



RSA & CO

CHARTERED ACCOUNTANTS

No: RSA/ANED(RDSS)/25-26/102
Date: 19-06-2025

To
The Superintending Engineer,
Electricity Department,
Andaman & Nicobar Administration,
Port Blair - 744 101.

Sub: *Audit Report of Quarterly Statement-4th Quarter as per RDSS guidelines for the FY 2024-25.*

Ref: Your letter No. EL/PR/133A/T-12/2023/3229 dated 26/10/2023.

Sir,

This has reference to the above, please find attached the Audit Report for the 4th Quarter Statements in the prescribed format as per RDSS guidelines for FY 2024-25.

For & on behalf of
RSA & Co.
Chartered Accountants

Arvind Tewari

(CA Arvind Tewari)
Partner.
(Membership No. 061968)



[Signature]
वरिष्ठ लेखा अधिकारी
Sr. Accounts Officer
विद्युत विभाग / Electricity Department
पोर्ट ब्लेयर / Port Blair

[Signature]
अधीक्षक अभियंता (तकनीकी)
Superintending Engineer (Tech)
विद्युत विभाग / Electricity Department
अ.नि.प्रशासन / A & N Administration
श्री विजय पुरम / Sri Vijaya Puram

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RSA & CO

CHARTERED ACCOUNTANTS

AUDIT REPORT OF QUARTERLY STATEMENT- 4th QUARTER AS PER RDSS GUIDELINES FOR THE FY 2024-25

To
The Superintending Engineer,
Electricity Department,
Andaman & Nicobar Administration,
Port Blair - 744 101.

We have verified the attached Quarterly Statement- 4th Quarter (January, 25 to March, 25) of the FY 2024-25 of the Electricity Department, Andaman & Nicobar Administration in the prescribed format as per RDSS guidelines with the records & documents and report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary.
2. In our opinion, proper books of accounts/records have been kept by the department so far as it appears from our examination of the books/records.
3. The Quarterly Statement - 4th Quarter (January, 25 to March, 25) of the FY 2024-25 dealt with by this report is in agreement with the books of account/records.

For & on behalf of
RSA & Co.
Chartered Accountants

Arvind Tewari
(CA Arvind Tewari)
Partner,



UDIN: 25061968BMKPSQ9262

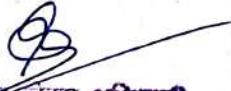
Date: 19-06-2025



Electricity Department Andaman & Nicobar Administration

RDSS Statement For the FY 2024-25

Quarter - 4


वरिष्ठ लेखा अधिकारी
Sr. Accounts Officer
विद्युत विभाग / Electricity Department
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अधीक्षक अभियंता (तकनीकी)
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श्री विजय पुरम / Sri Vijaya Puram

ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Profit & Loss**Table 1: Revenue Details****Quarter 4
2024-25**

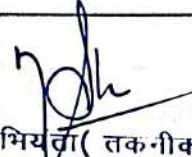
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	79.86
A1: Revenue from Sale of Power	79.86
A2: Fixed Charges/Recovery from theft etc.	
A3: Revenue from Distribution Franchisee	
A4: Revenue from Inter-state sale and Trading	0.00
A5: Revenue from Open Access and Wheeling	
A6: Any other Operating Revenue	
Revenue - Subsidies and Grants (B = B1+B2+B3)	232.73
B1: Tariff Subsidy Booked	232.73
B2: Revenue Grant under UDAY	
B3: Other Subsidies and Grants	
Other Income (C = C1+C2+C3)	0.79
C1: Income booked against deferred revenue*	
C2: Misc Non-tariff income from consumers (including DPS)	0.79
C3: Other Non-operating income	
Total Revenue on subsidy booked basis (D = A + B + C)	313.38
Tariff Subsidy Received (E)	232.73
Total Revenue on subsidy received basis (F = D - B1 + E)	313.38
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)	

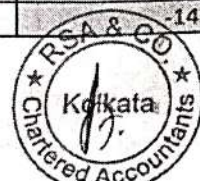
*Revenue deferred by SERC as per tariff order for the relevant FY

Table 2: Expenditure Details**Quarter 4
2024-25**

Cost of Power (G = G1 + G2+ G3)	282.37
G1: Generation Cost (Only for GEDCOS)	272.52
G2: Purchase of Power	9.84
G3: Transmission Charges	0.00
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	45.11
H1: Repairs & Maintenance	3.19
H2: Employee Cost	31.84
H3: Admn & General Expenses	5.53
H4: Depreciation	4.54
H5: Total Interest Cost	
H6: Other expenses	
H7: Exceptional Items	
Total Expenses (I = G + H)	327.48
Profit before tax (J = D - I)	-14.10
K1: Income Tax	
K2: Deferred Tax	
Profit after tax (L = J - K1 - K2)	-14.10


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अधीक्षक अभियंता (तकनीकी)
4 Superintending Engineer (Tech)
विद्युत विभाग / Electricity Department
अ.नि.प्रशासन / A&N Administration



ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Table 3: Key Asset-Liability Details		Quarter 4 2024-25
M1: Net Trade Receivables		136.23
	M1a: Gross Trade Receivable Govt. Dept.	88.09
	M1b: Gross Trade Receivable Other-than Govt. Dept.	48.14
	M1c: Provision for bad debts	
M2: Subsidy Receivable		
M3: Capex Borrowings		0.00
	M3a: Long Term Loans - State Govt	
	M3b: Long Term Loans - Banks & FIs	
	M3c: Short Term/ Medium Term - State Govt	
	M4d: Short Term/ Medium Term - Banks & FIs	
M4: Non-Capex Borrowings		0.00
	M4a: Short Term Borrowings/ from Banks/ FIs	
	M4b: Cash Credit/ OD from Banks/ FIs	
M5: Payables for Purchase of Power		45.90

Table 4: Technical Details		Quarter 4 2024-25
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)		53.83
	O1a: Hydel	5.25
	O1b: Thermal	48.53
	O1c: Gas	
	O1d: Others	0.05
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)		25.99
	O2a: Hydel	1.58
	O2b: Thermal	24.42
	O2c: Gas	
	O2d: Others	0.00
O3: Total Auxiliary Consumption (MU) (Quarter Ended)		0.80
O4 : Gross Power Purchase (MU) (Quarter Ended)		77.31
Gross Input Energy (MU) (O5 = O2 - O3 + O4)		102.50
O6: Transmission Losses (MU)(Interstate & Intrastate)		
O7: Gross Energy sold (MU)		77.33
	O7a: Energy Sold to own consumers	77.33
	O7b: Bulk Sale to Distribution Franchisee	
	O7c: Interstate Sale/ Energy Traded/Net UI Export	
Net Input Energy (MU) (O8 = O5 - O6 - O7c)		102.50
Net Energy Sold (MU) (O9 = O7 - O7c)		77.33
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)		312.59
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)		145.79
O12: Adjusted Gross Closing Trade Receivables (Rs crore)		136.23
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)		322.15
Billing Efficiency (%) (O14 = O9/O8*100)		75.45
Collection Efficiency (%) (O15 = O13/O10*100)		103.06
Energy Realised (MU) (O15a = O15*O9)		79.70
AT&C Loss (%) (O16 = 100 - O14*O15/100)		22.25

वरिष्ठ लेखा अधिकारी
Sr. Accounts Officer

5

अधीक्षक अभियंता (तकनीकी)
Superintending Engineer (Tech)



ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Table 5: Key Parameters	Quarter 4 2024-25
ACS (Rs./kWh) (P1 = I*10/O5)	31.95
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	30.57
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	1.38
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	30.57
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	1.38
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	30.57
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	1.38
Receivables (Days) (P8 =Days*M1/A)	161.96
Payables (Days) (P9 = Days*M5/G)	20.13
Total Borrowings (P10 = M3 + M4)	0.00

Table 6: Consumer Categorywise Details of Sale (MU)	Quarter 4 2024-25
Q1:Domestic	40.95
Q2:Industrial	3.06
Q3:Commercial	22.70
Q4:Public Water Works (PWW)	
Q5:Public Light	2.55
Q6:Interstate	
Q7:Agriculture	0.44
Q8:Temporary Connection	
Q9:Kutir Jyoti	
Q10:Single Point Metered Rural	
Q11:Single Point Metered Urban	
Q12: Others	7.64
Railways	
Bulk Supply	7.64
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q13 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6 + Q7 + Q8 + Q9 + Q10 + Q11 + Q12)	77.33

Table 7: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 4 2024-25
Q1:Domestic	21.20
Q2:Industrial	4.28
Q3:Commercial	37.36
Q4:Public Water Works (PWW)	
Q5:Public Light	3.42
Q6:Interstate	
Q7:Agriculture	0.12
Q8:Temporary Connection	
Q9:Kutir Jyoti	
Q10:Single Point Metered Rural	
Q11:Single Point Metered Urban	
Q12: Others	13.48
Railways	
Bulk Supply	13.48
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q13 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6 + Q7 + Q8 + Q9 + Q10 + Q11 + Q12)	79.86

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Superintending Engineer (Tech)
विद्युत विभाग / Electricity Department



ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Table 8: Consumer Categorywise Details of Revenue (Rs.)		Quarter 4 2024-25	
	Revenue Booked excluding subsidy	Subsidy received	Subsidy Booked
R1:Domestic	21.20		
R2:Industrial	4.28		
R3:Commercial	37.36		
R4:Public Water Works (PWW)	-		
R5:Public Light	3.42		
R6:Interstate	-	232.73	232.73
R7:Agriculture	0.12		
R8:Temporary Connection	-		
R9:Kutir Jyoti	-		
R10:Single Point Metered Rural	-		
R11:Single Point Metered Urban	-		
R12: Others	13.48	-	-
Railways			
Bulk Supply	13.48		
Miscellaneous			
Distribution Franchisee			
Interstate/ Trading/ UI			
Gross Energy Sold (R13 = R1 + R2 + R3 + R4 + R5 + R6 + R7 + R8 + R9 + R10 + R11 + R12)	79.86	232.73	232.73

Table 9: Power Purchase Details	Quarter 4 2024-25 in MUs
Power Purchase through Long term PPA	77.31
Own Generation for GEDCOs	
Power Purchase (Short term & Medium Term)	
Total Power Purchase	77.31




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