



RSA & CO

CHARTERED ACCOUNTANTS

No: RSA/ANED(RDSS)/24-25/400

Date: 19-03-2025

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

Sub: *Audit Report of Quarterly Statement-3rd 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 3rd 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)





RSA & CO

CHARTERED ACCOUNTANTS

**AUDIT REPORT OF QUARTERLY STATEMENT- 3rd 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- 3rd Quarter (October, 24 to December, 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 - 3rd Quarter (October, 24 to December, 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.



UDIN: 25061968BMKPQV9567
Date: 19-03-2025



**Electricity Department
Andaman & Nicobar
Administration**

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

Quarter - 3


सहायक लेखा अधिकारी
Assistant Accounts Officer
विद्युत विभाग / Electricity Department
पोर्ट ब्लेयर / Port Blair


वरिष्ठ लेखा अधिकारी
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पोर्ट ब्लेयर / Port Blair

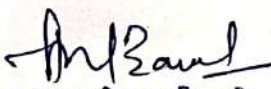

अधीक्षक अभियंता (तकनीकी)
Superintending Engineer (Tech)
विद्युत विभाग / Electricity Department
अ.नि.प्रशासन / A & N Administration
श्री विजय पुरम / Sri Vijaya Puram


ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Profit & Loss	
Table 1: Revenue Details	Quarter 3 2024-25
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	77.43
A1: Revenue from Sale of Power	77.43
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)	160.24
B1: Tariff Subsidy Booked	160.24
B2: Revenue Grant under UDAY	
B3: Other Subsidies and Grants	
Other Income (C = C1+C2+C3)	1.39
C1: Income booked against deferred revenue*	
C2: Misc Non-tariff income from consumers (including DPS)	1.39
C3: Other Non-operating income	
Total Revenue on subsidy booked basis (D = A + B + C)	239.06
Tariff Subsidy Received (E)	160.24
Total Revenue on subsidy received basis (F = D - B1 + E)	239.06
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 3 2024-25
Cost of Power (G = G1 + G2+ G3)	192.09
G1: Generation Cost (Only for GEDCOS)	183.55
G2: Purchase of Power	8.53
G3: Transmission Charges	0.00
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	53.54
H1: Repairs & Maintenance	2.71
H2: Employee Cost	44.78
H3: Admn & General Expenses	1.51
H4: Depreciation	4.54
H5: Total Interest Cost	
H6: Other expenses	
H7: Exceptional Items	
Total Expenses (I = G + H)	245.63
Profit before tax (J = D - I)	-6.56
K1: Income Tax	
K2: Deferred Tax	
Profit after tax (L = J - K1 - K2)	-6.56


 सहायक लेखा अधिकारी
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ELECTRICITY DEPARTMENT, A&N ADMINISTRATION


2024-25

Table 3: Key Asset-Liability Details		Quarter 3 2024-25
M1: Net Trade Receivables		145.79
	M1a: Gross Trade Receivable Govt. Dept.	89.66
	M1b: Gross Trade Receivable Other-than Govt. Dept.	56.13
	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		99.02

Table 4: Technical Details		Quarter 3 2024-25
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)		53.71
	O1a: Hydel	5.25
	O1b: Thermal	48.41
	O1c: Gas	
	O1d: Others	0.05
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)		27.22
	O2a: Hydel	3.56
	O2b: Thermal	23.67
	O2c: Gas	
	O2d: Others	0.00
O3: Total Auxiliary Consumption (MU) (Quarter Ended)		0.84
O4 : Gross Power Purchase (MU) (Quarter Ended)		75.94
Gross Input Energy (MU) (O5 = O2 - O3 + O4)		102.33
O6: Transmission Losses (MU)(Interstate & Intrastate)		
O7: Gross Energy sold (MU)		77.18
	O7a: Energy Sold to own consumers	77.18
	O7b: Bulk Sale to Distribution Franchisee	
	O7c: Interstate Sale/ Energy Traded/Net UI Export	-
Net Input Energy (MU) (O8 = O5 - O6 - O7c)		102.33
Net Energy Sold (MU) (O9 = O7 - O7c)		77.18
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)		237.67
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)		147.81
O12: Adjusted Gross Closing Trade Receivables (Rs crore)		145.79
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)		239.70
Billing Efficiency (%) (O14 = O9/O8*100)		75.43
Collection Efficiency (%) (O15 = O13/O10*100)		100.00
Energy Realised (MU) (O15a = O15*O9)		77.18
AT&C Loss (%) (O16 = 100 - O14*O15/100)		24.57



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ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Table 5: Key Parameters

	Quarter 3 2024-25
ACS (Rs./kWh) (P1 = I*10/O5)	24.00
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	23.36
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	0.64
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	23.36
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	0.64
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	23.36
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	0.64
Receivables (Days) (P8 =Days*M1/A)	176.51
Payables (Days) (P9 = Days*M5/G)	49.52
Total Borrowings (P10 = M3 + M4)	0.00

Table 6: Consumer Categorywise Details of Sale (MU)

	Quarter 3 2024-25
Q1:Domestic	42.44
Q2:Industrial	3.08
Q3:Commercial	21.20
Q4:Public Water Works (PWW)	
Q5:Public Light	2.39
Q6:Interstate	
Q7:Agriculture	0.40
Q8:Temporary Connection	
Q9:Kutir Jyoti	
Q10:Single Point Metered Rural	
Q11:Single Point Metered Urban	
Q12: Others	7.67
Railways	
Bulk Supply	7.67
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q13 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6 + Q7 + Q8 + Q9 + Q10 + Q11 + Q12)	77.18

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

	Quarter 3 2024-25
Q1:Domestic	22.01
Q2:Industrial	4.27
Q3:Commercial	33.96
Q4:Public Water Works (PWW)	
Q5:Public Light	3.52
Q6:Interstate	
Q7:Agriculture	0.12
Q8:Temporary Connection	
Q9:Kutir Jyoti	
Q10:Single Point Metered Rural	
Q11:Single Point Metered Urban	
Q12: Others	13.56
Railways	
Bulk Supply	13.56
Miscellaneous	
Distribution Franchisee	
Interstate/ Trading/ UI	
Gross Energy Sold (Q13 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6 + Q7 + Q8 + Q9 + Q10 + Q11 + Q12)	77.43



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ELECTRICITY DEPARTMENT, A&N ADMINISTRATION
2024-25

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore) Quarter 3
2024-25

	Revenue Booked excluding subsidy	Subsidy received	Subsidy Booked
R1 Domestic	22.01		
R2 Industrial	4.27		
R3 Commercial	33.96		
R4 Public Water Works (PWW)	-		
R5 Public Light	3.52	160.24	160.24
R6 Interstate	-		
R7 Agriculture	0.12		
R8 Temporary Connection	-		
R9 Extra Avol	-		
R10 Single Point Metered Rural	-		
R11 Single Point Metered Urban	-		
R12 Others	13.56		
Railways			
Bulk Supply	13.56		
Miscellaneous			
Distribution Franchisee			
Interstate/ Trading/ UI			
Gross Energy Sold (R13 = R1 + R2 + R3 + R4 + R5 + R6 + R7 + R8 + R9 + R10 + R11 + R12)	77.43	160.24	160.24

Table 9: Power Purchase Details Quarter 3
2024-25
in MUs

Power Purchase through Long term PPA	75.94
Own Generation for GIDCOs	
Power Purchase (Short term & Medium Term)	
Total Power Purchase	75.94



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