



RSA & CO

CHARTERED ACCOUNTANTS

No: RSA/ANED(RDSS)/ 25-26/103
Date: 19-06-2025

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

Sub: *Audit Report of Annual Statement 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 Annual 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)



B/17/25
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 ANNUAL STATEMENT 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 Annual Statement 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 Annual Statement 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: 25061968BMKPSR8854
Date: 19-06-2025



**Electricity Department
Andaman & Nicobar
Administration**

**RDSS Statement
For the FY 2024-25**


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


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

ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Profit & Loss					
Table 1: Revenue Details					
	Quarter 1 2024-25	Quarter 2 2024-25	Quarter 3 2024-25	Quarter 4 2024-25	Cumulative (12M) 2024-25
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	74.99	74.72	77.43	73.86	307.00
A1: Revenue from Sale of Power					
A2: Fixed Charges/Recovery from theft etc.	74.99	74.72	77.43	73.86	307.00
A3: Revenue from Distribution Franchisee					0.00
A4: Revenue from inter-state sale and Trading					0.00
A5: Revenue from Open Access and Wheeling	0.00	0.00	0.00	0.00	-
A6: Any other Operating Revenue					0.00
Revenue - Subsidies and Grants (B = B1+B2+B3)					0.00
B1: Tariff Subsidy Booked	158.76	176.52	160.24	232.73	728.25
B2: Revenue Grant under UDAY	158.76	176.52	160.24	232.73	728.25
B3: Other Subsidies and Grants					0.00
Other Income (C = C1+C2+C3)					0.00
C1: Income booked against deferred revenue*	0.95	1.04	1.39	0.79	4.17
C2: Misc Non-tariff income from consumers (including DPS)					0.00
C3: Other Non-operating Income	0.95	1.04	1.39	0.79	4.17
Total Revenue on subsidy booked basis (D = A + B + C)	234.70	252.27	239.06	313.38	1,039.42
Tariff Subsidy Received (E)	158.76	176.52	160.24	232.73	728.25
Total Revenue on subsidy received basis (F = D - B1 + E)	234.70	252.27	239.06	313.38	1,039.42
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 1 2024-25	Quarter 2 2024-25	Quarter 3 2024-25	Quarter 4 2024-25	Cumulative (12M) 2024-25
Cost of Power (G = G1 + G2 + G3)	170.23	187.55	192.09	282.37	832.23
G1: Generation Cost (Only for GEDCOS)	164.20	178.40	183.53	272.52	798.67
G2: Purchase of Power	6.03	9.15	8.53	9.84	33.56
G3: Transmission Charges	0.00	0.00	0.00	0.00	-
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	60.90	53.84	53.54	45.11	213.40
H1: Repairs & Maintenance	0.66	1.02	2.71	3.19	7.59
H2: Employee Cost	54.50	46.56	44.78	31.84	177.69
H3: Admin & General Expenses	1.20	1.72	1.51	5.53	9.96
H4: Depreciation	4.54	4.54	4.54	4.54	18.15
H5: Total Interest Cost		0.00			0.00
H6: Other Expenses					0.00
H7: Exceptional Items					0.00
Total Expenses (I = G + H)	231.14	241.39	245.63	327.48	1,045.63
Profit before tax (J = D - I)	3.57	10.88	-6.56	-14.10	-6.21
K1: Income Tax					0.00
K2: Deferred Tax					0.00
Profit after tax (L = J - K1 - K2)	3.57	10.88	-6.56	-14.10	-6.21

अधीक्षक अभियंता (तय)
Superintending Engineer
विद्युत विभाग / Electricity Department
अ.नि.प्रशासन / A&N Administration
श्री विजयपुरम / Sri Vijaya

RSA & CO. *
Chartered Accountants
Kolkata

वित्तिय सहायक अभियंता
Sr. Accounts Officer
विद्युत विभाग / Electricity Department
पोस्ट ब्लेयर / Post Blair

ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Table 3: Key Asset-Liability Details

	Quarter 1 2024-25	Quarter 2 2024-25	Quarter 3 2024-25	Quarter 4 2024-25
M1: Net Trade Receivables	132.39	147.81	145.79	136.23
M1a: Gross Trade Receivable Govt. Dept.	82.49	92.37	89.66	88.09
M1b: Gross Trade Receivable Other-then Govt. Dept.	49.90	55.44	56.13	48.14
M1c: Provision for bad debts				
M2: Subsidy Receivable				
M3: Capex Borrowings	0.00	0.00	0.00	0.00
M3a: Long Term Loans - State Govt				
M3b: Long Term Loans - Banks & FIs				
M3c: Short Term/ Medium Term - State Govt				
M3d: Short Term/ Medium Term - Banks & FIs				
M4: Non-Capex Borrowings	0.00	0.00	0.00	0.00
M4a: Short-Term Borrowings/ from Banks/ FIs				
M4b: Cash Credit/ OD from Banks/ FIs				
M5: Payables for Purchase of Power	46.81	68.65	99.02	45.90

Table 4: Technical Details

	Quarter 1 2024-25	Quarter 2 2024-25	Quarter 3 2024-25	Quarter 4 2024-25	Cumulative (12M) 2024-25
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)	54.15	54.11	53.71	53.83	53.83
O1a: Hydel	5.25	5.25	5.25	5.25	5.25
O1b: Thermal	48.85	48.81	48.41	48.53	48.53
O1c: Gas					
O1d: Others	0.05	0.05	0.05	0.05	0.05
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)	25.64	26.65	27.22	25.99	105.3076
O2a: Hydel	2.07	5.41	3.56	1.58	12.6182
O2b: Thermal	23.56	21.24	23.67	24.42	92.8840
O2c: Gas					0.00
O2d: Others	0.01	0.00	0.00	0.00	0.0053
O3: Total Auxiliary Consumption (MU) (Quarter Ended)	0.82	0.87	0.84	0.80	3.3303
O4: Gross Power Purchase (MU) (Quarter Ended)	81.61	73.26	75.94	77.31	303.1166
O4: Gross Input Energy (MU) (O5 = O2 - O3 + O4)	106.42	99.04	102.33	102.50	410.2939
O6: Transmission Losses (MU) (Interstate & Intrastate)					
O7: Gross Energy sold (MU)	83.56	76.61	77.18	77.33	314.68
O7a: Energy Sold to own consumers	83.56	76.61	77.18	77.33	314.68
O7b: Bulk Sale to Distribution Franchisee					
O7c: Interstate Sale/ Energy Traded/Net UI Export					
O8: Net Energy (MU) (O8 = O5 - O6 - O7c)	106.42	99.04	102.33	102.50	410.29
O9: Net Energy Sold (MU) (O9 = O7 - O7c)	83.56	76.61	77.18	77.33	314.68
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	233.76	251.23	237.67	312.59	1,035.25
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	124.29	132.39	147.81	145.79	124.29
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	132.39	147.81	145.79	136.23	136.23
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	225.65	235.81	239.70	322.15	1,023.31
Billing Efficiency (%) (O14 = O9/O8*100)	78.52	77.35	75.43	75.45	76.70
Collection Efficiency (%) (O15 = O13/O10*100)	96.53	93.86	100.00	103.06	98.85
Energy Realised (MU) (O15a = O15*O9)	80.66	71.90	77.18	79.70	311.05
AT&C Loss (%) (O16 = 100 - O14*O15/100)	24.21	27.40	24.57	23.25	24.19

वरीय लेखा अधिकारी
Sr. Accounts Officer
विभाग/Electricity Department
पोस्ट ब्लेयर / Fort Blair

अधीनस्थ अभियंता(तक
Superintending Engineer
विद्युत विभाग / Electricity De
अधीनस्थ / A&N Admin
अधीनस्थ / SRI Vijayn



ELECTRICITY DEPARTMENT, A&N ADMINISTRATION

2024-25

Table 5: Key Parameters

	Quarter 1 2024-25	Quarter 2 2024-25	Quarter 3 2024-25	Quarter 4 2024-25	Cumulative (12M) 2024-25
ACS (Rs./AWh) [P1 = P*10/O5]	21.72	24.37	21.00	31.95	75.43
ARR on Subsidy Based Basis (Rs./AWh) [P2 = D*10/O5]	22.05	25.47	21.35	30.57	75.33
Gap on Subsidy Based Basis (Rs./AWh) [P3 = P1 - P2]	-0.34	-1.10	0.64	1.38	0.15
ARR on Subsidy Received Basis (Rs./AWh) [P4 = F*10/O5]	22.05	25.47	21.35	30.57	75.33
Gap on Subsidy Received Basis (Rs./AWh) [P5 = P1 - P4]	-0.34	-1.10	0.64	1.38	0.15
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./AWh) [P6 = (F-B-C1)*10/O5]	22.05	25.47	21.35	30.57	75.33
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./AWh) [P7 = P1 - P6]	-0.34	-1.10	0.64	1.38	0.15
Receivables (Days) [P8 = Days*M1/A]	160.65	180.68	175.51	161.96	
Payables (Days) [P9 = Days*M5/G]	25.02	35.11	49.92	20.13	
Total Borrowings (P10 = M3 + M4)	0.00	0.00	0.00	0.00	0.00

Table 6: Consumer Categorywise Details of Sale (MU)

	Quarter 1 2024-25	Quarter 2 2024-25	Quarter 3 2024-25	Quarter 4 2024-25	Cumulative (12M) 2024-25
Q1: Domestic	43.62	43.10	42.44	40.93	172.12
Q2: Industrial	3.09	3.11	3.08	3.08	12.34
Q3: Commercial	23.37	19.44	21.20	22.70	86.71
Q4: Public Water Works (PWW)					0.00
Q5: Public Light	2.45	2.33	2.39	2.55	9.72
Q6: Interstate					0.00
Q7: Agriculture	0.42	0.37	0.40	0.44	1.63
Q8: Temporary Connection					0.00
Q9: Kutr Jyoti					0.00
Q10: Single Point Metered Rural					0.00
Q11: Single Point Metered Urban	8.60	8.27	7.67	7.64	32.17
Q12: Others					0.00
Railways					0.00
Bulk Supply	8.60	8.27	7.67	7.64	32.17
Miscellaneous					0.00
Distribution Franchise					0.00
Interstate Trading/Ui					0.00
Gross Energy Sold (Q13 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6 + Q7 + Q8 + Q9 + Q10 + Q11 + Q12)	83.56	76.51	77.13	77.33	314.53

Table 7: Consumer Categorywise Details of Sale (Rs. Crore)

	Quarter 1 2024-25	Quarter 2 2024-25	Quarter 3 2024-25	Quarter 4 2024-25	Cumulative (12M) 2024-25
Q1: Domestic	21.53	22.22	22.01	21.20	86.96
Q2: Industrial	3.85	4.26	4.27	4.28	16.66
Q3: Commercial	33.30	30.77	33.95	37.36	135.38
Q4: Public Water Works (PWW)					
Q5: Public Light	2.75	3.09	3.52	3.42	12.77
Q6: Interstate	0.10	0.11	0.11	0.11	0.45
Q7: Agriculture					
Q8: Temporary Connection					
Q9: Kutr Jyoti					
Q10: Single Point Metered Rural					
Q11: Single Point Metered Urban	13.46	14.27	13.56	13.49	54.77
Q12: Others					0.00
Railways					0.00
Bulk Supply	13.46	14.27	13.56	13.49	54.77
Miscellaneous					0.00
Distribution Franchise					0.00
Interstate Trading/Ui					0.00
Gross Energy Sold (Q13 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6 + Q7 + Q8 + Q9 + Q10 + Q11 + Q12)	74.99	74.72	77.41	78.86	307.00

वरिष्ठ लेखा अधिकारी
Sr. Accounts Officer
मुख्य विभाग / Electricity Department
पोर्ट ब्लेयर / Port Blair

अधीक्षक अभियंता (तकनीकी)
Superintending Engineer (Technical)
मुख्य विभाग / Electricity Department
प्रतिप्रासन / A&N Administration
श्री विजयपुरम / Sri Vijaya Pura



ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)

	Quarter 1 2024-25			Quarter 2 2024-25			Quarter 3 2024-25			Quarter 4 2024-25			Cumulative (12M) 2024-25		
	Revenue Booked excluding subsidy	Subsidy received	Subsidy Booked	Revenue Booked excluding subsidy	Subsidy received	Subsidy Booked	Revenue Booked excluding subsidy	Subsidy received	Subsidy Booked	Revenue Booked excluding subsidy	Subsidy received	Subsidy Booked	Revenue Booked excluding subsidy	Subsidy received	Subsidy Booked
R1 Domestic	21.53			22.22			22.01			21.20			85.96		
R2 Industrial	3.65			4.26			4.27			4.28			16.46		
R3 Commercial	33.30			30.77			38.96			37.36			133.29		
R4 Public Water Works (PWW)															
R5 Public Light	2.75			3.09											
R6 Intersate							3.52			3.42			12.77		
R7 Agriculture	0.10			0.11			0.12			0.12			0.25		
R8 Temporary Connection															
R9 Kiosk Jyoti															
R10 Single Point Metered Rural															
R11 Single Point Metered Urban															
R12 Others	13.46			14.27			13.56			13.48			54.27		
Railways															
Bulk Supply															
Miscellaneous	13.46			14.27			13.56			13.48			54.27		
Distribution franchise															
Intersector Trading / OI															
Grand Energy Sold (R13 = R1 + R2 + R3 + R4 + R5 + R6 + R7 + R8 + R9 + R10 + R11 + R12)	74.99	158.76	158.76	74.72	176.52	176.52	77.43	160.24	160.24	79.86	232.73	232.73	307.90	718.25	718.25

Table 9: Power Purchase Details

	Quarter 1 2024-25	Quarter 2 2024-25	Quarter 3 2024-25	Quarter 4 2024-25	Cumulative (12M) 2024-25
	In MUs	In MUs	In MUs	In MUs	In MUs
Power Purchase through Long term PPA	81.61	73.26	75.94	77.31	308.12
Own Generation for GECCOs					
Power Purchase (Short term & Medium Term)	81.61	73.26	75.94	77.31	308.12
Total Power Purchase					



वरिष्ठ लेखा अधिकारी
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अधीक्षक अभियंता (तकनीकी)
Superintending Engineer (Tech)
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