1,871.00 |
| | Amount Receivable from KPTCL and other ESCOMs | | 2,591.06 | 2,591.19 |
| 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 | 789.82 | 3879.01 |
| 16.4 | Amount receivable from GOK towards free supply of IP set upto 10HP | 28.6277 | 16436.39 | 227834.84 |
| 16.5 | Amount recoverable from Employees (net) | 28.4 series | 345.75 | 283.83 |
| 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 | 248.51 | |
| 16.8 | Receivable towards Demand charges/Fixed Charges Waive-off to MSME Industrial Consumers due to Covid-19 Lock down . | 28.9607 | 789.21 | 1026.85 |
| | Total carried to Balance Sheet | | 21,200.74 | 2,35,615.71 |

Note: 17 Other Current Assets:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|--|---|------------------|------------------|
| 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 | 4225.64 |
| | - Towards other schemes | | | |
| | - Other receivables - (rebate for collection of electricity tax) | 28.1107 | 303.15 | 196.01 |
| 17.2 | DCW Works deposits | 47.3177, 47.3187, 47.3197, 47.3207, 47.7007 | 688.12 | 2000.71 |
| 17.3 | Amount receivable in Cash from BESCOM | 28.8827 | 0 | 0.00 |
| 17.4 | Debit balance in creditors | 41 series | 481.36 | 560.06 |
| 17.5 | Expenses recoverable from Suppliers | 28.8107 | 1.66 | 30.73 |
| 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 | 157.03 | 399.99 |
| 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 | 595.21 | 690.65 |
| 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 | 97.78 |
| | | | 6220.42 | 10544.61 |
| | Less: Allowance for doubtful advances for advance paid to suppliers and others | | | 0.00 |
| | Total carried to Balance Sheet | | 6220.42 | 10544.61 |

Note: 18 Non-current Assets held for sale:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---|--------------|------------------|------------------|
| 18.1 | Plant, equipment, lines & cables-Scraped Assets | 16.1Series | 1517.22 | 1595.63 |
| | Less: Provision for impairment -Asset held for sale | 16.1007 | 0 | 0.00 |
| | Total carried to Balance Sheet | | 1,517.22 | 1,595.63 |

Note: 19 Regulatory Deferral Accounts:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---|--------------|------------------|------------------|
| 19.1 | Regulatory Deferral Account - Liability: Regulatory Liabilities | | | |
| | Regulatory Deferral Account - Asset: Regulatory Assets | 28.9187 | 7614.46 | 13899.02 |
| | Total carried to Balance Sheet | | 7,614.46 | 13,899.02 |

Note: 20 Equity Share Capital

| SI No | Particulars | Account Code | As at 30/09/2022 | | As at 30/09/2021 | |
|-------|--|--------------|----------------------|----------------------|----------------------|----------------------|
| | | | 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 | 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 | | | | | |
| | At the beginning of the year | | 10,696.53 | 1,06,965.34 | 10,339.61 | 1,03,396.14 |
| | Issued during the year | | | | | |
| | - by way of issue of fully paid up equity shares | | 119.79 | 1,197.93 | 356.92 | 3,569.20 |
| | At the close of the year | | 10,816.33 | 1,08,163.27 | 10,696.53 | 1,06,965.34 |
| | Total carried to Balance Sheet | | | 108163.27 | | 106965.34 |

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

| Sl. No. | Particulars | Account code | As at 30/09/2022 | As at 30/09/2021 |
|---------------------------------------|--|---------------------|-------------------------|-------------------------|
| 21.1 | Share Application Money Pending Allotment | 52.303 | 2360.38 | 1197.93 |
| 21.2 | Proposed Adj. to Net worth | 52.304 | (3,401.00) | (3,401.00) |
| 21.3 | Capital Reserve | 56.200 | 239.170 | 239.17 |
| 21.4 | Retained Earnings | 58.200 | -238797.13 | (1,36,084.43) |
| Total carried to Balance Sheet | | | (2,39,598.58) | (1,38,048.33) |

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

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---|--------------|--------------------|--------------------|
| 22 | Non- Current Liabilities | | | |
| | Borrowings: | | | |
| | I) Secured loans: | | | |
| | a) Loan from Banks | 53 Series | 1,15,682.86 | 146240.92 |
| | b) Loan from Others | | 2,12,497.02 | 151383.73 |
| | | | 3,28,179.88 | 2,97,624.65 |
| | Total carried to Balance Sheet(I+II) | | 3,28,179.88 | 2,97,624.65 |

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

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---|--------------|------------------|------------------|
| 23.1 | Lease liability not due | 46.7407 | 5.86 | 0.00 |
| | Total carried to Balance Sheet(I+II) | | 5.86 | - |

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

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|--|---|--------------------|--------------------|
| 24.1 | Security Deposit from Consumers* | 47.6037, 48.1007, 48.1017, 48.1027, 48.1037 | 91766.70 | 84126.66 |
| 24.2 | Miscellaneous Deposits/other liabilities | 46.9667 | 53.30 | 1447.18 |
| 24.3 | Retention Money | 46.1047 | 6352.71 | 11274.06 |
| 24.4 | Security deposit in cash from Suppliers/ Contractors | 46.1017, 46.1018, 46.1027 | 1675.55 | 1860.30 |
| 24.5 | Inter Unit Accounts(\$) | 31 to 37 series | 23066.43 | 29541.86 |
| | Total carried to Balance Sheet | | 1,22,914.69 | 1,28,250.06 |

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

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---------------------------------------|--------------|------------------|------------------|
| 25.1 | Provision for Family Benefit Fund | 44.1437 | 1778.48 | |
| 25.2 | Provision for Leave Encashment | 44.1307 | 11548.77 | |
| | Total carried to Balance Sheet | | 13,327.25 | - |

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

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---|--------------|------------------|------------------|
| 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 30/09/2022 | As at 30/09/2021 |
|--------------|---|---------------------|-----------------------------|-----------------------------|
| 27.1 | Contribution, grants and subsidies towards cost of Capital Asset | | | |
| | Opening Balance | | 138025.57 | 110655.11 |
| | Add : Addition during the year | 55.1series | 3435.00 | 5392.73 |
| | Less : Reversal of Depreciation | | | 0.00 |
| | Closing Balance | | 141460.57 | 116047.84 |

Note: 28 Current Borrowings:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---------------------------------------|--------------------|------------------|------------------|
| I) | Secured loans: | | | |
| | Loans repayable on demand | | | |
| | - from banks | 50.2017 | 24484.94 | 29737.0 |
| | - from others | 50.2117 53.3017 | | |
| | Total carried to Balance Sheet | | 24,484.94 | 29,736.98 |

Note: 29 Lease Liabilities

(Rs.in Lakhs)

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------|---|--------------|------------------|------------------|
| I) | Lease liability payable accrued and due | 46.7507 | 2.0328 | 0.00 |
| | Total carried to Balance Sheet | | 2.03 | - |

Note: 30 Trade payables:

| (Rs.in Lakhs) | | | | |
|---------------|--|--------------|--------------------|--------------------|
| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
| i) | Total outstanding dues of micro and small enterprises (refer note 47) | 41 series | | |
| ii) | Total outstanding dues other than micro and small enterprises | | 174569.09 | 295145.85 |
| | Total carried to Balance Sheet | | 1,74,569.09 | 2,95,145.85 |

Note: 31 Provisions:

| (Rs.in Lakhs) | | | | |
|---------------|---------------------------------------|--------------|------------------|------------------|
| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
| 31.1 | Provision for Family Benefit Fund | 44.1437 | -335.88 | 576.45 |
| 31.2 | Provision for Earned Leave Encashment | 44.1307 | | 10903.39 |
| | Total carried to Balance Sheet | | (335.88) | 11,479.84 |

Note: 32 Other current liabilities:

| (Rs.in Lakhs) | | | | |
|---------------|--|--------------------|------------------|------------------|
| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
| 32.1 | Payable to Suppliers/Contractors | | | |
| 32.1.1 | Liability for supply of materials | 42.1017 | 1672.26 | 2621.35 |
| 32.1.2 | Sundry creditors / Control Account | 42.2017 | 1846.69 | 2133.38 |
| 32.1.3 | Contractors' Control Account | 42.4017 | 5439.99 | 12456.4 |
| 32.1.4 | Provision for Liability to Contractors | 42.5017 | 0.00 | 0.00 |
| 32.1.5 | Contractors control Account (Turnkey works) | 42.7017 | 157.87 | 3457.28 |
| | Sub-total | | 9116.81 | 20668.45 |
| 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 | -1452.97 |
| 32.2.4 | Contribution to Pension Fund | 44.122 | 5302.17 | 5002.44 |
| 32.2.5 | Provision for CESC contribution to New defined contributory pension scheme | 44.150 | 4.91 | 26.00 |
| 32.2.6 | Unpaid salaries | 44.210 | 0.95 | 0.85 |
| 32.2.7 | Unpaid Bonus | 44.220 | 0.22 | 0.48 |
| 32.2.8 | Salary payable | 44.310 | 257.70 | 678.99 |
| 32.2.9 | Salary payable to contract A.E/J.E | 44.311 | 0.88 | 1.07 |
| 32.2.10 | Bonus payable | 44.320 | 0.77 | 14.53 |
| 32.2.11 | Ex-gratia payable | 44.330 | 89.32 | 65.08 |
| 32.2.12 | Sundry creditors for expenses | 46.410 | 29.62 | 60.53 |
| 32.2.13 | Security deposit from employees | 46.920 | 1.16 | 0.95 |
| | Sub-total | | 5687.70 | 4397.95 |

| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
|-------------|---|--|------------------|------------------|
| 32.3 | Payables to Consumers: | | | |
| 32.3.1 | Interest payable on consumers security deposits | 48.3407 | 1008.27 | 329.18 |
| 32.3.2 | Interest payable on consumers Meter security deposits | 48.3507 | 15.22 | 10.34 |
| 32.3.3 | Other Deposits from consumers | 47.6017, 47.6027, 47.6047, 47.6057 | 28.76 | 37.04 |
| | Sub-total | | 1052.25 | 376.56 |
| 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 | 15.28 | 12.58 |
| 32.5.2 | Inspection Charges payable to GOK. | 46.4407 | 0.25 | 2.42 |
| 32.5.3 | Royalty Payable to GOK. | 46.4507 | 0.90 | 0.45 |
| 32.5.4 | Electricity Tax and other levies payable to Govt., (yet to be collected from consumers) | 46.3007 | 22865.82 | 20876.70 |
| | Sub-total | | 22882.25 | 20892.14 |
| 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 | 1431.35 | 1432.56 |
| 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 | 1274.71 | 1216.95 |
| | Net Receivable from M/s KPTCL | | 156.65 | 215.61 |
| 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 | 8.01 |
| | Net Payable to M/s BESCOM | | 54.69 | 55.70 |
| 32.8.1 | Accrued expenses and other liabilities | 46.4307 | 445.484 | 1497.40 |
| 32.8.2 | Statutory Liabilities | 46 Series | 733.93 | 573.56 |
| 32.8.3 | Advance Power Charges | 47.3017 | 187.82 | 156.39 |
| 32.8.4 | Deposit Contribution Works - GOK. Departments | 47.3057 | 3877.24 | 4234.71 |
| 32.8.5 | Deposit Works | 47.3067, 47.3207 | 8672.35 | 6912.58 |
| 32.8.6 | Electricity to W/S Under Tatkal Scheme | 47.3117 | 168.43 | 304.01 |
| 32.8.7 | Service Connections LT/HT Consumers | 47.3137 | 1132.50 | 1056.09 |
| 32.8.8 | RGRHLL / Ashraya / Ambedkar Scheme | 47.3157 | 3.77 | -12.89 |
| 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 | 4275.58 | 3373.98 |
| | Total carried to Balance Sheet | | 58,447.44 | 64,702.25 |

Note: 33 Current Tax Liabilities (Net):

| (Rs.in Lakhs) | | | | |
|---------------|---------------------------------------|--------------|------------------|------------------|
| SI No | Particulars | Account Code | As at 30/09/2022 | As at 30/09/2021 |
| 33.1 | Provision for tax | 46.8017 | 77.18 | 88.95 |
| | Total carried to Balance Sheet | | 77.18 | 88.95 |

Note: 34 Revenue from operations:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | Half yealy (April 22 to September 22) | Half yealy (April 21 to September 21) |
|-------------|--|--|---------------------------------------|---------------------------------------|
| 34.1 | Sale of Power: | | | |
| 34.1.1 | - Revenue from Sale of Power- LT | 61.1 Series | 164863.81 | 161727.57 |
| 34.1.2 | - Revenue from Sale of Power- HT | 61.2 Series | 58796.73 | 48690.79 |
| 34.1.3 | - Cross subsidy charges, Additional Surcharges on Open Access consumption & Fuel cost adjustment charges | 61.2907, 61.2917, 61.2927 | 3595.83 | -1734.11 |
| | Sub Total | | 2,27,256.37 | 2,08,684.24 |
| 34.1.4 | Less: Withdrawal of revenue demand | 83.83 Series | -130.47 | (1,000.54) |
| | Net revenue from sale of power | | 2,27,386.84 | 2,09,684.78 |
| 34.2 | Other operating revenues: | | | |
| 34.2.1 | Meter Rent -Prepaid Meter | 61.6747 | 237.52 | 176.73 |
| 34.2.2 | Reconnection Fee (D&R) | 61.9027 | 27.03 | 41.19 |
| 34.2.3 | Service Connection (Supervision Charges) | 61.9047 | 199.74 | 174.44 |
| 34.2.4 | S RTPV facilitation and other charges | 61.9077 61.9087 61.9177 | 3.16 | 13.53 |
| 34.2.5 | Other receipts from consumers | 61.9067, 61.9197, 61.9207, 61.9217, 61.9227, 61.9237, 61.9247 | 97.37 | 75.55 |
| | Sub Total | | 564.82 | 481.44 |
| | Total carried to Profit & loss | | 2,27,951.66 | 2,10,166.23 |

Note: 35 Other Income:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | Half yealy (April 22 to September 22) | Half yealy (April 21 to September 21) |
|-------------|--|--------------------|---------------------------------------|---------------------------------------|
| 35.1 | Interest Income | | | |
| 35.1.1 | Delayed payment charges from consumers | 61.9057 | 4832.01 | 4,562.06 |
| 35.1.2 | Interest on Bank Fixed Deposits | 62.2227 | 222.23 | (46.36) |
| 35.1.3 | Interest on Savings Bank Account | 62.2707 | 0.00 | 0.51 |
| | Sub-Total | | 5,054.24 | 4,516.21 |
| 35.2 | Other Non-operating Income | | | |
| 35.2.1 | Profit on sale of stores | 62.3307 | 5.64 | - |
| 35.2.2 | Sale of scrap | 62.3407 | 282.50 | 306.55 |
| 35.2.3 | Other Miscellaneous receipts from Trading | 62.3607 | 0.28 | 0.01 |
| 35.2.4 | Gain on Sale of Assets & Scrap | 62.4007 62.4107 | 0.00 | - |
| | Sub-Total | | 288.42 | 306.56 |
| 35.3 | Miscellaneous Receipts | | | |
| 35.3.1 | Rental from Staff quarters | 62.9017 | 144.41 | 84.82 |
| 35.3.2 | Rental from others | 62.9027 | 76.37 | 55.56 |
| 35.3.3 | Excess found on physical verification of Cash | 62.9047 | 0.00 | 1.60 |
| 35.3.4 | Excess found on physical verification of Materials Stock | 62.9057 | 2.15 | 0.03 |
| 35.3.5 | Rebate for collection of electricity Tax | 62.9167 | 0 | - |
| 35.3.6 | Miscellaneous Recoveries | 62.9177 | 210.08 | 3,466.79 |
| 35.3.7 | Incentives received | 62.9187 | 8.89 | 9.83 |
| 35.3.8 | Rebate on power purchase bills | 62.9197 | 751.91 | 108.55 |
| 35.3.9 | Miscellaneous Recoveries / Income related to Power Purchase | 62.9207 | 613.50 | 2,709.89 |
| 35.3.10 | Other Miscellaneous Income | 62series | 843.33 | 640.60 |
| | Sub-Total | | 2,650.63 | 7,077.68 |
| 35.4 | Others | | | |
| 35.4.1 | Grants and Consumer contribution related to PPE apportioned for the year | | 0.00 | - |
| | Sub-Total | | - | - |
| | Total carried to Profit & loss | | 7,993.28 | 11,900.45 |

Note: 36 Cost of Power Purchased:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | Half yealy (April 22 to September 22) | Half yealy (April 21 to September 21) |
|-------------|---|--------------|---------------------------------------|---------------------------------------|
| 36.1 | Purchase of Power | | | |
| 36.1.1 | Purchase of Power(net) | 70 Series | 144953.62 | 1,54,742.29 |
| 36.2 | Other Charges | | | |
| 36.2.1 | KPTCL transmission charges | 70.1397 | 23297.04 | 20,044.17 |
| 36.2.2 | PGCIL transmission charges | 70.1407 | 6254.98 | 7,204.64 |
| 36.2.3 | SLDC Charges | 70.1427 | 152.92 | 155.72 |
| 36.2.4 | PCKL O&M expenses | 70.1437 | 60.00 | 100.00 |
| 36.2.5 | Open Access charges | 70.1617 | 102.04 | - |
| | Sub-Total | | 29,866.97 | 27,504.52 |
| | Total carried to Profit & loss | | 1,74,820.59 | 1,82,246.81 |

Note: 37 Employee benefit expenses:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | Half yealy (April 22 to September 22) | Half yealy (April 21 to September 21) |
|-------------|---|--|---------------------------------------|---------------------------------------|
| 37.1 | Salaries and Wages | | | |
| 37.1.1 | Salaries | 75.1 | 15518.26 | 15,452.90 |
| 37.1.2 | Over Time | 75.2 | 99.57 | (2.09) |
| 37.1.3 | Dearness Allowance | 75.3 | 4184.97 | 2,528.45 |
| 37.1.4 | Other Allowances | 75.4 | 2002.72 | 1,937.13 |
| 37.1.5 | Bonus | 75.5 | 33.03 | 56.55 |
| 37.1.6 | Medical Expenses reimbursement | 75.6117 | 143.88 | 167.12 |
| 37.1.7 | Earned leave encashment | 75.6157 to 75.6177 | 1096.93 | 1,879.13 |
| 37.1.8 | Earned leave encashment to retired employees | 75.6187 | 347.43 | 404.29 |
| 37.1.9 | Payment to helpers/employees of Monsoon gang and Payment under work men compensation Act | 75.6297, 75.6307 | 26.20 | 28.34 |
| 37.2 | Contribution to Provident and Other funds | | | |
| 37.2.1 | Terminal benefits (PF) Corporation Contribution | 75.8107 | 2.99 | 4.34 |
| | Labour Welfare Fund | 75.8137 | -0.09 | |
| 37.2.2 | Terminal benefits (Pension) Corporation Contribution | 75.8307 | 4098.24 | (1,184.52) |
| 37.2.3 | Terminal Benefits Company contribution to Contributory pension scheme with effect from 01.04.06 | 75.8317 | 1847.83 | 1,632.24 |
| 37.2.4 | Terminal Benefits Departmental contribution under NPS - Deputed Employees (GOK) | 75.8337 | 6.95 | - |
| 37.2.5 | Terminal Benefits Departmental contribution under NPS - Deputed Employees (GOI) | 75.8347 | 0.00 | - |
| 37.2.6 | Terminal Benefits (Gratuity) | 75.8407 | 310.40 | 320.90 |
| 37.2.7 | Terminal Benefits (Gratuity) NDCPS – employees- corporation contribution -(Up to 13.02.2015) | 75.8417 | -2948.73 | - |
| 37.2.8 | Terminal Benefits (Gratuity) NDCPS – employees- corporation contribution-(After 13.02.2015) | 75.8427 | -498.07 | - |
| 37.2.9 | Pension & Leave Contribution of employees on deputation | 75.8907 | -37.33 | (39.07) |
| 37.2.10 | Staff welfare expenses | 75.7, 75.860 75.883 75.870, 75.880 | 94.48 | 109.52 |
| 37.2.11 | Transferred to OCI | 75.8607 | | |
| | Total carried to Profit & loss | | 26,329.66 | 23,295.23 |

Note: 38 Finance costs:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | Half yealy (April 22 to September 22) | Half yealy (April 21 to September 21) |
|---------------|---|--|---------------------------------------|---------------------------------------|
| 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 | -69.47 |
| | Sub-total | | 0.00 | -69.47 |
| 38.1.2 | Interest on REC loans | | | |
| 38.1.2.1 | Interest on Loan from REC (Capex) | 78.5307 | | 42.27 |
| 38.1.2.2 | Interest on Loan from REC (Long Term) | 78.5317 | | 3638.57 |
| 38.1.2.3 | Interest on Loan from REC (Medium Term) | 78.5327 | | 463.70 |
| | Sub-total | | 0.00 | 4144.54 |
| 38.1.3 | Interest on PFC loans | | | |
| 38.1.3.1 | Interest on Loan from PFC(Long Term) | 78.5417 | 212.94 | 235.36 |
| 38.1.3.2 | Interest on PFC Loan for RAPDRP | 78.5978 | -1653.04 | -1273.94 |
| | Sub-total | | -1440.10 | -1038.58 |
| 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 | 14243.65 | 6737.90 |
| | Total Interest on Loans | | 12803.55 | 9774.39 |
| 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 | 13.50 | 13.78 |
| | Gross Finance Costs | | 12817.05 | 9788.17 |
| 38.3 | Less: Interest and Finance Charges capitalised | 78.9007 | 48.8414 | 0.00 |
| | Total carried to Profit & loss | | 12,865.89 | 9,788.17 |

Note: 39 Depreciation and amortization:

(Rs.in Lakhs)

| SI No | Particulars | Account Code | Half yealy (April 22 to September 22) | Half yealy (April 21 to September 21) |
|-------|---|----------------|---------------------------------------|---------------------------------------|
| | Depreciation on Property, plant & equipment: | | | |
| 39.1 | Amortization of Lease hold Assets | 77.1107 | 0 | - |
| 39.2 | Depreciation on Building | 77.1207 | 311.33 | 263.63 |
| 39.3 | Depreciation on Hydraulic works | 77.1307 | 13.17 | 13.43 |
| 39.4 | Depreciation on Civil works | 77.1407 | 7.44 | 7.23 |
| 39.5 | Depreciation on Plant & Machinery | 77.1507 | 3379.16 | 3,061.80 |
| 39.6 | Depreciation on Lines cable Networks | 77.1607 | 13067.59 | 11,552.04 |
| 39.7 | Depreciation on Vehicles | 77.1707 | 27.34 | 27.52 |
| 39.8 | Depreciation on Furniture's & fixtures | 77.1807 | 172.26 | 169.14 |
| 39.9 | Depreciation on Office Equipments | 77.1907 | 45.53 | 45.11 |
| | Total Depreciation | | 17,023.81 | 15,139.90 |
| | Amortization on Intangible Asset: | | | |
| 39.10 | Amortization on Intangible Asset- Software acquired/Purhased for internal Use | 77.1917 | 43.68 | 131.52 |
| 39.11 | Amortization on Right of use assets | 77.1117 | | |
| | Total Amortization | | 43.68 | 131.52 |
| | Total carried to Profit & loss | | 17,067.49 | 15,271.42 |

Note: 40 Other expenses:

| (Rs.in Lakhs) | | | | |
|---------------|---|-------------------|---------------------------------------|---------------------------------------|
| SI No | Particulars | Account Code | Half yealy (April 22 to September 22) | Half yealy (April 21 to September 21) |
| 40.1 | Interest on Consumers Security Deposits | | | |
| 40.1.1 | Interest on ISD, ASD & MSD | 78.6407 & 78.6607 | 963.55 | 314.69 |
| | Sub-total | | 963.55 | 314.69 |
| 40.2 | Interest on Power Purchase Dues | | | |
| 40.2.1 | Interest on belated payments (Power Purchase) | 80 series | -32.55 | 2138.72 |
| | Sub-total | | -32.55 | 2138.72 |
| 40.3 | Repairs to: | | | |
| 40.3.1 | Plant and Machinery | 74.1 | 1356.43 | 1379.21 |
| 40.3.2 | Buildings | 74.2 | -73.01 | 2.39 |
| 40.3.3 | Civil works | 74.3 | -53.30 | -28.19 |
| 40.3.4 | Lines, Cable Net work Etc. | 74.5 | 1642.78 | 802.27 |
| 40.3.5 | Vehicles | 74.6 | 2.22 | 1.82 |
| 40.3.6 | Furniture and Fixtures | 74.7 | 0.00 | 0.00 |
| 40.3.7 | Office Equipments | 74.8 | 3.04 | 5.06 |
| | Sub-total | | 2878.16 | 2162.55 |
| 40.4 | Power and Fuel | | | |
| 40.4.1 | Electricity Charges | 76.1587 | 61.91 | 52.71 |
| | Sub-total | | 61.91 | 52.71 |
| 40.5 | Rent, Rates and Taxes | | | |
| 40.5.1 | Rent (including lease rental) | 76.1017 | -33.51 | 34.68 |
| 40.5.2 | Rates and Taxes excluding Taxes on income | 76.1027 | -73.40 | -7.75 |
| | Sub-total | | -106.91 | 26.93 |
| 40.6 | Payment to Auditors | 76.1227 | -7.8251 | -6.42 |
| | Total payment of Auditors | | -7.83 | -6.42 |
| 40.7 | Other A & G Expenses | | | |
| 40.7.1 | Service Tax-Payment to Contorl Excise Customs and Service Tax Department | 76.1087 | 0.00 | 0.00 |
| 40.7.2 | Pages cellular phones E-Mail & Others | 76.1117 | -1.11 | 1.05 |
| 40.7.3 | Telephone Charge including Internet Charges | 76.1127 76.1177 | 3.35 | 51.28 |
| 40.7.4 | Postage | 76.1137 | 6.90 | 6.02 |
| 40.7.5 | Mobile Phone Charges | 76.1147 | 11.91 | 14.25 |
| 40.7.6 | Computer Billing Expenses | 76.115, 76.1167 | 740.85 | 570.72 |
| 40.7.7 | Legal Charges | 76.1217 | 40.80 | 9.86 |
| 40.7.8 | Consultancy charges | 76.1237 | 5.49 | -8.77 |
| 40.7.9 | Other professional charges | 76.1257 | 5.09 | -3.66 |
| 40.7.10 | Remuneration to Private contractors-Maintenance of Station | 76.1276 | -1.70 | 40.92 |
| 40.7.11 | Remuneration Paid to Contract Agencies / Service obtained | 76.1297 | 1299.63 | 1305.37 |
| 40.7.12 | Remuneration Paid to MFF | 76.1307 | 232.80 | 227.82 |
| 40.7.13 | Conveyance expenses | 76.1317 | -0.18 | 0.85 |
| 40.7.14 | Traveling expenses | 76.1327 | 0.32 | 0.42 |
| 40.7.15 | Traveling Allowances to Employee | 76.1337 | 73.22 | -15.28 |
| 40.7.16 | Vehicle running Expenses other than store | 76.1367 | 34.36 | 46.48 |
| 40.7.17 | Vehicle hiring Expenses | 76.1377 | 359.29 | 452.26 |
| 40.7.18 | Vehicle License | 76.1387 | 10.70 | 7.53 |
| 40.7.19 | Fees & Subscription | 76.1517 | 10.30 | 11.35 |
| 40.7.20 | Books, Periodicals & Dairies | 76.1527 | 0.18 | 0.16 |
| 40.7.21 | Printing & Stationery | 76.1537 | 53.08 | 55.22 |
| 40.7.22 | Advertisement Expenses | 76.1557 | 1.25 | 8.84 |
| 40.7.23 | Computer Stationary & Floppies | 76.1567 | 3.59 | 1.17 |
| 40.7.24 | Contribution | 76.1577 | 10.00 | 50.00 |
| 40.7.25 | Administration and General Expenses related to KPTCL/ESCOMS Pension & Gratuity Trust. | 76.1597 | -6.66 | -18.75 |
| 40.7.26 | Water Charges | 76.1607 | -0.88 | -2.02 |
| 40.7.27 | Expenditure related to EESL for energy savings. | 76.1657 | -341.31 | -341.31 |
| 40.7.28 | Maintenance Charges of FAMS | 76.1737 | 73.46 | 60.52 |
| 40.7.29 | Demonstration Transaction & Maintenance Charges of Prepaid Meters | 76.1747 | 63.14 | 66.47 |
| 40.7.30 | Maintenance Charges of HRMS | 76.1757 | 28.93 | 0.00 |

| | | | | |
|-------------|---|-------------|-----------------|-----------------|
| 40.7.31 | Maintenance Charges of Smart Grid Project | 76.1767 | -35.38 | 0.00 |
| 40.7.32 | Miscellaneous expenses | 76.1907 | 68.43 | 59.80 |
| 40.7.33 | Revenue Expenditure incurred on Software | 76.1917 | 1.89 | 9.45 |
| 40.7.34 | Transaction Charges paid to Revenue collecting agency (Mobile One) | 76.1967 | -107.33 | -5.42 |
| 40.7.35 | Material Related Expenses | 76.2 Series | 24.05 | 21.51 |
| 40.7.36 | Expenses towards consumer relation/education | 76.1707 | 4.37 | -1.33 |
| | Sub-total | | 2672.86 | 2682.80 |
| 40.8.1 | Corporate Social Responsibility(CSR) related expenses | 76.1977 | 0 | 0.00 |
| | Sub-total | | 0.00 | 0.00 |
| | Total A& G Expenses | | 2620.04 | 2756.01 |
| 40.9 | Other Debits | | | |
| 40.9.1 | Asset Decommissioning Costs | 77.5 series | 11.6 | 22.43 |
| 40.9.2 | Small & low Value Items written off | 77.6107 | 0.6 | 0.76 |
| 40.9.3 | Losses relating to Fixed Assets | 77.7 series | 0.1 | 11.13 |
| 40.9.4 | Bad Debts Written off- Dues from Consumers | 79.4107 | 2.6 | 15.45 |
| 40.9.5 | Bad & Doubtful Debts Provided for Dues from Consumers | 79.4607 | 0.0 | -3799.26 |
| 40.9.6 | Bad & Doubtful Debts Provided for others | 79.4807 | -483.8 | -396.05 |
| 40.9.7 | Miscellaneous losses and Write offs | 79.5 series | -228.9 | 86.08 |
| | Sub-total | | -697.86 | -4059.46 |
| | Total carried to Profit & loss | | 5,731.34 | 3,312.51 |

Note: 41 Regulatory Income/Expense:

| (Rs.in Lakhs) | | | | |
|---------------|---|--------------|---------------------------------------|---------------------------------------|
| SI No | Particulars | Account Code | Half yealy (April 22 to September 22) | Half yealy (April 21 to September 21) |
| 41.1 | Regulatory Income/Expense: | | | |
| | Expense/(Income) on account of Regulatory assets/ truing up subsidy | 61.9187 | | - |
| | Total carried to Profit & loss | | - | - |