

FORM B

PROFIT AND LOSS ACCOUNT FOR DISTRIBUTION BUSINESS

(Rs.In Lakhs)

Sl. No.	Ref. Form	Particulars	2012-13 (Act)	2013-14 (Est)	2014-15 (Est)
I		<u>INCOME</u>			
	G	Revenue from sale of power	2295.15	2581.07	2632.69
	H	Revenue from subsidies & grants*			
	I	Other income	46.12	23.92	23.92
		Total (a+b+c)	2341.27	2604.99	2656.62
II		<u>EXPENDITURE</u>			
	J	Operation&Maintenance	12.52	40.47	33.50
	K	Employee Costs	633.63	714.55	784.74
	M	Admn & Genl Expenses	51.78	54.55	55.95
	N	Depreciation	141.54	150.00	155.19
	O	Interest&Finance Charges	389.52	409.24	424.38
	I	Other expenses	46.12	23.92	23.92
		Subtotal	1275.11	1392.73	1477.69
	Q	Less : Capitalised expenses: Interest & finance charges Other expenses	0.00	0.00	0.00
	R	Other debits	0.00	0.00	0.00
	S	Extraordinary items	0.00	0.00	0.00
	F	Purchase of power	1933.82	1946.19	1985.11
		Total Expenditure	3208.93	3338.92	3462.80
III		Profit/(Loss) before tax(I-II)	-867.66	-733.93	-806.19
IV		Provision for Income Tax	0.00	0.00	0.00
V	T	Net prior period credits (charges)	0.00	0.00	0.00
VI		Surplus(deficit)	-867.66	-733.93	-806.19
VII	W	Net assets at beginning of year (Less consumers contribution)	2808.31	3035.62	3029.81
VIII		Rate of return (in %) (VI/VII)	-30.90	-24.18	-26.61

FORM C

BALANCE SHEET

Ref. Form	Particulars	2012-13 (Act)	2013-14 (Est)	2014-15 (Est)
	Sources of Funds			
	(A) Capital Funds			
	Share Capital			
	Reserves & Surplus (Debit balance)	-5359.60	-1871.35	-2295.72
	Total (A)	-5359.60	-1871.35	-2295.72
O	(B) Loan from Central Government } Loan from others } - Secured - Unsecured	3897.49	0.00	0.00
	Total (B)	3897.49	0.00	0.00
U	(C) Contribution, grants & subsidies towards cost of capital assets			
	Grand total of sources of funds (A)+(B)+(C)	-1462.11	-1871.35	-2295.72
	Application of funds	Total		
	(A) Fixed assets			
V	(a)Gross fixed assets	0.00	0.00	0.00
N	(b)Less accumulated depreciation	0.00	0.00	0.00
W	(c)Net fixed assets (a)-(b)	0.00	0.00	0.00
X	(d)Capital works in progress			
	(e)Assets not in use			
	(f)Deferred costs			
	(g)Intangible assets			
	Total (c)+(d)+(e)+(f)+(g)	0.00	0.00	0.00
	(B) Subsidy Receivable from Government	0.00	0.00	0.00
	(C) Net Current Assets	0.00		
	(1) Current assets	0.00		
	loans and assets	0.00		
	(a) Inventories*	0.00		
	(b) Receivables against sale of power	0.00		
	(c)Cash & bank balances	0.00		
	(d) Loans & advances (SD with KSEB)	158.09	158.09	158.09
	(e) Sundry receivables	0.00		
	(f) Bank Deposit (SD of CoPT's consumers)	216.66	216.66	216.66
	Total (C)(1)	374.75	374.75	374.75
	(2) Current liabilities & provisions	1620.20	2029.44	2453.81
	(a)Security deposit from consumers	216.66	216.66	216.66
	(b)Borrowing for working capital	0.00	0.00	0.00
	(c)Payments due on Capital liabilities			
	(d) Other current liabilities			
	Total (C) (2)	1836.86	2246.10	2670.47
	Net Current Asset (C) [(C)(1) - (C)(2)]	-1462.11	-1871.35	-2295.72
	Grand Total of Application of funds (A) + (B) + (C)	-1462.11	-1871.35	-2295.72

FORM D

CASH FLOW STATEMENT

(Rs. In Lakhs)

Particulars	2012-13 (Act)	2013-14 (Est)	2014-15 (Est)
I. Net fund from Operations			
1. Net fund from earnings			
(a) Profit before tax and before revenue subsidies and grants	-867.66	-733.93	-806.19
Less: Income Tax payment during the year			
Total of (a)	-867.66	-733.93	-806.19
(b) Add: Debits to Revenue account Not requiring cash flow:			
(i) Depreciation	141.54	150.00	155.19
(ii) Amortisation of deferred cost			
(iii) Amortisation of intangible assets			
(iv) Investment allowance reserve			
(v) Others if any			
Total of (b)	141.54	150.00	155.19
(c) Less: Credits to revenue account not involving Cash receipts			
(i) Depreciation	171.91	175.35	174.14
(ii)			
Total of (c)	171.91	175.35	174.14
Net funds from earning [(a) + (b)] - (c)	-898.03	-759.27	-825.14
2. Contributions, grants and subsidies towards cost of capital assets			
3. Security deposit from consumers	216.66	216.66	216.66
4. Proceeds from disposal of capital assets			
5. Total funds from Operation (1 + 2 + 3 + 4)	-681.37	-542.61	-608.48
6. Net increase/decrease in working capital			
(a) Increase(decrease) in current assets			
(i) Inventories			
(ii) Receivables against sale of power	0		
(iii) Loans & advances (SD with KSEB)	0.00		
(iv) Sundry receivables			
Total of (a)	0.00	0.00	0.00
(b) Increase(decrease) in current liabilities			
(i) Borrowings for working capital			
(ii) Other current liabilities-power purchase			
(iii) Others (Accum.interst payable to GoI loan for capital asset)	389.52	409.24	424.38

Total of (b)	389.52	409.24	424.38
Net increase/(decrease) in Working capital (a) - (b)	-389.52	-409.24	-424.38

Particulars	2012-13	2013-14	2014-15
7. Net funds from operations before subsidies and grants (5 - 6)	-1070.89	-951.85	-1032.86
8. Receipts from revenue subsidies and grants			
Total net funds from operations including subsidies and grants (7 + 8)	-1070.89	-951.85	-1032.86
II. Net increase/decrease in capital liabilities			
(a) Fresh Borrowings			
(i) Centre Loans	167.34	0.00	0.00
(ii) Foreign currency loans/credits	0		
(iii) Other borrowings	0		
Total of (a)	167.34	0.00	0.00
(b) Repayments			
(i) Centre Loans			
(ii) Foreign currency loans/credits			
(iii) Other borrowings			
Total of (b)	0.00	0.00	0.00
Net increase(decrease) in capital liabilities (a) - (b)	167.34	0.00	0.00
III. Increase/decrease in equity capital			
IV. Total funds available for capital expenditure (I + II + III)	-903.55	-951.85	-1032.86
V. Funds utilised for capital expenditure			
(a) On projects	0.00	0.00	0.00
(b) Advances to suppliers and contractors			
(c) Intangible Assets			
(d) Deferred cost			
Total of V (a + b + c + d)	0.00	0.00	0.00
VI. Net increase/(decrease) in investments			
VII. Net increase/(decrease) in cash/bank balance [IV - V - VI]	-903.55	-951.85	-1032.86
VIII. Add opening cash and bank balances			
IX. Closing cash and bank balances [VII + VIII]	-903.55	-951.85	-1032.86

FORM E

AGGREGATE REVENUE REQUIREMENT - 2012-13 (Actual)

(Rs. In Lakhs)

Item	2012-13 (Act)	2013-14 (Est)	2014-15 (Est)
1. Capital Base Net fixed assets at the beginning of the year	2808.31	0.00	0.00
Less: Consumers Contribution			
2. Revenue return @ 3 % on net fixed assets.			
3. Revenue requirement expenditure (net after capitalisation of expenses) excluding prior period and extraordinary items	3208.93	3338.92	3462.80
4. Other income			
5. Aggregate revenue requirement(2 + 3 - 4)	3208.93	3338.92	3462.80

FORM F

COST OF POWER PURCHASED FOR THE YEAR 2012-13 (Actual)

(Rs. in lakhs)

Sl. No.	Source	Units purchase (Lakh KWH)	Fixed charges	Variable charges Ps kWh						Total cost of power at each interface point			
				Variable charges	Fuel escalation	Incentive payment	Wheeling charge	Any other charge	Total variable	Fixed charge	Variable charges	Total	Average rate per unit
1	KSE BOARD	330.81	318.55	1565.12	50.29	0.14	0.00	0.00	1615.27	318.55	1615.27	1933.82	5.85

COST OF POWER PURCHASED FOR THE YEAR 2013-14 (Estimate)

(Rs. In lakhs)

Sl. No.	Source	Units purchase (Lakh KWH)	Fixed charges	Variable charges Ps kWh						Total cost of power at each interface point			
				Variable charges	Fuel escalation	Incentive payment	Wheeling charge	Any other charge	Total variable	Fixed charge	Variable charges	Total	Average rate per unit
1	KSE BOARD	328.70	286.27	1659.91					1659.91	286.27	1659.91	1946.19	5.92

Note: The energy units consumption in 2013-14 estimated 328.70 lakhs Kwh based on the actual purchases from April 2013 to November 2013. But the energy

COST OF POWER PURCHASED FOR THE YEAR 2014-15 (Estimate)

(Rs. in lakhs)

Sl. No.	Source	Units purchase (Lakh KWH)	Fixed charges	Variable charges Ps kWh						Total cost of power at each interface point			
				Variable charges	Fuel escalation	Incentive payment	Wheeling charge	Any other charge	Total variable	Fixed charge	Variable charges	Total	Average rate per unit
1	KSE BOARD	335.27	292.00	1693.11		0.00	0.00		1693.11	292.00	1693.11	1985.11	5.92

FORM G
REVENUE FROM SALE OF POWER FOR THE YEAR 2013-14 (Estimate)

(Rs. In lakhs)

Sl. No.	Particulars	No. of instatn./ Connections	Energy sold Units (KWh in lakhs)	Revenue ₹ Lakhs	Average Realisation Rs /kWh
I	Consumer category-wise				
a	HT Consumers	^	8.25	53.64	6.50
b	HT IV	17	155.87	1428.37	9.16
c	HT IV Malabar	2	34.04	268.20	7.88
d	LT - I Domestic	679	10.94	27.78	2.54
e	LT - II : Colonies - Rail/Cust	4	3.44	26.52	7.70
f	LT - III : Industry -F.mills	1	0.01	0.16	13.82
g	LT VI A	10	1.71	13.32	7.79
h	LT VI B	32	2.90	25.36	8.76
i	LT VI B (G)	9	3.56	31.02	8.72
j	LT VI C	11	4.41	47.81	10.85
k	LT VI C (G)	15	0.80	9.45	11.82
l	LT VII A Single Phase	207	2.12	17.85	8.40
m	LT VII A Three Phase	194	42.53	465.64	10.95
n	LT VII C	3	0.27	2.47	9.14
	Total	1186	270.86	2417.59	
	Income from self consumption		46.91	175.35	3.74
	Total		317.76	2592.94	
II	Recovery of electricity duty and other state levies			170.73	
III	Wheeling charges recovery			0	
IV	Misc. charges from consumers (I) Fuse off calls (II) Reconnection fee (III) Public lighting (IV) Maintenance charges (V) Service connection charges (VI) Delayed payment charges (VII) Other receipts (Metre rent)			0.33	
	Total of IV			0.33	
V	Gross Revenue from sale of power (I+II+III+IV)		317.76	2764.00	
VI	Less (I) Electricity duty payable (II) Other state levies payable (Sur.) (III) Withdrawal of revenue demand			182.93	
	Total			182.93	
VII	Net Revenue from sale of power (V -VI)		317.76	2581.07	

Purchase of Electricity	Units in lakhs (KWh)	Distribution of Electricity	Units in lakhs(KWh)	%
Purchased	328.70	Sold	270.86	82.38
Self gend	0.10	Self Cons	37.31	11.35
		St Light	9.60	2.92
		T&D Loss	11.03	3.36
Total	328.80	Total	328.80	100.00

FORM K

EMPLOYEE COSTS

(Rs. in Lakhs)

Sl.No.	Particulars	2012-13 (Actual)	2013-14 (Est.)	2014-15 (Est.)
1	Salaries			
2	Overtime			
3	DA * DA included in salary			
4	Other Allowances			
5	Bonus			
6	Medical expenses reimbursement	570.61	643.51	706.75
7	Leave Travel Concession			
8	Earned Leave Encashment			
9	Payment under workmen's			
10	Retrenchment Compensation			
	Sub Total	570.61	643.51	706.75
11	Staff Welfare Expenses	0.25	0.25	0.25
12	Terminal benefits	62.77	70.79	77.74
	Sub Total	63.02	71.04	77.99
	Grand Total	633.63	714.55	784.74

- Note:-
1. Employee categorywise details should be furnished.
 2. Details of projection should be furnished.
 3. Breakup among generation,transmis

FORM L

EMPLOYEE COST - ADDITIONAL INFORMATION

(Rs. in Lakhs)

Sl. No.	Category of Employee	2012-13 (Actual)					2013-14 (Est)					2014-15 (Est)				
		Sanctioned	Working	Annual Salary	% Apportioned	Cost	Sanctioned	Working	Annual Salary	% Apportioned	Cost	Sanctioned	Working	Annual Salary	% Apportioned	Cost
1	Chairman of Board/CMD of company															
2	Members of Board/Members of Board of Directors															
3	Chief Engineer/or equivalent															
4	Superintending Engineers/or equivalent	1	}			1	}				1	}				
5	Executive Engineers or equivalent	1				1				1						
6	Asst. Executive Engineers	1			570.61	1			643.51	1			706.75			
7	Asst. Engineers	2				2				2						
8	All other Technical staff & non-technical staff	100				100					100					
	Total	105				570.61				643.51	105				706.75	

FORM M
ADMINISTRATION & GENERAL CHARGES

(Rs. in Lakhs)

Sl. No.	Item	2012-13 (Act)	2013-14 (Est)	2014-15 (Est)
1	Rents, rates, taxes	4.90	4.99	4.99
2	Security arrangements	23.31	23.78	24.25
3	Insurance	0.00	0.00	0.00
4	Telephone charges etc	0.32	0.45	0.48
5	Internet and related charges	0.16	0.22	0.24
6	Legal charges	4.00	4.08	4.16
7	Audit charges	0.41	0.35	0.35
8	Consultancy charges	5.00	5.10	5.20
9	Technical fee	0.00	0.00	0.00
10	Other professional charges	0.00	0.00	0.00
11	Travelling expenses Conveyance & vehicle hire	0.40	0.57	0.69
12	charges	0.32	1.13	1.28
13	Lisence fee	1.16	1.18	1.21
14	Sub Total	39.98	41.85	42.85
15	OTHER EXPENSES			
	(a) Fees And subscription	0.02	0.03	0.03
	(b) Books & periodicals	0.00	0.00	0.00
	(c) Computer stationary	0.01	0.01	0.02
	(d) Printing & Stationary	0.11	0.15	0.16
	(e) Advertisements	0.49	0.63	0.64
	(f) Donations	0.00	0.00	0.00
	(g) Contribution	0.49	0.65	0.65
	(h) Electricity charges	9.21	9.39	9.58
	(i) Water charges	0.83	1.06	1.25
	(j) Entertainment	0.11	0.30	0.30
	(k) Miscellaneous expenses	0.53	0.47	0.47
	Sub Total	11.80	12.70	13.10
16	Freight	0.00	0.00	0.00
17	Other purchase related expenses	0.00	0.00	0.00
	Grand Total	51.78	54.55	55.95