



RSA & CO

CHARTERED ACCOUNTANTS

No: RSA/ANED(RDSS)/24-25/274

Date: 03-12-2024

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

Sub: ***Audit Report of Quarterly Statement-1st 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 1st 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)



3/12/2024



RSA & CO

CHARTERED ACCOUNTANTS

AUDIT REPORT OF QUARTERLY STATEMENT- 1st 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- 1st Quarter (April, 24 to June, 24) 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 - 1st Quarter (April, 24 to June, 24) 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.



3/12/2024

UDIN: 24061968BKCRIG1610

Date: 03-12-2024



Electricity Department Andaman & Nicobar Administration

RDSS Statement For the FY 2024-25

Quarter - 1

ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

ELECTRICITY DEPARTMENT, A&N ADMINISTRATION	
Profit & Loss	
Table 1: Revenue Details	Quarter 1
	2024-25
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	74.99
A1: Revenue from Sale of Power	74.99
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)	158.76
B1: Tariff Subsidy Booked	158.76
B2: Revenue Grant under UDAY	
B3: Other Subsidies and Grants	
Other Income (C = C1+C2+C3)	0.95
C1: Income booked against deferred revenue*	
C2: Misc Non-tariff income from consumers (including DPS)	0.95
C3: Other Non-operating income	
Total Revenue on subsidy booked basis (D = A + B + C)	234.70
Tariff Subsidy Received (E)	158.76
Total Revenue on subsidy received basis (F = D - B1 + E)	234.70
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
Cost of Power (G = G1 + G2+ G3)	170.23
G1: Generation Cost (Only for GEDCOS)	164.20
G2: Purchase of Power	6.03
G3: Transmission Charges	0.00
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	60.90
H1: Repairs & Maintenance	0.66
H2: Employee Cost	54.50
H3: Admn & General Expenses	1.20
H4: Depreciation	4.54
H5: Total Interest Cost	
H6: Other expenses	
H7: Exceptional Items	
Total Expenses (I = G + H)	231.14
BLANK	
Profit before tax (J = D - I)	3.57
K1: Income Tax	
K2: Deferred Tax	
Profit after tax (L = J - K1 - K2)	3.57

[Signature]

सहायक लेखा अधिकारी
Assistant Accounts Officer

विद्युत विभाग / Electricity Department

[Signature] 16/12/24

वरिष्ठ लेखा अधिकारी
Sr. Accounts Officer

विद्युत विभाग / Electricity Department

[Signature]

अधीक्षक अभियंता
Superintending Engineer

विद्युत विभाग / Electricity Department



ELECTRICITY DEPARTMENT, A&N ADMINISTRATION	
2024-25	

Balance Sheet	
Table 3: Key Asset-Liability Details	Quarter 1
	2024-25
M1: Net Trade Receivables	132.39
M1a: Gross Trade Receivable Govt. Dept.	82.49
M1b: Gross Trade Receivable Other-than Govt. Dept.	49.90
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	
M3d: 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	46.81

Table 4: Technical Details	Quarter 1
	2024-25
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)	54.15
O1a: Hydel	5.25
O1b: Thermal	48.85
O1c: Gas	
O1d: Others	0.05
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)	25.64
O2a: Hydel	2.07
O2b: Thermal	23.56
O2c: Gas	
O2d: Others	0.01
O3: Total Auxiliary Consumption (MU) (Quarter Ended)	0.82
O4 : Gross Power Purchase (MU) (Quarter Ended)	81.61
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	106.42
O6: Transmission Losses (MU)(Interstate & Intrastate)	
O7: Gross Energy sold (MU)	83.56
O7a: Energy Sold to own consumers	83.56
O7b: Bulk Sale to Distribution Franchisee	
O7c: Interstate Sale/ Energy Traded/Net UI Export	-
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	106.42
Net Energy Sold (MU) (O9 = O7 - O7c)	83.56
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	233.76
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	124.29
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	132.39
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	225.65
Billing Efficiency (%) (O14 = O9/O8*100)	78.52
Collection Efficiency (%) (O15 = O13/O10*100)	96.53
Energy Realised (MU) (O15a = O15*O9)	80.66
AT&C Loss (%) (O16 = 100 - O14*O15/100)	24.21

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सहायक लेखा अधिकारी
Assistant Accounts Officer

विद्युत विभाग / Electricity Department
पोर्ट ब्लेयर / Port Blair

[Signature]
वरिष्ठ लेखा अधिकारी
Sr. Accounts Officer

विद्युत विभाग / Electricity Department
पोर्ट ब्लेयर / Port Blair

[Signature]
अधीक्षक अभियंता
Superintending Engineer (Tech.)

विद्युत विभाग / Electricity Department
पोर्ट ब्लेयर / Port Blair



31/12/2024

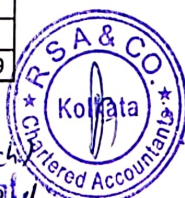
ELECTRICITY DEPARTMENT, A&N ADMINISTRATION

2024-25

Table 5: Key Parameters	Quarter 1 2024-25
ACS (Rs./kWh) (P1 = I*10/O5)	21.72
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	22.05
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	-0.34
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	22.05
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	-0.34
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	22.05
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	-0.34
Receivables (Days) (P8 = Days*M1/A)	160.65
Payables (Days) (P9 = Days*M5/G)	25.02
Total Borrowings (P10 = M3 + M4)	0.00

Table 6: Consumer Categorywise Details of Sale (MU)	Quarter 1 2024-25
Q1:Domestic	45.62
Q2:Industrial	3.09
Q3:Commercial	23.37
Q4:Public Water Works (PWW)	
Q5:Public Light	2.46
Q6:Interstate	
Q7:Agriculture	0.42
Q8:Temporary Connection	
Q9:Kutir Jyoti	
Q10:Single Point Metered Rural	
Q11:Single Point Metered Urban	
Q12: Others	8.60
Railways	
Bulk Supply	8.60
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q13 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6 + Q7 + Q8 + Q9 + Q10 + Q11 + Q12)	83.56

Table 7: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 1 2024-25
Q1:Domestic	21.53
Q2:Industrial	3.85
Q3:Commercial	33.30
Q4:Public Water Works (PWW)	
Q5:Public Light	2.75
Q6:Interstate	
Q7:Agriculture	0.10
Q8:Temporary Connection	
Q9:Kutir Jyoti	
Q10:Single Point Metered Rural	
Q11:Single Point Metered Urban	
Q12: Others	13.46
Railways	
Bulk Supply	13.46
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q13 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6 + Q7 + Q8 + Q9 + Q10 + Q11 + Q12)	74.99



ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)	Quarter 1		
	2024-25		
	Revenue Booked excluding subsidy	Subsidy received	Subsidy Booked
R1:Domestic	21.53	158.76	158.76
R2:Industrial	3.85		
R3:Commercial	33.30		
R4:Public Water Works (PWW)			
R5:Public Light	2.75		
R6:Interstate			
R7:Agriculture	0.10		
R8:Temporary Connection			
R9:Kutir Jyoti			
R10:Single Point Metered Rural			
R11:Single Point Metered Urban			
R12: Others	13.46	-	-
Railways			
Bulk Supply	13.46		
Miscellaneous			
Distribution Franchisee			
Interstate/ Trading/ UI			
Gross Energy Sold (R13 = R1 + R2 + R3 + R4 + R5 + R6 + R7 + R8 + R9 + R10 + R11 + R12)	74.99	158.76	158.76

Table 9: Power Purchase Details	Quarter 1
	2024-25
	in MUs
Power Purchase through Long term PPA	81.61
Own Generation for GEDCOs	
Power Purchase (Short term & Medium Term)	
Total Power Purchase	81.61

