

ಹುಬ್ಬಳ್ಳಿ ವಿದ್ಯುತ್ ಸರಬರಾಜು ಕಂಪನಿ ನಿಯಮಿತ
(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಂಪೂರ್ಣ ಸ್ವಾಮ್ಯಕ್ಕೆ ಒಳಪಟ್ಟಿದೆ.)
ನಿಗಮ ಕಛೇರಿ,
ನವನಗರ, ಪಿ.ಬಿ. ರೋಡ್, ಹುಬ್ಬಳ್ಳಿ - 580 025.



HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
(Wholly owned Govt. of Karnataka undertaking)
Corporate Office,
Navanagar, P.B. Road, Hubballi-25
Website: hescom.karnataka.gov.in

Corporate Identity Number (CIN): U31401KA2002SGC030437

No : HESCOM/DF/CA/DCA/AO(RA)/24-25/

Date :

245-6971

31 DEC 2024

To,
The Secretary,
Karnataka Electricity Regulatory Commission,
No. 16, C-1, Millers Tank Bed Area,
Vasant Nagar,
Bengaluru-560 052.

Sir,

Sub : Compliance to Preliminary Observations on HESCOM petition for Annual Performance Review for FY2023-24 and ARR for the Control Period FY2025-26 to FY2027-28.

Ref : KERC letter No : KERCB/DD(Tariff)/OP39-2024/1187 Dtd: 16.12.2024.

Adverting to the above, I am directed to submit the Compliance to Preliminary Observations on HESCOM petition for Annual Performance Review for FY2023-24 and ARR for the Control Period FY2025-26 to FY2027-28 along with annexures in 1 original + 6 photo copies for kind perusal.

Yours faithfully,

Controller

Corporate Office, HESCOM

**BEFORE KARNATAKA ELECTRICITY REGULATORY COMMISSION AT,
BENGALURU.**

Filing No....✓

Case No....✓

In the matter of:

An Application for Approval of Annual Performance Review of Electricity Distribution and Retail supply business of Hubli Electricity Supply Company Limited for FY-24 and Approval for ARR & ERC for MYT period FY-26 to FY-28 under Section 61 & 62 of the Electricity Act, 2003 read with relevant Regulations of KERC (Tariff) Regulations including Karnataka Electricity Regulatory Commission (Multi Year Transmission, Distribution and Retail Supply Tariff) Regulations, 2024. The Compliance of Preliminary Observations on the Applications filed by the HESCOM for approval of APR for FY-24 and ARR & ERC for MYT period FY-26 to FY-28.

In the matter of:

Hubli Electricity Supply Company Limited,
Corporate Office, Navanagar,
P. B. Road,
Hubballi -580025.

AFFIDAVIT

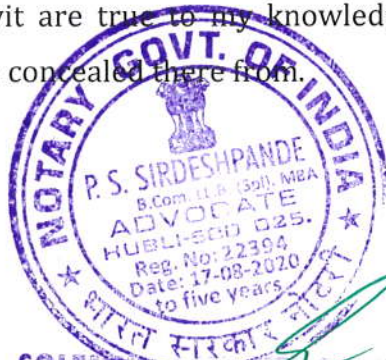
I, Anand Desai son of Laxman Desai aged about 55 years, working at Corporate Office, HESCOM, P.B. Road, Navanagar, Hubballi -580025, do solemnly affirm and say as follows.

I am the Controller (A&R), Corporate Office, HESCOM Hubballi and I am duly authorized to submit the application for APR for FY-24 and ARR & ERC for MYT period FY-26 to FY-28 before the Hon'ble Commission.

The compliance for Preliminary Observations on the Applications filed by the HESCOM for approval of APR for FY-24 and ARR and ARR & ERC for MYT period FY-26 to FY-28 before the Hon'ble Commission herein now shown to me are true to best of my knowledge and the statements made in the application are based on information I believe them to be true and correct.

Solemnly affirmed at Hubballi on this day 31st December 2024 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed there from.

Place: Hubballi
Date: 31.12.2024



31/12/24

Controller (A&R),
Corporate Office, HESCOM,
Navanagar, Hubballi - 580025.

CONTROLLER (A & R),
HESCOM, Hubballi.

No. of Corrections

NOTARY.

SOLEMNLY AFFIRMED BEFORE ME

NOTARY, 31 DEC 2024

HUBLI ELECTRICITY SUPPLY COMPANY LIMITED

Preliminary Observations on HESCOM petition for Annual Performance Review for FY2023-24 and ARR for the Control Period FY2025-26 to FY2027-28.

A. ANNUAL PERFORMANCE REVIEW FOR FY2023-24

1. Power Purchase Cost for FY2023-24:

- (a) Energy Balancing statement for FY2023-24 duly signed / certified by SLDC Authorities shall be furnished.

COMPLIANCE:

Energy Balancing statement for FY2023-24 duly signed by all ESCOMs and copy of the Proceedings of the meeting held on 19.06.2024 for Final Energy Balance of ESCOMs for FY 2023-24 at TBC, KPTCL is submitted in Annexure-A(i) and A(ii).

2. HESCOM shall furnish the following details in respect of assets (total assets, not amortized assets) created out of "Consumer Contribution and Government Grants".

COMPLIANCE:

Rs. In Crs.

Year	Opening Balance	Addition of assets	Retirement of assets	Depreciation provided for the year	Closing Balance
<u>Consumer Contribution:</u>					
2021-22	1785.62	247.27			2032.89
2022-23	2032.89	182.41			2215.30
2023-24	2215.30	206.50		910.80	1511.00
<u>Government Grants:</u>					
2021-22	730.08	96.88			826.96
2022-23	826.96				826.96
2023-24	826.96			416.70	410.26


**CONTROLLER (A & R),
HESCOM, Hubballi.**

CONTROLLER (A & R),
HESCOM, Hubballi.

3. HESCOM shall furnish AT&C Loss for FY2023-24 along with calculations in the format prescribed in the MYT Regulations.

COMPLIANCE:

S. No.	Parameter	Unit	Description	2023-24
A	Input Energy	MU	Energy Generated - Axillary Consumption + Energy Purchased (Gross) – Energy Traded/ Inter State Sales.	19,146.06
B	Transmission Losses	MU		838.52
C	Net Input Energy	MU	A-B	18,307.54
D	Energy Sold	MU	Energy Sold to all categories of consumers excluding units of Energy Traded/Inter-State Sales.	15,596.98
	Billing Efficiency			85.19
E	Revenue from Sale of Energy	Rs. Cr.	Revenue from Sale of Energy to all categories of consumers (including Subsidy Booked) but excluding Revenue from Energy Traded /Inter-State Sales.	13,582.24
F	Adjusted Revenue from Sale of Energy, on Subsidy Received basis	Rs. Cr.	Revenue from Sale of Energy (same as E above) minus Subsidy Booked plus Subsidy Received	12,216.12
	Subsidy Booked	Rs. Cr.	Demand	8,524.90
	Subsidy Received	Rs. Cr.	Released	7,158.78
G	Opening Debtors for Sale of Energy	Rs. Cr.	Opening debtors for sale of Energy as shown in Receivable Schedule (Without deducting provisions for doubtful debtors). Unbilled Revenue shall not be considered as Debtors .	2,348.25
H	Closing Debtors for Sale of Energy	Rs. Cr.	i) Closing debtors for Sale of Energy as shown in Receivable Schedule (Without deducting provisions for doubtful debts). Unbilled Revenue shall not be considered as Debtors.	1,567.50
			ii) Any amount written off during the year directly from(i)	1,169.12
I	Adjusted Closing Debtors for sale of Energy	Rs. Cr.	H(i+ii)	2,736.62
J	Collection Efficiency	%	(F+G-I)/E*100 Collection Efficiency is capped at 100%	87.08
K	Units Realised = [Energy Sold*Collection efficiency]	MU	D*/100	13,582.24
L	Units Unrealised = [Net Input Energy-Units Realised]	MU	C-K	4,725.30
M	AT&C Losses = [{ Units Unrealised/Net Input Energy}*100]	%	L/C *100	25.81

4. HESCOM shall furnish the Tariff Category- wise fixed / demand (in respect of BJ/KJ and LT-4a category fixed charges to be arrived at the rate as mentioned in the Tariff Schedule) charges collected during the year FY2023-24 in the following format.

COMPLIANCE:

Tariff Category	Description	No. of installations	FC Rate	Description	Consumption in MU	FC Rate	EC Rate	FC Amount In Crs	EC Amount In Crs
			(in Rs.)			(Rs./U)		(Rs. In Cr.)	
LT-1<=40	All Installations	458377	100.00	All Units	115.56	4.88	3.81	56.39	66.70
LT-1>40	All Installations	199986	110.00	0 to 100 Units	106.05		4.75	16.66	50.37
			210.00	0 to All Units	5.58		7.00	0.00	3.91
	Total				111.63			16.66	54.28
	Sub-Total	658363			227.19			73.05	120.98
LT-2(a)	With SL upto 50 KW	2985589	110.00	0 to 100 Units	877.64			531.09	417.20
	With SL above 50 KW		210.00	0 to All Units	993.40			0.00	695.38
	Total	2985589			1871.04			531.09	1112.58
LT-2(b)	With SL upto 50 KW	6841	180.00	All Units	29.32			8.19	23.96
	With SL above 50 KW		250.00	All Units	0.00			0.00	0.00
	Total	6841			29.32			8.19	23.96
LT-3(a)	With SL upto 50 KW	412062	200.00	All Units	667.64			221.79	567.49
	With SL above 50 KW		300.00	All Units	0.00			0.00	0.00
	Total	412062			667.64			221.79	567.49
LT-3(b)	All Installations	342	200.00	All Units	0.33		10.50	0.17	0.35
LT-4(a)	All Installations	1023972		All Units	8933.42	4.12	3.22	3,680.57	2881.76
LT-4(b)	All Installations	532	135.00	All Units	18.72		4.10	1.72	7.67
LT-4(c)	All Installations	496	135.00	All Units	1.40		4.25	0.45	0.59
LT-5	With SL upto 50 KW	101614	140.00	0 to 500 Units	253.22		11.90	184.17	154.47
	With SL above 50 KW		250.00	> 500 Units	102.24		13.90	0.00	72.59
	Total	101614			355.45			184.17	227.06
LT-6(a)	With SL below 67 HP	47153	175.00	All Units	419.97		5.50	113.06	230.98
	With SL => 67 HP		275.00	All Units				0.00	
	Sub-Total	47153			419.97			113.06	230.98
LT-6(b)	All Installations	30103	175.00	All Units	180.13		7.00	36.78	126.09
LT-6(b) LED		226	175.00		0.64		6.00	0.03	0.39
LT-6(C) LT	With SL upto 50 KW	32	70.00	All Units	0.17		4.50	0.10	0.08
	With SL > 50 KW		170.00	All Units			4.50		
	Sub-Total	32			0.17			0.10	0.08
LT-6(c) HT	All Installations			All Units				0.00	0.00
LT-7	All Installations	71322	200.00	All Units	43.67		11.50	28.96	50.22
LT-TOTAL		5338647			12749.09			4880.13	5350.20
HT-1	All Installations	430	350.00	All Units	372.84		6.00	59.70	223.71
HT-2a	All Installations	1906	350.00	All Units	1094.42		7.40	258.46	772.42

HT-2b	All Installations	686	375.00	All Units	150.32		9.25	35.76	139.04
HT-2c(i)	All Installations	272	300.00	All Units	56.95		7.50	14.63	42.71
HT-2c(ii)	All Installations	141	350.00	All Units	29.79		8.50	7.81	25.32
	Sub-Total	413			86.74			22.44	68.03
HT-3	All Installations	342	150.00	All Units	574.70		3.50	164.77	201.14
HT-4	All Installations	27	300.00	All Units	17.45		7.25	2.42	12.65
HT-5	All Installations	74	400.00	All Units	49.71		11.50	28.04	57.17
HT-6	All Installations	1	150.00	All Units	0.02		5.50	0.00	0.01
HT-TOTAL		3879			2346.20			571.59	1474.17
LT + HT		5342526			15095.30			5451.72	6824.37

5. HESCOM shall furnish the sanctioned load / contract demand as at the end of September-2024 in the following format.

COMPLIANCE:

Tariff Category		Number of installations as at the end of 30.09.2024	Sanctioned Load / Contract Demand
LT-1	Upto 50 KW	3,677,891	39,99,034.23 In KW
	Above 50 KW		
LT-2B	Upto 50 KW	7,201	53,939.90 In KW
	Above 50 KW		
LT-3(a)	Upto 50 KW	418,126	10,29,352.09 In KW
	Above 50 KW		
LT-3(b)			
LT-4(a)		1,028,416	72,79,350.86 In HP
LT-4(b)		503	32,623.73 In HP
LT-4(c)		510	4,130.77 In HP
LT-5	Below 100 HP	101,161	16,01,316.03 In HP
	100 HP & above		
LT-6(a)	Up to 67 HP	47,532	3,95,767.74 In HP
	Above 67 HP		
LT-6(b)		30,875	1,12,650.37 In KW
LT-6(c)	LT: Upto 50 KW	54	3,123.04 In KW
	LT: Above 50 KW		
	HT		
LT-7		75,606	4,43,413.28 In KW
HT-1		430	1,49,916.07 In KVA
HT-2a		1,918	12,59,857.20 In KVA
HT-2b		678	1,45,003.36 In KVA
HT-2c(i)		271	53,185.71 In KVA
HT-2c(ii)		141	31,106.25 In KVA
HT-3		115	23,310 In HP
HT-4		26	9,972.50 In KVA
HT-5		74	1,72,479.31 In HP
HT-6		2	88 In HP
HT-7		234	9,39,028.98 In HP

6. HESCOM shall submit the Audited Accounts with Annual Report covering both financial and technical performance details for FY2023-24.

COMPLIANCE:

Audited Accounts with Annual Report covering both financial and technical performance details for FY2023-24 is submitted as Annexure-B.

7. The following vital statistics, being incorporated in the Annual Report for FY2023-24 shall be furnished.

- (a) Subsidy received from GOK in FY2023-24 towards power supply to IP sets up to 10 HP and BJ/KJ up to 40 units (in the same format which was furnished at page No.139 of the Annual Report FY2022-23).

COMPLIANCE:

Details of Subsidy released from GOK in 2023-24 against the demand for 2023-24 towards power supply to IP set of up to 10HP electrical installations and to BJ/KJ consumers up to 40 units & GJY up to 200 units per Kwh per month.

Rs. in Crs

Sl No	Particulars	Total no. of live installations	Consumption in MU			Subsidy claimed	Subsidy released for 2023-24
			Metered	Un-Metered	Total		
1	Power supply to IP sets of upto 10 HP	1,023,972	138.44	8,794.99	8,933.42	7,497.36	6,016.67
2	Power supply to BJ/KJ upto 40 units per month per installation (from April-24 to July-24)	665,694	43.42	3.80	47.23	49.20	49.20
3	Power supply to GJY up to 200 units per month per installation	3,643,952	973.00	-	973.00	978.34	1,092.91
	Total	1,689,666	181.86	8,798.79	8,980.65	8,524.90	7,158.78

Note: Under Karnataka Government Order No.: Energy/164/PSR/2023 Dated: 05-06-2023 the 'Gruha Jyoti' scheme, orders have been issued to provide free electricity to every consumer in the state up to a maximum consumption limit of 200 units per month. This scheme has been made applicable in Billing month of August-2023. Therefore, BJ/KJ installations have been included in the Gruha Jyoti scheme from the August-23 month.

- (b) Average realization rate from sale of power for FY2023-24 (in the same format which was furnished at page No.137 & 138 of the Annual Report FY2022-23).

COMPLIANCE:

Average realization rate from sale of power for FY2023-24 is submitted as Annexure-C.

(c) Capital Expenditure booked and categorized for FY2023-24.

COMPLIANCE:

Capital Expenditure booked as per Annual Accounts for FY 2023-24:

Rs in Crs.

Sl. No.	Scheme	Capital Budget approved by KERC for FY 24	Capital Expenditure for FY 24
	GOK Sponsered Works		
1	Gangakalyan total	70.00	56.27
2	Special Development Plan for backward talukas under Nanjundappa scheme(SDP)	24.00	8.06
3	Rural Electrification under SCSP	7.00	26.04
4	Rural Electrification under TSP	3.00	8.77
5	Energisation of IP sets under Sheegra Samparka	55.00	53.16
6	Creating infrastructre to UAIP Sets (Before and after 2014 GOK circular)	200.00	290.90
	Sub - total	359.00	443.20
7	Expansion of network and system improvement works.		
a	Additional DTCs	80.00	12.11
b	Enhancement of Distribution Transformers	7.00	6.90
c	Shifting of existing transformer to load centre	1.00	
d	LT line conversion of 1Ph 2 wire or 1Ph 3 wire to 3ph 5 wire	7.00	2.14
e	Other E & I works	2.00	1.83
8	Construction of new 11 KV lines for 33 KV / 110 KV sub-stations / 11 KV link lines for bifurcation of load	96.00	129.11
9	11 KV Re-conductoring.	80.00	15.39
10	LT Re-conductoring.	70.00	14.65
	Sub - total	343.00	182.13
	33 KV System		
11	Construction of new 33 KV stations	15.00	2.59
12	Construction of new 33 KV lines.	15.00	0.05
13	Augmentation of 33 KV stations.	5.00	6.91
14	Replacement of 33 KV lines Rabbit conductor by Coyote conductor.	5.00	0.65
15	Replacement of old and failed equipments and other works of existing 33 KV stations and lines.	20.00	10.46
	Sub - total	60.00	20.66
	UG Cable		
16	Replacement of 11 KV OH feeders by UG Cables	15.00	2.61
	Sub-total	15.00	2.61
	Reduction of T & D and ATC loss		
17	Providing meters to un-metered Bj/KJ installations	5.00	0.15
18	Replacement of electromechanical/high precision meters by static meters/ Replacement of MNR Meters	40.00	20.37
19	DTC Metering	0.00	28.99
	Sub - total	45.00	49.51
	General (In House)		
20	Service connections	30.00	9.11
21	T&P materials.	5.00	-0.57
	Sub - total	35.00	8.54
	New initiatives works		
22	IT initiatives, automation and call centre	20.00	0.62
23	IPDS IT initiative Phase II	20.00	0.36
24	Establishing ALDC & SCADA.	2.00	0.08
25	DSM Projects	1.00	0.01
	Sub - total	43.00	1.07
	Immediate Execution (Planned/Unplanned)		

26	Replacement of failed distribution transformers.	10.00	240.13
27	Replacement of Power Transformers.	5.00	0.45
28	Preventive measures to reduce the accidents. (Providing intermediate poles, Restraining of sagging lines, providing guy & struts, providing guarding, DTC earthing)	65.00	43.2
29	Flood Affected Works	80.00	3.22
30	Belaku Yojane	70.00	15.25
31	Civil Engineering works like Construction of new office buildings/ Sub station civil works, Modernisation/Repairs to existing buildings, regular maintenance to immovable properties	70.00	60.5
32	Others		17.76
	Sub - total	300.00	380.51
	Total	1200.00	1088.23

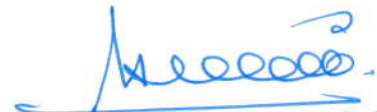
Amount Categorised as per Annual Accounts for FY 2023-24

Sl No	Property, Plant and Equipment	A/C Code	Amt in Crs
1	Land Freehold	10.1	1.07
2	Buildings	10.2	30.36
3	Hydraulic Works	10.3	0.33
4	Other Civil Works	10.4	0.27
5	Plant and Equipment	10.5	486.54
6	Line Cable Networks	10.6	738.29
7	Vehicles	10.7	0.24
8	Furniture and Fixtures	10.8	0.74
9	Office equipment	10.9	0.38
10	Land Leasehold	10.102	0.00
	Total		1258.22

(d) Quantitative details of power purchase, Distribution Loss, Transmission Loss for FY2023-24 (in the same format which was furnished at page No.12 of the Annual Report FY2022-23).

COMPLIANCE:

Sl.No.	Particulars	Energy in M.U
a	Energy Purchased at Generation Point	19,146.06
b	Transmission Loss	838.52
c	Transmission Loss (%)	4.38%
d	Energy Input- Total energy available for sale (Excluding Wheeled and Open Access Energy)	18,307.54
e	Total metered sales	6,288.62
f	Total un-metered sales	8,806.69
g	HRECS Sales	501.67
h	Total sales	15,596.98
i	Distribution loss	2,710.56
j	Distribution loss (%)	14.81%


CONTROLLER (A & R),
HESCOM, Hubballi.

8. HESCOM shall furnish status of implementation of DERS scheme in the following format.

Year	No. of OA Consumers added in each year	No. of Non-OA Consumers added in each year	Total	Base consumption (MU)	Consumption above the Base consumption (MU)	Actual consumption (MU) (5+6)
1	2	3	4	5	6	7
FY2021-22			54	26.54	15.59	42.13
FY2022-23	-	9	63	81.55	72.51	154.06
FY2023-24	-	61	124	112.68	68.19	180.87
FY2024-25 (As on Nov-2024)	-	-	124	83.80	33.62	117.42
Total:		70		304.57	189.91	494.48

9. HESCOM, in its petition has factored the actual distribution losses of 14.81% as against the approved distribution losses of 12.50% for FY24. The actual losses incurred during FY24 is higher by 2.31% as against the approved losses. The reasons for showing higher distribution losses during FY24 shall be submitted.

COMPLIANCE:

Annual Distribution loss of HESCOM for FY 24 is 14.81% which is 1.33% less than Annual Distribution loss of HESCOM for FY 23 which was 16.14%.

During FY 24 because of draught situation the usage of irrigation pump sets was more resulting in higher agriculture consumption.

As shown in table below 17% of Agricultural consumers consume 61% of the total energy of HESCOM.

Categorywise Consumers and Energy Sales							
Consumer category	Total Number of Consumers (Nos)	%	Input energy (MU)	Energy Sales (MU)	%	Distribution loss (MU)	Distribution loss (%)
Residential	4071555	67%	17780.52	2145	14%	2710.57	14.81%
Agricultural	1042582	17%		9528.26	61%		
Commercial/Industrial-LT	618676	10%		1023.09	7%		
Commercial/Industrial-HT	3551	0.058%		1331.48	9%		
Others	346394	6%		1067.47	7%		
HRECS			527.02	501.67	3%		
TOTAL	6082758	100%	18307.54	15597	100%	2710.57	14.81%

As on March 2024 out of total 4170 11kV feeders existing out of which 2519 nos. are agriculture feeders . The most of the agriculture feeders were overloaded because of draught. Out of 2519 agriculture feeders 1190 nos. 11kv agriculture feeders are having load more than 150Amps resulting in higher losses.

For reduction of Distribution losses in HESCOM during the year 2023-24 total 300 nos. of link lines work were completed for the bifurcation of overloaded / lengthy feeders, and for the year 2024-25 it is proposed to complete 573 nos. of link lines works. This will contribute to reduce Distribution loss in HESCOM.

10. HESCOM, in its petition has indicated Rs.1088.23 Crores as its own capital expenditure and Rs.177.72 Crores from consumer contributions towards capital assets for FY24. HESCOM, during the year has availed only Rs.417.50 Crores as capital loan for meeting its capex. Towards the remaining amount of Rs.670.73 Crores, HESCOM shall submit the source of funding to meet its capex for FY24.

COMPLIANCE:

Hon'ble Commission has rightly noted that total capital expenditure of HESCOM for FY-24 is Rs.1205.95 Crores, out of which Rs. 1088.23 Crores is HESCOM's own capital expenditure and Rs.177.72 Crores pertains to consumer contributions towards capital assets for FY24. Opening balance of Capex loan pending for repayment as on 01.04.2023 was Rs. 2564.04 Crs. HESCOM has availed Rs.412.20 Crores in FY-24 as capital loan for meeting its capex and repaid Rs.317.74 Crores and the closing balance of capex loan as on 31.03.2024 is Rs. 2658.50 Crs. HESCOM has cleared the partial liability of capital expenditure in the current year and balance is included in the CB as on 31.03.2024, which will be cleared by availing capital loan in the control period as detailed in D-9.

11. Energy Sales for FY2023-24:

- (a) As per Tariff Order, 2024 the actuals no. of installations for FY23 is 5877168, whereas at page-42, it is indicated as 5893438. This shall be rectified.

COMPLIANCE:

Actual total No. of installations including disconnected/dried-up IP sets as per DCB for FY-23 is 58,93,438 and the same has been compared with the actual total No. of installations including disconnected/dried-up IP sets as per DCB for FY-24 in page No. 42. As per Tariff Order 2024 (Page No. 43) actual No.of installations (other than IP Sets is 48,69,913 and Live IP Set installations is 10,07,255. Hence Total No. of installations as per Tariff Order is 58,77,168.


**CONTROLLER (A & R),
HESCOM, Hubballi.**

Sl No	Total No. of installations including disconnected/dried-up IP sets	As per filing by HESCOM (Page No. 43 of Tariff filing on 30.11.2023 and Page No. 42 of Tariff filing on 30.11.2024)	As per Tariff Order 2024
1	Other than IP Sets	48,69,913	48,69,913
2	IP Sets	10,23,525	10,07,255
	Total	58,93,438	58,77,168

- (b) HESCOM has mentioned that increase in sales in FY24 for HT2 is due to implementation of DERS. HESCOM may furnish the details of the impact of the DERS and Special Incentive schemes on HT sales.

COMPLIANCE:

Impact of the DERS (Discounted Energy Rate Scheme):

Sales in HT2 Category is increased by 68.19 MU due to DERS (Discounted Energy Rate Scheme) as detailed below:

FY	No. of Consumers	Base consumption in MU	Consumption above the Base in MU
FY-24	124	112.68	68.19

Impact of the SIS (Special Incentive scheme):

40 numbers of HT Consumers have opted for Special Incentive Scheme. Consumption above the Base units between 10.00 to 18.00 hrs is 1.60 MU for FY-24.

12. Energy Sales to IP Sets for FY2023-24:

- a. In the APR for FY23, as per the Tariff Order issued in February 2024, The Commission has approved total sales to IP sets at 6,476.23 MU with a specific consumption of 6,520.04 units per IP set per annum against 10,07,255 IP set installations. However, HESCOM's APR filing for FY24 indicates a significant increase in sales at 8,933.42MU and a specific consumption of 8,796.08 units per IP set per annum against 10,23,972 installations. This represent an increase of 2,276.04 units per IP set per annum in specific consumption, an increase of 2,457.19 MU in total sales, and an additional 16,717 installations compared to FY23. The reason for these significant increase need to be analyzed and explained in detail.

COMPLIANCE:

The increase in the number of IP Sets and accordingly the consumption is due to servicing of new IP Sets during the year. Heavy rains and floods during previous year in HESCOM region had

damaged the infrastructure, leading to reduced IP Set consumption in previous year. During this year, i.e., FY 2023-24, the infrastructure was not damaged and also extreme weather, deficient rainfall, lower reservoir levels and damaged crops have also increased the specific consumption of IP sets.

- b. The details of sales to IP sets for FY24 as approved by the Commission in its Tariff Order issued in May 2023 and the actual sales as furnished by HESCOM in its Tariff Filing for FY24 are as follows;

Particulars	As approved by the Commission in TO FY24	As submitted by HESCOM in its application for FY 24
Number of installations	10,21,548	10,23,972
Mid-year number of installations	10,12,927	10,15,614
Specific consumption in units / installation / annum	6,814.33	8,796.08
Sales in MU	6,902.41	8,933.42

- c. As seen in the above table that there is significant increase in the actual sales to IP sets as compared with the approved figures. As such, HESCOM shall furnish the reasons for an increase in sales by 2,031.01 MU and in specific consumption by 1,981.75 units per IP set per annum. It is also observed that there is an increase in the number of IP set installations by 2,424 as compared to the approved figures for FY24. Such drastic changes require comprehensive analysis to understand the factors driving these unexpected variances.


COMPLIANCE:

The increase in the number of IP Sets compared to the approved figures and accordingly the consumption is due to servicing of new IP Sets during the year. Heavy rains and floods during previous year in HESCOM region had damaged the infrastructure, leading to reduced IP Set consumption in previous year. During FY 2023-24, the infrastructure was not damaged and also extreme weather, deficient rainfall, lower reservoir levels and damaged crops have also increased the specific consumption of IP sets.

- d. The number of IP installations for FY24 is inconsistent across different pages. Specifically, pages 40, 42, and 43 mention 10,40,683 installations, while pages 90, D2 Format, and D21 Format indicate 10,23,972 installations. The correct number considered may be specified.

COMPLIANCE:

As explained in page. No. 43 of the petition, total No. on IP Set installations under LT4(a)category for FY-24 is 10,40,683, which includes 16,711 Nos. of dried-up/disconnected installations and hence No. of live installations for FY-24 is 10,23,972.


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- e. HESCOM has to submit the signed copies of the calculation sheet and the abstract for FY25 up to November 2024 deducting the feeder-wise actual losses from the consumption recorded in the feeders as per the format prescribed by the Commission. HESCOM is directed to furnish the soft copy of the calculation sheets substantiating its claim of sales in respect of IP sets for **FY24 and for FY25** till November 2024.

COMPLIANCE:

HESCOM requests the Hon'ble Commission to allow 30 days of Additional time to submit the calculation sheet as the consolidation of data requires some time.

13. RPO Compliance for FY2023-24:

- (a) HESCOM has reported that RPO has been fulfilled for the year FY24 to the extent 33.10% as against the target of 24.00%.

COMPLIANCE

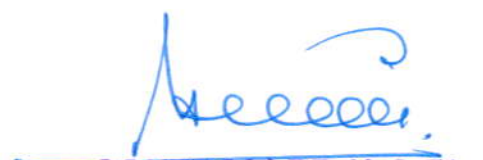
HESCOM has complied with RPO to the extent of 33.10% against the target of 24% during FY 2023-24.

- (b) The input energy net of hydro is indicated as 15284.42MU at page-61. Considering the data furnished in D-1 Format, the same would be as indicated below:

Details	Quantum in MU
Total power purchase quantum	19146.06
Less KPC hydro	3423.71
Less other hydro	12.46
Add Shimsha	1.19
Add Mani*	0.00
Add hydro energy balance	495.26
Net of hydro	15215.82

*details are not available in D1

HESCOM shall clarify regarding the energy purchased net of hydro.


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COMPLIANCE:

The input energy net of hydro is indicated as 15284.42MU at page-61. Considering the data furnished in D-1 Format, the same has been furnished as mentioned below;

Details	Quantum in MU
Total power purchase quantum	19146.06
Less: KPC Hydro	3423.71
Less: other hydro (Priyadarshini Jurala & TBHE)	12.46
Less: Hydro energy from Energy balance	495.26
Less: Maharashtra State Electricity Board	0.39
Add: Section-11 import @115%	14.61
Add: Inter ESCOM Energy Exchange 11 KV	50.66
Add: Shimsha	1.19
Add: Mani	3.73
Total input energy Net of hydro	15284.43

(c) Break up for Mani energy purchase shall be furnished.

COMPLIANCE:

The Mani Dam energy purchase has been included in 'Varahi Valley Project_VVP (4x115 + 2x4.5)' in D1 format considering the total energy as 290.29 MU and Break up for Mani energy purchase is furnished as mentioned below;

1. Mani Dam: 3.73 MU.
2. Varahi Valley Project: 286.56 MU.

(d) HESCOM shall furnish the consumer-wise details of 0.59MU green energy sold to consumers.

COMPLIANCE:

In HESCOM jurisdiction two consumers have availed Green Energy during FY-24. The consumer-wise details are as furnished below;

Sl. No	Account ID	Firm Name	Sanction Load	Total Consumption for FY 2023-24 (In MU)
1	592051	Tata Motors, Mummigatti, Dharwad.	5000KVA	0.16
2	606265	Tata Motors Body Solutions Belur Industrial area, Belur, Dharwad.	3000KVA	0.43
		Total	8000KVA	0.59

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(e) HESCOM shall furnish the details of 107.63MU RE sold to other ESCOMs and GTAM.

COMPLIANCE:

During FY 2023-24 107.63 MU RE has been sold through energy exchanges and the same has been considered as RE sold to other ESCOMs and GTAM (Green Energy). The detail is furnished as below;

Green energy sales (GDAM & GTAM) through Energy Exchanges during 2023-24 (Energy in MUs)				
Month	IEX	PXIL	HPX	Total
Apr-23	-	-	-	-
May-23	6.09	15.63	-	21.73
Jun-23	6.28	6.82	16.55	29.66
Jul-23	4.92	4.76	21.08	30.77
Aug-23	6.46	2.78	11.84	21.09
Sep-23	0.14	1.11	2.06	3.31
Oct-23	-	-	1.09	1.09
Nov-23 to March-24	-	-	-	-
Total	23.90	31.10	52.63	107.63

(f) Banked energy under GEOA of 10.46MU cannot be considered for RPO of HESCOM.

COMPLIANCE:

HESCOM concurs the observation of Hon'ble KERC and furnishing the revised the RPO data as below excluding the Banked energy under GEOA of 10.46MU.

Compliance of RPO for the financial for the month Apr-23 to Mar-24			
Solar & Non-solar RPO			
Sl No.	Particulars	Quantum in MU	Amount in Crs
1	Total Power Purchase Quantum	15,284.42	10,012.76
2	Renewable Energy Purchased under PPA route at Generic Tariff including RE purchased from KPCL	4,410.01	2,131.68
3	Short-Term purchase from RE sources under sec-11	368.32	179.00
4	RE purchase under APPPC	15.74	5.82
5	RE purchase pertaining to green energy sold to consumers under green tariff	0.59	0.03
6	RE purchased from other ESCOMs and GTAM	-	-
7	RE sold to other ESCOMs and GTAM	107.63	-
8	Solar Energy purchased from NTPC as bundled power	266.60	143.89
9	RE purchased from any other source (Banked energy & Infirm energy excluding the banked energy under GEOA)	128.05	39.38
10	Total RE Energy Purchased [No 2+No3+No6+No8+No9]	5,172.97	2,493.95
11	RE accounted for the purpose of RPO [No 10-No4-No5-No7]	5,049.01	2,488.10
12	RPO complied in % [No 11/No 1]*100	33.03	

(g) The infirm energy and banked energy is considered as 138.51MU at page-61. However, as per D1 format it is the infirm energy is 16.09MU and the banked energy is indicated as 146.78MU, whereas as per the details furnish at page-55 & 56, it is 16.19MU and 111.97MU respectively. The

banked and infirm energy pertaining to RE (wind and solar) shall be separately furnished tallying with the accounts data.

COMPLIANCE:

The banked and infirm energy pertaining to RE (wind and solar) has been furnished as below tallying with the accounts data.

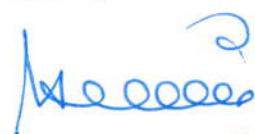
- i. The infirm energy and banked energy is considered as 138.51MU at page-61 and the same energy has been considered in D-1 Format as detailed below;

Source	Energy in MU
Captive	85.35
Non-Captive	26.61
Infirm Energy Wind Mill	16.09
Unutilized Banked Energy (GEOA) (Energy available for REC)	10.46
Total	138.51

Energy of 146.78 MU considered in D-1 format is Banking/swapping of power arrangement and not the Banked & Infirm Energy.

- ii. The infirm energy and banked energy is considered as 138.51MU at page-61 and the same energy has been considered in Page-56 also. Further, HESCOM concurred the observation of Hon'ble KERC and Banked energy under GEOA of 10.46MU has not been considered for RPO and revised the RPO calculations accordingly as furnished in Sl No. (f) above and the banked and infirm energy pertaining to RE (wind and solar) 128.05 MU has been furnished as detailed below;

Source	Energy in MU
Banked Energy of W & B (wind)	81.42
Banked Energy of W & B (Solar)	29.37
Banked Energy before Green Energy Open Access	1.17
Infirm Energy (Wind)	16.09
Total	128.05


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- (h) As per D1 format the Renewable energy purchase is 4517.05MU excluding infirm and GEOA banked energy. Whereas at page-61 it is indicated as 4410.01MU and at page-58 it is shown as 4775.33MU. The data shall be reconciled tallying with the accounts data.

COMPLIANCE:

Renewable energy data has been furnished as below tallying with the accounts data with respect to D1 format, Page-61 and Page-58.

Details of RE energy in MUs			
Source	Format D-1	Page No.61	Page No.58
Wind Mill (A)	2089.32	2089.32	2089.32
Wind Mill MOA (B)	15.74	15.74	15.74
Mini Hydel	20.13	20.13	20.13
Co-gen	593.23	593.23	593.23
Solar	1651.81	1651.81	1651.81
KPCL-Solar (Yelesandra, Itnal, Yapaldinni, Shimsha)	1.67	1.67	0.00
Shimasha	0.00	1.19	0.00
Mani dam	0.00	3.73	0.00
Solar Roof Top	33.20	33.20	0.00
Captive	85.35	0.00	0.00
Non-Captive	26.61	0.00	0.00
Banked Energy of W & B Total			111.96
Unutilized Banked Energy (GEOA) (Energy available for REC)			10.46
Wind Infirm energy			16.09
NTPC VVNL Solar			17.15
NTPC NSM Solar			249.44
Total RE	4517.06	4410.01	4775.33
Add: Short-Term purchase from RE sources under sec-11		368.32	
Add: Solar Energy purchased from NTPC as bundled power		266.60	
Add: RE purchased from any other source (Banked energy & Infirm energy <u>excluding the banked energy under GEOA</u>)		128.05	
Less: RE purchase under APPPC		15.74	
Less: RE purchase pertaining to green energy sold to consumers under green tariff		0.59	
Less: RE sold to other ESCOMs and GTAM		107.63	
Less: RE accounted for the purpose of RPO		5049.01	

- (i) As per the details furnished at page-58 & 59, the net power drawl under Section-11 is 585.54MU (export 600.15MU and import 14.61MU. Details for Short-term purchase from RE source under Section-11 shall be furnished separately and shall indicate where the same is included in the D1 format.

HESCOM shall reconcile all the data with D-1 format duly validating with audited accounts data, considering the above observations and furnish the details as below:

COMPLIANCE:

The net power drawl under Section-11 is 585.54MU (export 600.15MU and import 14.61MU) out of which 368.32 MU has been considered as Short-term purchase from RE source under Section-11 for RPO as detailed below;

Sl No	Name of the Firm/OA consumers	Plant Type	Energy in MU
1	M/s Ugar Sugar works Ltd. Unit 1	Cogen	11.5
2	M/s Ugar Sugar works Ltd. Unit -2	Cogen	3.93
3	M/s Renuka Sugar Ltd (athani)	Cogen	8.62
4	GM Sugar & Energy Ltd	Cogen	2.98
5	Satish Sugar	Cogen	5.03
6	Ms Shiraguppi sugar works Ltd	Cogen	7.64
7	Ms Indian Cane Power Ltd	Cogen	27.53
8	M/s NSL Sugar ltd (Koppa)	Cogen	1.79
9	M/s NSL Sugar ltd (Tungabhadra)	Cogen	5.27
10	M/s NSL Sugar ltd (Alanda)	Cogen	12.94
11	M/s shri Prabhulingeshwar Sugar & Chemicals Ltd.	Cogen	10.33
12	M/s GEM Sugar Ltd	Cogen	7.75
13	M/s E I D Parray Sugars Bagalkot	Cogen	5.41
14	M/s E I D Parray Sugars Haliyal	Cogen	12.27
15	M/s Renuka Sugar Ltd (Havalga)	Cogen	5.3
16	M/s Renuka Suagr Ltd. (Munoli)	Cogen	4.17
17	Hiranyakeshi SSKN	Cogen	9.97
18	Chamundeshwari Sugars	Cogen	4.66
19	Mangalore Energies Pvt Ltd	Wind	0.02
20	Fortune Five Hydrel Power Pvt Ltd	Wind	1.4
21	Core Green Sugar & Fuels Private	Cogen	7.32
22	Godavari Biorefineries	Cogen	12.75
23	Nandi SSSKN	Cogen	6.27
24	Indian Sugar Manufacturing Co Ltd	Cogen	2.34
25	Jamakhundi Sugar Ltd Unit-1	Cogen	7.08
26	Jamakhundi Sugar Ltd Unit-2	Cogen	8
27	Nirani Sugar Ltd	Cogen	12.91
28	Shree Doodhaganga KSSKN (chidanand Basaprabhu Kore SSKN)	Cogen	12.66
29	shivashakthi Sugar Ltd	Cogen	13.26
30	Arihant Sugar Industriess Ltd (Lessee of Sri Shivasagar Sugar & Agro Product Ltd)	Cogen	1.1
31	Soubhagya Laxmi Sugars Ltd	Cogen	3.08
32	Athani Sugars Ltd	Cogen	4.05

33	M/s Bannari Amman suga Unit 1 Alaganchi	Cogen	11.59
34	M/s Bannari Amman suga Unit II Chamarajanagar	Cogen	7.43
35	Vijayanagar Sugars	Cogen	6.47
36	Vishwanath Sugar Industries Ltd (Vishwaraj Sugar Industries Ltd	Cogen	4.54
37	KPR Sugar Mill Ltd	Cogen	12.27
38	KPR Sugar and Apparels ltd	Cogen	18.48
39	Davanagere Sugar Company	Cogen	5.81
40	Shamnur Sugar	Cogen	4.18
41	Bhalkeshwar Sugar	Cogen	1.9
42	Shri Sangam Sahakari Sakkare Karakhane Niyamit	Cogen	2.1
43	Belgaum Sugars Pvt Ltd	Cogen	6.19
44	Energy Development Company Ltd	Mini Hydel	1.25
45	Kedarnath Sugar and Agro Products	Cogen	4.09
46	MRN Cane Powe (India) Ltd	Cogen	11.84
47	Coromandal Sugar	Cogen	2.85
48	Hermes Dispillery	Bio-Mass	0.91
49	Mellbro Sugar	Cogen	9.26
50	Sir Sai Basava Sugar Ltd	Cogen	4.24
51	Siddhasiri Souhard Sahakari Niyamit	Cogen	1.32
52	Soham Infrastructure Pvt Ltd formerly Soham Renewable Energy India Pvt Ltd	Mini Hydel	0.2
53	Badami Sugar Limited	Cogen	0.86
54	Hemavathy power & Light Pvt Ltd	Mini Hydel	0.39
55	Indian Cane Power Ltd, Alagwadi	Cogen	1.86
56	Tadas Wind Energy Pvt Ltd	Wind	8.67
57	Gokak Power & Energy Ltd	Mini Hydel	0.31
	Total Short-term purchase from RE source under Section-11		368.32

The power drawl under Section-11 has been considered under Sl No- **I.Other Charges/ Credits / Adjustments** as Section-11 Export 600.15 MU and Section-11 Import @ 115% (-)14.61 MU in D1 format.

HESCOM has reconciled the data with D-1 format duly validating with audited accounts data, considering the above observations and furnished the details as below:

Particulars	Energy in MU	Cost in Rs. Crores.
Total input energy	19146.05	11051.96
Less: KPCL Hydro	3423.71	737.99
Less: Other Hydro (Jurala + TB Dam)	12.46	10.50
Less: Hydro in energy balance	495.26	320.40
Less: Maharashtra State Electricity Board	0.39	0.66
Add: Shimsha	1.19	0.18
Add: Mani	3.73	0.00
Add: Section-11 import @115%	14.61	7.10
Add: Inter ESCOM Energy Exchange 11 KV	50.66	23.07
Total input energy net of Hydro	15284.42	10012.76

For validating the RPO compliance and to work out APPC, HESCOM has furnished the data as per the format indicated below, duly reconciling the data with audited accounts for FY24 [indicating each item distinctly]:

Non-solar RPO:

No.	Particulars	Quantum in MU	Cost- Rs. Crs.
1	Total Power Purchase quantum from all sources excluding Hydro energy	15,284.42	10012.76
2	Non-solar Renewable energy purchased under PPA route at Generic tariff including Non-solar RE purchased from KPCL	2,723.33	1,279.44
3	Non -solar Short-Term purchase from RE sources, excluding sec-11 purchase	0.00	0.00
4	Non -solar Short-Term purchase from RE sources under sec-11	368.32	179.00
5	Non-solar RE purchased at APPC	15.74	5.82
6	Non-solar RE pertaining to green energy sold to consumers under green tariff	0.59	0.03
7	Non-solar RE purchased from other ESCOMs / Market	0.00	0.00
8	Non-solar RE sold to other ESCOMs / Market	88.34	0.00
9	Non-solar RE purchased from any other source like banked energy / infirm energy purchased	98.66	30.24
10	Total Non-Solar RE Energy Purchased [No 2+ No.3+No.4+No.7+No.9]	3,190.31	1,488.68
11	Non-Solar RE accounted for the purpose of RPO [No.10- No.5-No.6-No.8]	3,085.65	1,482.83
12	Non-Solar RPO complied in % [No 11/No 1]*100	20.19	

Solar RPO:

No.	Particulars	Quantum in MU	Cost- Rs. Crs.
1	Total Power Purchase quantum from all sources excluding Hydro energy	15,284.42	10,012.76
2	Solar energy purchased under PPA route at Generic tariff including solar energy purchased from KPCL	1,686.68	852.24
3	Solar energy purchased under Short-Term, excluding sec-11 purchase	0.00	0.00
4	Solar Short-Term purchase from RE under sec-11	0.00	0.00
5	Solar energy purchased under APPC	0.00	0.00
6	Solar energy pertaining to green energy sold to consumers under green tariff	0.00	0.00
7	Solar energy purchased from other ESCOMs / Market	0.00	0.00
8	Solar energy sold to other ESCOMs / Market	19.29	0.00
9	Solar energy purchased from NTPC (or others) as bundled power	266.60	143.89
10	Solar energy purchased from any other source like banked energy/ infirm energy purchased	29.38	9.14
11	Total Solar Energy Purchased [No2+ No.3+No.4+No.7+No.9+No.10]	1,982.66	1,005.27
12	Solar energy accounted for the purpose of RPO [No.11- No.5-No.6-No.8]	1,963.37	1,005.27
13	Solar RPO complied in % [No 12/No 1]*100	12.85	

14. Distribution Losses for FY2023-24:

- (a) HESCOM in its APR application for FY24 has indicated the actual distribution loss of 14.81% against approved distribution loss of 12.75% in Tariff Order 2023. HESCOM shall submit the reasons for showing higher losses and not achieving the distribution loss target for FY24.

The distribution losses in respect of the following divisions as indicated by HESCOM in its filing, are on higher side as compared with the overall distribution loss for FY24.

SL. No.	Name of the Division	Distribution Loss in %
1	Ron	17.57
2	Bailhongal	17.27
3	Chikkodi	18.40
4	Athani	17.20
5	Raibag	17.00
6	Jamkhandi	18.65
7	Indi	19.73
8	Basavana Bagewadi	16.49

HESCOM shall analyze and submit the reasons for the higher losses in these divisions even after incurring huge capex on the distribution network.

COMPLIANCE:

Annual Distribution loss of HESCOM for FY 24 is 14.81% which is 1.33% less than Annual Distribution loss of HESCOM for FY 23 which was 16.14%.

During FY 24 because of draught situation the usage of irrigation pump sets was more resulting in higher agriculture consumption.

As shown in table below 17% of Agricultural consumers consume 61% of the total energy of HESCOM.

Category wise Consumers and Energy Sales							
Consumer category	Total Number of Consumers (Nos)	%	Input energy (MU)	Energy Sales (MU)	%	Distribution loss (MU)	Distribution loss (%)
Residential	4071555	67%	17780.52	2145	14%	2710.57	14.81%
Agricultural	1042582	17%		9528.26	61%		
Commercial/Industrial-LT	618676	10%		1023.09	7%		
Commercial/Industrial-HT	3551	0.058%		1331.48	9%		
Others	346394	6%		1067.47	7%		
HRECS			527.02	501.67	3%		
TOTAL	6082758	100%	18307.54	15597	100%	2710.57	14.81%

As on March 2024 out of total 4170 11kV feeders existing out of which 2519 nos. are agriculture feeders. The most of the agriculture feeders were overloaded because of draught. Out of 2519 agriculture feeders 1190 nos. 11kv agriculture feeders are having load more than 150Amps resulting in higher losses.

For reduction of Distribution losses in HESCOM during the year 2023-24 total 300 nos. of link lines work were completed for the bifurcation of overloaded / lengthy feeders, and for the year 2024-25 it is proposed to complete 573 nos. of link lines works. This will contribute to reduce Distribution loss in HESCOM.

In the coming years the distribution losses will brought down to the KERC approved distribution loss.

Reasons for High Annual % Distribution Losses.

SL NO	DIVISION	% Distribution Loss	Reasons for High Annual % Distribution Losses.
1	Ron Division	17.57	1. Phase Balancing is to be carried. 2. Replacement of electromechanical meter by Static Meters to be done. 3. Phase Conversion to be done. 4. LT Reconductoring work to be done. 5. MNR Meter to be replaced. 6. LT installations rating to be carried out. 7. Providing LT AB cable to village beside river/streams.
2	Bailhongal Division	17.27	72% of energy consumption agriculture consumption. 37 % EIP feeders having load above 150 amps and also the EIP feeders are lengthy, over loaded and aged weasel conductor
3	Chikkodi Division	18.40	72% of energy consumption agriculture consumption. 41% EIP feeders having load above 150 amps and also the EIP feeders are lengthy, over loaded and aged weasel conductor existing. Theft of energy near river Bed.
4	Athani Division	17.20	82% of energy consumption agriculture consumption. EIP feeders are lengthy, over loaded and aged old conductor existing.
5	Raibag Division	17.00	91% of energy consumption agriculture consumption. 49% EIP feeders having load above 150 amps and also the EIP feeders are lengthy, over loaded and aged old conductor existing.
6	Jamkhandi Division	18.65	82% of energy consumption agriculture consumption. 42% EIP feeders having load above 150 amps and also the EIP feeders are lengthy, over loaded and aged old conductor existing.
7	Indi Division	19.73	82% of energy consumption agriculture consumption. EIP feeders are lengthy, over loaded and aged old conductor existing.
8	Basavana Bagewadi	16.49	78% of energy consumption agriculture consumption. EIP feeders are lengthy, over loaded and aged old conductor existing. In most villages there is no separate street light phase for street lights and they are connected to consumer phase and exact assessment cannot be done, hence contributes energy loss to the system.

- (a) HESCOM under Format-A1 has indicated the energy purchased at Generation points as 19146.06 MU with the transmission loss of 4.38 % as against KPTCL claims of overall transmission loss in the State as 2.966 %, in its filing for FY24. HESCOM, in consultation with KPTCL shall examine the reasons for higher transmission loss during FY24.

COMPLIANCE:

The transmission loss is arrived at KPTCL Grid (excluding ISTS loss) and Interface Point of ESCOMs. HESCOM has purchased 19,146.06 MU for FY-24 and energy at interface point is 18,307.54 MU. Percentage difference between Purchased energy and energy recorded at interface point is 14.81 %, which includes transmission loss arrived to the input energy at KPTCL grid and also ISTS loss.

15. CAPEX for the FY2023-24:

HESCOM in its petition filing for APR of FY24, has indicated actual capital expenditure of Rs.1088.23 Crores for FY24, as against the Commission approved capex of Rs.1200.00 Crores for FY24 (as per Tariff Order 2023).

HESCOM shall furnish the following details:

- (a) Physical and financial progress as per annexure-1.

COMPLIANCE: Annexure-1 is submitted.

- (b) Division-wise abstract of Pump-sets energized under Ganga Kalyana Schemes, amount spent of Rs.56.27 Crores, amount of capital grants received from the Government of Karnataka and the balance amount to be received from the Government of Karnataka (till date).

COMPLIANCE:

Division-wise abstract of pump sets energized under Ganga Kalyan Scheme:

Sl No	Name of the Division/District	IP sets energised during FY23-24	incurred capex Rs in Crores	Capital grants received from the Government of Karnataka Rs in Crores	Balance amount to be received from the Government of Karnataka Rs in Crores
1	Hubli (Urban)	4	0.06	5.54	39.66
2	Hubli (Rural)	119	3.73		
3	Dharwad (Urban)	5	0.15		
4	Dharwad (Rural)	70	1.75		
5	Gadag	34	3.47		
6	Ron	49	2.28		
7	Sirsi	163	2.87		
8	Dandeli	1	0.75		
9	Karwar	7	0.13		
10	Honnavar	20	0.45		
11	Haveri	114	3.9		
12	Ranebennur	104	3.28		

13	Belgaum Urban	2	0.03		
14	Belgaum Rural	84	2.47		
15	Bailhongal	88	2.55		
16	Ramdurga	10	0.52		
17	Ghataprabha	37	0.69		
18	Raibag	37	0.95		
19	Athani	31	2.59		
20	Chikkodi	10	0.81		
21	Bijapur	147	3.75		
22	Indi	190	8.01		
23	B.Bagewadi	158	4.95		
24	Bagalkot	144	3.79		
25	Jamkhandi	74	1.74		
26	Mudhol	26	0.59		
	HESCOM Total	1728	56.26	5.54	39.66

(c) Division-wise abstract of no of IP sets for which infrastructure has been created (UNIP) for the capex incurred of Rs.290.90 Crores.

COMPLIANCE:

Sl. No	Division	No. of IP Sets for which infrastructure is created	Capex incurred (Rs in crs)
1	Hubli Urban	1	0.02
2	Hubli Rural	59	3.33
3	Dharwad Urban	2	0.06
4	Dharwad Rural	2067	21.37
5	Gadag	415	10.54
6	Ron	231	6.21
7	Haveri	991	31.88
8	Ranebennur	747	14.44
9	Sirsi	256	4.11
10	Dandeli	429	2.3
11	Karwar	59	0.43
12	Honnavar	93	1.28
13	Belagavi Urban	11	0
14	Belagavi Rural	303	5.16
15	Bailhongal	538	10.62
16	Ramdurag	845	0.44
17	Ghataprabha	2066	45.63
18	Chikkodi	1283	19.92
19	Athani	68	3.18
20	Raibag	903	24.24
21	Vijayapur	392	15.52
22	Indi	1368	40.84
23	Basavan Bagewadi	416	11.17
24	Bagalkot	309	4.11
25	Jamkhandi	109	11.38
26	Mudhol	47	2.71
	HESCOM	14008	290.89

- (d) Based on the HESCOM's letter dated 27.07.2023, the Commission had approved capex of Rs.10 Crores to make balance payment towards DTC metering works which work carried out under phase-1 & 2. Whereas, in the petition HESCOM has indicated capex of Rs.28.99 Crores. The reasons for incurring capex over and above the approved amount need to be furnished.

HESCOM shall also furnish the breakup details for capex incurred during FY24 in respect of these works. In the absence of proper justification, the Commission would take a view on disallowing the excess capex incurred over and above the approved amount.

COMPLIANCE:

The payment of pending bills for completed works(Material & Erection Portion and retention amount) towards the DTC metering works under phase-1 & 2 was made due to inclusion in Audit Report FY 19 of the Comptroller and Auditor General of India on Public Sector Undertakings of Government of Karnataka. Vide Letter dated: 04.05.2023, Dy. Secretary, COPU Committee have conveyed that committee have accepted the replies submitted by HESCOM and closed the Paras.

Since the Account head for DTC metering was not included in Capital Budget 2023-24, approval was seeked from Hon'ble commission and the same was approved with capex of Rs. 10 crores for payment of bills. Subsequently the amount of pending bills was increased to Rs.26.31 crores and since as per BOD proceedings (107th BOD held on 10-08-2023)

"RESOLVED FURTHER THAT, MD, HESCOM be and is hereby authorised to re-appropriate the capital budget on need basis within the total approved budget,"

Accordingly, additional Capital Budget was re-appropriated under the approved head of accounts and within the approved capex of Rs.1200 crores.

Hence, the payments were made for pending bills towards completed works. Division wise details of expenditure incurred towards DTC metering works is detailed below.

Sl.No.	Name of the Division	Expenditure in Rs.crs
1	Hubli Rural	0.03
2	Gadag & Ron	0.07
3	Karwar	3.2
4	Sirsi	9.31
	Dandeli	3.31
5	Ramadurga	0.49
6	Raibag	7.99
7	Bijapur	0.2
8	Indi	0.8
9	B. Bagewadi	0.91
Total		26.31

Further., Division wise expenditure incurred towards Feeder Metering works considered under the DTC metering head is as detailed below;

Sl. No.	Division	Expenditure in Rs. crs
1	Karwar	0.61
2	Honnavar	0.84
3	Raibag	0.61
4	Indi	0.9
Total		2.96

- (e) Division-wise abstract of details of replacement of faulty transformers by new transformers with reasons for having incurring a huge amount of Rs.240.13 Crores, during FY24 as against approved capex of Rs.10.00 Crores. Reasons for exceeding the approved amounts need to be furnished. Action taken, if any, to reduce the failure of transformers.

COMPLIANCE:

In HESCOM total 42183 transformers were failed during the FY24 and 42,166 Nos of transformers were replaced for the estimate amounting to Rs 116.38 Crores out of which 41420 transformers are replaced with repaired good transformers, repair cost amounting to Rs 105.86 Crores against the R&M account head of 74.117 of Revenue Budget provision of Rs.114.78 Crores and Rs107.57 Crores is expenditure booked. Division wise abstract is enclosed.

Further 992 Nos of new Transformers of 25kVA-272Nos, 63kVA- 372 Nos and 100kVA-348 Nos amounting to Rs 6.26 Crores have been procured to maintain buffer stock so as to facilitate the replacement of failed transformers within stipulated time, out of which 579 Nos of failed transformers are replaced by new transformers. Hence replacement of failed transformers by new Transformers is only Rs 6.26 crores as against of Rs. 10.0 Crores.

However, Rs 240.13 crores is for placing of work orders for the estimates of replacement of failed Transformers by good transformers with the new or repaired good transformers for commissioning and decommissioning under capital account head.

Details of failed and replacement of transformers during FY24 is enclosed as **Annexure-D**.

16. Compliance to Directives:

- (a) **Linking of RR Numbers to Aadhaar Number of IP sets having a sanctioned load of 10 HP and below:**

HESCOM has reported that only 98.57% of RR numbers of IP sets have been linked to Aadhaar numbers. HESCOM shall submit the reasons for not achieving 100% linkage.

HESCOM shall furnish the details of RR numbers linked to the Aadhaar numbers of IP sets having sanctioned load of 10 HP and below till November 2024, duly giving reasons for not achieving 100 % progress.

COMPLIANCE:

1. As per the directions of Hon'ble K.E.R.C., the work of linking Consumer Aadhaar numbers to RR No's of irrigation pump sets is in progress, the direction has been issued to all the HESCOM offices vide Circular No.: CYS-26 dated: 03 -06-2023.
2. In monthly revenue review meetings, sub-division wise progress of linking of Aadhaar numbers to irrigation pump sets is verified and 99% progress has already been achieved and the rest of the achievement has been followed up.
3. While collecting Aadhaar numbers for irrigation pump sets following constraints have been reported by the field officers:
 - a) Death of the property owner.
 - b) Name Change issues.
 - c) Family issues, invalid Aadhaar & Phone number details.
 - d) Mobile number registered with Aadhaar, is not in use.
 - e) Some of the Farmers are hesitant & are denying to provide the Aadhaar number to link with the IP Set.

No of Installations at the beginning of the month / year	No of Installations for which Aadhar linked	Balance Installations to be linked with Adhaar No.	Remarks
1027161	1018346	8815	As on 20-12-2024 percentage of Success is 99.14 against 1027161 installations. Linking of Aadhar number to IP Sets is under process.

(b) Setting up of required systems to allow for optional pre-paid metering:

HESCOM to provide a detailed explanation for not establishing the required systems to facilitate exercising optional pre-paid metering by the applicants/consumers.

COMPLIANCE:

Smart Meter Tendering / Empanelment of Agencies is under process in HESCOM.

(c) Directive on implementation of Standards of Performance (SoP):

The Karnataka Electricity Regulatory Commission (Rights of Consumers Relating to Supply of Electricity, Standards of Performance (SoP) and Allied Matters) Regulations, 2022, were notified on 07.10.2022 and published in the Gazette on 14.10.2022. As per these regulations, the Distribution Licensee must develop a mechanism within six months from the date of

notification to automatically pay compensation and to register claims for compensation in cases of non-compliance with the Standards of Performance.

Further, in the Meetings conducted by the Commission, the ESCOMs were directed to establish the required system in this regard.

HESCOM shall provide an explanation for not adhering to the regulations/Directions.

COMPLIANCE:

The HESCOM is making all efforts to strictly implement the specified SoP while rendering services related to supply of electricity with legacy method if consumer's approaches HESCOM is making all its effort to re-addressed the issue raised by the applicant. However, to develop a suitable mechanism for automatic payment of compensation and also to register the claim compensation in case non-compliance of standards of performance. HESCOM will work with all the DISCOMs to have a uniform software mechanism (application) to bring the uniformity in this regard. Further this is to bring kind notice to the commission that printed sign board displays about the Standards of Performance (SOP) in all the O & M offices of HESCOM are displayed. Strict instructions have been issued to the concerned officers and any breach in rendering services of the SoP will be penalized as per the provision of SoP Regulations. Information about SoP is hosted in the HESCOM's website: hescom.karnataka.gov.in.

HESCOM is carrying out the awareness campaigns regarding the Standards of Performance. Many banners of the various services such as replacing the failed transformers, attending to fuse off call / line breakdown complaints, arranging new services, change of faulty meters, reconnection of power supply, etc., rendered by it as per Schedule-1 of the KERC (Licensee's Standards of Performance) Regulations, 2004 is displayed in the HESCOMs stall under the DSM activity to make the consumer aware regarding services.

(d) Directive on use of safety gear by linemen:

HESCOM shall submit the details of the number of regular and contract basis field staff working and the number of staff provided with the safety gear till November 2024.

COMPLIANCE:

The HESCOM Power men are provided with adequate safety equipment such as Helmets with Electronic Induction Tester, Hand Gloves, tool kits, rain coats, Safety shoes, safety belt etc., as personal protective equipment for the purpose of safety of Power men and it is also ensured that all the Power men are using the safety equipment provided to them while working on the distribution network.


**CONTROLLER (A & R),
HESCOM, Hubballi.**

CONTROLLER (A & R),
HESCOM, Hubballi.

The HESCOM has procured & allotted following safety gears during 2022-23.

Sl No	Name of the Material	Quantity
2022-23		
1	Rainwear	4600 Pairs
2	LED Torch	1600 Nos.
3	Reflective Jackets	2100 Nos.
4	Safety Helmet	3700 Nos
5	Tool kit	4600 sets
6	Safety Belt	3700 Nos
7	Telescopic earthing rod	4200 Nos
8	Rubber Hand Gloves	4200 Pairs
9	Safety Shoes with socks	4200 Pairs

Procured safety gears for the Year-2024-25.

Sl No	Name of the Material	Quantity
2024-25		
1	Rainwear	6000 Pairs
2	Telescopic earthing rod	500 Sets
3	LED Torch	500 Nos.
4	Reflective Jackets	6000 Nos.
5	Safety Helmet	500 Nos
6	Tool kit	500 sets
7	Safety Belt	500 Nos
8	Rubber Hand Gloves	6000 Pairs

The above said materials mentioned Sl (1 to 8) in Table 2 have been procured and have been issued to the regular Power Men, and for the field staff on contract basis, safety gears will be provided by the Agency.

Further, the concerned officers are regularly cross checking the compliance by Power men and taking disciplinary action on the concerned if they are not using the safety gear provided to them.

The HESCOM is conducting regular training programme to all the Power men regarding safety aspects and prevention of electrical accidents, as part of pre-employment / pre-promotional training and also conducting training under National training program for C & D employees.

(e) Directives on Energy Audit:

For the energy audit of cities and towns, HESCOM shall provide detailed information on consumer indexing. HESCOM should outline a precise timeline for the completion of indexing of pending installations for conducting energy audits.

DTCs Energy Audit:

HESCOM shall confirm whether the consumers' tagging work has been completed or is still in progress. HESCOM must provide a definite timeline for the complete tagging of consumers up to date with DTCs across its jurisdiction.

COMPLIANCE:

FY-24 out of 16 towns the loss level in 13 towns are less than 10%, 3 towns loss is more than 10%.and in FY-25(Up to Sept-2024) out of 16 towns the loss level in 14 towns is less than 10% & 2 towns loss is more than 10%.

Consumer indexing is carried out every time whenever a new feeder is created or bifurcated after creation of a link line. Subsequently respective DTC's and consumers are also tagged to the respective feeders. Tagging work is an ongoing process and is carried out within one month of creation/ bifurcation of the new feeder. Details of consumer indexing table is as in table below.

DTCs Energy Audit:

Consumer indexing is carried out every time whenever a new feeder is created or bifurcated after creation of a link line. Subsequently respective DTC's and consumers are also tagged to the respective feeders. Tagging work is an ongoing process and is carried out within one month of creation/ bifurcation of the new feeder.

Details of consumer indexing Table

Type of Feeder	Total Nos. of Installations Existing on the DTC as per Field	Total Nos. of Installations Tagged to the DTC in the system	Balance Nos. of Installations to be Tagged to the DTC
URBAN	2178611	2151329	27282
INDUSTRIAL	41153	41153	0
AGRICULTURE	1042183	1041974	209
NJY	2386122	2386122	0
RURAL	419411	419411	0
WATER SUPPLY	15278	15278	0
Total	6082758	6055267	27491

(f) Prevention of Electrical Accidents:

HESCOM shall furnish details of the hazardous locations identified, as well as the remaining number of identified hazardous locations to be rectified for FY25 up to November 2024, along with an action plan for their rectification.

HESCOM shall provide a summary of the analysis made on the reports submitted by the Electrical Inspectorate for FY24 and FY25 (up to September 2024), and the actions taken to prevent such accidents in the future.

COMPLIANCE:

HESCOM is continuously engaged in identification and rectification of all the hazardous locations/installation to prevent electrical accidents. HESCOM is striving to have continuous awareness campaigns through visual/print media/programmes and on safety aspects among public. Along with this the following measures has been taken for prevention of accidents to Employees/consumers/Pubic.

As per kind directions of Hon'ble commission HESCOM is making continuous effort to bring down the Hazardous locations existing in the distribution network.

- The total number of Hazardous locations in FY-24 (up to Mar-2024) including opening balance and identified are 6900 Nos.
- At the end of FY 24 the balance number to be rectified are 1907 Nos.
- Further the number of Hazardous installations identified in FY 24 (up to Nov-24) are 3174
- At the end of Nov-2024 No. of Hazardous locations exist are reduced to 2720 Nos. i., e within a 6 months of time span 2361 Nos. of Hazardous locations were rectified.

Details of Hazardous locations identified and rectified for FY-24

Sl No	Name of the Circle	Hazardous locations existing at the beginning of the year (FY-24)	Hazardous locations identified from April-23 to Mar-24	Cumulative total Hazardous locations	TOTAL No. of Locations rectified	Balance Hazardous locations to be rectified
1	2	3	4	5=(3+4)	6	7=(5-6)
1	Hubli	379	522	901	616	285
2	Haveri	239	418	657	554	103
3	Sirsi	135	976	1111	986	125
4	Belagavi	403	639	1042	919	123
5	Chikkodi	789	430	1219	790	429
6	Vijayapur	269	255	524	342	182
7	Bagalkot	896	550	1446	786	660
HESCOM		3110	3790	6900	4993	1907

Details of Hazardous locations identified and rectified for FY-25 (Upto Nov-24)

Sl No	Name of the Circle	Hazardous locations existing at the beginning of the year (FY-24)	Hazardous locations identified from April-24 to Nov-24	Cumulative total Hazardous locations	TOTAL No. of Locations rectified	Balance Hazardous locations to be rectified
1	2	3	4	5=(3+4)	6	7=(5-6)
1	Hubli	122	252	374	194	180
2	Haveri	103	448	551	167	384
3	Gadag	163	315	478	299	179
3	Sirsi	125	632	757	580	177
4	Belagavi	123	425	548	242	306
5	Chikkodi	429	294	723	182	541
6	Vijayapur	182	412	594	366	228
7	Bagalkot	660	396	1056	331	725
HESCOM		1907	3174	5081	2361	2720

Up and till Nov -2024 in HESCOM various works in respect of Preventive Measures to reduce accidents has been taken up in all the divisions and some of the works are listed as below.

Sl. No	Particulars	FY-24	FY-25	Cumulative total
		Total (Apr-23 to Mar-2024)	Total (Apr-24 to Nov-2024)	
1	Providing intermediate poles in lengthy span	10070	4193	14263
2	Replacement of Broken /Detoriated poles	8497	7419	15916
3	Shifting of DTC Lines to safer place	914	416	1330.49
4	Replacement of detoriated conductor (Kms)	418.59	78.10	496.689
5	Shifting of HT/LT Lines (Kms)	574.34	202.36	776.70
6	DTC Earthing	800	309	1109
7	LT reconductoring works (Kms)	515.97	106.00	622.0
8	HT reconductoring works(Kms)	265.74	36.40	302.14

Details of Accidents:

Details of accidents for FY-24 and FY-25 (up to Nov-2024) and details of expenditures booked towards PMRA works

Sl. No	Year	District	Fatal		Non-Fatal		Animals	Property and crops (Fire accidents)	Total	Expenditure accrued for PMRA works (Rs in crores)
			Dept	Non-Dept	Dept	Non-Dept				
1	FY-23-24	Dharwad	1	9	5	3	18	35	71	2.71
		Gadag	1	8	6	5	31	24	75	1.67
		Uttar Kannada	1	8	5	1	23	77	115	8.17
		Haveri	3	19	9	6	42	14	93	5.8
		Belagavi	1	55	6	13	23	151	249	18.79
		Vijayapur	0	9	3	4	19	82	117	2.33
		Bagalkot	0	21	0	6	23	104	154	3.73
TOTAL			7	129	34	38	179	487	874	43.2
2	2024-25 (upto NOV-2024)	Dharwad	1	7	7	2	23	10	50	1.45
		Gadag	0	7	5	3	10	3	28	1.13
		Uttar Kannada	0	15	4	5	27	28	79	1.2
		Haveri	0	5	11	4	32	9	61	3.77
		Belagavi	1	51	2	2	19	54	129	8.57
		Vijayapur	0	27	3	5	28	37	100	2.21
		Bagalkot	2	15	2	3	14	49	85	3.2
TOTAL			4	127	34	24	153	190	532	21.53

Apart from rectification of Hazardous locations, Action is being taken to educate the large public regarding safe use of equipment's, Consumer awareness programmes are arranged regularly on safety aspects at all the district Headquarters. Working staffs are strictly instructed to adhere to safety norms, to use safety gears and to follow the safety procedure while working. Training programs for maintenance staff are being conducted regularly by HRD wing.

Also, Circulars Vide Circular No: 1) HESCOM / GM(T) / EE-3 / AEE-3 / 18-19 / CYS-688,689,690 Dated: 30.05.2018. 2) HESCOM / GM(T) / EE-3 / AEE-3 / 18-19 / CYS-3231,3232 Dated:28.11.2018 3) HESCOM / GM(T) / EE-3 / AEE-3 / 18-19 / CYS-2893 Dated: 11.10.2019 regarding creating safety Zones has been circulated in HESCOM jurisdiction for adopting safety requirements.

All the officers are instructed to ensure that all the linemen in their jurisdiction are provided with proper and adequate safety gear. The linemen are instructed to compulsorily use such safety gears provided to them while working on the network.

The HESCOM Power men are provided with adequate safety equipment such as Helmets with Electronic Induction Tester, Hand Gloves, Tool kits, Rain coats, Safety shoes, Safety belt etc., as personal protective equipment for the purpose of safety of Power men and it is also ensured that all the Power men are using the safety equipment provided to them while working on the distribution network

HESCOM has procured & allotted following safety gears for the Year-2024-25.

Sl No	Name of the Material	Quantity
1	Rainwear	6000 Pairs
2	LED Torch	500 Sets
3	Reflective Jackets	500 Nos.
4	Safety Helmet	6000 Nos.
5	Tool kit	500 Nos
6	Safety Belt	500 sets
7	Telescopic earthing rod	500 Nos
8	Rubber Hand Gloves	6000 Pairs

- Reflective Jackets and LED torch have also been procured and allotted to all the divisions in HESCOM, and it is strictly instructed to use them while working.
- Safety manuals are circulated among all the Divisional /sub-divisional officers and instructed for implementation of safety rules in fields.
- Procurement of safety materials such as safety belts (and safety goggles, safety shoes and Rubber hand gloves is made as per the requirement and need.
- Further, the concerned officers are regularly cross checking about adhering to safety norms

by Power men and taking disciplinary action on the concerned if they are not using the safety gear provided to them.


- HESCOM is conducting regular training programme to all the Power men and all maintenance staff regarding safety aspects and prevention of electrical accidents, as part of pre-employment / pre-promotional training and also conducting training under National training program for C & D employees

All efforts will be made to bring down the number of Hazardous locations identified in School / Colleges and Hostel premises will be rectified within time bond manner and for this a budgetary provision has been made to take up these works on war foot basis. HESCOM will strive to bring down the Nos. of accidents to minimum numbers.

Various PMREA works are taken across HESCOM to reduce the accidents and Action is being taken:

- To educate the large public regarding safe use of equipment's.
- Consumer awareness programmes are arranged regarding safety at all the district Headquarters about electrical safety.
- Working staffs are strictly instructed to adhere to safety norms, to use safety gears and to follow the safety procedure while working.
- Training programs for maintenance staff are being conducted regarding safety.
- All the officers are instructed to ensure that all the linemen in their jurisdiction are provided with proper and adequate safety gear.
- The linemen are instructed to compulsorily use such safety gears provided to them while working on the network.
- The Chief Engineers of respective zone are authorized to procure good quality tool kits and safety belts to be provided to linemen coming under their jurisdiction.
- Reflective Jackets and LED torch have also been procured and allotted to all the divisions in HESCOM, and it is strictly instructed to use them while working.
- Safety manuals are circulated among all the Divisional /sub-divisional officers and instructed for implementation of safety rules in fields.

Summary of analysis made on the report submitted by electrical inspectorate for FY-24 upto FY 25 upto Nov-2024 and action taken to prevent such incidents in future is attached (As per Annexure-E) with this for the kind consideration of Hon'ble Commission.


**CONTROLLER (A & R),
HESCOM, Hubballi.**

B. ANNUAL REVENUE REQUIREMENT FOR FY2025-26 to FY2027-28.

1. Power Purchase Cost for the MYT Control Period:

- (a) Actual per unit cost of power in respect of UPCL for FY2023-24 is Rs.5.10 / unit as per D-1 Format. However, HESCOM has projected the cost per unit for FY2025-26, FY2026-27 and FY2027-28 as Rs.8.65 / unit, Rs.7.98 / unit and Rs.7.72 / unit respectively, which is exorbitantly high. HESCOM shall explain for such high cost projections.

COMPLIANCE:

The availability of Energy projected from different sources considering the following factors, which is more than the quantum required by ESCOMs,

- i) The energy availability from KPCL stations including RPCL as per the details furnished by Generating Stations.
- ii) Energy availability from CGS stations viz., NTPC, NLC, Nuclear Power Corporation is as per SRPC LGBR for the FY 2024-25 has been considered for FY 2025-26, FY 2026-27 & FY 2027-28
- iii) In respect of NCE projects, energy actual supplied during year 2023-24 has been considered for 2025-26, FY 2026-27 & 2027-28.
- iv) The actual energy drawal from Jurala Priyadarshini and TBHE for the year 2022-23 has been considered for the year 2025-26, FY 2026-27 & 2027-28.

Therefore, the LDC needs to back down or reserve shutdown of some thermal plants with high variable costs. Although the availability of UPCL is more than 90%, for the purpose of availability, the plant has been considered at 85%. The fixed costs must be paid by the ESCOMs for the plant's availability. If the offtake of power is less than 85% of the contracted capacity, the average rate per unit for FY 2025-26, FY 2026-27, and FY 2027-28 works out to Rs. 8.65/unit, Rs. 7.98/unit, and Rs. 7.72/unit, respectively.

Year	Availability of energy in MUs	Energy scheduled in Mus	Fixed cost payable in Rs Crores	Variable cost per unit	Average rate/unit
2025-26	7638.17	2795.16	954.75	5.12	8.65
2026-27	7638.17	3618.58	954.75	5.25	7.98
2027-28	7638.17	4226.56	954.75	5.38	7.72

- (b) In D-1 Format, HESCOM has claimed KPTCL Transmission Charges of Rs.1588.14 Crores, Rs.1594.19 Crores and Rs.1756.21 Crores for FY2025-26, FY2026-27 and FY2027-28

respectively. HESCOM shall furnish the portion of Government Portion of P&G Contribution included in the KPTCL Transmission Charges separately with the breakup details, in the following format.

COMPLIANCE:

Rs.in Crores

Particulars	Jan-2023 to Mar-2025	FY2025-26	FY2026-27	FY2027-28	TOTAL
Govt. Portion of contribution towards P&G	418.57	371.18	371.57	369.27	1530.59
Out of the above, amount claimed for each year of the Control Period		512.73	511.02	506.84	1530.59

- (c) HESCOM shall furnish the basis and the computation sheet of the fixed cost and variable charges in respect of each of the thermal generating stations and other generating stations considered for the projections for each year of the Control Period.

COMPLIANCE:

Fixed Cost :

Tariff proposed in the letter dated 24.10.2024 by KPCL is considered for the following units except YTPS. Capacity charges as determined by KERC in the order dated 17.1.2022 is considered for the YTPS for FY 2025-26. Statement is enclosed.

<u>A. KPCL Thermal Stations:</u>	Capacity charges (Rs. in Cr.)
Raichur Thermal Power Station_RTPS 1-7 (7x210)	1260.57
Raichur Thermal Power Station_RTPS 8 (1x250)	250.70
Bellary Thermal Power Station_BTPS-1 (1x500)	300.56
Bellary Thermal Power Station_BTPS-2 (1x500)	452.93
Bellary Thermal Power Station_BTPS-3 (1x700)	918.81
YTPS (800X@)	2159.00
YCCP(370 MW)	562.20
TOTAL	5904.77

CGS, DVC and UPCL units:

CERC has determined the tariff for the control period 2019 to 2024. The tariff for the further control period shall be determined after filing tariff petition by the generator as per the Tariff Regulation 2024. Hence, the applicable capacity charges for the year 2023-24 have been considered for the FY 2025-26, FY 2026-27 & 2027-28

The average variable cost for the months of April 2024 to September 2024 is considered all thermal units for the FY 2025-26 with an escalation of 2.5% for FY 2026-27 and 5% escalation for FY 2027-28.

- (d) HESCOM shall furnish the methodology for forecasting the RE energy from different sources for each year of the Control Period.

COMPLIANCE:

The actual generation of Solar, Co-generation, Bio-mass, Wind Mills and Mini Hydel projects for the year 2023-24 has been considered for FY 2025-26, FY 2026-27 & FY 2027-28 with whom ESCOMs having PPA

Projects likely to commissioned for FY 2025-26, FY 2026-27 & FY 2027-28 in respect of Kusum - C. Rooftop and other solar projects has been considered at CUF of 19%. In addition, Battery storage projects likely to commissioned has been taken considered.

- (e) HESCOM shall furnish the details relating to power purchase, in respect of KPCL, CGS and UPCL thermal units in the enclosed format (Annexure-2).


COMPLIANCE:

Power purchase details relating to power purchase, in respect of KPCL, CGS and UPCL thermal units is submitted as Annexure-2.

2. HESCOM shall furnish the GO wise additional equity (GO No./Date, amount and date of release) received from the GOK during 2023-24 for computation of RoE.

COMPLIANCE:

Statement of Details of Equity				
Sl. No.	Government Orders & Date	Rs. In Crores	Date of release	Remarks
	Opening Balance up to FY 2022-23	2151.79		
FY 2023-24				
1	ENERGY/161/PSR/2023 Dt:06.06.2023	20.48	1-Jul-23	Equity contribution GoK
2	ENERGY/161/PSR/2023 Dt:20.11.2023	7.12	21-Dec-23	Equity contribution GoK
3	ENERGY/463/PSR/2023 Dt:20.11.2023	30.18	24-Nov-23	SCSP/TSP
4	ENERGY/463/PSR/2023 Dt:04.03.2024	15.10	12-Mar-24	SCSP/TSP
5	ENERGY/161/PSR/2023 Dt:06.03.2024	26.58	15-Mar-24	Equity contribution GoK
	Total	99.46		
	Grand Total	2251.25		


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3. HESCOM shall furnish the AT&C Loss projections for each year of the Control Period along with calculations in the format prescribed in the MYT Regulations.

COMPLIANCE:

No	Parameter	Unit	2024-25	2025-26	2026-27	2027-28
A	Input Energy	MU	16,666.05	17,270.66	17,928.46	18,656.19
B	Transmission Losses	MU	443.98	458.36	474.03	491.40
C	Net Input Energy	MU	16,222.07	16,812.30	17,454.43	18,164.79
D	Energy Sold	MU	14,234.86	14,754.47	15,319.75	15,945.05
	Billing Efficiency		87.75	87.76	87.77	87.78
E	Revenue from Sale of Energy	Rs. crore	11,814.25	12,267.23	12,733.14	13,255.89
F	Adjusted Revenue from Sale of Energy, on Subsidy Received basis	Rs. crore	11,304.23	11,745.06	12,198.96	12,709.52
	Subsidy Booked	Rs. crore	6,946.70	7,112.16	7,275.72	7,441.69
	Subsidy Received	Rs. crore	6,436.67	6,589.99	6,741.54	6,895.32
G	Opening Debtors for Sale of Energy	Rs. crore	1,567.50	1,432.56	1,365.75	1,512.35
H	(i) Closing Debtors for Sale of Energy	Rs. crore	1,432.56	1,365.75	1,512.35	1,412.65
	(ii) Any amount written off during the year directly from (i)		658.82	439.21	-	-
I	Adjusted Closing Debtors for sale of Energy	Rs. crore	2,091.38	1,804.96	1,512.35	1,412.65
J	Collection Efficiency	%	91.25	92.71	94.65	96.63
K	Units Realised = [Energy Sold*Collection efficiency]	MU	12,989.12	13,678.52	14,500.68	15,407.77
L	Units Unrealised = [Net Input Energy-Units Realised]	MU	3,232.95	,133.78	2,953.75	2,757.02
M	AT&C Losses = [{ Units Unrealised/Net Input Energy}*100]	%	19.93	18.64	16.92	15.18

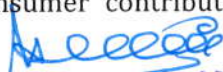
4. HESCOM shall furnish the estimations in respect of assets created out of "Consumer Contribution and Government Grants", in the following format.

COMPLIANCE:

Year	OB	Addition of assets	Retirement of assets	CB	Depreciation provided for the year
Consumer Contribution:					
2024-25 (Estimated)	1511.00	227.15		1649.36	88.79
2025-26 (Estimated)	1649.36	181.72		1736.79	94.29
2026-27 (Estimated)	1736.79	199.90		1837.06	99.63
2027-28 (Estimated)	1837.06	179.91		1912.84	104.13
Government Grants:					
2024-25 (Estimated)	410.26	0.00		388.60	21.66
2025-26 (Estimated)	388.60	125.00		488.13	25.47
2026-27 (Estimated)	488.13	0.00		462.35	25.77
2027-28 (Estimated)	462.35	130.00		562.79	29.57

5. HESCOM in its petition has proposed the capex of Rs.1563.41 Crores, Rs.1523.17 Crores and Rs.1478.85 Crores respectively for FY26 to FY28. HESCOM in projecting the source of fund to meet the capex, under Format D-9 has considered Rs.645.50 Crores, Rs.946.16 Crores and Rs.500 Crores as capital loan and the balance by GOK capital grants, consumer contributions and internal

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resources. The Commission observed that, HESCOM in claiming the interest on capital loan has considered Rs.1280 Crores, Rs.1100 Crores and Rs.1070 Crores for FY26 to FY28. Considering the closing balance of long term loan, as at the end of FY24 and the proposed balances as at the end of each financial year during FY25 to FY28. HESCOM shall submit the reasons for indicating different amount of capital loan in its petition. HESCOM shall also submit the Board Resolution passed in fixing the capital loan borrowings limit.

COMPLIANCE:

HESCOM in projecting the source of fund to meet the capex, under Format D-9 has considered Rs.1280 Crores, Rs.1100 Crores and Rs.1070 Crores as capital loan and the balance by GOK capital grants, consumer contributions and internal resources. HESCOM in claiming the interest on capital loan has considered the same amount, i.e., Rs.1280 Crores, Rs.1100 Crores and Rs.1070 Crores for FY26 to FY28.

HESCOM has considered Rs. 645.50 Crores, Rs.946.16 Crores and Rs.500 Crores as Working capital loan for FY26 to FY28.

The copy of the 9th Extra Ordinary General Meeting Resolution held on 07.03.2024 for enhancing the borrowing limit of HESCOM to Rs. 12,500 Crs is submitted as Annexure-F.

6. HESCOM has proposed the following capital work under the proposed capital expenditure plan for FY26 to FY28:

(Rs.in Crores)

Sl. No	Particulars	FY26	FY27	FY28
1	Gangakalyana Works	114.00	108.00	108.00
2	Creating infrastructure to UNIP	350.00	325.00	310.00
3	Civil works	119.00	115.00	98.00

HESCOM shall submit any commitment letter received from the GOK in providing capital grant assistance to take up these works.

COMPLIANCE:

In respect of Gangakalyana works, copies of the Govt Letter Order No: EN 42 VSC 2022 Dtd : 02.01.2023 and : ಹಿಂವಕ 286 ಬಿಎಂಎಸ್ 2023, ಬೆಂಗಳೂರು ದಿ : 29.08.2023 are submitted as Annexure-G

(i) & (ii). There is no commitment letter received from the GOK in providing capital grant assistance to take up Civil works and Creating infrastructure to UNIP.

7. HESCOM in its petition has projected the distribution losses of 12.24% 12.23% and 12.23% respectively FY26 to FY28. The Commission observed that, HESCOM has achieved the distribution loss of 14.81% during FY24 from the level of 15.72% achieved during FY23. Compared to the reduction of distribution losses in previous years, the amount of capital investment made on the distribution network so far and the proposed capex for the next three years, the projected reduction in distribution losses for FY27 and FY28 is very meagre. HESCOM shall re-assets and submit the revised distribution losses for FY26 to FY28.

COMPLIANCE:

HESCOM has achieved the distribution loss of 14.81% during FY 24 from the level of 15.72% achieved during FY23. A reduction of 0.91% is due to the loss reduction measures carried out by HESCOM.

HESCOM has prioritized the works and HESCOM is ensuring and focusing on system improvement works to ensure reliable and quality power to all its consumers and also ensuring strategic distribution loss reduction aspects. HESCOM is focusing on reducing accidents for which more emphasis is laid to PMREA works to a large extent. Also, construction of link lines from newly commissioned feeders is the main motto to bifurcate load and invariably loss reduction and quality power supply with good voltage regulation to tail end consumers. Major focus area for reduction of losses is providing additional distribution transformers, reconductoring of HT/LT lines, creating infrastructure to unauthorized IP Sets, New 33 KV Sub Stations and other system improvement works.

With good rains and availability of ground water it is predicted that consumption will increase in the control period. Hence distribution loss of 12.25%, 12.24%, 12.23% and 12.22% for FY25 to FY28 has been projected. However, every effort will be made by HESCOM to bring down the distribution loss below the projected distribution loss for FY 25 to FY 28. Hence the Hon'ble Commission is once again requested to consider the projected distribution loss of 12.24%, 12.23% and 12.22% for FY26 to FY28.

8. HESCOM in its petition under Format-D17 has projected the closing balance of work in progress of Rs.1156.39 Crores Rs.1613.33 Crores and Rs.2056.98 Crores respectively for FY26, FY27 and FY28. The Commission observed that, there is an increase in the closing balances from the actual amount of Rs.358.79 Crores for FY24 to extent of Rs.687.38 for FY25 and further higher increase in the balances during FY FY26 to FY28 as indicated above. The works proposed during any financial year in a distribution license area shall invariably be completed and categorised and the depreciation thereon may be passed on to in the tariff. The proposed amount of closing balance of work in progress represent inordinate delay in execution of works and which attracts interest on capital loan drawn for the purpose not passed on to the consumers in the tariff. Considering these aspects, HESCOM may reconsider its proposed capex or acculturates the completion of works in time and

categorisation thereon to reap the benefit of investment. HESCOM shall submit reason for proposing the higher amount of closing balance of work in progress for FY25 to FY28.

COMPLIANCE:

The projected growth in the fixed assets is worked out on the basis of creation of assets out of the Capex proposed for the control period FY-26 to FY-28. 70% of the Capex is considered as the assets of the particular year. However, every effort will be made by HESCOM for completion of works and categorisation of assets in time.

9. Energy Sales for FY2024-25 to FY2027-28:

- a. HESCOM has mentioned that for projections of no. of installations (live installations only), lower of the CAGR of the period FY 19 to FY24 or FY21 to FY24 has been considered. The rationale for considering the lower figure may be given.

COMPLIANCE:

Based on the historical data, HESCOM has considered lower of the CAGR of the period FY 19 to FY24 or FY21 to FY24 for projection. The Hon'ble Commission is requested to approve the number of installations projected by HESCOM.

- b. As per filing, it is noted that in the year FY24 no. of disconnected installations/defunct installations is 740232 numbers, which is about 12.2% of the total installations (6082758). HESCOM has stated that no. of installations is projected based on the previous year's CAGR (FY19/FY21). It may be clarified whether only live installations are considered in the previous year also. If not, there may be large mismatch/or underestimation on the no. of installations.

COMPLIANCE:

It is confirmed that the category-wise number of installations are estimated considering only live installations of FY-19 and FY-21.

- c. HESCOM has stated in the petition that for LT5, there is negative CAGR. It is noted that in the case of LT5 reduction in no. of installation is 39544. Due to this, the average increase projected is about 819 nos. per year for the MYT period. But the increase in previous years from FY21 to FY22 is 6957 nos. and from FY22 to FY 23 it is 4481 and FY23 to FY24 is 3917(Page 5). In the light of historical addition of consumers, the projections may be verified. HESCOM may also examine the reasons for consistent decrease in number of consumers in LT5 and LT3 category in the recent past.

COMPLIANCE:

HESCOM has considered CAGR FY-18 to FY-23 for projection. i.e, 103226 Nos. for FY-26, 104041 Nos. for FY-27 and 104863 Nos. for FY-28. Same Nos. considered in D-21 and D-2. HESCOM has considered only live installations. Decrease in installations is due to adverse impact of Covid-19

pandemic on the industrial and commercial activities. Hence the Hon'ble Commission is requested to approve the HESCOM projection.

- d. For sales projections, HESCOM has mentioned that lower of CAGR for FY19 to FY24 and CAGR for FY21 to FY24 is considered for the MYT period considering the fact that lockdown was imposed from March 2020 to May 2020, which affected the sales. HESCOM may furnish the rationale for selecting the lower values.

COMPLIANCE:

In case of consumption of categories which is affected by the lockdown such as LT1, LT2, LT3, LT5, HT2 (a)&(b) and HT4 categories, CAGR of FY-21 is not considered and CAGR for the period FY 19 - FY 24 is considered for projection. Specific consumption is considered for LT4 (a), LT6(c), HT2(c) & HT-6 categories, where the growth is very low or negative. Based on the historical data, HESCOM has considered lower of the CAGR of the period FY 19 to FY24 or FY21 to FY24 for projection in other categories. Hence the Hon'ble Commission is requested to approve the HESCOM projection.

- e. HESCOM has taken FY24 as the base year for sales projections. In this context it may be noted that in FY24 the overall sales have increased by about 26% over the previous year (FY23). However, the average sales for FY20 to FY23 is only 2.7%. The higher growth rate due the selection of base year as FY24 is given in the table below. HESCOM may consider revising the projections consider this observation.

Tariff	CAGR			CAGR considered by HESCOM	
	FY23 to FY24	FY20 to FY23	FY20 to FY24	FY19 to FY24	FY21 to FY24
LT-1	12.2%	2.1%	4.5%	4.45%	3.22%
LT-2	19.2%	4.6%	8.1%	8.69%	25.51%
LT-3	13.9%	6.0%	7.9%	7.51%	13.02%
LT-4(a)	37.9%	2.7%	10.5%	5.83%	14.58%
LT - 4b	31.2%	-3.0%	4.6%	2.85%	8.53%
LT- 4c	38.6%	7.2%	14.3%	14.22%	18.09%
LT-5	2.9%	2.1%	2.3%	1.59%	4.54%
LT-6(a)	10.6%	5.0%	6.3%	6.14%	7.76%
LT-6(b)	6.3%	4.6%	5.0%	3.83%	5.90%
LT-6(c)				0.00%	0.00%
LT-7	10.2%	6.2%	7.2%	6.12%	11.50%
LT Total	28.7%	2.8%	8.8%	5.53%	11.61%
HT-1	3.5%	8.7%	7.4%	6.59%	3.94%
HT-2(a)	4.4%	-1.7%	-0.2%	1.70%	12.95%
HT - 2(b)	8.2%	2.2%	3.7%	3.08%	14.42%
HT-2 (C)	16.3%	-1.1%	3.0%	2.27%	18.09%
HT-3	51.1%	10.4%	19.4%	9.17%	22.81%
HT-4	2.7%	2.2%	2.3%	3.87%	1.45%
HT-5	57.6%	5.6%	16.7%	43.85%	91.76%
HT-6				-20.77%	23.08%
HT Total	14.4%	2.3%	5.2%	4.95%	13.85%
LT+HT	26.2%	2.7%	8.2%	5.44%	11.95%

COMPLIANCE:

Even though the FY-24 is selected as the base year,

- a) HESCOM has considered overall (-)9.37% growth for FY-25, compared to FY-24 consumption [13680.58-15095.30= (-)1414.72 MU].
- b) HESCOM has considered 3.44% growth for FY-26, compared to FY-25 projected consumption [14150.72-13680.58= 470.14 MU]
- c) HESCOM has considered 3.54% growth for FY-27, compared to FY-26 projected consumption [14652.18-14150.72= 501.46MU]
- d) HESCOM has considered 3.68% growth for FY-28, compared to FY-27 projected consumption [15192.05-14652.18= 539.87MU].

The HESCOM projection is more or less same compared to 20th EPS Report. Hence, Hon'ble Commission is requested to approve the HESCOM projection for FY26 to FY28.

- f. HESCOM has mentioned that for LT4a, addition per year is 20,000 for FY26 to FY28. However actual increase in no. of installation even in the drought year FY24 compared with FY23 in only 17158. Hence, rationale for addition of 20,000 installations under LT4a may be furnished.

COMPLIANCE:

No. of LT 4(a) installations for previous 5 years as below:

FY	No. of LT 4(a) installations	No. of installations added
FY 19-20	941725	23592
FY 20-21	958801	17076
FY 21-22	979306	20505
FY 22-23	1007255	27949
FY 23-24	1023972	16717

Considering the historical additions, HESCOM has projected addition of 20,000 per year.

- g. The average specific consumption of LT4(a) is mentioned as 6976.85 units based on the figures from FY19-20 to FY23-24. The higher specific consumption of 8796.08 units for FY24 is due to the drought situation, which has also increased the overall average. However, if the outlier figure for FY24 is removed the average is only 6496.78 units.

year	Mid-year number of installations	Sales in MU	Approved Specific consumption in units/installation/annum
FY 19-20	936138	5985.90	6394.25
FY 20-21	950263	5938.82	6249.66
FY 21-22	969054	6603.46	6814.34
FY 22-23	993281	6476.23	6520.04
Total	3848736	25004.41	6496.78

By including the outlier value for FY24 has increased the specific consumption by about 480 units. HESCOM may consider revising the figures based on the above.

COMPLIANCE:

Due to heavy rain fall in FY-23, the specific consumption of IP Sets had been decreased, however the same has been increased in FY-24 due to very low rain fall and Hence HESCOM has considered both years to arrive average specific consumption. The Hon'ble Commission is requested to approve the IP Set sales projected by HESCOM for FY 26 to FY 28.

- h. In order to analyze HT sales, HESCOM shall furnish the breakup of sales data of HT2(a), HT2(b), HT 2(c) and HT-4 categories along with the consumption from open access / wheeling, in the following format:

COMPLIANCE:

HT2(a), HT2(b), HT 2(c) and HT-4

Year	Sales by HESCOM in MU	Energy procured by HT Consumers under open access / wheeling in MU	Total of HESCOM Sales & OA/Wheeling consumption in MU	% share of OA energy to Total energy
2021-22	1077.25	665.03	1742.28	38.17
2022-23	1261.61	760.15	2021.76	37.60
2023-24	1331.48	877.64	2209.12	39.73

i. Sales to HRECS:

For FY26 to FY-28, HRECS & AEQUS has considered the following quantum of purchase

	FY26	FY27	FY28
HRECS Estimate-MU	421.7	474.15	545.04
AEQUS estimate MU	32.99	33.62	34.28

HESCOM shall confirm, whether the above quantum of sales is considered while arriving at the overall power purchase requirement for HESCOM.

COMPLIANCE:

HRECS and AEQUS SEZ Pvt Ltd have furnished the energy requirement for FY-25(revised) and FY 26 to FY-30 vide e-mail dtd. 31.08.2024 as below:

Particulars	FY-26	FY-27	FY-28
HRECS Hukkeri (at interface point) in MUs	570.68	634.16	718.93
AEQUS (at interface point) in MUs	33.072	33.403	34.071

HESCOM has considered the above quantum while arriving at the overall power purchase requirement for HESCOM.

- j. Further, AEQUS has, in their MYT petition mentioned that from FY26 onwards, energy drawal shall be at KPTCL interface points and not through the HRECS. HESCOM may consider the same and if any revision in the estimates is required, the same may be furnished.

COMPLIANCE:

HESCOM has considered the energy requirement of AEQUS at KPTCL interface points.

- k. HESCOM sales projections are different from the RAP furnished by PCKL and 20th EPS. HESCOM may furnish the reasons for deviation.

COMPLIANCE:

The Resource Adequacy Planning Study has considered demand projections for assessing the resource adequacy of Karnataka. The demand projections are higher compared to the demand projections by 20th Electric Power Survey (EPS). As per Clause No. 6.5 of the Draft Karnataka Electricity Regulatory Commission (Framework for Resource Adequacy) Regulations, 2024 (Notified in the Gazette on 14.05.2024, vide Notification No: KERC/F-30/Vol-10/132 dtd. 14.05.2024), the distribution licensee may use EPS projections as the base for projections. The HESCOM projection is more or less same compared to 20th EPS Report.

Comparison of HESCOM Sales Projection with 20th EPS Report

Total Energy Consumption in MU	FY 2025-26	FY 2026-27	FY 2027-28
20 th EPS Report	13679	14433	15064
HESCOM Projection	14151	14652	15192
Difference in %	3.45%	1.52%	0.85%

- l. **Validation of Sales:** To validate the sales, category wise information in the following format shall be furnished:

COMPLIANCE:

No. of Installations:

2022-23 Actuals			2023-24 Actuals			2024-25 Actuals		
Category	As on 30 th Nov 2022	As on 31 st March 2023	Category	As on 30 th Nov 2023	As on 31 st March 2024	Category	As on 30 th Nov 2024	As on 31 st March 2025 (Estimate)
LT-2a	2,862,303	2,905,584	LT-1	659,818	658,363	LT-1	3,684,218	3,712,479
LT-2b	6,778	6,938	LT-2a	2,957,610	2,985,589	LT-2	6,802	6,923
LT-3	393,168	399,290	LT-2b	6,821	6,841	LT-3	420,223	427,625
LT-4 (b)	547	548	LT-3	406,310	412,404	LT-4 (b)	626	532
LT-4 (c)	448	464	LT-4 (b)	522	532	LT-4 (c)	510	523
LT-5	102,527	103,083	LT-4 (c)	492	496	LT-5	100,648	102,417
LT-6 WS	45,993	46,737	LT-5	101,382	101,614	LT-6 WS	47,813	47,611
LT-6 SL	27,853	29,178	LT-6 WS	46,929	47,153	LT-6 SL	31,045	32,012

Lt-6 EV Charging	-	5	Lt-6 SL	29,954	30,329	Lt-6 EV Charging	60	60
LT-7	61,005	66,618	Lt-6 EV Charging	27	32	LT-7	77,024	77,135
HT-1	422	421	LT-7	65,601	71,322	HT-1	431	439
HT-2 (a)	1,888	1,890	HT-1	430	430	HT-2 (a)	1,912	1,930
HT-2 (b)	686	684	HT-2 (a)	1,903	1,906	HT-2 (b)	681	696
HT2C	389	396	HT-2 (b)	686	686	HT2C	413	430
HT-3(a)& (b)	346	346	HT2C	408	413	HT-3(a)& (b)	112	102
HT-4	28	28	HT-3(a)& (b)	339	342	HT-4	25	27
HT-5	66	67	HT-4	28	27	HT-5	75	82
HT-6	3	3	HT-5	76	74	HT-6	2	1
Sub Total (Other than BJ/KJ and IP)	3,504,450	3,562,280	HT-6	1	1	HT-7	234	270
			Sub Total	4,279,337	4,318,554	Sub Total	4,372,854	4,411,294
			IP sets-LT-4a	1,019,922	1,023,972	IP sets-LT-4a	1030089	1043972
BJ/KJ<=40units/month	608,777	617,028	Grand Total	5,299,259	5,342,526	Grand Total	5,402,943	5,455,266
BJ/kj > 40 units/month.	68,631	52,403						
IP sets-LT-4a	994,064	1,007,255						
Sub Total (BJ/KJ and IP)	1,671,472	1,676,686						
Grand Total	5,175,922	5,238,966						

Energy Sales:

2022-23 Actuals			2023-24 Actuals			2024-25		
Category	1st April 2022 to 30th Nov 2022 (cumulative)	1st Dec 2022 to 31st March 2023 (cumulative)	Category	1st April 2023 to 30th Nov 2023 (cumulative)	1st Dec 2023 to 31st March 2024 (cumulative)	Category	1st April 2024 to 30th Nov 2024 (cumulative actuals)	1st Dec 2024 to 31st March 2025 (cumulative Estimate)
LT-2a	1162.71	502.45	LT-1	150.92	76.27	LT-1	1630.18	561.42
LT-2b	16.02	8.57	LT-2a	1262.75	608.30	LT-2	19.57	12.30
LT-3	392.96	193.1	LT-2b	19.25	10.07	LT-3	485.30	232.81
LT-4 (b)	8.59	5.67	LT-3	443.14	224.83	LT-4 (b)	8.87	10.38
LT-4 (c)	0.55	0.45	LT-4 (b)	13.60	5.11	LT-4 (c)	0.73	0.86
LT-5	227.67	117.65	LT-4 (c)	0.84	0.56	LT-5	237.45	123.64
LT-6 WS	245.45	134.26	LT-5	235.29	120.16	LT-6 WS	274.77	171.00
LT-6 SL	107.78	62.3	LT-6 WS	279.27	140.70	LT-6 SL	116.30	71.40
Lt-6 EV Charging	0	0	LT-6 SL	118.79	61.98	Lt-6 EV Charging	0.33	0.09
LT-7	25.97	13.95	Lt-6 EV Charging	0.09	0.08	LT-7	32.95	13.40
HT-1	236.23	124.12	LT-7	27.90	15.77	HT-1	246.55	141.00
HT-2 (a)	719.95	328.12	HT-1	245.46	127.39	HT-2 (a)	673.29	439.73
HT-2 (b)	93.34	45.62	HT-2 (a)	749.81	344.61	HT-2 (b)	94.07	60.88
HT2C	49.59	24.99	HT-2 (b)	101.37	48.95	HT2C	52.61	37.77
HT-3(a)& (b)	245.30	135.09	HT2C	58.47	28.25	HT-3	9.00	206.73
HT-4	11.8	5.2	HT-3	417.56	157.16	HT-4	11.62	6.50
HT-5	26.29	5.24	HT-4	11.91	5.54	HT-5	37.21	34.30
HT-6	0.03	0.01	HT-5	44.15	5.56	HT-6	0.01	0.00
Sub Total (Other than BJ/KJ and IP sets)	3,570.23	1,706.79	HT-6	0.01	0.01	HT-7	367.14	44.54

BJ/KJ<=40units/month	95.9	45.91	Sub Total (Other than IP sets)	4,180.58	1,981.30	Sub Total (Other than BJ/KJ and IP sets)	4297.95	2168.76
BJ/kj > 40 units/month.	46.91	15.76	IP sets LT 4a	5946.74	2986.68	IP sets LT 4a	4481.12	2732.75
IP sets LT 4a	3888.92	2587.32	Grand Total	10127.33	4967.98	Grand Total	8779.07	4901.51
Sub Total (BJ/KJ and IP)	4,031.73	2,648.99						
Grand Total	7,601.96	4,355.78						

10. Energy Sales to IP Sets for the Control Period FY2025-26 to FY2027-28:

- a. Detailed calculations on number of installations projected for remaining months of FY25 and for FY26, FY27 and FY28 are not furnished.

COMPLIANCE:

Year wise details of number of LT 4(a) installations is as below:

FY	No. of LT 4(a) installations	No. of installations added in a year
FY-19	918133	
FY-20	941725	23592
FY-21	958801	17076
FY-22	979306	20505
FY-23	1007255	27949
FY-24	1023972	16717

Considering the addition of installations of past five years, HESCOM has projected 20,000 numbers of installations may be serviced in each year for FY-25 to FY-28 calculated as below:

FY	No. of LT 4(a) installations at the beginning of the year	No. of installations added/projected for the year	No. of LT 4(a) installations at the end of the year
FY-25	1023972	20000	1043972
FY-26	1043972	20000	1063972
FY-27	1063972	20000	1083972
FY-28	1083972	20000	1103972

- b. The methodology adapted for computing the specific consumption in **units per IP** set per annum and the total sales estimated for FY26, FY27 and FY28 shall be furnished.

COMPLIANCE:

Specific consumption for FY-24:

Sl No	Year	No. of IP Set installations less than 10 HP (LT4 (a))	Mid-year number of installations	Sales in MU	Specific consumption in units/installation/annum
1	FY 22-23	1007255			
2	FY 23-24	1023972	1015614	8933.42	8796.08

The agricultural consumption has been increased in FY-24 due to deficient rainfall. Hence specific consumption of FY-24 is not considered for projection. However, the average of approved specific consumption of last five years (FY-20 to FY-24) is calculated for projection as tabulated below:

Sl No	Year	Approved No. of IP Set installations less than 10 HP (LT4 (a))	Mid-year number of installations	Sales in MU	Approved Specific consumption in units/installation/annum
	FY 18-19	930551			
1	FY 19-20	941725	936138	5985.90	6394.25
2	FY 20-21	958801	950263	5938.82	6249.66
3	FY 21-22	979306	969054	6603.46	6814.34
4	FY 22-23	1007255	993281	6476.23	6520.04
5	FY 23-24	1023972	1015614	8933.42	8796.08
	TOTAL		4864350	33937.83	
	Average Specific consumption				6976.85

Projection:

Sl No	Year	No. of IP Set installations less than 10 HP (LT4 (a))	Mid-year number of installations	Specific consumption in units/installation/annum computed as above	Projected sales in MU
1	FY 24-25	1043972	1033972	6976.85	7213.87
2	FY 25-26	1063972	1053972	6976.85	7353.40
3	FY 26-27	1083972	1073972	6976.85	7492.94
4	FY 27-28	1103972	1093972	6976.85	7632.48


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- c. HESCOM to furnish the CAGR details about computing the number of installations, specific consumption and sales for 3 years and 5 years. HESCOM shall submit the comparison of the trend with CAGR for the projections for FY25.

COMPLIANCE:

A. Projection of number of installations for FY-26 to FY-28

FY	No. of LT 4(a) installations at the beginning of the year	No. of installations projected	No. of LT 4(a) installations at the end of the year
FY-25	1023972	20000	1043972
FY-26	1043972	20000	1063972
FY-27	1063972	20000	1083972
FY-28	1083972	20000	1103972

Comparison with CAGR for 3 years and 5 years

Tariff	FY	FY-19	FY-21	FY-24	5 yr CAGR in %	3 yr CAGR in %	5 Yrs CAGR Projection	3 Yrs CAGR Projection	HESCOM Projection
LT-4(a)	FY-26	918133	958801	1023972	2.21	2.22	1069648	1069862	1063972
	FY-27	918133	958801	1023972	2.21	2.22	1093245	1093573	1083972
	FY-28	918133	958801	1023972	2.21	2.22	1117362	1117809	1103972

Projection of Energy sales of HESCOM for FY-26 to FY-28

Sl No	Year	No. of IP Set installations less than 10 HP (LT4 (a))	Mid-year number of installations	Specific consumption in units/installation/annum computed as above	Projected sales in MU
1	FY 24-25	1043972	1033972	6976.85	7213.87
2	FY 25-26	1063972	1053972	6976.85	7353.40
3	FY 26-27	1083972	1073972	6976.85	7492.94
4	FY 27-28	1103972	1093972	6976.85	7632.48

Comparison with CAGR for 3 years and 5 years

Tariff	FY	FY-19	FY-21	FY-24	5 yr CAGR in %	3 yr CAGR in %	5 Yrs CAGR Projection	3 Yrs CAGR Projection	HESCOM Projection in MU
LT-4(a)	FY-26	6729.14	5938.82	8933.42	5.83	14.58	10005.56	11728.17	7353.40
	FY-27	6729.14	5938.82	8933.42	5.83	14.58	10588.95	13438.05	7492.94
	FY-28	6729.14	5938.82	8933.42	5.83	14.58	11206.36	15397.22	7632.48

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11. Wheeling charges / CSS / ASC:

(i) Wheeling charges:

HESCOM has proposed the following wheeling charges for FY26 to FY28 stating that the allocation between HT & LT is done in the ratio of 30:70, as was being done earlier:

Particular	Paise / unit		
	FY26	FY27	FY28
HT Network	42.48 (3.99%)	44.49 (3.98%)	46.09 (3.98%)
LT Network	99.14(8.25%)	104.04(8.25%)	107.55(8.24%)

NOTE: figures in brackets are applicable losses

HESCOM has proposed to apply the above wheeling charges to all OA / wheeling transactions including GEOA, for renewable energy wheeled from the State to consumer / others outside the State and for captive RE generator including solar opting for RECs. Further, for non-GEOA RE sources under non-REC route, it is submitted that the separate order issued by the Commission shall be applicable.

It also submitted that the banking charges shall be as per GEOA Regulation for projects coming under the purview of GEOA and for others as per the orders of the Commission issued from time to time.

It is observed that:

- a) HESCOM in the first paragraph has stated that the wheeling charges is based on 'Approved ARR for the distribution business'. Since, ARR is yet to be approved, HESCOM shall replace the word 'approved' by the word 'proposed'.

COMPLIANCE:

Rectified and the sentence of first paragraph in page No. 135 may be read as "Based on the proposed ARR for distribution business, the wheeling charges to each voltage level for FY-26, FY-27 & FY-28 is worked out as under"

- b) The Commission notes that for the control period the loss level for both HT & LT is maintained almost at the same level, instead of indicating a reduction during the control period. HESCOM may consider reviewing the same.

COMPLIANCE:

HESCOM is focusing on the loss reduction measures and hence the distribution loss of 12.24% is projected for FY-26 expecting the reduction of 2.57% from the level of 14.81% achieved during FY24.

The year wise reduction of 0.01% distribution loss over the approved distribution loss of 12.25 % for FY 2024-25 is considered for the control period FY26 to FY28 as below:

Loss allocation	% loss		
	FY-26	FY-27	FY-28
HT	3.99	3.98	3.98
LT	8.25	8.25	8.24

HESCOM is requested to approve the proposed wheeling charges for FY26 to FY28.

- c) As per the extant MYT Regulations, tariff for distribution business and retail supply business shall be as per segregated accounts of wheeling and retail supply business. If not the allocation has to be done as per MYT regulations. HESCOM shall confirm that separate accounts is being maintained for distribution business and retails supply business. If not allocation shall be done as per MYT Regulations.

COMPLIANCE:

Allocation is done as per MYT Regulations.

- d) HESCOM shall confirm that the wheeling calculation has been done as per Regulation 56 of the MYT Regulations.

COMPLIANCE:

HESCOM confirms that the wheeling calculation has been done as per Regulation 56 of the MYT Regulations.

(ii) CSS:

HESCOM referring to the electricity amendment rules dated 29.12.2022, has stated that as per the above the CSS shall not exceed 20% of average cost of supply, which is not adopted by the Commission. Therefore, it is stated that CSS is computed as per amended KERC OA Regulations dated 15.12.2017 and accordingly has computed the CSS for the control period as follows:

FY26:

Particulars	HT-1	HT-2a	HT-2b	HT-2c (I)	HT-2c (II)	HT-3	HT-4	HT-5	HT-6	HT-7 New
CSS @ 66kV & Above	24.07	110.45	210.37	210.75	223.01	0.00	76.66	286.44	576.58	215.23
CSS @ HT level	0.00	83.65	190.95	192.83	223.01	0.00	49.86	286.44	576.58	215.23
CSS @ LT level	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Particulars	LT-1	LT-2	LT-3a	LT-3b	LT-4a	LT-4b	LT-4c	LT-5	LT-6a	LT-6b	LT-6c	LT-7
CSS @ 66kV & Above	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CSS @ HT level	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CSS @ LT level	72.36	20.86	215.32	215.32	0.00	0.00	0.00	256.82	46.28	176.84	0.00	331.03

FY27:

Particulars	HT-1	HT-2a	HT-2b	HT-2c (i)	HT-2c (ii)	HT-3	HT-4	HT-5	HT-6	HT-7 New
CSS @ 66kV & Above	38.95	131.87	217.77	221.60	232.48	0.00	89.79	282.67	576.58	241.86
CSS @ HT level	11.61	104.53	206.01	221.60	232.48	0.00	62.45	282.67	576.58	241.86
CSS @ LT level	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Particulars	LT-1	LT-2	LT-3a	LT-3b	LT-4a	LT-4b	LT-4c	LT-5	LT-6a	LT-6b	LT-6c	LT-7
CSS @ 66kV & Above	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CSS @ HT level	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CSS @ LT level	134.12	34.38	240.34	240.34	0.00	0.00	0.00	282.51	79.58	237.85	0.00	349.74

FY28:

Particulars	HT-1	HT-2a	HT-2b	HT-2c (i)	HT-2c (ii)	HT-3	HT-4	HT-5	HT-6	HT-7 New
CSS @ 66kV & Above	33.42	129.88	219.21	224.85	235.25	0.00	83.13	275.15	576.58	253.24
CSS @ HT level	5.81	102.28	200.65	224.85	235.25	0.00	55.53	275.15	576.58	253.24
CSS @ LT level	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Particulars	LT-1	LT-2	LT-3a	LT-3b	LT-4a	LT-4b	LT-4c	LT-5	LT-6a	LT-6b	LT-6c	LT-7
CSS @ 66kV & Above	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CSS @ HT level	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CSS @ LT level	138.37	19.45	234.56	234.56	0.00	0.00	0.00	296.11	67.36	245.51	0.00	356.99

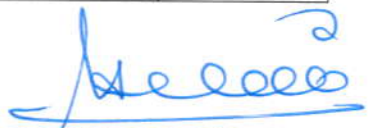
HESCOM shall furnish the details of computation to arrive at cost of supply at 66kV & above at HT & LT voltage levels.

COMPLIANCE:

Voltage Levels	FY 2025-26 (Projections @ FY25 charges)			
	66 KV & Above	HT	LT	Total
Energy Sales (MU)	556.81	2137.24	12060.42	14754.47
Energy INPUT At Each Voltage Level (MU)	16812.30	16255.49	13447.82	-
Distribution Loss (%)		3.9877%	8.2523%	12.24%
Energy OUTPUT At Each Voltage Level (MU)	16255.49	13447.82	0.00	-
Energy Difference between each Voltage Point (MU)	556.81	2807.67	13447.82	16812.30
Distribution Loss (MU)	0	670.43	1387.40	2057.83
Dist. Loss W.R.T. energy input at each Voltage Level *%)	0.00000%	4.12430%	10.31691%	-
Sales + Loss (MU)	556.81	2229.18	13447.82	16233.81
Loss in that Voltage Class (MU)	0.00	91.94	1387.40	1479.34

Loss to be carries forward to next Voltage Class (MU)	0.00	0.00	578.49	578.49
Allocation of Loss (MU)	0.00	91.94	1965.89	2057.83
Power Purchase at IF Point	556.81	2229.18	14026.31	16812.30
Distribution Loss (%)	0.0000%	0.5469%	11.6931%	12.24%
Transmission Loss (%)	2.6540%	2.6540%	2.6540%	
Power Purchase at Generation Bust (MU)	571.99	2289.95	14408.72	17270.66
Aggregate System Loss in different voltages (%)	2.6540%	6.6688%	16.2977%	14.5692%
Distribution of Power Purchase at Generation Point(%)	3.31%	13.26%	83.43%	100.00%
Power Purchase Cost (including Tr. Charges (Rs.in Crores)	346.91	1388.84	8738.79	10474.54
Distribution of Energy Sales (%)	3.77%	14.49%	81.74%	100.00%
Other Costs (Rs.in Crores)	117.54	451.15	2545.85	3114.54
Total Costs (Rs.in Crores)	464.44	1839.99	11284.64	13589.08
Voltage wise COS (Rs./kWh)	8.34	8.61	9.36	9.21

Voltage Levels	FY 2026-27 (Projections @ FY25 charges)			
	66 KV & Above	HT	LT	Total
Energy Sales (MU)	578.14	2219.12	12522.49	15319.75
Energy INPUT At Each Voltage Level (MU)	17454.43	16876.29	13961.70	-
Distribution Loss (%)		3.9845%	8.2455%	12.23%
Energy OUTPUT At Each Voltage Level (MU)	16876.29	13961.70	0.00	-
Energy Difference between each Voltage Point (MU)	578.14	2914.59	13961.70	17454.43
Distribution Loss (MU)	0	695.46	1439.21	2134.68
Dist. Loss W.R.T. energy input at each Voltage Level *%)	0.00000%	4.12095%	10.30829%	-
Sales + Loss (MU)	578.14	2314.50	13961.70	16854.35
Loss in that Voltage Class (MU)	0.00	95.38	1439.21	1534.59
Loss to be carries forward to next Voltage Class (MU)	0.00	0.00	600.08	600.08
Allocation of Loss (MU)	0.00	95.38	2039.30	2134.68
Power Purchase at IF Point	578.14	2314.50	14561.79	17454.43
Distribution Loss (%)	0.0000%	0.5464%	11.6836%	12.23%
Transmission Loss (%)	2.64400%	2.64400%	2.64400%	
Power Purchase at Generation Bust (MU)	593.84	2377.36	14957.26	17928.46
Aggregate System Loss in different voltages (%)	2.6440%	6.6560%	16.2782%	14.5506%
Distribution of Power Purchase at Generation Point(%)	3.31%	13.26%	83.43%	100.00%
Power Purchase Cost (including Tr. Charges (Rs.in Crores)	367.79	1472.42	9263.79	11104.00
Distribution of Energy Sales (%)	3.77%	14.49%	81.74%	100.00%
Other Costs (Rs.in Crores)	126.82	486.77	2746.85	3360.44
Total Costs (Rs.in Crores)	494.61	1959.19	12010.64	14464.44
Voltage wise COS (Rs./kWh)	8.56	8.83	9.59	9.44


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Voltage Levels	FY 2027-28 (Projections @ FY25 charges)			
	66 KV & Above	HT	LT	Total
Energy Sales (MU)	601.74	2309.70	13033.61	15945.05
Energy INPUT At Each Voltage Level (MU)	18164.79	17563.05	14530.17	-
Distribution Loss (%)		3.9812%	8.2388%	12.22%
Energy OUTPUT At Each Voltage Level (MU)	17563.05	14530.17	0.00	-
Energy Difference between each Voltage Point (MU)	601.74	3032.88	14530.17	18164.79
Distribution Loss (MU)	0	723.18	1496.56	2219.74
Dist. Loss W.R.T. energy input at each Voltage Level *%)	0.0000%	4.1176%	10.2997%	-
Sales + Loss (MU)	601.74	2408.89	14530.17	17540.80
Loss in that Voltage Class (MU)	0.00	99.19	1496.56	1595.75
Loss to be carries forward to next Voltage Class (MU)	0.00	0.00	623.99	623.99
Allocation of Loss (MU)	0.00	99.19	2120.55	2219.74
Power Purchase at IF Point	601.74	2408.89	15154.16	18164.79
Distribution Loss (%)	0.0000%	0.5460%	11.6740%	12.22%
Transmission Loss (%)	2.63400%	2.63400%	2.63400%	
Power Purchase at Generation Bust (MU)	618.01	2474.06	15564.12	18656.19
Aggregate System Loss in different voltages (%)	2.6340%	6.6431%	16.2586%	14.5321%
Distribution of Power Purchase at Generation Point(%)	3.31%	13.26%	83.43%	100.00%
Power Purchase Cost (including Tr. Charges (Rs.in Crores)	386.77	1548.32	9740.35	11675.43
Distribution of Energy Sales (%)	3.77%	14.49%	81.74%	100.00%
Other Costs (Rs.in Crores)	135.41	519.76	2932.98	3588.14
Total Costs (Rs.in Crores)	522.18	2068.07	12673.32	15263.57
Voltage wise COS (Rs./kWh)	8.68	8.95	9.72	9.57

(iii)ASC:

HESCOM is submitted that the ASC proposal for the control period is computed considering the provisions of EA 2003, NEP, NTP, KERC Regulations and orders of the Hon'ble Supreme Court and APTEL. HESCOM has proposed the following additional surcharge for the control period:

Sl. No.	Particulars	FY26	FY27	FY28
1	Total fixed cost as per existing Tariff for FY 2026 in Crores	6882.76	7510.65	7928.64
2	Fixed cost recovered through Demand Charges in Crores	5286.44	5883.17	6195.62
3	Balance fixed cost embedded in energy charges in Crores	1596.33	1627.48	1733.02
4	Total energy sales by HESCOM to its consumers in MU	14150.72	14652.19	15192.05
5	FC/unit embedded in energy charges in Rs. /unit	1.13	1.11	1.14

Based on the above HESCOM has proposed ASC of Rs.1.13, Rs.1.11 and Rs.1.14 respectively for FY26, FY27 and FY28.

HESCOM shall confirm whether the methodology adopted by the Commission in its order dated 17.11.2023 is challenged before Higher Courts and if so, shall clarify as to whether there is any stay on the Order.

COMPLIANCE:

The Hon'ble High court of Karnataka, Bengaluru Bench has issued stay on the Order dated 17.11.2023 of Hon'ble KERC. HESCOM shall be bound by the decision of the Hon'ble High Court of Karnataka/KERC.

12. Distribution Losses for FY2025-26 to FY2027-28:

HESCOM, in its petition has factored the transmission loss of 2.654%, 2.644% & 2.634% respectively for FY26, FY27 and FY28 when compared with actual transmission loss of 4.38% achieved during FY24 as against approved transmission loss of 2.764%. HESCOM shall submit the reasons for inconsistency in the transmission losses for FY26 to FY28.

COMPLIANCE:

The Hon'ble Commission has approved the transmission loss of 2.664 % for FY 2024-25. HESCOM has projected the year wise transmission loss considering an improvement of 0.01% transmission loss over the approved transmission loss for FY 2024-25.

13. CAPEX Plan for for FY2025-26 to FY2027-28:

- (a) HESCOM has proposed the Capex of Rs.1563.41 Crores, Rs.1523.17 Crores and Rs.1478.85 Crores for FY26, FY27 and FY28 respectively for the control period, under MYT regime, without furnishing the list of proposed works. The total capex proposed for the control period is Rs. 4565.43 Crores.

COMPLIANCE:

HESCOM has proposed the Capex of Rs. 1563.41 crores, Rs. 1523.17 crores and Rs.1478.85 crores for FY26, FY27 and FY 28 respectively based on the forecast which may likely to vary as per the current situation. The proposed plan includes both spillover and fresh works and total outlay of Rs. 4565.43 crs for Fy-26 to Fy-28 (3 years period).

As per the Hon'ble Commission's directions, HESCOM has prioritized the works and HESCOM is ensuring and focusing on system improvement works to ensure reliable and quality power to all its consumers and also ensuring strategic distribution loss reduction aspects.

HESCOM will effectively work on achieving following objectives:

1. Reducing distribution losses;
2. Reducing the HT:LT Ratio;
3. Reduce Transformer failures;
4. Segregate the loads in the feeders;
5. Reduce Power theft;
6. Taking up programs for the awareness among the people on usage and conservation of energy;
7. Improve the sales to metered category to improve its cash flows;
8. Improve the Power factor of the IP set loads by installing switched capacitors of suitable capacity to the secondary of the transformers.

Major focus area for reduction of losses is providing additional distribution transformers, reconductoring of HT/LT lines, creating infrastructure to unauthorized IP Sets, New 33 KV Sub Stations and other system improvement works.

HESCOM is focusing on reducing accidents for which more emphasis is laid to PMREA works to a large extent. Also, construction of link lines from newly commissioned feeders is the main motto to bifurcate load and invariably loss reduction and quality power supply with good voltage regulation to tail end consumers.

HESCOM had submitted the list of proposed works in Tariff proposal (page No.101 &101). List of proposed works is once again submitted for kind approval.

Sl.	Scheme	2025-26	2026-27	2027-28
	Mandatory works, Social obligation and other works			
1	Gangakalyan total	114.00	108.00	108.00
	GOK Sponsored Works			
2	Rural Electrification under SCSP	34.00	34.00	34.00
3	Rural Electrification under TSP	15.00	15.00	15.00
4	Creating infrastructure to IP Sets	350.00	325.00	310.00
	Sub - total	399.00	374.00	359.00
5	Expansion of network and system improvement works.			
a	Additional DTCs	81.60	83.23	84.06
b	Enhancement of Distribution Transformers	8.92	9.10	9.28
c	Shifting of existing transformer to load centre	2.01	2.05	2.10
d	LT line conversion of 1Ph 2 wire or 1Ph 3 wire to 3ph 5 wire	8.01	8.17	8.33
e	11 KV link lines for bifurcation of load	20.00	20.00	20.00
f	Other E & I work	6.78	6.83	6.90
6	Construction of new 11 KV lines for 33 KV / 110 KV sub-stations	280.50	263.04	254.60
7	11 KV Re-conductoring.	81.60	83.23	84.06
8	LT Re-conductoring.	80.11	86.20	86.70
	Sub - total	569.53	561.86	556.04
	33 KV System			
9	Construction of new 33 KV stations	15.00	15.00	10.00
10	Construction of new 33 KV lines.	12.00	12.00	8.00
11	Augmentation of 33 KV stations.	10.00	10.00	10.00
12	Replacement of 33 KV lines Rabbit conductor by Coyote	10.00	10.00	10.00

	conductor.			
13	Replacement of old and failed equipment's and other works of existing 33 KV stations and lines.	5.00	5.00	5.00
	Sub - total	52.00	52.00	43.00
	UG Cable			
14	Replacement of 11 KV OH feeders by UG Cables	20.00	20.00	20.00
15	Commissioning of 3 Ph 4 wire HT Metering Cubicle with meter, CTs, PTs	4.90	4.80	4.71
	Sub-total	24.9	24.8	24.71
	Reduction of T & D and ATC loss			
16	Providing meters to un-metered BJ/KJ installations.	5.00	5.00	5.00
17	Replacement of electromechanical/high precision meters by static meters.	70.00	70.00	70.00
18	DTC's metering (Other than APDRP)	20.00	20.00	20.00
	Sub - total	95.00	95.00	95.00
	General (In House)			
19	Service connections	39.93	40.73	41.54
20	T&P materials.	5.00	5.00	5.00
	Sub - total	44.93	45.73	46.54
	New initiatives works			
21	IT initiatives, automation and call centre	20.00	20.00	20.00
22	IPDS IT initiative Phase II	20.00	20	20
23	Establishing ALDC & SCADA.	2.00	2.00	2.00
24	DSM Projects	1.00	1.00	1.00
	Sub - total	43.00	43.00	43.00
	Immediate Execution (Planned/Unplanned)			
25	Replacement of failed distribution transformers.	10.00	10.00	10.00
26	Replacement of Power Transformers.	5.00	5.00	5.00
27	Preventive measures to reduce the accidents. (Providing intermediate poles, Restraining of sagging lines, providing guy & struts, providing guarding, DTC earthing)	87.04	88.78	90.56
28	Civil Engineering works like Construction of new office buildings/ Substation civil works, Modernisation/Repairs to existing buildings, regular maintenance to immovable properties	119.00	115.00	98.00
	Sub - total	221.04	218.78	203.56
	Total	1563.41	1523.17	1478.85

(b) HESCOM shall provide necessary justification on proposed capex towards each of the works in terms of its purpose, requirement, physical progress, cost and timelines of completion along with the no. of works proposed to be taken in each of the year of the Control Period in tune with the actual requirement duly backed up by justifiable data regarding load growth, loss reduction, improvement in the system reliability etc., keeping in view the financial capability of HESCOM to meet the debt servicing obligations and also the tariff impact on the end consumers.

COMPLIANCE:

The list of works cannot be ascertained at this juncture since major portion of proposed capex comprises of 11 KV link lines, UNIP, GK works and PMREA works. As per the GoK directions, 7 hours power supply has to be arranged to IP feeders. Due to various constraints in the distribution network in the field like overloaded station capacity, overloaded 11kV feeders etc. it is not possible to arrange continuous scheduled and reliable power supply to EIP feeders, hence much emphasis has been given to Construction of 11 KV Link Lines is initiated.

The link lines are proposed as and when new 110kV & 220kV sub stations are commissioned and augmentation works in existing sub stations are completed. Also, the list of works in case of UNIP works cannot be ascertained since the works are taken up as per the registrations made by consumers and accordingly deposit paid. In case of Ganga Kalyana beneficiary list wise works will be taken up in regular phased manner. The capex plan is in par with the field requirements and keeping in view of the future load growth, loss reduction and quality power supply.

(c) HESCOM shall also furnish the following details:

- (i) Division-wise abstract of no. of beneficiaries identified under Ganga Kalyana Scheme for the proposed capex of Rs.114.00 Crores, Rs.108.00 Crores and Rs.108.00 Crores for FY26, FY27 and FY28 respectively.

COMPLIANCE:

Sl No	Division	2025-26		2026-27		2027-28	
		Physical	Financial	Physical	Financial	Physical	Financial
1	Hubli Urban	83	150	56	100	56	100
2	Hubli Ruran	322	580	322	580	322	580
3	Dharwad Urban	83	150	83	150	83	150
4	Dharwad Rural	300	540	278	500	278	500
5	Gadag	228	410	306	550	306	550
6	Ron	217	390	228	410	228	410
7	Haveri	289	520	261	470	261	470
8	Rannebennur	289	520	322	580	322	580
9	Sirsi	311	560	306	550	306	550
10	Dandeli	222	400	228	410	228	410
11	Honnavar	156	280	167	300	167	300
12	Karwar	111	200	111	200	111	200
13	Belgaum Urban	56	100	156	280	156	280
14	Belgaum Rural	322	580	322	580	322	580
15	Bailhongal	289	520	306	550	306	550
16	Ramdurg	261	470	278	500	278	500
17	Ghataprabha	306	550	283	510	283	510
18	Chikkodi	294	530	306	550	306	550
19	Athani	317	570	278	500	278	500
20	Raibag	278	500	283	510	283	510
21	Bagalkot	306	550	250	450	250	450
22	Jamkhandi	233	420	172	310	172	310
23	Mudhol	228	410	167	300	167	300
24	Vijayapur	311	560	250	450	250	450
25	Indi	183	330	172	310	172	310
26	B Bagewadi	194	350	116	208	116	208
		6189	11140	6004	10808	6004	10808

- (ii) Division-wise abstract of no. of beneficiaries and works pertaining to creation of infrastructure to UAIP to be carried out for the proposed capex of Rs.350.00 Crores, Rs.325.00 Crores and Rs.310.00 Crores from FY26 to FY28. HESCOM shall furnish the details of Government grant to meet the huge capex. HESCOM shall also furnish the no. of consumers who have opted to get the regularization done under self-execution/Shreegra Samparka.

COMPLIANCE:

Sl. No	Division	FY-26	FY-27	FY-28
1	Hubli Urban	4	0	0
2	Hubli Rural	206	180	129
3	Dharwad Urban	15	0	0
4	Dharwad Rural	2052	1796	1283
5	Gadag	2613	2287	1633
6	Ron	394	345	247
7	Haveri	5697	4985	3561
8	Ranebennur	4094	3582	2559
9	Sirsi	265	232	166
10	Dandeli	984	861	615
11	Karwar	0	0	0
12	Honnavar	0	0	0
13	Belagavi Urban	0	0	0
14	Belagavi Rural	2364	2069	1478
15	Bailhongal	1262	1105	789
16	Ramdurg	331	290	207
17	Ghataprbha	1012	886	633
18	Chikodi	1136	994	710
19	Athani	2696	2359	1685
20	Raibag	2834	2479	1771
21	Vijayapur	3078	2693	1924
22	Indi	6688	5852	4180
23	B.Bagewadi	1761	1541	1101
24	Bagalkot	347	304	217
25	Jamkhandi	1146	1002	816
26	Mudhol	266	233	3
HESCOM		41246	36074	25704

As on Nov-2024, 9050 numbers of consumers have opted to get the regularization done under self execution/ sheegra samparka after 22-09-2023 as per Govt. order: ಎನರ್ಜಿ/ವಿಎಸ್ ಸಿ/214/ 2023 ದಿ: 07-10-2023.

- (iii) The break up details for the proposed capex of Rs.280.50 Crores, Rs.263.04 and Rs.254.60 Crores under construction of new 11 kV lines from substations for FY26, FY27 and FY28 respectively.

COMPLIANCE:

Establishing of new 110kV & 220kV sub-stations and augmentation works of enhancing capacities of existing power transformers and providing additional power transformer works in existing 110kV & 220kV sub-stations are taken up by KPTCL.

The Superintending Engineers (El), W&M Circle, KPTCL, Belagavi/ Bagalkot/Hubli have addressed letters to HESCOM requesting to take up the load on these newly commissioned/to be commissioned 110kV & 220kV sub-stations and Further, Superintending Engineers (El), W&M Circle, KPTCL, Belagavi/Bagalkot/Hubli have stated that Audit observations are made by KERC on prudence check and also AG audit objects the non-utilization of 11KV Idle feeders/breakers within the time schedule. Hence, they have requested to take load on idle feeders in existing substations.


The construction of 11kV link lines needs to be taken up in time in co-ordination with KPTCL so that the load on these sub-stations can be taken up simultaneously at the time of commissioning of the sub-station and augmentation works.

Hence, HESCOM is taking up Construction of new 11kV feeders for evacuation of power from the newly commissioned 220kV/ 110kV / 33kV sub-stations and also bifurcation of existing over loaded 11kV feeders on Total Turnkey & Lump-sum basis by Drawing of 11kV feeders, Link Lines is proposed in phased manner as and when Sub Stations are completed.

Proposals for 238 numbers of sub stations have been proposed in HESCOM. Out of which 42 numbers works are under progress and for 6 numbers tenders have been invited.

The list of on-going sub stations in KPTCL are as below:

Sl.No.	Name of the District	Commissioned during FY 2024-25	No. of Works under Progress	Nos. of works for which Tenders invited
1	Bagalakote		1.Hebbal 2.220kV Bilagi 3.Surpali 4.220kV Savalagi (Near Chikkalaki Cross) 5.Machakanur 6.Mirji 7.Udagatti-Shardal 8.Sutagundar	1.Mustigeri


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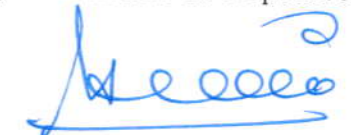
2	Vijayapura	1.Vanahalli 2.Naad 3.Hullur 4.Kanamadi	1.Kakhandaki 2. Dindawar 3.Kanakal 4.Nimbal 5. Kannur 6.Yankanchi 7.Arjunagi 8.220kV Basarkod 9.Hadagali 10.Kadani(Almel) 11. Umaraj 12.Gubbewad 13.Bairunagi 14.400kV Hadagali (Yalwar/Shivanagi)	1.Gonasagi 2. Hadalasang 3. Chikkarugi
3	Belagavi	1.Mallur 2.Mughalkod.	1.Sankratti 2.Tigadi, 3.Vantamuri 4.Kodachawad 5.Karoshi 6.K.Shivapur 7.220KV Mache 8.220kV Salahalli (Bannur) 9.Fort. 10.Hanamapur 11. Khotwadi	1.Salapur
4	Dharwad			1.Hireharkuni
5	Haveri		1.Haunsabhavi 2.Chikkabasur 3.Hullatti 4.Balambeeda (Akkialur) 5.Kudupalli	
6	Uttara kannada	0	1. Banavasi 2.Bhatkal	
7	Gadag		1. 220 kV Ron 2. 220kV Mevundi	
	SUB-TOTAL	6	42	6

Also 18 number of Augmentation works in 220 KV and 110 KV Sub Stations are under progress and tenders are invited for 90 number of augmentation works . Link lines will be proposed for the above sub stations for power evacuation.

In addition to the above, HESCOM will take up works for bifurcation of 11 KV link lines on overloaded feeders. Most of the EIP feeders are not having continuous power supply during day time from morning 9.00 am to 4.00 pm in one batch (during availability of Solar power).

All EIP feeders having peak load of more than 150 amps have been identified and works for bifurcation of load on such feeders is carried out in phased manner for which Capital Budget of Rs. 350 crores, Rs. 325 crores and Rs. 310 crores is proposed for FY 26, FY 27 and FY 28 respectively.

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(iv) Details of proposed 33 kV stations and lines for the control period.

COMPLIANCE:

The details of spill over budget requirement for on-going works and Fresh budget requirement for proposed 33 kV stations and lines for the year FY 2025-26 is detailed below;

No.	Division	Name of the work	Spill over Capital budget in Crs	Fresh Capital budget in crs	Total Capital budget in Crs
1	Honnavar	33/11KV Mirjan S/S along with 33KV Line in Honnavar Taluk	1.9		1.9
2	Belagavi Rural	33/11KV Bailur S/S along with 33KV Line in Khanapur Taluk	6	0	6
3	Dandeli	33/11KV Ramanar S/S along with 33KV Line in Joida Taluk		8.1	8.1
4	Sirsi	33/11KV Hulekal S/S along with 33KV Line in Sirsi Taluk		11	11
Total					27.00

Further, based on the field requirement new 33/11KV Sub stations with associated lines will be proposed for FY 2026-27 and FY2027-28 in Uttara Kannada district and Khanapur Taluka where in corridor issue arises due to reserve forest areas.

(v) Complete details of works to be carried out under replacement of 11KV OH feeders by UG cables for the proposed capex of Rs.20.00 Crores for each year of the control period.

COMPLIANCE:

In some areas of Uttara Kannada district where we have lots of reserve forest and wild life areas, running of overhead lines this area is not permitted. Hence to electrify and feed remote localities/ in habitats a provision of UG cable is made for which Capital budget of Rs.20 crores each is proposed for FY26 to FY 28 . The Capital Budget will only be utilized if the work is really found essential.

(vi) Reasons for proposing capex of Rs.20.00 Crores for each year of the control period under DTC Metering. Whereas, the Commission had approved the same to be taken up against refurbishing works under normative O&M expenses vide letter dated 20.05.2024.

COMPLIANCE:

As per the directions of Commission, work of refurbishing of existing DTC is initiated under Revenue budget.

HESCOM is also intended to take up the work of metering for new incremental transformers and for metering of unmetered DTCs other than IP Sets in view of 100% metering of DTCs for

proper energy accounting. Hence provision of Rs.20 crores each is made for FY 26, FY27 and FY 28 respectively and the same will be utilized if necessary.

- (vii) Division-wise, work-wise abstract pertaining to preventive measures to reduce the accidents for proposed capex of Rs.87.04 Crores, Rs.88.78 Crores and Rs.90.56 Crores for the control period. HESCOM shall also furnish the details of amounts spent on this account and the progress achieved in terms of reduction in accidents, in the previous control period till date.

COMPLIANCE:

The works taken up under PMREA scheme include:

- Providing intermediate poles
- Restraining of sagging lines (HT)
- Restraining of sagging lines (LT)
- Providing guy & struts,
- Providing guarding
- Reconditioning of earthing.
- Replacement of deteriorated poles in accident prone area.

The Division wise, proposed capex for the above works is as below:

Sl No	Division	2025-26	2026-27	2027-28
1	Hubli Urban	350.00	300.00	350.00
2	Hubli Ruran	280.00	380.00	380.00
3	Dharwad Urban	350.00	300.00	300.00
4	Dharwad Rural	340.00	350.00	350.00
5	Gadag	310.00	350.00	350.00
6	Ron	290.00	310.00	310.00
7	Haveri	325.00	370.00	370.00
8	Rannebennur	320.00	380.00	380.00
9	Sirsi	560.00	550.00	550.00
10	Dandeli	300.00	310.00	340.00
11	Honnavar	340.00	300.00	300.00
12	Karwar	200.00	200.00	250.00
13	Belgaum Urban	300.00	280.00	286.00
14	Belgaum Rural	380.00	380.00	380.00
15	Bailhongal	320.00	350.00	350.00
16	Ramdurg	270.00	300.00	320.00
17	Ghataprabha	350.00	310.00	310.00
18	Chikkodi	330.00	350.00	350.00
19	Athani	570.00	500.00	500.00
20	Raibag	400.00	400.00	400.00
21	Bagalkot	350.00	350.00	350.00
22	Jamkhandi	320.00	310.00	310.00
23	Mudhol	310.00	300.00	300.00
24	Vijayapur	360.00	350.00	350.00
25	Indi	230.00	310.00	320.00
26	B Bagewadi	250.00	288.00	300.00
		8705.00	8878.00	9056.00

HESCOM has incurred capex of Rs. 43.2 crores towards PMREA works in FY 24. Achievement in respect of reduction in electrical accidents as compared with last 3 years figures is noticeable. The number of accidents occurred during FY-24 i.e. up to March-24 are 874 numbers in which the sugarcane fire accidents due to short circuit have occurred in large number due to heavy wind in areas of Belagavi district, and Bagalkot district due to which the overall accident numbers are on a higher side.

And current financial year up to Nov-24, we have 532 nos of accidents witnessed. Stringent action plan will be implemented to reduce the accidents to a possible extent in future by executing all the planned preventive measure works. All efforts will be made to bring down the number of Hazardous locations identified in School / Colleges and Hostel premises will be rectified within time bond manner and for this a budgetary provision has been made to take up these works on war foot basis. HESCOM will strive to bring down the Nos. of accidents to minimum numbers

- (viii) Details of Civil engineering works for the proposed capex of Rs.119.00 Crores, Rs.110.00 Crores and Rs.98.00 Crores from FY26 to FY28.

COMPLIANCE:

List of Civil works proposed for FY 26, FY 27 and FY 28 is enclosed as Annexure-H (i, ii &iii).

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Break up of actual capital expenditure.**Annexure-1**

No	Particular of the works under Major/ Minor heads	Commission approved Capex in Rs. Crores For FY24	Expenditure incurred for FY24		Expenditure pertaining to spill over works		Expenditure pertaining to Fresh/New works		Reasons for exceeding/ underutilization of capex
			No. of works	Amount in Rs. Crores	No. of works	Amount in Rs. Crores	No. of works	Amount in Rs. Crores	
1	GOK Sponsored Works								
a	Gangakalyan total	70.00	1728	56.27					
b	Special Development Plan for backward talukas under Nanjundappa scheme(SDP)	24.00		8.06					
c	Rural Electrification under SCSP	7.00	1020	26.04					
d	Rural Electrification under TSP	3.00	553	8.77					
e	Energisation of IP sets under Sheegra Samparka	55.00	6638	53.16					
f	Creating infrastructure to UAIP Sets (Before and after 2014 GOK circular)	200.00	15566	290.90					
2	Expansion of network and system improvement works.								
a	Additional DTCs	80.00	474	12.11					
b	Enhancement of Distribution Transformers	7.00		6.90					
c	Shifting of existing transformer to load centre	1.00							
d	LT line conversion of 1Ph 2 wire or 1Ph 3 wire to 3ph 5 wire	7.00		2.14					
e	Other E & I Works (DP & GOS)	2.00		1.83					
f	Construction of new 11 KV lines for 33 KV / 110 KV sub-stations/ link-lines for bifurcation of load	96.00	300 No/ 1419 Km	129.11					
g	11 KV Re-conductoring.	80.00	304.83	15.39					
h	LT Re-conductoring.	70.00	710.38	14.65					
3	33 KV Stations								
a	Construction of new 33 KV stations	15.00	1	2.59					
b	Construction of new 33 KV lines.	15.00	0.1	0.05					
c	Augmentation of 33 KV stations.	5.00	4	6.91					

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d	Replacement of 33 KV lines Rabbit conductor by Coyote conductor.	5.00	3Km	0.65					
e	Replacement of old and failed equipment's and other works of existing 33 KV stations and lines.	20.00	22	10.46					
4	UG Cable								
a	Replacement of 11 KV OH feeders by UG Cables	15.00		2.61					
5	Reduction of T & D and ATC loss								
a	Providing meters to un-metered BJ/KJ installations.	5.00		0.15					
b	Replacement of existing Electromechanical/High Precision meters by Electrostatic meters or Smart Meters	40.00		20.37					
6	General (In House)								
a	Service connections	30.00	103560	9.11					
b	Providing Single Phase Transformers to Farm Houses								
c	T&P materials	5.00		0.57					
7	New initiatives works								
a	IT initiatives, automation and call centre	20.00	4	0.62					
b	IPDS IT initiative Phase II	20.00	6	0.36					
c	Establishing ALDC & SCADA.	2.00		0.08					
d	DSM Projects	1.00		0.01					
8	Immediate Execution(Planned/Un planned)								
a	Replacement of failed distribution transformers.	10.00	42166	240.13					
b	Replacement of Power Transformers.	5.00	10	0.45					
c	Preventive measures to reduce the accidents. (Providing intermediate poles, Restraining of sagging lines, providing guy & studs, providing guarding, DTC earthing)	65.00	10070	43.20					
d	Flood Affected Works	80.00		3.22					
e	Belaku Yojane	70.00	30500	15.25					

9	Civil Works								
a	Civil Engineering works like Construction of new office buildings/ Substation civil works, Modernization/Repairs to existing buildings, regular maintenance to immovable properties	70.00		60.50					
b	DTC Metering		9437	28.99					
	Others			17.76					
Total		1200.00		1088.23					


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Details relating to power procurement For 2023-24 and 2024-25 of HESCOM

Name of the ESCOM: HESCOM

Annexure-2

Sl. No.	Sources	FY 2023-24					FY 2024-25									
		Capacity Charges for the year (Rs. In Crs)	Cumulative PAF upto Mar-2024 (%)		Avg ECR as per CERC / KERC ECR formula for the year (Rs./kWh)	ECR as per CERC / KERC ECR formula for Mar-2024 (Rs./kWh)	Capacity Charges for the year (Rs. In Crs)	Cumulative PAF upto Oct-2024 (%)		ECR as per CERC / KERC ECR Formula (Rs./kWh) for						
			Peak	Off Peak				Peak	Off Peak	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	KPC															
1	RTPS -1 to 7	51.32	58.21	58.21	5.091	4.765	111.00	71.16	71.16	4.602	4.665	4.706	4.903	4.921	4.997	4.852
2	RTPS-VIII	10.21	61.82	61.82	5.010	4.460	26.00	84.92	84.92	4.351	4.381	4.474	4.609	4.635	4.648	4.549
3	BTPS Unit I	14.18	64.84	64.84	4.968	4.922	23.00	54.00	54.00	4.567	4.542	4.516	4.726	4.640	4.492	4.287
4	BTPS Unit II	17.49	55.89	55.89	4.578	4.478	41.00	73.22	73.22	4.152	4.128	4.104	4.294	4.215	4.081	3.892
5	BTPS Unit III	42.28	62.07	62.07	4.463	4.201	77.00	66.51	66.51	3.893	3.871	3.848	4.026	3.951	3.825	3.647
6	YTPS	74.84	46.82	46.82	4.666	4.471	148.00	56.49	56.49	4.416	4.947	4.768	5.143	5.132	5.447	5.006
	CGS															
7	N.T.P.C-Ramagundam	56.10	90.52	90.48	3.731	3.796	42.00	88.92	89.42	3.953	3.943	4.131	4.163	4.165	3.972	3.935
8	NTPC-III	14.45	101.48	101.18	3.698	3.759	12.00	95.69	96.02	3.881	3.874	4.051	4.096	4.101	3.909	3.874
9	NTPC-Talcher	46.42	100.56	100.37	1.729	1.506	38.00	89.38	89.33	1.619	1.700	1.818	1.858	1.802	1.745	1.749
10	NTPC-Simhadri	42.40	99.36	99.39	3.987	3.918	35.00	84.23	84.14	3.837	3.739	3.511	3.435	3.512	3.506	3.739
11	Kudgi	118.87	101.35	101.39	5.260	5.172	265.00	88.36	89.34	5.017	4.746	4.925	4.876	4.762	4.790	4.973
12	Telangana	7.67	88.49	88.72	3.902	3.735	4.00	90.96	91.26	3.580	3.902	3.791	3.699	3.478	3.269	3.398
13	Farakka I&II	17.72	98.93	98.37	3.451	3.207	11.00	83.97	84.91	3.221	3.174	3.111	-	-	-	-
14	NTECL Vallur	28.48	55.20	53.47	3.839	4.646	32.00	80.43	80.71	3.980	3.884	3.738	3.853	3.626	3.641	3.251
15	NLC TPS2-Stage 1	9.76	58.93	58.84	3.222	3.218	9.00	57.88	58.09	3.186	3.238	3.238	3.235	3.243	3.237	3.228
16	NLC TPS2-Stage 2	10.97	57.31	57.15	3.224	3.219	13.00	55.80	56.19	3.186	3.237	3.238	3.235	3.243	3.237	3.228
17	NLC TPS1-Expn 1	15.29	97.66	97.66	2.864	2.836	14.00	95.57	95.65	2.848	2.870	2.837	2.836	2.831	2.821	2.827
18	NLC TPS11-Expn	23.41	47.04	46.89	3.048	3.042	11.00	30.44	30.70	3.073	3.241	3.269	3.175	3.171	3.130	3.169
19	New NLC Thermal Project	18.99	91.91	92.22	2.411	2.590	17.00	83.35	83.74	2.712	2.698	2.706	2.688	2.689	2.701	2.661
20	NTPL	38.73	76.85	76.88	3.697	3.705	42.00	89.56	89.60	3.975	3.785	4.155	4.210	4.167	4.393	4.437
21	DVC-MTPS 7&8	42.35	97.18	97.07	3.479	3.483	31.00	90.43	91.37	3.617	3.561	3.494	3.264	3.514	3.437	3.376
22	DVC-KTPS 1&2	58.94	87.65	88.08	3.041	3.039	42.00	98.32	98.00	2.757	2.923	2.915	3.018	3.012	3.003	3.058
23	UPCL	82.14	82.29	82.29	5.373	5.052	137.21	91.48	91.48	4.995	4.951	5.156	5.301	5.281	5.063	5.008

**CONTROLLER (A & R),
HESCOM, Hubballi.**

KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

No. SEE(TBC)/EEE-2/AEE-6/ 6732-39



Office of the
Superintending Engineer Ele
Transmission Billing Centre,
ShanthiGruha, 3rd floor,
Bharat Scouts and Guides
Building, Palace Road,
Bangalore-560009

Date: 1 JUL 2024

Proceedings of the meeting held on 19.06.2024 for Final Energy Balance of ESCOMs for the year FY 2023-24 at TBC, KPTCL under the chairmanship of Chief Engineer (Electy), SLDC, KPTCL along with the representatives of BESCOM, CESC, GESCOM, HESCOM & MESCOM.

The Superintending Engineer (Elec.), TBC, KPTCL welcomed all the officers present in the meeting. The list of officers present is appended.

The following issues were discussed and decisions taken thereon;

1. All ESCOMs sought clarification regarding the Section 11 energy and suggested that, as per the Section 11 order issued by GoK dated: 16.10.2023, the exportable energy is to be considered for Energy under Section 11 and the Jurisdictional Distribution Licensee shall deduct the energy at 115 % of the energy imported by the Generators. Also, as per CESC opinion wherein similar situation had arisen during 2016-17, the same method was adopted for arriving the Section 11 Energy of each ESCOM.

Accordingly, the Month wise Total Energy under Section 11 was taken from the statement furnished by SLDC and the same was allocated amongst ESCOMs as per % allocation mentioned in the Section 11 order tabulated below:

BESCOM	46.51%
MESCOM	8.57%
CESC	11.14%
HESCOM	20.60%
GESCOM	13.18%
TOTAL	100%

2. It was observed that, the statement of SLDC differed from details of ESCOM for 13 generators and the same was rechecked by SLDC. It was stated by SLDC that, the difference was due to:
 - Some of the IPPs such as Fortune Five, HRG alloys, MEPL had not completed NOAR registration process and hence the same were not certified by SLDC.
3. HESCOM sought clarification pertaining to non-consideration of 11 kV/33 kV inter-ESCOMs energy in Energy Balance Statement.

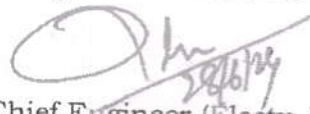
TBC clarified that 11 kV/33 kV inter-ESCOMs energy have already been accounted at 11kV/33 kV Bank IF Points at respective ESCOMs. Consideration of 11

**CONTROLLER (A & R),
HESCOM, Hubballi.**

kV /33 kV inter-ESCOMs energy again in Energy Balance Statement will result in duplication of energy. It was recommended that in ESCOM co-ordination meeting, this may be taken up to arrive at the payable/receivables amongst the ESCOMs for the inter ESCOMs energy.

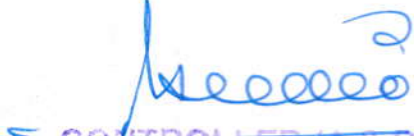
4. The finalized Energy Balance Statement has been endorsed by the ESCOM's representatives and copies of the signed Energy Balance Statement for FY 23-24 has been provided to all ESCOMs for further needful.
5. It was directed to MESCOM to furnish the template for New Methodology to be adopted for Energy Balance for FY 2024-25 as per proceedings of the Meeting dated: 27.05.2024 of MD KPTCL.
6. Further, RPO of ESCOMs and Transmission losses for the FY 2023-24 will be carried out as per the final Energy Balance Statement of FY 2023-24.

The meeting concluded with vote of thanks to all the officers present in the meeting.


Chief Engineer (Electy.),
SLDC, Bengaluru.

Copy to:

1. The Chief Engineer (Electy.), Operations, GESCOM, corporate Office, Kalaburagi - 585102.
2. The General Manager (Elec.), Power Purchase /(F&C), BESCOM, Corporate Office, KR Circle, Bengaluru - 560001.
3. The General Manager (Comml), Commercial Section, CESC, Corporate Office, No.29, PB Road, Navanagar, Vijayanagara 2nd Stage, Hinkal, Mysuru - 570017.
4. The General Manager (Tech), Corporate Office, HESCOM, PB Road, Navanagar, Near Police Commissioner Office, Hubballi - 580025.
5. The Superintending Engineer (Elec), Commercial, Corporate Office, MESCOM, MESCOM Bhavan, 4th Floor, Kavour Cross Road, Bejai, Mangalore-575004.
6. The Additional Director (Proj), PCKL, Kaveri Bhavan, Bengaluru.
7. Controller of Accounts, TBC, KPTCL, Bengaluru.
8. The Joint Director (Commercial), PCKL, Kaveri Bhavan, Bengaluru.
9. Copy to concerned ESCOMs Officers.


CONTROLLER (A & R),
NESCOM, Hubballi.

CONTROLLER (A & R),
NESCOM, Hubballi.

The following Officers have attended the meeting:

SRI/SMT

Designation & Place of working

1. James Philip
2. B.N.Nagarajaiah
3. K.M.Swarooparani
4. Girish.B.V
5. Abdul Khadar
6. Manjula Devi. S
7. Vinutha. K. L
8. Drowpathi Uma
9. Poornima. S
10. Sudha.B.R
11. Premalatha.P
12. Devendra .B.Magi
13. Shrinivas Akki
14. Shankar Kulkarni
15. Bandekar Amit Vithal
16. K. Chandra Kumar

CEE, SLDC, KPTCL, Bengaluru.
SEE, TBC, KPTCL, Bengaluru.
GM(Comm), CESC, Mysuru.
EE, PTC, HESCOM.
EE(EBC), MESCOM.
EE-2, TBC, KPTCL, Bengaluru.
DGM (EBC), CESC
DGM(F&C), PP, BESCOM.
DCA, CESC.
AGM(F&C), PP, BESCOM.
AGM(PP), BESCOM.
AEE, PTC, GESCOM.
AO, PTC, GESCOM.
AAO, PTC, GESCOM.
AAO, PTC, HESCOM.
AAO, EBC, MESCOM.


**CONTROLLER (A & R),
HESCOM, Hubballi.**

Statement Showing the Escoms-wise Energy during April 2023 ENERGY ALLOCATION as per Govt order ENERGY127 PSR 2023, Bangalore, Dated 03.05.2023)

1	2	3	4	5	6	7	8	9	10	11
ESCOMs	Energy as per exclusive purchases & Uneven allocation	As per GOK allocation in MU from GOK pooled sources	Total Energy Purchased in MU (2+3)	IEX SALES	Net Energy purchased in MU (4+5)	Actual consumption in MU from pooled sources	Net consumption (2+7-5)	Net Energy Overdrawn	Net Energy Underdrawn	Energy difference in MU (8-6)
BESCOM	7719.078	37483.667	45202.744	251.899	44950.845	35716.167	43183.346	245.083	-2012.582	-1767.499
GESCOM	2806.931	10167.632	12974.563	106.442	12868.121	8567.559	11268.049	16.457	-1616.530	-1600.073
HESCOM	4510.403	12313.724	16824.127	198.819	16625.308	14866.162	19177.746	2552.439	0.000	2552.439
MESCOM	1313.527	6523.336	7836.863	46.544	7790.319	6776.315	8043.298	649.082	-396.103	252.979
CESC	1388.885	8368.922	9757.807	70.303	9687.503	8931.076	10249.657	799.229	-237.075	562.154
TOTAL	17738.824	74857.280	92596.104	674.008	91922.096	74857.280	91922.096	4262.290	-4262.290	0.00

NOTE :

1. Exclusive Purchases includes Generators like NCEs, KPC Wind/ solar Banked Energy, IEX RE Purchase.

2. Energy balance is as per power purchase details furnished by ESCOMs and IF point consumption of all ESCOMs

ESCOM wise Power Purchase after considering Solar Roof Top Energy for RPO Purpose

1	2	3	4	5
ESCOMs	Total Power Purchase in MU	IEX sales in MU	Solar Roof Top Energy in MU	Net power Purchase of ESCOM in MU (2-3+4)
BESCOM	45202.74	251.90	146.52	45097.37
GESCOM	12974.56	106.44	11.03	12879.15
HESCOM	16824.13	198.82	33.20	16658.51
MESCOM	7836.86	46.54	12.22	7802.54
CESC	9757.81	70.30	12.40	9699.90
TOTAL	92596.10	674.01	215.37	92137.46

**CONTROLLER (A & R),
HESCOM, Hubballi.**

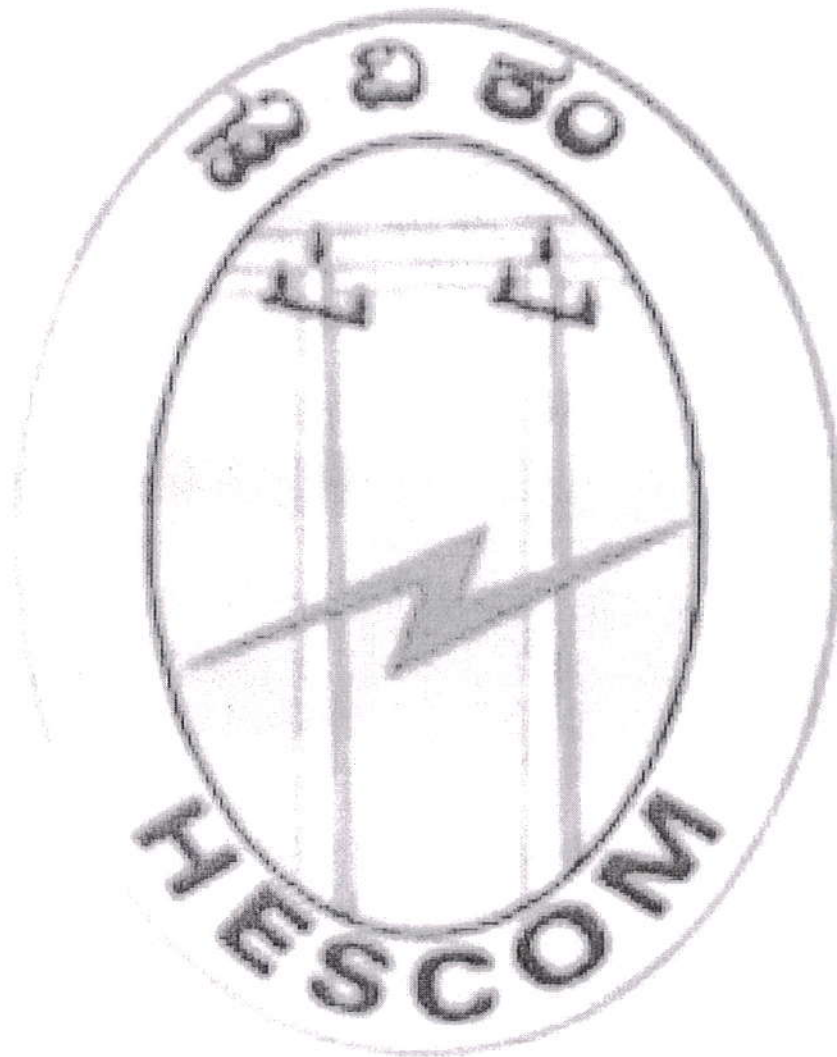
19/6/24
for GESCOM

19/6/24
HESCOM

19/6/24
MESCOM

19/6/24
CES

HUBLI ELECTRICITY SUPPLY COMPANY LIMITED



Annual Accounts
FY 2023-24



M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBBALLI - 580 025.
CIN: U31401KA2002SGC030437

Balance Sheet as at 31st March 2024

Rs. in Lakh

Sl. No.	Particulars	Note No.	As at 31st Mar, 2024	As at 31st Mar, 2023
I	EQUITY AND LIABILITIES:			
1	Shareholders funds			
	(a) Share Capital	3	2,17,242.35	2,15,194.35
	(b) Reserves and Surplus	4	(7,51,716.10)	(4,88,847.70)
			(5,34,473.75)	(2,73,653.35)
2	Share Application money pending allotment	3A	7,898.00	-
3	Non-Current Liabilities			
	(a) Long-Term Borrowings	5	8,89,401.82	6,75,610.06
	(b) Other Long-Term Liabilities	6	3,14,662.42	1,14,116.27
	(c) Long-Term Provisions	7	23,798.81	19,831.44
			12,27,863.05	8,09,557.77
4	Current Liabilities			
	(a) Short-Term Borrowings	8	1,43,837.76	1,24,677.38
	(b) Trade Payables	9	7,06,727.82	7,12,176.05
	(c) Other Current Liabilities	10	1,09,392.88	1,21,143.37
	(d) Short-Term Provisions	11	3,865.56	3,691.85
			9,63,824.02	9,61,688.66
	TOTAL		16,65,111.31	14,97,593.08
II	ASSETS:			
1	Non-Current Assets			
	(a) Property, Plant and Equipment and Intangible Assets:			
	(i) Property, Plant and Equipment	12A	9,75,782.89	7,51,272.74
	(ii) Intangible Assets	12B	304.14	570.19
	(iii) Capital Work-in-Progress	12C	35,878.95	34,465.55
	(b) Non-Current Investments	13	887.67	1,041.00
	(c) Deferred Tax Assets (Net)	13A	-	37,679.91
	(d) Long-Term Loans and Advances	14	7,332.79	6,988.38
	(e) Other Non-Current Assets	15	4,540.73	1,00,619.65
			10,24,727.17	9,32,637.41
2	Current Assets			
	(a) Current Investments	16	-	-
	(b) Inventories	17	19,589.94	19,638.30
	(c) Trade Receivables	18	1,59,975.77	2,35,295.68
	(d) Cash and Cash Equivalents	19	9,621.51	9,103.36
	(e) Short-Term Loans and Advances	20	835.36	608.62
	(f) Other Current Assets	21	4,50,361.57	3,00,309.71
			6,40,384.14	5,64,955.87
	TOTAL		16,65,111.31	14,97,593.08

See Notes from '1' to '32' forming part of the Financial Statements.

Raghavendra Kotemane
 (Company Secretary)
 FCS: 11736

For and on behalf of the Board of Directors

Patil Prakash
 (CFO & Director (Finance))
 DIN:09697097

Vyshali M.L. IAS
 (Managing Director)
 DIN:10734683

As per our Audit Report of even date.

For ABARNA & ANANTHAN
 CHARTERED ACCOUNTANTS
 Firm Reg. No.: 000003S

PARTNER : LALITHA RAMESWARAN
 MEMBERSHIP No.: 207867
 UDIN : 24207867BK FZOU7104

CONTROLLER (A & R),
HESCOM, Hubballi.

Place: Hubballi
 Date: 10/12/2024



M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBBALLI - 580 025.
CIN: U31401KA2002SGC030437

Profit and Loss statement for the year ended 31st March, 2024


Rs. in Lakh

Sl. No.	Particulars	Note No.	For the year ended 31st Mar, 2024	For the year ended 31st Mar, 2023
I	Revenue from Operations	22	13,76,514.40	11,00,023.01
II	Other Income	23	34,616.00	21,990.02
III	Total Income (I + II)		14,11,130.40	11,22,013.02
IV	Expenses			
	(a) Purchase of Power	24	11,05,197.44	9,11,648.78
	(b) Employee Benefits Expense	25	1,40,170.60	1,19,652.97
	(c) Finance Costs	26	98,627.27	1,43,828.00
	(d) Depreciation and Amortization Expense	27i	53,760.64	34,347.90
	(e) Other Expenses	27ii	41,289.24	41,229.71
	Total Expenses (a+b+c+d+e)		14,39,045.20	12,50,707.36
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)		(27,914.80)	(1,28,694.34)
VI	Less: Exceptional Items	28	1,16,911.74	-
	Add: Prior Period Income	28	23,386.52	10,820.31
	Less: Prior Period Expenses	28	8,306.85	5,474.39
VII	Profit / (Loss) before extraordinary items and tax (V - VI)		(1,29,746.86)	(1,23,348.41)
VIII	Add: Regulatory Asset	28a	(96,593.43)	40,177.32
IX	Profit / (Loss) before tax (VII +/- IX)		(2,26,340.30)	(83,171.10)
X	Add: Deferred tax (Asset)	28b	(37,679.91)	(451.46)
XI	Profit / (Loss) for the year (X +/- XI)		(2,64,020.21)	(83,622.56)
XII	Earnings Per Share (of Rs. 10/- each):			
	Basic & Diluted	30	(12.15)	(3.89)

See Notes from '1' to '32' forming part of the Financial Statements

For and on behalf of the Board of Directors



Raghavendra Kotemane
(Company Secretary)
FCS: 11736


Patil Prakash
(CFO & Director (Finance))
DIN:09697097


Vyshali M.L., IAS
(Managing Director)
DIN:10734683


As per our Audit Report on even date

For ABARNA & ANANTHAN
CHARTERED ACCOUNTANTS
Firm Reg. No.: 000003S


PARTNER : LALITHA RAMESWARAN
MEMBERSHIP No.: 207867
UDIN: 24207867BKFZDV7104

Place: Hubballi
Date: 10/12/2024

(R & A) RAGHAVENDRA KOTEMANE
HESCOM, Hubballi


CONTROLLER (A & R),
HESCOM, Hubballi.

M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED

PB ROAD, NAVANAGAR, HUBLI - 580 025.

CIN: U31401KA2002SGC030437

Cash Flow Statement for the year ended 31st March 2024


Rs. in Lakhs

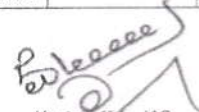
Sl. No.	Particulars	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
1	Cash flow from Operating activities		
1-1	Net Loss before tax	(2,26,340.30)	(83,171.10)
1-2	Depreciation and amortisation	54,466.93	34,347.90
1-3	Provision for Bad and Doubtful Debts	745.51	(570.93)
1-4	Loss on sale of assets	4.42	23.76
1-5	Finance costs	98,627.27	1,43,828.00
1-6	Provision for Leave Encashment & FBF	5,544.95	5,745.07
1-7	Bonus/Exgratia Payable	736.78	706.88
1-8	Provision for Retirement Benefits	38,961.56	25,370.02
1-9	Material Cost Variance	1,249.51	
1-10	Interest income	(6,450.86)	(229.02)
	Operating profit / (loss) before working capital changes (i)	(32,454.02)	1,26,050.59
2	Changes in Working Capital:		
	Adjustments for (increase) / decrease in operating assets:		
2-1	Inventories	48.36	(3,328.10)
2-2	Trade receivables	74,574.40	(30,798.11)
2-3	Short-term loans and advances	226.74	128.19
2-4	Long-term loans and advances	344.42	14,455.03
2-5	Other current assets	(1,60,050.91)	(82,542.07)
2-6	Other non-current assets	(96,078.92)	(58,022.57)
	Adjustments for increase / (decrease) in operating liabilities:		
2-7	Trade payables	(5,448.23)	1,40,351.51
2-8	Other current liabilities	(11,750.49)	23,621.13
2-9	Other long-term liabilities	2,00,546.14	12,266.83
2-10	Short-term provisions	173.71	437.30
2-11	Long-term provisions	3,967.37	3,817.76
	Total (ii)	16,552.59	20,386.90
	Net cash flow from / (used in) operating activities A = (i + ii)	(15,901.42)	1,46,437.49
3	Cash flow from Investing activities		
3-1	Capital expenditure on fixed assets, including capital advances	(1,47,452.30)	(80,869.78)
3-2	Increase in Capital WIP	(1,413.40)	(10,478.05)
3-3	Proceeds from sale of fixed assets	211.64	277.07
3-4	Current investments not considered as Cash and cash equivalents	153.33	360.00
	Net cash flow from / (used in) investing activities (B)	(1,48,500.74)	(90,710.76)
4	Cash flow from Financing activities		
4-1	Proceeds from shares Deposits	9,946.00	9,460.00
4-2	Proceeds from long-term borrowings	5,17,845.90	2,29,627.05
4-3	Repayment of long-term borrowings	(2,63,803.22)	(1,56,816.33)
4-4	Deposits and contributions from consumers	20,650.38	24,679.89
4-5	Preliminary Expense	(0.95)	(10.23)
4-6	Net increase / (decrease) in working capital / Short Term Borrowings	(20,890.53)	(17,071.95)
4-7	Finance cost	(98,627.27)	(1,43,828.00)
	Net cash flow from / (used in) Financing activities (C)	1,64,920.31	(53,759.61)
	Net increase / (decrease) In Cash and Cash equivalents D = (A + B + C) = (F - E)	518.14	1,967.12
5	Cash and Cash Equivalents at the beginning of the year (E)	9,103.36	7,136.24
	Cash and Cash equivalents at the end of the year (6+7+8) (F)	9,621.51	9,103.36
6	Cash on hand	1,105.18	1,152.29
7	In current accounts	2,018.92	2,222.44
8	In deposit accounts	6,497.41	5,728.64
		9,621.51	9,103.36

See Notes from '1' to '32' forming part of the Financial Statements.

For and on behalf of the Board of Directors



Raghavendra Kotemane
(Company Secretary)
FCS: 11736


Patti Prakash
(CFO & Director (Finance))
DIN:09697097

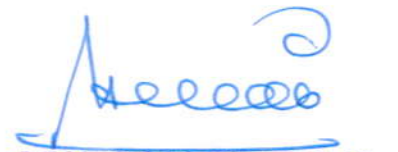

Vyshali M.L. IAS
(Managing Director)
DIN:10734683

As per our Audit Report of even date

For ABARNA & ANANTHAN
CHARTERED ACCOUNTANTS
Firm Reg. No.: 000003S

Place: 
Date: 10/12/2024

PARTNER : LALITHA RAMESWARAN
MEMBERSHIP No.: 207867
UDIN: 24207867BK FZ 007104


**CONTROLLER (A & R),
HESCOM, Hubballi.**

Note No.	Significant Accounting Policies
1	<p>Corporate information: Hubli Electricity Supply Company Limited ('HESCOM' or 'the Company') is a premier power distribution Company in the state of Karnataka and wholly owned undertaking of Government of Karnataka. The Company is engaged in distribution of power in seven Revenue Districts of Karnataka, viz. Dharwad, Gadag, Haveri, Uttara Kannada, Belagavi, Vijayapur and Bagalkot. The Company is registered under the Companies Act, 1956 incorporated on 30th April 2002 vide Registration number U31401KA2002SGC030437 and commenced its operations from 1st June 2002. The Company is a distribution licensee under Section 14 of the Electricity Act, 2003. It is domiciled and incorporated in India having its registered office at HESCOM, Navanagar, Hubballi, Dharwad – 580 025.</p> <p>Earlier, the power sector in the state of Karnataka was serviced by Karnataka Electricity Board. In the year 1999, the State Government initiated the reforms process of the power sector to meet the needs of the burgeoning economy. As a first step, in 1999, the Karnataka Electricity Board was bifurcated into two Companies, viz. Karnataka Power Transmission Corporation Limited (KPTCL) and Vishweswaraiah Vidyut Nigama Limited (VVNL). The Karnataka Electricity Regulatory Commission (KERC) was also setup in 1999. In the subsequent stage of reforms, the transmission and distribution activities are carried out by KPTCL were unbundled and four power distribution companies were formed in June 2002 and another power distribution company was formed on April 2005. HESCOM is one of the companies thus formed, with its headquarters at Hubballi.</p>
2	<p>Significant Accounting Policies:</p>
2.1	<p>Basis of preparation of Financial Statements: The Financial Statements have been prepared on accrual basis of accounting under historical cost convention except as otherwise provided in the policy and in accordance with the Accounting Standards as notified by the Ministry of Corporate Affairs and subsequent amendments thereof as set forth in the Companies Act, 2013 and the provisions of the Electricity Act, 2003 to the extent applicable.</p> <p>All items having a material bearing on the financial statements are recognized on accrual basis except the following:</p> <ul style="list-style-type: none"> • Grants and subsidies from the Government in respect of capital assets, which are accounted on actual receipt basis. • Interest on delayed payments to power producers, which are accounted for as and when intimated by them. <p>The financial statements have been prepared on a historical cost basis, except for the Lands classified as Property, Plant and Equipment are revalued in FY-22.</p> <p>The financial statements are presented in Lakh and all values are rounded to the nearest Lakh, except when otherwise indicated.</p> <p>Since, the Net worth of the Company is negative; Ind AS is not applicable to the Company.</p>
2.2	<p>Use of Estimates and Judgements: The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on reasonable and prudent basis taking into account all available information, actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an on-going basis and revisions to accounting estimates are recognized prospectively.</p> <p>Key source of judgements, assumptions and estimation in the preparation of the financial statements which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are in respect of useful lives of property, plant and equipment, employee benefit obligations, provision of income tax, provision of inventories, contingencies and commitments and measurement of deferred tax.</p>
2.3	<p>Inventories: Stores, spares and loose tools are valued at scheduled standard rates (standard rates are determined on the basis of previous purchases and prevailing market rates). The differences between realizable value (Purchase cost) and scheduled standard rates are charged to P&L Account under Material Cost Variance account (both Debit and Credit).</p> <p>Scrap is valued at cost or net realizable value whichever is less.</p>

HESCOM, Hubballi,
CONTROLLER (A & R)

**CONTROLLER (A & R),
HESCOM, Hubballi,**



2.4	<p>Statement of Cash flows:</p> <p>Cash and cash equivalents in the balance sheet comprise of cash on hand / at banks and short term deposits which are subject to an insignificant risk of changes in value. Cash and cash equivalents include balances with banks which are unrestricted for withdrawal and usage.</p> <p>For the purpose of the statement of cash flows, cash and cash equivalents consist of cash on hand / at banks and short-term deposits with an original maturity of three months or less, as defined above, net of outstanding bank overdraft as they are considered an integral part of the Company's management.</p> <p>Cash flows are reported using indirect method prescribed in Accounting Standard-3, whereby profit / (loss) before tax is adjusted for the effect of transactions of non-cash nature, any deferral or accounts of part or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The Cash flows are segregated into operating, investing and financing activities.</p>																				
2.5	<p>Property, Plant and Equipment:</p> <p>a. Property, Plant and Equipment are stated at cost (except Land Assets), net of accumulated depreciation. Such cost comprises purchase price, non-refundable taxes and duties, borrowing costs on qualifying assets and any cost directly attributable to bring the asset into location and condition necessary for fit to be capable of operating in the manner intended by the management. It does not include any estimate of the cost of dismantling and removing the item and restoring the site on which it is located as the nature of overwhelming assets of the company are such that the dismantling is seldom called for. Freehold land is not depreciated. The company depreciates property, plant and equipment using straight line method and depreciation is charged at the rate approved by KERC time to time and in case of revision of rates prescribed by the KERC, the Company applies the revised rates prospectively from the date of change notified by the KERC. The Company does not charge depreciation as per the rates prescribed under Schedule II of the Companies Act, 2013. Depreciation on additions of assets is provided on pro-rate basis from the month immediately following the one in which the assets become available for use. Depreciation on released/de-commissioned assets is provided up to the end of the previous month immediately preceding the month of decommissioning of the asset. The residual value of all the assets is taken at 10% as per the KERC guidelines as against 5% as per the Companies Act, 2013. Depreciation rates used are as follows:</p> <table border="1" data-bbox="264 1115 1407 1417"> <thead> <tr> <th>Asset type</th><th>Depreciation rate</th></tr> </thead> <tbody> <tr> <td>Buildings</td><td>3.34%</td></tr> <tr> <td>Hydraulic Works</td><td>5.28%</td></tr> <tr> <td>Other Civil Works</td><td>3.34%</td></tr> <tr> <td>Plant & Machinery</td><td>5.28%</td></tr> <tr> <td>Lines, Cables & Network</td><td>5.28%</td></tr> <tr> <td>Vehicles</td><td>9.50%</td></tr> <tr> <td>Furniture & Fixtures</td><td>6.33%</td></tr> <tr> <td>Office Equipment</td><td>6.33%</td></tr> <tr> <td>IT Equipment</td><td>15.00%</td></tr> </tbody> </table> <p>b. Depreciation on leasehold land is provided for the years on amortization rates arrived at on the basis of the lease period.</p> <p>c. Released assets intended for re-use are continued to be depreciated in accordance with depreciation percentage of its classification i.e., Lines, Cables, Networks, Plant & Machinery & Vehicles, etc., to which it pertains.</p> <p>d. An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in profit and loss.</p> <p>e. The Company has the practice of capitalizing the Assets after receipt of final completion report and final bill from the Contractor and are accepted / approved / certified by the competent authority. The borrowing costs attributable to such acquisition / construction of qualifying assets are capitalized as part of cost of such assets up to the date when such assets are ready for its intended use.</p> <p>f. In respect of assets shared with KPTCL, the ownership and title vests with KPTCL and as such, they are not reflected in the books of accounts of the Company. But, the share of maintenance expenditure in respect of such assets is charged to the statement of profit and loss and the accounts system was not enabled to monitor the same.</p>	Asset type	Depreciation rate	Buildings	3.34%	Hydraulic Works	5.28%	Other Civil Works	3.34%	Plant & Machinery	5.28%	Lines, Cables & Network	5.28%	Vehicles	9.50%	Furniture & Fixtures	6.33%	Office Equipment	6.33%	IT Equipment	15.00%
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	<p>g. Major capital spares are capitalized as property, plant and equipment and depreciated over the shorter of its useful life and the remaining expected useful life of the asset to which it relates and written down value of the spares is charged to the statement of profit and loss as and when replaced.</p> <p>h. Fixed Assets other than those classified as 'Furniture & Fixtures' and 'Office Equipment' costing individually up to Rs.500 are written off to the statement of profit and loss during the year.</p> <p>i. Advance paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as Capital advance under Other Non-current assets. Subsequent costs on renovation and modernization of fixed assets resulting in increased life and/or efficiency of an existing asset is added to the cost of replaced assets or recognized as a separate asset as appropriate when it is probable that future economic benefits will flow to the Company.</p> <p>j. Land Assets were being Revalued at current market price through a Registered Valuator as on 31.03.2022. The Accounting Policy towards accounting of Land Assets has been changed from Historical Cost to Current Market Value duly getting approval at the 99th Board of Directors meeting held in Corporate Office, HESCOM, Hubballi on 11th Feb, 2022.</p>
2.6	<p>Capital Work-In-Progress: Materials issued to Capital Work-in-progress are valued at Standard Rate, which is determined by the Company from time to time based on previous purchase price and prevailing market rates (published as O&M Schedule of Rates) except in respect of capital works under taken on total turnkey and partial turnkey basis where materials are accounted on purchase price.</p>
2.7	<p>Receivables Against Supply of Power: Receivables against supply of power activity relates to Sale of Power under various categories of LT, HT Consumer.</p>
2.8	<p>Revenue Recognition: Sale of power is accounted on accrual basis at the tariff rates approved by the Karnataka Electricity Regulatory Commission (KERC) from time to time. Revenue dues from consumers whose ledger accounts are yet to be opened are accounted on an estimated basis. The Company accounts revenue net of electricity taxes in its statement of profit and loss.</p> <p>Revenue from contracts with consumers are recognized on supply of electricity or when services are rendered to the consumers at an amount that reflects the consideration to which the Company is entitled under appropriate regulatory framework.</p> <p>The Tariff/Rural Electrification subsidy released by the Government of Karnataka is recognized as part of Revenue in accordance with the Government of Karnataka order no.: EN 48 PSR 2006, Bangalore Dtd: 13th June 2007.</p> <p>The Tariff subsidy is claimed from the Government of Karnataka as per the Commission Determined Tariff (As per the prevailing Tariff Order) on the consumption of Bhagya Jyoti/Kuteera Jyoti (BJ/KJ) up to 40 units per month (up to 58 units under Gruha Jyoti Scheme), IP Set category up to and inclusive of 10 HP. Further, the tariff subsidy claimed for Amrut Jyoti up to 75 units (83 units under Gruha Jyoti Scheme) and Gruha Jyoti for Domestic consumers up to 200 units are based on the average consumption.</p> <p>Revenue for the year is adjusted by estimating un-billed revenue demand appropriately. Provision for Unbilled Revenue in respect of LT installations are recognized to the extent of 50% of the demand raised in the month of April and in respect of HT installations are recognized to the extent of 100% of the demand raised in the month of April.</p> <p>Rebates and Incentives to consumers for prompt payment are shown as deductions from Revenue.</p> <p>Other operating revenues from rendering services are accounted on the basis of stage of completion method except for inspection charges, testing charges, consultancy charges on Deposit Contribution Works and rent received from others for letting out Company's other properties (Machineries and Equipment) which are accounted for on cash basis.</p>


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2.9	<p>Other Income: Income from services rendered is accounted based on the agreements / arrangements with the parties concerned.</p> <p>Interest income is recognized on a time proportion basis taking into account the amount outstanding and rate applicable.</p> <p>In respect of amount recovered from Contractors / Suppliers towards delay in execution of works / supplies, the amount is recognized as Income upon rejection of the delay condonation request of the Contractors / Suppliers submitted within twelve months from the date of Commissioning of the work/Supply of materials, by the competent authority. Until such time the same is accounted under Current Liabilities. In the absence of any such request, the amount so recovered would be treated as penalty and credited to miscellaneous income. Further with respect to Security Deposit and Retention Money collected from Contractors / Suppliers is recognized as income after 3 years from the date of commissioning of the work/completion of supply/service.</p> <p>Rebate earned on power purchase prompt payments are accounted as and when the related dues are settled.</p> <p>Interest income arising from financial assets is accounted for using effective interest method.</p> <p>Contributions by consumers towards items of Property, Plant and Equipment, which require an obligation to provide electricity connectivity to the consumers, are recognized as a credit to deferred revenue. Such revenue is recognized over the useful life of the Property, Plant and Equipment.</p> <p>Works executed/assets created out of contribution received from the third parties vest in the Company under the Regulation for Condition of supply of electricity by the KERC and they are incorporated as assets in books at the fair value. Consumer contribution towards cost of Capital Assets are treated as Deferred Income and are grouped under Non-Current liabilities which are subsequently adjusted as Income in the same proportion as the depreciation is charged during the year on assets acquired out of the Contribution/Grant.</p>
2.10	<p>Grants and subsidies: Revenue Grants: Revenue grants/subsidies from the government and other agencies are recognized as income only when there is reasonable assurance that the conditions attached to them shall be complied with and the grants will be received and presented within other income.</p> <p>Capital Grants & Contributions towards Capital Expenditures: Grants/Subsidies received from the government or other authorities towards capital expenditure as well as consumers' contribution to capital works are treated initially under deferred income and are included in non-current liabilities and taken to income based on the depreciation on straight-line basis that is charged to the class of assets for which such Grants/subsidies are received and presented within other income.</p>
2.11	<p>Investments: Investments are classified into current investments and Non-Current investments.</p> <p>Non-Current investments on Quoted Equity shares are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Cost of investments includes acquisition charges such as brokerage, fees and duties.</p> <p>Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.</p>


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2.12	<p>Employee Benefits:</p> <p>Short-term employee benefits: The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service.</p> <p>The cost of short-term compensated absences is accounted as under:</p> <ul style="list-style-type: none"> • In case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and • In case of non-accumulating compensated absences, when the absences occur. <p>Long-term employee benefits: Long-term employee benefits comprising of earned leave scheme and family benefit fund are recognized based on the present value of defined benefit obligation and computed using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period and same is recognized in statement of Profit and Loss.</p> <p>Post-employment benefits: Defined contribution plans Employee benefit under defined contribution plans comprising of pension fund for employees enrolled on or after 01.04.2006 are recognized based on the amount of obligation of the Company to contribute to the plan (Employee's contribution is 10% of the Basic Pay + Dearness Pay + Dearness Allowance, whereas Employer's Contribution is 14% of the Basic Pay + Dearness Pay + Dearness Allowance with effect from 01.04.2019). The same is paid to KPTCL/ESCOMs NDCPS Trust and expensed during the year through statement of Profit and Loss.</p> <p>Further in respect of employees who have joined HESCOM after 01.04.2006, provision for Family Pension & Gratuity is made on the formula evolved by the KPTCL/ESCOMs NDCPS Family Pension & Gratuity Trust based on the actuarial valuation undertaken by the Trust. Any revision in contribution rates due to actuarial valuation by the Trust is accounted by the Company.</p> <p>In respect to employees who have joined HESCOM before 01.04.2006, provision for contribution to KPTCL/ESCOMs Pension & Gratuity Trust is made on the formula evolved by the Trust based on the actuarial valuation undertaken by the Trust. Any revision in contribution rates due to actuarial valuation by the Trust is accounted by the Company.</p> <p>As the HESCOM contribution is collected and administered by the Trust and the benefits are paid to the beneficiaries on a pay as you go basis.</p>
2.13	<p>Segment Reporting:</p> <p>a) The Company is engaged in the activity of distribution of electricity. b) The Chief Operating Decision Maker ("CODM") of the Company after Considering the Geographical Area of Operations, Economic and political conditions affecting the operations of the company there is no identifiable reporting segment. Hence no Segment wise report is furnished.</p>
2.14	<p>Earnings Per Share: The earnings considered in ascertaining the Company's Earnings per Share ('EPS') comprise the net profit after tax attributable to equity shareholders. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events of bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares).</p> <p>The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares including adjustments for Share Application Money.</p>



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2.15	<p>Taxes on Income: Income tax expense represents the sum of the tax currently payable and deferred tax.</p> <p>Current tax: The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.</p> <p>Deferred tax: Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.</p> <p>Deferred tax liabilities are generally recognized for all taxable temporary differences to the extent that it is probable that taxable profits will be available against those deductible temporary differences can be utilised. Deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. The carrying amount is reviewed as at end of each reporting period and are reduced to the extent that it is no longer probable that the related tax benefit will be realised. No Deferred Tax Asset/Liability is created for temporary timing differences when the income is exempt from tax if the timing difference is expected to be set off within the tax holiday/exempt period.</p> <p>Current and deferred tax are recognised in statement of profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.</p> <p>Deferred tax assets and liabilities are off set when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.</p> <p>Minimum Alternative Tax (MAT) is recognised to the extent payable as current tax and simultaneously credit is taken in the Statement of Profit & Loss to the extent it can be measured and is likely to give future benefits in the form of set off against future income tax liability.</p>
2.16	<p>Research and development expenses: Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are also charged to the Statement of Profit and Loss unless a product's technological feasibility has been established, in which case such expenditure is capitalised. The amount capitalised comprises expenditure that can be directly attributed or allocated on a reasonable and consistent basis to creating, producing and making the asset ready for its intended use. Fixed assets utilised for research and development are capitalised and depreciated in accordance with the policies stated for Tangible Fixed Assets and Intangible Assets.</p>
2.17	<p>Provisions, Contingent Liabilities and Contingent Assets: A provision is recognized when the company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made based on technical valuation and past experience.</p> <p>The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.</p> <p>When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material). Where discounting is used, the increase in the provision due to the passage of time is recognized as finance cost.</p> <p>Contingent assets are disclosed in the financial statements by the way of notes to accounts when inflow of economic benefits is probable.</p> <p>Contingent liabilities are disclosed in the financial statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote based on judgment of Management and reviewed as at the end of reporting date and adjusted to reflect current estimate of the Management.</p>


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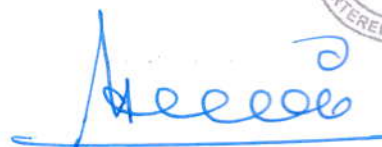
2.18	Provisions For Bad & Doubtful Debts: Provision for bad and doubtful debts is made on the actual amount of arrears considered as bad & doubtful on case-to-case basis.
2.19	Share issues expenses: Share issue expenses and redemption premium are adjusted against the Securities Premium Account as permissible under Section 52(2) of the Companies Act, 2013, to the extent balance is available for utilisation in the Securities Premium Account. The balance of share issue expenses is charged to Statement of Profit and loss during the year of issue of shares.
2.20	Intangible Assets: Intangible assets are recorded at the consideration paid for acquisition of such assets. Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment of losses, if any. Amortisation is recognised on a straight-line basis over their estimated useful lives i.e., period of agreement or license term and in absence of license (Software) the cost is amortised in 4 years period. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment of losses, if any. An intangible asset is de-recognized on disposal or when no future economic benefits are expected from its use or disposal. Gain or loss arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset is recognised in statement of profit and loss when the asset is de-recognized. Intangible assets under development represent amount paid towards development of software intended for future use and will be capitalized on receipt of completion/commissioning. These are valued at cost.
2.21	Regulatory Asset: The Company is engaged in operation of Supply of Electricity to the consumers covered under its jurisdiction. The rates are regulated by the Hon'ble Karnataka Electricity Regulatory Commission (KERC). As per Section 62 of the Electricity Act 2003, the Company is filing tariff application yearly with Regulatory Commission for determination of tariff. The Regulatory Commission determines the tariff as per procedures laid under Section 64 of the Electricity Act 2003. The Company collects tariff from consumers as approved in the tariff order issued by the Regulatory Commission. The Hon'ble KERC through its tariff orders allow recovery of deficits in subsequent periods through true up orders. Expenses/Income recognized as Regulatory Income/Expenses in the statement of Profit and Loss to the extent recoverable or payable in subsequent periods based on the Company's understanding of the provision of the applicable regulations framed by the KERC and/or their pronouncements/orders, with corresponding balances shown in the Balance Sheet as Regulatory Asset.
2.22	Leases: Companies lease asset primarily consist of lease for land and for buildings. Hitherto, the company was accounting for lease by including leasehold lands as part of Property, Plant and Equipment and depreciated over the useful life of asset. Further, rent paid for building taken on lease was accounted as expenses in the statement of profit & loss. Thereby right of use of asset has been recognised and amortised over the useful life of such asset. Lease liability has been accounted based on the net present value of future outflows of consideration towards lease determined using the incremental cost of borrowing. Also finance cost for such lease liability has been considered and accounted based on such incremental cost of borrowing.


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2.23	<p>Purchase of Power:</p> <p>The Power Purchase cost is recognized based on the Government of Karnataka Order No. EN 131 PSR 2003 dated 10th May 2005 and subsequent orders issued from time to time for accounting the cost of power based on the billings made by Power Generators Pool allocated to HESCOM by the Government of Karnataka. The Company recognizes the quantum of power exported at the generating plant as per allocation given by GOK.</p> <p>The transmission cost on power purchase is recognized on the basis of total generating capacity allocated to HESCOM as per Government of Karnataka.</p> <p>The Company has recognized the following as interface points for transmission of power.</p> <ul style="list-style-type: none"> • For EHT consumers, consumption recorded at EHT consumer installation (66 KV and above). • Readings recorded at 11 KV banks (interface points) existing in various sub-stations. <p>As per policy decision of the Government and in terms of Power Purchase Agreement, KERC and CERC tariff order, the related power purchase cost figures including interest for belated payments, publication charges and income tax paid are shown on the basis of billing on "Delivered Energy" basis.</p> <p>The supply of energy to the Company includes EHT supply at more than 66 KV voltages at the interconnection points for transfer of power for billing by the Company. The Company does not recognize any transmission loss on EHT power in its books on purchase from KPTCL.</p> <p>The transmission losses arising on account of Power Purchase from Generation Point till interface point of Transmission are accounted by the Company as per the information provided by PCKL/SLDC, KPTCL based on the proportionate energy consumed. This is as per the said Government order.</p> <p>Any change in purchase cost due to revision of tariff will be treated as cost of the year in which it is revised.</p>
2.24	<p>Dividend:</p> <p>Dividend paid/payable are recognized in the year in which the related dividends are approved by the shareholders or Board of Directors as appropriate.</p>
2.25	<p>Exceptional items:</p> <p>When items of income or expense are of such nature, size and incidence that their disclosure is necessary to explain the performance of the Company for the year, the Company makes a disclosure of the nature and amount of such items separately under the head "Exceptional items".</p>




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Note 3 Share Capital:

Sl No	Particulars	A/C Code	As at 31st Mar, 2024		As at 31st Mar, 2023	
			Number of shares in Lakh	Amount in Lakh	Number of shares in Lakh	Amount in Lakh
3-1	Authorised Share Capital: Equity shares of Rs.10 each with voting rights		55,000.00	5,50,000.00	55,000.00	5,50,000.00
3-2	Issued Share Capital: Equity shares of Rs.10 each with voting rights	52.301	21,724.24	2,17,242.35	21,519.44	2,15,194.35
3-3	Subscribed and fully paid up Share Capital: Equity shares of Rs 10 each with voting rights		21,724.24	2,17,242.35	21,519.44	2,15,194.35
	Total		21,724.24	2,17,242.35	21,519.44	2,15,194.35

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Sl No	Particulars	As at 31st Mar, 2024		As at 31st Mar, 2023	
		Number of shares in Lakh	Amount in Lakh	Number of shares in Lakh	Amount in Lakh
3-1-1	Equity Shares				
	Issued, Subscribed and Fully Paid up:				
	At beginning of the year	21,519.44	2,15,194.35	20,504.24	2,05,042.41
	Issued during the year				
	Fresh Issue	204.80	2,048.00	1,015.19	10,151.94
	Bonus				
	ESOP				
	At end of the year	21,724.24	2,17,242.35	21,519.44	2,15,194.35

(ii) Details of shares held by each shareholder holding more than 5% shares:

Sl No	Class of shares / Name of shareholder	As at 31st Mar, 2024		As at 31st Mar, 2023	
		Number of shares held in Lakh	% holding in that class of shares	Number of shares held in Lakh	% holding in that class of shares
3-2-1	Equity shares with voting rights Governor of Karnataka	21,723.74	99.9977%	21,518.94	99.9977%

Board of Directors of HESCOM at its 107th meeting held on 10.08.2023 accorded its approval to allot 204.80 Lakhs of shares of Rs.10/- each amounting to Rs.2,048 Lakhs being the equity given by Govt. of Karnataka towards capital projects of HESCOM in favor of his Excellency, Governor, State of Karnataka duly approving stamp duty, for issue of shares, amounting to Rs.1.02 Lakhs.

(iii) Details of Shareholding pattern of promoters:

Shares held by Promoters at the end of the year:

Sl. No.	Promoter Name	As at 31st Mar, 2024		As at 31st Mar, 2023	
		No. of Shares	Percentage of Total Shares	No. of Shares	Percentage of Total Shares
1	His Excellency Governor of Karnataka	2,17,23,73,500	99.9977%	2,15,18,93,500	99.9977%
2	Sri Kapil Mohan, IAS Additional Chief Secretary to Government, Energy Department, (Representative of His Excellency, GoK) & Chairman, HESCOM	-	-	49,994	0.0023%
3	Sri. Gaurav Gupta, IAS Additional Chief Secretary to Government, Energy Department, (Representative of His Excellency, GoK) & Chairman, HESCOM	49,994	0.0023%	-	-
4	Sri Mohammad Roshan, IAS Managing Director	1	0.0000%	1	0.0000%
5	Smt. Aparna Pavate, Independent Director	1	0.0000%	1	0.0000%
6	Sri. Shrikant M. Sasalatti, Director (Technical)	1	0.0000%	1	0.0000%
7	Sri. Patil Prakash, Director (Finance)	1	0.0000%	1	0.0000%
10	Sri. R. H. Lakshminpathy, Director	1	0.0000%	1	0.0000%
11	Sri. K. Shivana, Director	1	0.0000%	1	0.0000%
	Total	2,17,24,23,500	100.0000%	2,15,19,43,500	100.0000%

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(iv) Details of Authorised Share Capital:

Sl.No	Year	Authorised Share Capital in Lakh	Reference
1	From 2002-03 to 2003-04	100	Company was incorporated with a share capital of Rs.100 Lakh as part of transfer scheme approved by GOK vide: GO No: DE 8 PSR 2002 DT: 31.05.2002 & DE 48 PSR 2003 DT: 31.05.2003
2	From 2004-05 to 2010-11	25,000	2nd AGM held on 24th Dec 2004 at 1:00 PM at Registered Office of the Company Hubli increased by Rs.24,900 Lakh.
3	From 2011-12 to 2015-16	1,00,000	9th AGM held on 28th Sep 2011 at 1:00 PM at Registered Office of the Company Hubli increased by Rs.75,000 Lakh.
4	From 2016-17 to 2020-21	2,00,000	Extraordinary General Meeting of the Share holders of the company held on 2nd Feb 2017 at 12:00 noon at Corporate office HESCOM, Hubli increased by Rs.1,00,000 Lakh.
5	From 2021-22 to 2023-24	5,50,000	19th AGM held on 12th Nov 2021 at 3:00 PM at Registered Office of the Company Hubli increased by Rs.3,50,000 Lakh.

Scheme wise Share Capital contribution by the Government of Karnataka including Share pending for allotment:

(Rs. in Lakh)			
Sl.No.	Scheme	31.03.2024	31.03.2023
1	Nirantara Jyothi Yojane (NJY)	18,881.00	18,881.00
2	Equity contribution GoK	1,55,719.83	1,50,301.83
3	SDP	22,983.73	22,983.73
4	Flood Affected	2,543.00	2,543.00
5	UNIP	4,400.00	4,400.00
6	SCP/TSP	18,647.41	14,119.41
7	Implementation of Distribution and Automation system in Municipal Corporation area of Karnataka State	450.00	450.00
8	Development of Software	1,500.00	1,500.00
9	Proposed Adjustment to Net Worth	15.38	15.38
Total		2,25,140.35	2,15,194.35

Note: Rs 7,898 Lakh Share pending for allotment as on 31.03.2024.

Note 3A Share Application money pending allotment:

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
3A-1	Share Application money pending allotment	52.302	7,898.00	-
Total			7,898.00	-

Note: Due to procedural / Stamp duty issues, the allotment of Shares has been delayed and pending for allotment as on 31.03.2024.



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Note 4 Reserves and Surplus:

Rs. in Lakh


Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
4-1	Reserve for Material Cost Variance			
	Opening balance		-	-
	Add: Transferred to P&L Account during the year	56.610	1,249.51	-
	Closing balance		1,249.51	-
4-2	Proposed Adjustments to Networth Reserve			
	Opening balance		4,760.68	4,760.68
	Add: Additions / Transfers during the year	52.307, 52.308	-	-
	Closing balance		4,760.68	4,760.68
4-3	Surplus / (Deficit) in Statement of Profit and Loss			
	Opening balance		(7,25,809.19)	(6,42,186.64)
	Add: Profit / (Loss) for the year	58.200	(2,64,020.21)	(83,622.56)
	Closing balance		(9,89,829.40)	(7,25,809.19)
4-4	Reserve for Revaluation of Land Assets			
	Opening balance		2,32,200.81	2,32,184.59
	Add: Additions / Transfers during the year	56.201	(97.72)	16.23
	Closing balance		2,32,103.10	2,32,200.81
Total			(7,51,716.10)	(4,88,847.70)

Note:

1) 4-1: Reserve for Material Cost Variance represents the difference between Standard Rate and Purchase rate of Materials. During the year 2023-24, the Material Cost Variance (Credit balance) of Rs.1,249.51 Lakh is transferred to Reserve for Material Cost Variance.

2) 4-2: The Company had accounted certain transactions pertaining to the period prior to unbundling of the KPTCL which had been accounted as 'Proposed Adjustment to Net Worth' pending approval of the GoK. A sum of Rs.4,760.68 Lakh had been accounted under Proposed Adjustment to Net Worth.

3) 4-4: The company had revalued the Land Assets (excluding Buildings) during FY 2021-22 (Sl. No.: 4-4) by engaging an Independent valuation specialist to assess fair value as at 31.03.2022 using comparable prices adjusted for specific market factors such as nature, location and condition of the land.


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Note 5 Long-Term Borrowings:

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
5-1	Term Loans (Refer Note (1) & (2) below)			
	From Banks			
	Secured	53.3, 53.9	3,54,412.28	3,29,581.03
	Unsecured	53.3, 53.9	-	-
	Sub-Total		3,54,412.28	3,29,581.03
	From Financial Institutions / Government of Karnataka			
	Secured	53.3, 53.9	4,89,994.54	2,85,785.03
	Unsecured	53.3, 53.9	44,995.00	60,244.00
	Sub-Total		5,34,989.54	3,46,029.03
	Total		8,89,401.82	6,75,610.06

(1) Details / Break-up of Secured / Unsecured Loan Balances:

Rs. in Lakh

Sl No	Particulars	As at 31st Mar, 2024		As at 31st Mar, 2023	
		Secured	Unsecured	Secured	Unsecured
	Term loans from banks:				
5-1-1	Loan from Canara Bank, Hubli(53.981) - Secured by Govt. Guarantee & Receivables	65,676.93	-	52,358.36	-
5-1-2	Loan from SBI, Hubli(53.978) - Secured by Assets & Receivables	70,842.20	-	23,098.20	-
	COVID - 19 Loans secured by GoK Guarantee:				
5-1-3	Loan drawn from Bank of India (COVID-19)(53.988)	82,111.07	-	95,216.33	-
5-1-4	Loan drawn from Punjab National Bank (COVID-19)(53.989)	55,423.84	-	64,264.14	-
5-1-5	Loan drawn from State Bank of India (COVID-19)(53.990)	39,283.24	-	47,024.24	-
5-1-6	Loan drawn from Canara Bank (COVID-19)(53.991)	41,075.00	-	47,619.76	-
	Total term loans from banks	3,54,412.28	-	3,29,581.03	-
	Term loans from Financial Institutions / Government of Karnataka:				
5-1-7	Loan from Power Finance Corporation LTD - R-APDRP Scheme(53.961) - Secured by Assets created	631.02	-	716.62	-
5-1-8	Loans drawn from M/s Rural Electrification Corporation Ltd. (53.314) - Secured by Assets created	3,27,340.13	-	2,09,284.26	-
5-1-9	Loans drawn from GoK towards payment of power purchase cost and transmission charges(53.984)	-	44,995.00	-	60,244.00
5-1-10	Loans drawn from M/s Rural Electrification Corporation Ltd. towards DDUGJY Scheme(53.986) - Secured by Assets created	9,600.29	-	12,279.44	-
5-1-11	Loan drawn from M/s Power Finance Corporation Ltd. towards IPDS Scheme(53.987) - Secured by Assets created	3,719.94	-	4,072.14	-
5-1-12	Loan drawn from REC (LPS) (53.992) - Secured by Govt. Guarantee & Receivables	74,351.58	-	29,716.28	-
5-1-13	Loan drawn from PFC (LPS) (53.993) - Secured by Govt. Guarantee & Receivables	74,351.58	-	29,716.28	-
	Total term loans from Financial Institutions / Government of Karnataka:	4,89,994.54	44,995.00	2,85,785.03	60,244.00

(2) Details of long-term borrowings guaranteed by the Government of Karnataka: (included under (1) above)

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
5-2-1	Term loans of Rs.20,000 Lakh from Canara bank is guaranteed by the GoK to the extent of Rs.15,000 Lakh	53.981	52,352.93	54,034.36
5-2-2	COVID - 19 Loan of Rs.2,67,500 Lakh from Banks is guaranteed by the GoK	53.988, 989, 990 & 991	2,17,893.15	2,54,124.47
5-2-3	Late Payment Surcharge (LPS) Loan from REC	53.992	74,351.58	29,716.28
5-2-4	Late Payment Surcharge (LPS) Loan from PFC	53.993	74,351.58	29,716.28
	Total		4,18,949.24	3,67,591.40

Note:

1) Special Long Term Loan amount of Rs.2,17,893.15 Lakh (PY Rs.2,54,124.47 Lakh) Guaranteed by GoK vide Order No's.: ENERGY 308 PSR 2020 Bengaluru, Dtd: 01-10-2020 and Dtd: 09-12-2020.

(2) For the current maturities of long-term borrowings, refer Note 8 "Short Term Borrowings"

(3) The company has not defaulted payment of Principal and Interest. There are no overdues to Banks and Financial Institutions as on 31.03.2024.

(4) The Assets secured for Loans are Lines, Cables and Networks.

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STATEMENT SHOWING THE DETAILS OF LOAN BALANCES AS ON 31.03.2024

Sl. No.	Name of the Bank/Financial Institution	A/C Code	Charge Creation ID & Date	Tenure of Loan	No. of Installments	Repayment terms	Rate of Interest	Opening Balance as on 01.04.2023	Loans Drawn during 2023-24	Total Loans	Repayment of Loans during 2023-24	Closing Balance as on 31.03.2024
Term Loan Secured												
1	Canara Bank-Capex (Secured by Hypothecation of against related asset)	53.9817/78.567	10163336/31.03.2008	3-12	48	Qty repayment & Last installment due on 31.03.2024	11.55	226.72	-	226.72	226.72	-
2	Canara Bank-Capex (Secured by Hypothecation of against related asset)	53.9817/78.567	10248180/20.08.2010	3-12	48	Qty repayment & Last installment due on 31.03.2025	12.2	4,034.36	-	4,034.36	1,681.44	2,352.92
3	CANARA Bank-PP (Secured by Receivables against HESCOM Revenue)	53.9777/78.563	10578552/29.08.2015	1 Years	Bullet	Monthly	11.55	-	3,000.00	3,000.00	-	3,000.00
4	CANARA Bank-PP (Secured by Receivables against HESCOM Revenue)	53.9777/78.563	10578552/29.06.2015	1 Years	Bullet	Monthly	11.55	3,000.00	-	3,000.00	3,000.00	-
5	CANARA BANK 500 Cr (A/C No:173000404034)	53.9777/78.563	100591734/23.06.2022	3-7	84	Monthly	9.5	50,000.00	-	50,000.00	-	50,000.00
6	CANARA BANK CAPEX 500 Cr (A/C No:173000562482)	53.9777/78.563	100881561/13.03.2024	3-7	84	Monthly	9.4	-	15,000.00	15,000.00	-	15,000.00
7	CANARA BANKS T/A E BANK OF INDIA -Over Draft (Secured by Receivables against HESCOM Revenue)	50.140/50.11078.568	-		Overdraft Account							
8	SBI STL 150 Cr (40653357641) 15.03.2022	53.978/78.564	80013837/01.12.2023	1	1	BULLET	11.25	14,871.77	-	14,871.77	14,871.77	-
9	SBI STL 150 Cr (42090700716) 11.08.2023	53.978/78.564	80013837/01.12.2023	1	1	BULLET	11.25	-	15,000.00	15,000.00	4.58	14,995.42
10	SBI 300 Cr (A/C No: 41071621088)	53.978/78.564	80013837/01.12.2023	8 Years	96	Monthly	11.4	27,167.20	-	27,167.20	4,066.00	23,098.20
11	SBI 600 Cr (A/C No: 41071621088)	53.978/78.564	80013837/01.12.2023	10 Years	120	Monthly	9.75	-	80,000.00	80,000.00	2,500.00	77,500.00
12	SBI MTL 100 Cr (3596378098) Canara Bank LTL Rs 500 A/c No:5005 Covid Loan	53.978/78.564	80013837/01.12.2023	3	36	Monthly	11.2	2,493.99	-	2,493.99	2,493.99	-
13	SBI LTL 500 Cr COVID Loan (3583593603)	53.978/78.564	100403309/19.12.2020	3	3-7	Monthly	8.85	50,000.00	-	50,000.00	1,785.00	48,215.00
14	Bank Of India 1000 Cr LTL 84265541000074 Covid Loan	53.978/78.564	100393109/30.11.2020	3	3-7	Qty	9.3	49,999.24	-	49,999.24	3,572.00	46,427.24
15	Punjab National Bank 500 Cr LTL 227300IC0002550 Covid Loan	53.978/78.564	100403444/24.12.2020	3	3-7	Monthly	9.1	99,978.25	-	99,978.25	3,581.42	96,396.83
16	Punjab National Bank 175 Cr LTL 227300IC0002550 Covid Loan	53.978/78.564	100404179/22.12.2020	3	3-7	Monthly	9	49,982.32	-	49,982.32	1,787.11	48,195.21
17	Punjab National Bank 175 Cr LTL 227300IC0002550 Covid Loan	53.978/78.564	100403450/22.12.2020	3	3-7	Monthly	9	17,493.81	-	17,493.81	625.49	16,868.32
18	PFCL IPDS	53.983/78.584	100148500/09.01.2018		60	Qty	10.85	4,424.34	-	4,424.34	352.20	4,072.14
19	PFCL-APDRP Part B	53.981/78.585	10280687/29.03.2011		64	Monthly	11.5	795.84	-	795.84	85.80	710.03
20	PFCL LPS 32674001	53.981/78.585	Loan is secured by Govt guarantee, hence charge not created.	2 Yr-10 months Maturity-10 Yrs	120	Monthly	10.25	26,716.28	44,655.29	74,351.58	-	74,351.58
21	ACSR -Capex (Secured by Hypothecation of against Created Asset)	53.314/78.540	100027946/25.04.2016	3-10	120	Monthly	11	404.16	-	404.16	404.16	0.00
22	DTC Metering -Capex (Secured by Hypothecation of against Created Asset)	53.314/78.540	10514061/17.07.2014	3-10	120	Monthly	11	4,768.36	-	4,768.36	886.98	3,901.39
LOANS FROM OTHER FINANCIAL INSTITUTIONS												
								3,77,158.81	1,24,504.97	5,01,663.78	77,722.26	4,23,941.52



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8	Additional DTC-Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	1051406/17.07.2014	3+10	120	Monthly	11	2,622.22	-	2,622.22	476.77	2,145.45
9	REC NY I -Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	10327359/13.12.2011	3+10	120	Monthly	11	4,134.79	-	4,134.79	1,503.56	2,631.23
17	REC NY II -Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	1044453/29.07.2013	3+10	120	Monthly	11	4,537.23	-	4,537.23	1,234.75	3,302.47
18	REC NY III-Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	10514059/17.07.2014	3+10	120	Monthly	11	8,641.02	-	8,641.02	1,293.38	7,347.64
19	Reconducting -Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	10460408/22.10.2013	3+10	120	Monthly	11	6,689.00	-	6,689.00	1,391.28	5,297.72
20	BUKJ-Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	10460408/22.10.2013	3+10	120	Monthly	11	696.73	-	696.73	146.68	550.05
21	UNIP-Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	10028003/26.04.2016	3+10	120	Monthly	11	97,552.16	20,431.52	1,18,023.68	10,654.80	1,07,328.87
22	UG CABLE -Hubli Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	10525916/26.09.2014	3+10	120	Monthly	11	10,326.99	-	10,326.99	1,721.16	8,605.82
23	UG CABLE BELGAVI -Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	10525916/26.09.2014	3+10	120	Monthly	11	21,514.70	-	21,514.70	3,585.78	17,928.92
24	REC THERMOGRAPHY-Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	100045220/18.08.2016	3+10	120	Monthly	11	781.32	-	781.32	97.67	683.65
25	REC NUMERICAL RELAYS IP SETS-Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	100156528/29.01.2018	3+10	120	Monthly	11	772.69	-	772.69	96.59	676.10
26	REC STATIC METER-Capex (Secured by Hypothecation of against: Created Asset)	53.314/78.540	1055171/31.01.2015	3+10	120	Monthly	11	15,574.22	-	15,574.22	1,925.56	13,648.66
27	REC GANGA KALYANA IP SETS (Secured by Hypothecation of against: Created Asset)	53.314/78.540	100171355/26.03.2018	3+10	120	Monthly	11	4,911.69	-	4,911.69	613.96	4,297.73
28	REC GANGA KALYANA IP SETS (Secured by Hypothecation of against: Created Asset)	53.314/78.540	100171355/26.03.2018	3+10	120	Monthly	11	5,821.24	-	5,821.24	727.65	5,093.58
29	REC 33/11KV Sub Station and Constructions Athani, Rabag, Segal-ct, Dharwad Rural	53.314/78.540	10071355/26.03.2018	3+10	120	Monthly	10.85	2,807.28	-	2,807.28	160.45	2,646.83
30	REC DDUGJY	53.314/78.540	100156929/29.01.2018	3+10	120	Monthly	10.5	12,279.44	-	12,279.44	1,339.58	10,939.86
31	REC PMREA	53.314/78.540	100295675/27.09.2019	3+10	120	Monthly	11	6,436.16	-	6,436.16	677.81	5,758.35
32	REC CAPEX 2020-21	53.314/78.540	10048931/08.10.2021	3+10	120	Monthly	9.58	13,101.00	-	13,101.00	-	13,101.00
33	REC R&M	53.314/78.540	10050241/03.03.2022	3+10	120	Monthly	9.58	13,723.92	-	13,723.92	-	13,723.92
34	REC UG Cable Gokak	53.314/78.540	10050241/03.03.2022	3+10	120	Monthly	9.58	3,146.61	-	3,146.61	-	3,146.61
35	REC 11 KV LINK LINE	53.314/78.540	100690547/04.03.2023	3+10	120	Monthly	9.58	5,171.24	3,576.78	8,748.02	-	8,748.02
36	REC SCHEMES-LT, 33/11 KV Substation-35/75 CRS	53.314/78.540	100807639/10.10.2023	3+10	120	Monthly	10.25	-	2,211.88	2,211.88	-	2,211.88



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Sl. No.	REC LPS	53.31478.540	Loan is secured by Govt guarantee, Hence charge not created.	2 Yr 10 months MTR+10 Yrs	120	Monthly	9.5%	26,716.28	44,635.29	74,351.58	-	74,351.58
31	REC-Special Term Loan 500Cr September-23 to 10/2023	53.31478.540	100807659/10.10.2023	3+10		Monthly	10.5	-	50,000.00	50,000.00	-	50,000.00
31	REC-Special Term Loan 500 Cr 201902 March-23	53.31478.540	100890452/22.03.2024	3+10		Monthly	10.5	-	50,000.00	50,000.00	-	50,000.00
41	REC-MTL Rs 150 Crs 30.08.2021 42615351 Capex (Secured by hypothecation of Assets)	53.31478.540	100416674/31.12.2020	3	36	Monthly	8.5	3,125.00	-	3,125.00	3,125.00	-
	REC-MTL Rs 12.06 Cr A/C No 46115847 incrementum period 4615001358	53.31478.540	100416674/31.12.2020	3 months	3 months	Monthly	12.75%	1,187.75	-	1,187.75	1,187.75	-
	REC-Medium Term Loan 17.57Cr+ 46115847 (4616002803) 31.08.2020 to no mn.	53.31478.540	100416674/31.12.2020	3 months	3 months	Monthly	12.75%	1,749.16	-	1,749.16	1,749.16	-
	REC-STL-RBPF LOAN A/C NO 42817219 (05.08.2022)	53.31478.540	100610572/16.09.2022	5 Years		Monthly	10.00%	30,000.00	1,44,155.14	1,74,155.14	1,53,411.09	20,744.05
	REC-Medium Term Loan 400Cr July-23 (46117878)	53.31478.540	100744753/05.07.2023	20	20	Monthly	10.25%	-	40,000.00	40,000.00	8,888.89	31,111.11
45	GOK ADPRP SCHEME	53.35078.561	Loan from the GOK	20	20	YEARLY	11.5	465.21	-	465.21	465.21	-
46	GOK LOAN FOR POWER PURCHASE Rs1500 cr	53.984778.5977	Loan from the GOK	3+7	14	YEARLY	Interest free loan	43,493.14	-	43,493.14	7,249.00	36,244.14
47	GOK LOAN FOR POWER PURCHASE Rs400 cr	53.984778.5977	Loan from the GOK	2+5	10	YEARLY	Interest free loan	31,999.86	-	31,999.86	8,000.00	23,999.86
48	KREDL 16.02.2024	53.965778.5567	Unsecured loan	1 months	1	BULLET	8.55	4,23,130.83	4,24,645.90	8,47,776.73	25,000.00	6,05,300.26
								8,00,287.44	5,49,150.87	13,49,438.31	3,16,198.73	10,33,239.58

Note: Of the above outstanding of Rs 10,33,239.58 Lakh, Rs.1,43,837.76 Lakh is being payable within a year is shown as Current Liability and the balance of Rs.8,89,401.82 Lakh is shown under Non-Current Liability.

Abstract

Sl. No.	Name of the Bank/Financial Institution	Opening Balance as on 01.04.2023	Loans Drawn during 2023-24	Total Loans	Repayment of Loan during 2023-24	Closing Balance as on 31.03.2024
1	Rural Electrification Corporation (REC)	3,12,235.36	3,55,010.60	6,67,245.96	1,97,324.45	4,69,921.51
2	Power Finance Corporation (PFC)	34,937.26	44,635.29	79,572.55	437.80	79,134.75
3	Canara Bank	1,07,261.09	18,000.00	1,25,261.09	6,693.16	1,18,567.93
4	State Bank of India (SBI)	79,660.43	75,000.00	1,54,660.43	12,639.58	1,42,020.86
5	Punjab National Bank (PNB)	67,476.14	-	67,476.14	2,412.60	65,063.53
6	Bank of India (BoI)	99,978.25	-	99,978.25	3,581.42	96,396.83
7	Government of Karnataka (GoK)	75,958.21	-	75,958.21	15,714.21	60,244.00
8	Karnataka Renewable Energy Development Limited (KREDL)	-	25,000.00	25,000.00	25,000.00	-
9	SBI & Canara (Working Capital)	22,780.70	31,504.97	54,285.67	52,395.51	1,890.17
	TOTAL	8,00,287.44	5,49,150.87	13,49,438.31	3,16,198.73	10,33,239.58

Note: Aggregate to Note No. 5 and Note No. 8.



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Note 6 Other Long-Term Liabilities:

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
6-1	Miscellaneous Deposits	46.966 & 47.601	203.56	282.56
6-2	Security Deposit from consumers	47.6 & 48.1	1,22,022.02	1,13,522.62
6-3	Security Deposit from Employees	46.920	0.20	0.19
6-4	Payable to GOK - BRP II from Consumers	46.204 to 46.207	40.20	40.20
6-5	Subsidy Receivable from GOK towards waiver of BJ/KJ arrears as on 13.05.2013	28.618	270.70	270.70
6-6	Consumer contribution towards cost of Capital assets:			
	Opening Balance*		2,21,528.94	-
	Add: Additions during the year	55.1	20,650.38	-
	Less: Reversal of Depreciation		91,079.74	-
	Closing Balance		1,51,099.58	-
6-7	Government grants towards cost of Capital assets:			
	Opening Balance*		82,696.01	-
	Add: Additions during the year	55.3	-	-
	Less: Reversal of Depreciation		41,669.85	-
	Closing Balance		41,026.16	-
	Total	55.1 & 55.3	1,92,125.74	-
	Total		3,14,662.42	1,14,116.27

* Previously the balances held under the Accounts were being deducted from Property, Plant and Equipment (Note No.12).

Note:

1) 6-2: The balance of Security Deposits from consumers held as per Accounts and Consumer Ledger accounts are subject to reconciliation. Balance as per Consumer Ledger is Rs.1,16,775.63 Lakh (PY Rs.1,01,274.30 Lakh).

2) 6-6 & 6-7: The Accounting policy for Capital Grants received from the Government and consumer contributions towards the cost of capital assets has been revised during FY 2023-24. Consequently, Grants / Subsidies received from the Government or other Authorities for capital expenditure as well as consumers' contribution to capital assets, are now shown under Deferred Revenue Income and included in non-current liabilities.

Deferred revenue income is accounted to income of respective year based on the depreciation on straight-line basis that is charged to the class of assets for which such Grants/subsidies/Contribution are received and shown under other income of respective year.

The depreciation expenses on these assets are accounted as deferred revenue expenditure of respective year.

As Deferred revenue income and Deferred revenue expenditure for the respective year is revenue neutral, there is no impact on Profit & Loss Account.

The Deferred revenue income and expenses are equal to the corresponding depreciation on these assets provided at respective Division Offices, calculated @ 5.28% on the respective assets. For the year 2023-24 this works out to Rs.16,882.23 Lakh plus accumulated depreciation amount of Rs.1,15,867.36 Lakh on these assets. Aggregate amount of 6-6 & 6-7 is Rs.1,32,749.59 Lakh. Please refer Note No. 12-6.

3) 6-6: Capital grants and consumer contributions are accounted on receipt basis except - (i) amount spent on 2019 flood related capital works (Refer Note No.: 21-1-12) and (ii) Ganga Kalyan works (Refer Note No.: 21-1-13) are accounted on accrual basis.

Note 7 Long-Term Provisions:

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
	Provision for employees benefit:			
7-1	Provision for compensated absences	46.430	22,648.00	18,812.07
7-2	Provision for employees benefit (FBF)	44.142	1,150.81	1,019.37
	Total		23,798.81	19,831.44

Note:

1) The provision for Liability in respect of Earned Leave Encashment(Compensated Absences) and Family Benefit Fund is created on the basis of Actuarial valuation as per AS 15 (revised 2005) as prescribed in the Companies (Accounting Standards) Rules, 2006. The assumptions adopted for valuation for 10,097 (PY 9,531) employees with salary increase of 6% (PY 6%) and RoI @ 7.20%p.a. (PY 7.45% p.a.). The Current cost on these items are shown in Note No.: 11.

2) No separate fund and Bank balance is maintained by the company for 7-1 & 7-2.

3) Amount charged to P&L Account during the year 2023-24 on account of these obligations Rs.4,141.09 Lakh (PY Rs.4,255.06 Lakh) (long-term and short-term) included under Note No.: 25-9 and Note No.: 25-12.

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Note 8 Short-Term Borrowings:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
8-1	Loans repayable on demand from Banks			
8-1-1	Secured(CC) - Canara Bank / State Bank of India - Over Draft	50.1	1,890.17	7,908.94
8-1-2	Secured - State Bank of India	53.978	14,995.42	14,871.77
8-1-3	Secured - Canara Bank	53.981	3,000.00	3,000.00
8-1-4	Secured - REC - RBPF	53.314	20,744.05	30,000.00
8-1-5	Current maturities of long-term debt		1,03,208.12	68,896.68
	Total		1,43,837.76	1,24,677.38

8-1-5: The Current maturities (payable during FY 2024-25) of long-term debt:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
I	Term loans From banks Secured			
1	Loan from State Bank of India Hubli by HESCOM	53.978	9,756.00	6,562.99
2	Loan from Canara Bank, Hubli by HESCOM	53.981	1,676.00	1,902.72
3	Loan drawn from Bank of India (COVID-19)	53.988	14,285.76	4,761.92
4	Loan drawn from Punjab National Bank (COVID-19)	53.989	9,639.69	3,212.00
5	Loan drawn from State Bank of India (COVID-19)	53.990	7,144.00	2,975.00
6	Loan drawn from Canara Bank (COVID-19)	53.991	7,140.00	2,380.24
	Sub-Total		49,641.45	21,794.87
II	Term loans from other parties Secured			
1	Loan from Power Finance Corporation LTD - R-APDRP Scheme.	53.961	80.01	80.01
2	Loans drawn from REC in respect of ongoing SPA Scheme works by KPTCL for HESCOM.	53.314	36,545.89	30,955.38
3	APDRP - GOK Loan Payable to KPTCL	53.350	-	465.21
4	Loan from Power Finance Corporation Ltd., - IPDS-TL	53.987	352.20	352.20
5	Loan from GOK towards Power purchase	53.984	15,249.00	15,249.00
6	Loans drawn from REC towards DDUGJY Scheme	53.986	1,339.57	-
	Sub-Total		53,566.67	47,101.80
	Total		1,03,208.12	68,896.68



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Note 9 Trade Payables:

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
9-1	Trade Payables for Purchase of Power	41 series	1,46,443.69	2,57,206.01
9-1-1	Provision for Liability for Purchase of Power*	41.200	1,67,204.82	1,36,717.08
9-1-2	Provision for Liability for Interest on belated Payment of Purchase of Power*	41.200	77,513.59	1,52,395.73
9-2	Trade Payables for Purchase of Power - (ESCOs) Receivable/Payable (Net):			
9-2-1	Payable to ESCOMs - Purchase of Power	42.2	5,19,264.20	3,54,141.03
9-2-2	Less: Receivable from ESCOMs - Purchase of Power	28.8	2,03,698.47	1,88,283.79
	Net Payable to ESCOMs - Purchase of Power		3,15,565.73	1,65,857.23
	Total		7,06,727.82	7,12,176.05

* Unbilled Power Generators Invoices as on 31.03.2024.

Notes on Trade payables for purchase and Late Payment Surcharge/Interest:

- 1) Interest on belated payments payable is accounted on receipt of Invoices for supply of power from the Power Generators.
- 2) Trade payable balances are subject to confirmation

3) The matter regarding the payment of principal towards purchase cost of power and interest on certain dues claimed by KPCL was disputed by the Company. In this regard, as per the Government Order No. Energy/468/PSR/2023, Dtd: 30-03-2024, the dues payable by the Company to KPCL (cost pertaining to Power) was crystallized. Accordingly, the Company liability towards KPCL is Rs.2,29,176.03 Lakh (Principal of Rs.1,44,541.52 Lakh and Interest of Rs.84,634.51 Lakh).

The Company had already accounted Rs.1,67,406.30 Lakh (Principal of Rs.1,20,784.28 Lakh and Interest of Rs.46,622.02 Lakh) upto 31.03.2023, and further, Rs.23,757.25 Lakh is debited to Profit & Loss Account for the current FY 2023-24 towards purchase cost and Interest of Rs.38,012.49 Lakh upto FY 2019-20 and Rs.30,577.17 Lakh interest for the FY 2020-21 to FY 2023-24 is pending to be accounted due to the representation given to the GoK for waiver-off of Interest.

(Rs. in Lakh)

Sl. No	Particulars	Power Cost	Interest	Total Dues
1	Dues as per GO dtd: 30-03-2024 for 2005-06 to 2019-20	1,44,541.52	84,634.51	2,29,176.03
2	Already accounted upto 31-03-2023	1,20,784.28	46,622.02	1,67,406.30
3	Power cost accounted as per GO in 2023-24 (1 - 2)*	23,757.25	38,012.49	61,769.74
4	Interest from 2020-21 to 2023-24*	-	30,577.17	30,577.17
5	Total amount accounted in 2023-24 (3 + 4)	23,757.25	68,589.66	92,346.91

* Interest as per the GO of Rs.38,012.49 Lakh and Interest from FY 2020-21 to FY 2023-24 amounting to Rs.30,577.17 Lakh is shown under Contingent Liability (Refer Note No.:29-1-1-1-9)

4) Letter of Credit from banks (non-fund based):

In accordance with terms of power purchase agreements entered with various power generators, the company has provided LC's to Generators as a payment security and availing rebate as per the rebate clause. The obligations under LC were honored by HESCOM promptly and there was no LC devolvement. The status of LC's availed as on 31.03.2024 & 31.03.2023 are furnished as below:

Rs. in Lakh

Sl.No	Name of the Bank	Comprehensive LC Limit	Amount of LC availed	Balance of LC limit available as on 31-03-2024
1	State Bank of India (against 10% Cash margin)	30,000.00	29,191.58	808.42
2	Canara Bank (against 15% Cash margin)	15,000.00	7,175.11	7,824.89
	Total	45,000.00	36,366.69	8,633.31

LC availment position during previous year ended 31.03.2023:

Rs. in Lakh

Sl.No	Name of the Bank	Comprehensive LC Limit	Amount of LC availed	Balance of LC limit available as on 31-03-2023
1	State Bank of India (against 10% Cash margin)	30,000.00	28,693.53	1,306.47
2	Canara Bank (against 15% Cash margin)	15,000.00	2,666.00	12,334.00
	Total	45,000.00	31,359.53	13,640.47



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Note 10 Other Current Liabilities:

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
10 -1	Interest accrued and due on borrowings	51.200	1,581.22	1,134.90
10 -2	Interest accrued but not due on borrowings	46.710	680.16	434.81
10 -3	Interest accrued but not due on Consumers Security Deposits	48.340 & 48.350	6,598.43	3,892.64
10 -4	Other payables:			
10 -4-1	Liability for Supplies / Works	42.101,201,301,401, 501 & 701 and 46.984, 985 & 986	28,002.83	35,234.79
10 -4-2	Security deposit, Retention money and Penalty from Suppliers / contractors	46.101,102,103,104, 107,108 & 109	12,462.38	10,621.41
10 -5	Employee related liabilities and provisions			
10 -5-1	Provision for payment and receivable to/from P&G Trust (Pension & Gratuity)(Net)			
10 -5-1a	Pension & Gratuity - Payable to P&G Trust	44.122	7,773.43	6,430.02
10 -5-1b	Less: Pension & Gratuity - Receivable from P&G Trust	28.907	422.23	(964.38)
	Pension & Gratuity - Net Payable to P&G Trust		7,351.21	7,394.40
10 -5-2	Provision for payment and receivable to/from NDCPS Family Pension Trust and Gratuity Trust (Net)			
10 -5-2a	Payable to NDCPS Family Pension Trust and Gratuity	44.123 & 44.124	6,909.01	6,454.38
10 -5-2b	Less: Receivable from NDCPS Family Pension Trust and Gratuity	28.909 & 28.910	807.15	190.53
	Net Payable to NDCPS Family Pension Trust and Gratuity		6,101.86	6,263.85
10 -5-3	Unpaid Bonus	44.220	0.68	1.23
10 -5-4	Salary payable	44.310,311,312	654.66	2,081.01
10 -5-5	Bonus payable	44.320	28.23	26.50
10 -5-6	Ex-gratia payable	44.330	708.54	680.39
10 -6	Statutory remittances:			
10 -6-1	Electricity tax and other levies payable to the Government including old balances	46.300	11,884.36	7,705.27
10 -6-2	Compounding Fee payable to the Government	46.301	173.40	183.39
10 -6-3	ESI payable	46.991 & 46.992	1.56	1.39
10 -6-4	Taxes such as Sales Tax, Income Tax, Service Tax, etc., deducted at source and payable to the Government.	(46.921,924,925,926,927,930,931 & 942)	1,762.27	978.10
10 -6-5	Goods and Service Tax (GST) payable	(46.932,933,934,987,988,989,990,993,994,995,996,997)	746.80	670.99
10 -6-6	Amount recoverable from salaries of company employees & payable to other departments	46.928	114.72	127.53
10 -6-7	NDCPS Contribution from Employees/Employer	46.952 & 44.150	352.92	2,178.78
10 -6-8	Amount recovered from Employees & payable to Employees welfare Trust towards Employees contribution	46.956	85.81	85.63
10 -6-9	Contract employees PF and Company's Share of PF payable account	46.957 & 46.958	1.13	0.10
10 -6-10	TCS Collected from Consumers	46.936	10.83	5.12
10 -6-11	IT deducted at Source on purchase of electricity	46.937	113.39	123.78
10 -7	Others			
10 -7-1	Expenses Payable	46.400,410,411,430,440,441,450,460,470	10,358.74	26,123.62
10 -7-2	Advance received for sale of stores/scrap etc.,	46.922	32.74	60.44
10 -7-3	Stale Cheques	46.910 & 46.911	9.79	11.95
10 -7-4	On Billing Finance under DELP Programme.	46.302	0.08	0.05
10 -7-5	Free Power supply to BPL consumers (SC/ST) under Amrut Jyoti scheme	46.303	530.75	530.90
10 -7-6	Encashment of Bank Guarantee pending disposal of Court case against Liquidated damages	56.202	523.00	523.00
10 -7-7	Deposits for Electrification / Service Connection	47.300, 301, 303, 305, 306, 307, 309, 311, 313, 314 & 319	18,520.39	14,067.41
	Total		1,09,392.88	1,21,143.37



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Notes:

1) 10-3: In accordance with the Hon'ble KERC Regulation (2005), interest on consumer security deposit/meter security deposits are payable to LT & HT consumers during first quarter of succeeding year. The interest rate is aligned with Bank rate notified by the Reserve Bank of India (which was 6.75% (PY 4.25%)) prevailing as on 1st day of the financial year for which interest is payable.

2) 10-6-1: The Electricity tax demanded from consumers for the year amounts to Rs.34,300.14 Lakh (PY Rs.29,956.74 Lakh). The tax collected from consumers including arrears and payable to the GoK during FY 2023-24 is Rs.30,673.88 Lakh (PY Rs.29,754.38 Lakh).

Out of the above, the GoK has adjusted Rs.30,121.05 Lakh (PY Rs.28,603 Lakh) to tariff subsidy receivable from the GoK during the year.

The remaining balance payable is Rs.11,884.36 Lakh (PY Rs.7,705.27 Lakh).

3) 10-7-5: **Amrut Jyothi Scheme** - The Government of Karnataka vide Order dated:18.05.2022 introduced 'Amrut Jyothi Scheme' for free supply of power to the domestic consumers under Scheduled Caste and Scheduled Tribe categories upto a maximum of 75 units per month. Subsequently, the GoK vide order dated 17.07.2023, increased the consumption limit by 10% of 75 units. To avail the benefit of free power, consumers need to initially pay the monthly electricity charges to the Company for getting reimbursement through Direct Benefit Transfer (DBT). Pending receipt of reimbursement claim from the beneficiaries by the Company, the amount received from the GoK for reimbursement held is Rs.530.75 Lakh (PY Rs.530.90 Lakh).

4) 10-7-6: During the previous year 2022-23, Bank Guarantee was encashed against Liquidated damages. Pending disposal of Court case in the matter the amount encashed is held under Other Current Liabilities.

5) 10-7-7: Upon completion of works of Electrification / Service Connection for which deposits have been collected, these deposits will be transferred to Grants / Contributions account from consumers.

Note 11 Short-Term Provisions:

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
11-1	Provision for employees benefit (Leave Encashment)	46.430	3,781.57	3,612.27
11-2	Provision for other employees benefit - FBF	44.142	83.32	78.91
11-3	<u>Provision - Others:</u>			
11-3-1	Provision for loss on written off of cash found short	46.965	0.67	0.67
Total			3,865.56	3,691.85

Note: For Long-term provisions of the above refer Note No.: 7.

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Note 12 A Property, Plant and Equipment:

Sl No	Property, Plant and Equipment	A/C Code	Gross block			A/C Code	Accumulated depreciation				Net block		Rs. in Lakh
			Balance as at 1st April, 2023	Additions	Disposals		Balance as at 1st April, 2023	Depreciation expense for the year	Eliminated on disposal of assets	Balance as at 31st March 2024	Balance as at 31st March 2024	Balance as at 31st March, 2023	
12-1	Land Freehold	10.1	2,34,830.58	106.96	-	12.1	-	-	-	2,34,937.55	2,34,937.55	2,34,830.58	
12-2	Buildings	10.2	30,543.47	3,036.19	-	12.2	5,649.86	1,131.57	-	6,781.83	26,797.83	24,853.61	
12-3	Hydraulic Works	10.3	815.19	33.16	-	12.3	302.01	40.64	-	342.65	505.69	513.18	
12-4	Other Civil Works	10.4	1,119.23	26.73	-	12.4	206.19	37.37	-	243.55	902.41	913.04	
12-5	Plant and Equipment	10.5	1,58,923.49	48,654.04	31,054.56	12.5	40,732.36	10,704.35	5,415.42	46,021.29	1,30,501.68	1,18,191.13	
12-6	Line Cable Networks	10.6	8,26,421.92	73,829.21	4,393.93	12.6	1,58,809.68	1,58,542.67	2,031.48	3,15,320.86	5,80,536.34	6,67,612.25	
12-7	Vehicles	10.7	1,126.38	23.57	27.44	12.7	637.69	48.56	1.20	685.05	437.46	488.68	
12-8	Furniture and Fixtures	10.8	925.84	74.21	0.21	12.8	455.99	44.37	0.15	500.21	499.63	466.85	
12-9	Office equipment	10.9	1,055.30	37.85	309.23	12.9	131.88	9.37	0.02	141.23	642.68	923.42	
12-10	Land Leasehold	10.102	22.63	-	1.02	12.1	-	-	-	-	21.61	22.63	
Total			12,95,784.03	1,25,821.93	35,786.39		2,06,925.66	1,70,559.29	7,446.27	3,70,036.68	9,75,782.89	10,48,858.37	
Less: Contribution and Grants towards cost of Capital Assets.													
Previous year			11,72,173.98	1,20,733.56	37,123.51		1,80,545.14	51,178.36	24,797.84	2,06,925.66	7,51,272.74	2,97,585.62	

Note-

1) Please refer Note No.: 6-6 & 6-7, Till FY 2022-23, the amount equal to Capital Grants received from Government and consumer contribution towards cost of capital assets was being deducted from the gross / net block of assets and corresponding depreciation charged on these assets at Division level was reversed at Corporate Office such that there was no charge to the Profit & Loss Account on account of depreciation on these assets.
The Accounting policy towards Capital Grants received from Government and consumer contribution towards cost of capital assets has been revised during FY 2023-24. Accordingly, Grants / Subsidies received from the government or other authorities towards capital expenditure as well as consumers' contribution to capital assets are shown under Deferred revenue income and are included in non-current liabilities.
Deferred revenue income is taken to income of respective year based on the depreciation on straight-line basis that is charged to the class of assets for which such Grants/subsidies are received and shown under other income. The depreciation expenses on these assets are shown as Deferred revenue expenditure of the year. (Refer Note No.27 (i-6) The accumulated depreciation on these assets are included under 12-6 - Line, Cable Networks. Of which Rs1,15,867.36 Lakh is towards Deferred revenue expenditure and the balance of Rs.42,675.31 Lakh is accounted as accumulated depreciation of the Company as on 31.03.2024.

2) 12-6, A provision for Loss of Assets (included under 12-6 above) in respect of Rural Load Management System Units (RLMS) is made from 2012-13 at Corporate Office level on estimated basis. Pending write-off of the asset, the provision of Rs.3.187 Lakh held as on 31.03.2024 is squared-off in the capital cost of asset.

3) Revaluation of Land Assets (Sl. No.: 12-1):

Cost of Land include revalued amount of Rs.2,32,200.81 Lakh done during FY 2021-22.

Depreciation relating to continuing operations:

Sl No	Particulars	Rs. in Lakh	
		For the year ended	31-Mar-23
12-11	Depreciation for the year on tangible assets as per Note 12 A		
	Less: Utilised from revaluation reserve	1,70,559.29	51,178.36
	Depreciation relating to continuing operations	1,70,559.29	51,178.36



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12 B. Intangible Assets:

SI No	Intangible Assets	A/C Code	Gross block			A/C Code	Rate %	Accumulated amortization			Net block	
			Balance as at 1st April, 2023	Additions	Disposals			Balance as at 1st April, 2023	Amortization for the year	Eliminated on disposal of assets	Balance as at 31st March, 2024	Balance as at 31st March, 2023
12-B-1	Software acquired / Purchased for internal use	18-1	2,584.01	50.37	-	12-801	25	2,013.82	316.42	-	304.14	570.19
	Total		2,584.01	50.37	-	12-801		2,013.82	316.42	-	304.14	570.19

Note: There are no Intangible Assets under development.

12 C. CAPITAL WORK IN PROGRESS:

SI No	Particulars	A/C Code	Rs. In Lakh	
			For the year ended 31-Mar-24	31-Mar-23
12-C-1	Capital Work in Progress			
	CWIP Categorised - RAPDRP works			
	Sub-Total			
12-C-2	Completed works pending for categorization			
	Written down value of Faulty / Dismanled Assets for re-use			
	Less: Consumers contribution towards cost of capital assets			
	Total			
	Note: 1) 12-C-2: On revision of the accounting policy from FY 2023-24, in the matter of accounting Consumers contribution towards cost of capital assets is shown under Other Long-term liabilities. (Refer Note No. 6-6, 6-7, 12-6, 23-16 & 27 I-6)			
	2) 12-C-1: The irregular works observed in Athani Division during earlier years due to illegal works amounting to Rs. 8,060.44 Lakh are not dealt with / withdrawn from the CWIP/Capital Assets (PY Rs. 8,060.44 Lakh). Regarding the financial loss of Rs. 3,403.22 Lakh estimated as on 31.03.2023, on completion of enquiry in the matter, an amount of Rs. 3,167.40 Lakh is crystallized to be recovered from the Contractors. The balance of Rs. 235.82 Lakh is not provided in the accounts.			

Land owned under full titles (A/C Code 10-101) include the following lands which are under dispute and pending before the Court. The details are as under:

SI. No.	Divisions	Name of the place	Survey / CTS No.	Area	W.P.No./Year	Remarks
1	Gadag	Unachageri village, Rontaluk	64/2 & 64/3	03A-30G	NC-2024-KHC-D-3380 MFA No.: 25807 of 2012	Order passed for additional Compensation of Rs.35,000 per acre.
2	Ranebenur	Division office premises Ranebenur	794A/9B+10/B, 795/1	05A-30.14G	104-529/2018	Land Encroachment, matter with Hon'ble High Court, Dharwad.
3	Ranebenur	Sub-Division Office Premises Byedagi	180/A/1	01A-9.0G	100088/2023	Refund of excess amount to HESCOM. Order since passed by Hon'ble High Court, Dharwad.
4	Belagavi Urban	Gandhi nagar, Belagavi	1046/3A	00A-18G	FR No.: 100058/2023, MSA No.: 100110/2023 (LAC)/ILAC Appeal 143/2015	Additional Compensation, matter with Hon'ble High Court, Dharwad.
5	Athani	Athani	CTS No: 4356	02A-00G	OS 293/2019	Land Encroachment, matter with Addl. 3rd District Court, Athani.
6	Vijayapura	Jummal	418/2-3-4	01A-12G	OS/673/2018	Additional Compensation, matter with District Court, Vijayapura.
7	Indi	Almel	765/B	03A-03G	WP No. 202039/2021	Land Encroachment, matter with Hon'ble High Court, Kalaburgi.
8	Indi	Naad B K	214**	02A-00G	EP 23/2016	Additional Compensation, matter with District Court, Indi.
9	Basavana Bagewadi	Malaghan	137	05A-00G	WP No. 2034-53/2017	Additional Compensation, matter with Hon'ble High Court, Kalaburgi.

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Note 13 Non-Current Investments:

Sl No	Particulars	As at 31st Mar, 2024			As at 31st Mar, 2023		
		Quoted	Unquoted	Total	Quoted	Unquoted	Total
13-1	Investments (At cost):						
	Non Trade investments						
13-1-1	Investment in equity instruments						
	Controlled special purpose entities						
13-1-1	i) M/s. Power Company of Karnataka Ltd (PCKL) (PTC-20.271) (100 Equity Shares of Rs. 1000 Each)	-	1.00	1.00	-	1.00	1.00
13-1-2	ii) Other Investments - M/s. Priyadarshini Jurala Hydro Electric Project (PTC-20.272)	-	886.67	886.67	-	1,040.00	1,040.00
	Total	-	887.67	887.67	-	1,041.00	1,041.00
	Aggregate amount of unquoted investments			887.67			1,041.00

Note:

13-1-2: The Company's share of allocation by the GoK out of total payment of Rs.7,000 Lakh made to M/s Priyadarshini Jurala Hydro Electric Project Limited through M/s PCKL as an investment in Power Utilities was Rs.1,400 Lakh. This amount is held under Non-Current Assets. PCKL vide its letter dtd: 04.04.2022, 30.05.2022 and 30.11.2022 has directed to amortize this amount over a period of 35 years commencing from 2011-12 from the Commercial Operation Date of the project as per the terms of PPA. Hence, an amount of Rs.40 Lakhs per annum for a period of 9 years (from 2014-15 to 2022-23) which amounts to Rs.360 Lakh. The same is debited to Profit & Loss Account for the year 2022-23. Further for 2023-24, an amount of Rs.153.00 Lakh is debited to Profit & Loss Account for the year 2023-24, out of which Rs.40 Lakh pertains to 2023-24 and Rs.113 Lakhs for 2011-12 from June-2011 to 2013-14.

Note 13A Deferred Tax (Asset):

Sl. No.	Particulars	A/C code	As at 31st Mar, 2024	As at 31st Mar, 2023
13A-1	Deferred Tax (Asset)	46.801	-	37,679.91
	Total		-	37,679.91

Note:

During the year, as a prudent practise, the Deferred Tax Asset existing in the Balance Sheet has been reversed to the Profit and Loss Account. Also, since the Company has huge accumulated Depreciation/Business losses to be set-off against future profits (DTA) and also Deferred Tax Liability pertaining to Property Plant & Equipment, but due to uncertainty of time of set-off, the Company has not recognised DTA/DTL in its books.

Break-up of Deferred Tax Asset / Liability

Particulars	Opening balance as at 31.03.2023	Closing balance as at 31.03.2024	Debit to Profit & Loss Account
1	2	3	4 = 3 - 2
Deferred Tax Liabilities (DTL) (A)	31,031.63	-	(31,031.63)
Deferred Tax Assets (DTA) (B)	68,711.54	-	(68,711.54)
Deferred Tax Asset / Liability (C = A - B)	(37,679.91)	-	37,679.91



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Note 14 Long-Term Loans and Advances:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
	(Unsecured, considered good unless otherwise stated)			
14 -1	Capital advance to Suppliers - Interest free	25.501	106.77	6 75
14 -2	Capital advance to Contractors - Interest free	26.601, 602 & 603	105.83	504.38
14 -3	Material Advance to Contractors	26.605	6,508.28	5,969.55
	(Secured, considered good)			
14 -4	Deposits made with Courts, Telephone connections, etc.,	28.930,933,935	611.91	507.70
	Total		7,332.79	6,988.38

Note 15 Other Non-Current Assets:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
15 -1	Subsidy receivable from GOK Unsecured, considered good	28.611,617 & 621	2,760.97	2,760.97
15 -2	Amount receivable from Karnataka Power Loom Development Board - GOK towards Special Nekar Package Scheme.	28.619	80.20	2,176.12
15 -3	Regulatory Asset	28.908	-	96,593.43
15 -4	Advance paid to SPPCC towards UI Charges/Administrative charges	28.946	0.13	(2,787.85)
15 -5	Receivable from Inter Company Transactions - Receivable/Payable (Net):			
15 -5-1	Receivable from KPTCL & ESCOMs	28.9 series	8,392.07	8,601.32
15 -5-2	Less: Payable to KPTCL & ESCOMs	42.2 series	6,692.64	6,724.35
	Net Receivable from KPTCL & ESCOMs		1,699.43	1,876.97
	Total		4,540.73	1,00,619.65

Note:

- 1) 15 -1 includes Rs.2,702.37 Lakhs Subsidy Receivable from GoK with respect to Hukkeri Co-Operative Society.
- 2) 15-3: The Regulatory Asset balance of Rs.96,593.43 Lakh has been reversed during the year on realization of regulatory asset through revenue in tariff hike and FPPCA.
- 3) 15-5-2: Liability with respect to Arms length arrangement for sharing of maintenance cost and payment of rent in respect to assets of common use between KPTCL and HESCOM are pending for reconciliation with KPTCL.

Note 16 Current Investments:

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
			Rs. in Lakhs	Rs. in Lakhs
16-1	-----	-	Nil	Nil
			Nil	Nil

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FRN No
000003S
BANGALORE
REGISTERED ACCOUNTANTS

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Note 17 Inventories:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
17 -1	Stores and spares (As per details below)	22 series and 16.1 series	19,589.94	19,638.30
Total			19,589.94	19,638.30

Details of Inventories are as below:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
17 -1-1	Materials Stock Account	22.610	18,221.83	18,320.96
17 -1-2	Materials imprest Account	22.641	440.05	335.81
17 -1-3	Materials pending Inspection	22.660	217.25	80.39
17 -1-4	Materials Account - Temporary works	22.731	109.38	99.02
17 -1-5	Less: Obsolete Materials Account	22.760	1,511.81	2,337.12
	Materials stock Excess / Shortage Pending Investigation.			
17 -1-6	Less: Stock Excess pending Investigation.	22.810	202.19	72.19
17 -1-7	Stock Shortage pending Investigation.	22.820	192.35	172.08
	Sub-Total		17,466.85	16,598.96
	Assets not in use, held for sale			
17 -1-8	Obsolete / Scrapped assets.	16.1	2,123.09	3,039.35
Total			19,589.94	19,638.30



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Note 18 Trade Receivables against Supply of Power:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
18-1	Outstanding for a period less than six months from the date they were due for payment			
18-1-1	Unsecured, considered good	23.1, 23.2, 23.3 & 23.7	1,71,635.22	2,39,056.80
18-1-2	Less: Revenue Suspense, Revenue collection Pending Classification	47.607, 47.609	1,719.69	1,415.71
	Less: Receipts in Bank accounts pending adjustments to A/c's	46.97	2,059.87	1,757.14
18-2	Outstanding for a period exceeding six months from the date they were due for payment			
18-2-1	Unsecured against disconnected installations	23.5	4,702.42	4,429.78
	Sub-Total		1,72,558.07	2,40,313.73
18-3	Less: Provision for withdrawal of Revenue demand	23.8	9,020.69	1,784.04
18-4	Less: Provision for doubtful trade receivables	23.9	3,561.61	3,234.01
	Sub-Total		12,582.30	5,018.05
	Total (As per Note below)		1,59,975.77	2,35,295.68

Details of Trade Receivables are as below:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
	RECEIVABLES AGAINST SUPPLY OF POWER:			
	Unsecured Considered Good			
18-1	Trade Receivables for sale of Power – LT	23.1	41,157.66	1,25,874.46
18-2	Trade Receivables for sale of Power - HT	23.2	56,682.41	18,783.90
18-3	Trade Receivables for Electricity Tax	23.3	10,565.94	8,878.11
18-4	Dues from Permanently disconnected consumers	23.5	4,702.42	4,429.78
18-5	Trade Receivables for sale of Power - Interest	23.700	41,158.29	74,747.79
18-6	Trade Receivables for sale of Power - Hukkeri Rural Electric Co-Operative Society	23.275	22,070.91	12,772.54
	Sub-Total		1,76,337.63	2,43,486.58
	Less:			
18-7	Provision for withdrawal of Revenue demand	23.800, 801, 802	9,020.69	1,784.04
18-8	Provision for Doubtful Dues from consumers (Credit Account)	23.9	3,561.61	3,234.01
18-9	Revenue Suspense, identified revenue collection pending credit to consumers	47.607, 47.609	1,719.69	1,415.71
18-10	Receipts in Bank accounts, un-identified revenue collection pending credit to consumers	46.971, 972, 974, 975, 979, 980 & 981	2,059.87	1,757.14
	Sub-Total		16,361.86	8,190.90
	Total (Net Receivables against Supply of Power)		1,59,975.77	2,35,295.68

Note:

(i) 18-5: Include Rs.16,543.47 Lakh (PY Rs.14,094.31 Lakh) towards interest receivable from HRECS.

(ii) 18-1: As per G.O.No.: Energy/123/PSR/2022 Bangalore, Dated: 11.03.2022, GoK extended the financial support to the Company by releasing arrears of subsidy from FY-17 till FY-22 of Rs.3,46,308 Lakh (Cash Support Rs.2,47,050 Lakh and Interest free loan adjusted Rs.99,258 Lakh) and remaining subsidy balance from FY-03 till FY-16 of Rs.2,19,603 Lakh had been advised for write-off duly obtaining approval from the Board.

In this regard, the company had made representation to GoK for reconsideration. The GoK vide their letter No. Energy/46/PSR/2024 Bangalore, Dated: 22.02.2024, had instructed to write-off the subsidy arrears and to submit the Board Resolution copy. The Board in its 114th meeting held on 07.03.2024 has accorded its approval to write-off subsidy arrears of Rs.2,19,603 Lakh in phased manner as stated below:

Sl. No.	Financial Year	Amount (Rs. in Lakh)
1	2023-24	1,09,800.00
2	2024-25	65,882.00
3	2025-26	43,921.00
	Total	2,19,603.00

Accordingly, the Company has written-off Rs.1,09,800 Lakh during FY 2023-24 and reduced the balance recoverable under 18-1.



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(ii) 18-1: The dues recoverable as on 31.05.2023 under BJ/KJ above 40 units amounting to Rs.4,182 Lakh was released on 02.02.2024 vide the GoK Order No.: Energy/258/PSR/2023 Bangalore, Dated: 02.02.2024.

(iii) 18-1 & 18-5:

18-1: Securitization of Gram Panchayat dues: Pursuant to G.O. No.: Energy/61/PSR/2024 Bangalore, Dated: 30.03.2024. Accordingly on 30.03.2024, the Company has transferred the reconciled balance dues from 01.04.2015 to 31.03.2023 from Rural Local Bodies amounting to Rs.45,131.75 Lakh (Note No.: 21-1-8) to PCKL for securitization of the receivables by PCKL in order to get loans from Banks and utilise the proceeds of such loans to clear the dues of KPCL and KPTCL. The amount receivable from PCKL is shown under A/c code 28.856. Further, in June-2024 70% i.e., Rs.31,592.23 Lakh has been adjusted towards KPCL dues, 10% i.e., Rs.4,513.17 Lakh has been adjusted towards KPTCL dues and remaining 20% i.e., Rs.9,026.35 Lakh cash has been received by the Company.

18-5 & 18-7: The interest on the dues from Rural Local Bodies as included under Note No.: 18-5 from 01.04.2015 to 31.03.2023 of Rs.7,111.74 Lakh (Note No.: 18-7) has been advised by the GoK to waive off. In this regard, the company has made representation to the GoK and also made a provision of the equal amount by debiting Profit & Loss Account during current year 2023-24 (Refer Note No.: 28b-2).

(iv) 18: Trade Receivables for sale of power includes Rs. 3579.02 Lakh (PY Rs.3,524.47 Lakh) pertaining to disputes raised by consumers and which are pending before various authorities and courts, as detailed below:

Sl No	Name of the Appellate Authority	Rs. in Lakh			
		2023-24		2022-23	
		Number of Cases	Amount	Number of Cases	Amount
1	Corporate Office, HESCOM, Hubballi.	2	10.06	2	10.06
2	Chief Engineer (Ele), O & M Zones, HESCOM.	3	86.32	1	75.69
3	Superintendent Engineer (Ele.), O & M Circles, HESCOM.	30	20.10	33	20.20
4	Superintendent Engineer (Ele.), Appeals.	57	19.58	53	13.89
5	Executive Engineer (Ele.), O & M Divisions, HESCOM.	4	2.52	3	2.19
6	Various Courts.	60	3,403.00	62	3,365.00
7	Hon'ble KERC, Bengaluru.	7	37.44	7	37.44
	Total	163	3,579.02	161	3,524.47


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Note 19 Cash and Cash Equivalents:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
19-1	Balances with Banks:			
19-1-1	Collecting Bank Accounts (Non-operative)	24.302, 304, 311, 315, 316 & 323	1,160.34	1,094.33
19-1-2	Disbursement Bank Accounts (Operative)	24.402, 404, 415, 416, 423, 425, 426 & 428	699.26	1,125.65
19-1-3	Transit accounts	24.502 & 24.602	159.33	2.46
	Sub-Total		2,018.92	2,222.44
19-2	Cash on hand	24.110	616.46	490.46
19-3	Cheques on hand	24.110	472.23	645.40
19-4	Postage stamps on hand	24.120	3.21	3.18
19-5	Imprest with staff	24.210	13.28	13.25
19-6	Fixed Deposits in Banks			
19-6-1	Cash and Cash Equivalent (maturity less than 3 months)	28.935	18.94	-
	Cash and Cash Equivalents Total		3,143.04	3,374.73
19-7	Other Bank Balances			
19-7-1	Deposits provided as margin money for letter of credit and Bank Guarantee (maturity more than 3 months but less than 12 months)	28.935	6,478.47	5,728.64
	Total		9,621.51	9,103.36

Note: Bank Fixed deposits include Rs.5,250 Lakh towards Deposits under lien towards Letter of Credit Limits availed from Banks for Purchase of Power amounting to Rs.45,000 Lakh (i.e., 10% and 15% Cash Margin) (PY Rs.45,000 Lakh) and Rs.934 Lakh towards BG issued against 100% Cash margin.

Note 20 Short-term Loans and Advances:

Rs. in Lakh

SI No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
	Loans and Advances to Employees			
	Secured, considered good			
20-1	Festival advance	27.203	557.81	395.86
20-2	Medical advance	27.204	125.65	89.14
20-3	Advances to staff against expenses	27.201, 28.202 & 27.205	151.90	123.62
	Total		835.36	608.62

Note:

20-2: Medical advance and staff advance to employees is given based on the KPTCL circular: CYS-611/Dt:15.06.2012.



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Note 21 Other Current Assets:

Rs. in Lakh

Sl No	Particulars	A/C Code	As at 31st Mar, 2024	As at 31st Mar, 2023
21-1-1	Un-Billed Revenue	23.4	79,691.39	1,37,002.72
21-1-2	Preliminary expenses on survey/feasibility studies of project not yet sanctioned	17.301	41.99	42.93
21-1-3	Transformers / meters etc. issued to contractors / suppliers for repairs / replacement.	26.604	1,887.35	2,315.94
21-1-4	Advance paid to PCKL towards Purchase of Energy from Energy Exchanges	27.822	16,035.92	-
21-1-5	Interest accrued on Bank Deposits	28.210 & 28.265	154.90	128.72
21-1-6	Amount Recoverable from Employees & others	28.1, 28.4 & 46.978	390.42	286.56
21-1-7	Claims for Loss/Damage to Assets/Material	28.724, 729, 743, 744, 749	26.99	25.22
21-1-8	Receivables from PCKL (Power Company of Karnataka Limited) (Refer Note No.18, Sl. No.iii)	28.856	45,131.75	-
21-1-9	Other Receivable towards other ESCOMs receivable, etc.	28.8, 28.901 & 902	3,105.82	344.93
21-1-10	Receivable from the GoK towards BJ/KJ above 40 units arrears as on 31.05.2023	28.615	51.60	-
21-1-11	Subsidy receivable from the GoK	28.627, 28.638 & 28.639	1,59,594.28	23,640.36
21-1-12	Subsidy receivable from GoK to be written-off during FY 2024-25 (Balance - 30%) & FY 2025-26 (Balance - 20%)	28.614, 28.620 & 28.627	1,09,803.00	1,02,617.57
21-1-13	Amount receivable from GoK towards waiver of Demand/Fixed Charges of MSME COVID 19 welfare measures	28.626	0.69	9.17
21-1-14	Sundry Debtors - Government Department	28.110	14,032.78	16,453.49
21-1-15	Amount Receivable from Departments towards Ganga Kalyan Works	28.628 to 28.636 & 28.640 to 28.646	2,190.80	1,330.93
21-1-16	Service Tax claim settled by HESCOM to be recovered from Consumer/Contractor	28.852	613.37	619.95
21-1-17	Inter Unit Accounts	31 to 37	5,017.30	3,026.33
21-1-18	Receivable from the GoK towards Electrification / Service Connection (Ganga Kalyan - Old balances)	47.101, 308, 310 & 315	12,137.04	12,078.54
21-1-19	Trade amount receivable by the Company from the Energy Exchanges towards Renewable Energy Certificates (RECs) sale	28.857, 28.858	15.66	37.51
21-1-20	Tax Deducted at Source	27.410, 27.425 & 28.821	214.01	124.79
21-1-21	TCS paid to the suppliers on Purchase of Electricity/Goods	28.822 & 28.823	224.51	223.86
21-1-22	GST TCS Collected by electronic commerce operator on the trade obligation of Renewable Energy Certificates (RECs) sale.	28.818, 824 & 825	0.00	0.19
	Total		4,50,361.57	3,00,309.71

Note:

1) 21-1-4 pertains to Advance paid to PCKL towards purchase of energy from energy exchanges.

2) 21-1-11 includes Gruha Jyothi Scheme: The GoK vide order dated: 05.06.2023, 15.06.2023 & 17.07.2023 introduced Gruha Jyothi Scheme for providing one of the basic facility of electricity with free of cost to the citizens of the state with effect from 01.07.2023 with following certain conditions:

Allowing 10% higher consumption limit on units of monthly average consumption (based on consumption of FY 2022-23) of each consumer under Gruha Jyothi Scheme upto a maximum consumption limit of 200 units per month for each household in the state. In this regard, the Government has released subsidy of Rs.1,09,291.47 lakh during FY 2023-24. After setting-off dues of Rs.97,833.56 Lakh under Gruha Jyothi upto 31.03.2024, the balance of Rs.11,457.91 Lakh is held in credit balance.

3) 21-1-14 includes the amount related to 2019 flood, related to Capital works which are claimed as refunds from the GoK to extent of Rs.13,684.67 Lakh (PY Rs.13,791.60 Lakh).

4) 21-1-15: The amount of Rs.2,190.80 Lakh (PY Rs.1,330.93 Lakh) is related to Ganga Kalyan works which are receivable from various Government Departments.

5) 21-1-16: Rs.1,109 Lakh Service Tax liability was paid by the Company during the month of March 2018 towards Supervision Charges collected from the consumers for the period from 01.04.2011 to 30.06.2017 in respect of electrical connections as per the Summons issued by Senior Intelligence Officer, Bengaluru on 08.09.2017. The recovery of service tax from the consumers upto 31.03.2024 is Rs.495.63 Lakh (Rs.6.57 Lakh recovered during the year) and outstanding recoverable amount is Rs.613.37 Lakh (PY Rs.619.95 Lakh). No provision is made towards this amount.



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Note 22 Revenue from Operations:

Rs. in Lakh

SI No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
22 -1	Sale of Power comprises: (Refer Note below)			
22 -1-1	Revenue from Sale of Power - LT	61.1 & 61.3	10,19,482.00	7,68,598.40
22 -1-2	Revenue from Sale of Power - HT	61.2	2,08,495.93	1,79,464.49
22 -1-3	Revenue from Sale of Power - HRECS	61.275	28,626.33	22,111.02
22 -1-4	Fuel and Power Purchase Cost Adjustment (FPPCA) (LT, HT & HRECS)	61.4 & 61.5	98,613.92	1,14,960.45
			13,55,218.18	10,85,134.36
22 -2	Other Operating Revenue	61.9	21,898.63	15,559.60
			13,77,116.81	11,00,693.95
	Less:			
22 -3	Rebates and Incentives	78.822, 78.823, 78.826, 78.827	226.88	483.63
22 -4	Provision for withdrawal of Revenue Demand	83.830, 831 & 832	375.53	187.32
	Total		13,76,514.40	11,00,023.01

Breakup of Revenue from Operations consumers wise:

Rs. in Lakh

SI No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
	Sale of Power comprises :			
	Revenue from Sale of Power - LT			
22 -1-1-1	Bhagya / Kuteera jyothi Scheme above 40 units	61.101	2,106.92	2,653.45
22 -1-1-2	Lighting/Combined Lighting, Heating and Motive Power--Installations of Residential houses- applicable to all areas.	61.102	94,614.95	1,28,549.42
22 -1-1-3	Gruha Jyothi Scheme upto 200 units	61.105	79,874.60	-
22 -1-1-4	Lighting/ Combined Lighting, Heating and Motive - private professional and other private educational institutions-applicable to all areas	61.113	3,193.03	2,574.22
22 -1-1-5	Commercial Lighting, Heating and Motive power - applicable to all areas.	61.116	78,311.84	66,194.05
22 -1-1-6	Temporary Power Supply on permanent connection basis(Hoardings and Advertisement boards)	61.118	52.35	60.64
22 -1-1-7	Irrigation Pump sets (above 10 HP)	61.121	938.98	801.69
22 -1-1-8	IP Sets Up to and inclusive of 10HP	61.122	6,56,233.48	4,64,158.02
22 -1-1-9	Private Horticultural Nurseries, Coffee Nurseries of forest and Horticultural Depts, Grass Farms and Gardens, Tea and Rubber plantations- applicable to all areas.	61.127	104.32	75.24

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SI No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
22 -1-1-10	Industrial, Non-Industrial, Heating and Motive Power including Lighting -applicable to all areas.	61.129	40,463.09	34,542.48
22 -1-1-11	Water supply and sewerage pumping installations	61.143	34,404.52	28,520.28
22 -1-1-12	Public Street lights	61.144	16,328.53	15,220.80
22 -1-1-13	Temporary Power Supply -applicable to all areas	61.145	7,917.95	12,761.46
22 -1-1-14	Electric Vehicle Charging Station and Battery Swapping Stations - LT-6 (c)	61.147	17.92	0.76
22 -1-1-15	Bhagya / Kuteera jyothi Scheme Subsidy upto 40 units	61.300	4,919.52	12,485.88
22 -1-1-16	FPPCA (LT)	61.4	79,675.99	95,713.98
	Revenue from Sale of power - LT		10,99,157.99	8,64,312.38
	Revenue from Sale of Power – HT			
22 -1-2-1	Public Water Supply & Sewerage Pumping	61.250	28,341.22	23,898.51
22 -1-2-2	Industrial.	61.255	1,06,832.63	1,02,477.83
22 -1-2-3	Commercial.	61.256	17,494.28	15,859.58
22 -1-2-4	Government Hospitals and Hospitals run by Charitable Institutions	61.257	5,856.55	4,836.15
22 -1-2-5	Educational Institutions and Hostels of Educational Institutions	61.258	3,350.98	2,683.54
22 -1-2-6	Lift Irrigation schemes & Lift Irrigation societies.	61.262	36,590.64	21,881.30
22 -1-2-8	Irrigation and Agricultural Farms, Govt horticultural farms, Private Horticultural nurseries, Coffee.	61.264	1.67	3.64
22 -1-2-10	Residential Apartments and colonies, areas - applicable to all areas.	61.272	1,506.91	1,340.36
22 -1-2-11	Temporary HT Installations	61.274	8,521.06	6,483.58
22 -1-1-12	FPPCA (HT)	61.5	15,665.31	15,512.31
	Revenue from Sale of Power – HT		2,24,161.23	1,94,976.80


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Sl No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
22 -1-1-13	Bulk power supply to Hukkeri Rural Electric Co-Operative Society- HRECS.	61.275	28,626.33	22,111.02
22 -1-1-14	FPPCA (HRECS)	61.575	3,272.63	3,734.16
	Revenue from Sale of Power – HRECS		31,898.95	25,845.18
	Other operating revenues comprise:			
22 -2-1	Reconnection Fee (D & R)	61.901,61.902	2.50	37.49
22 -2-2	Service Connection (Supervision charges)	61.904	2,274.54	2,070.29
22 -2-3	Delayed payment charges from consumers.	61.905	18,290.26	12,344.39
22 -2-4	Other Receipts from consumers	61.906,61.600	515.27	465.10
22 -2-5	Registration fee towards SRTPV	61.907	12.43	21.48
22 -2-6	Facilitation fee towards SRTPV	61.908	4.46	2.71
22 -2-7	Supervision Charges for self Execution works	61.909	529.81	447.41
22 -2-8	Maintenance charges for the layouts created by the Developers	61.910	269.35	170.73
			21,898.63	15,559.60
	Less: Rebates and Incentives:			
22 -3-1	Rural & Solar Rebate allowed to consumers	78.821 & 78.822	77.04	345.30
22 -3-2	Incentives for prompt payment	78.823, 824 & 825	62.17	77.92
22 -3-3	Time of day (TOD) Tariff Incentive	78.826	4.78	60.41
22 -3-3	Rebate to MSME consumers	78.827	82.89	-
			226.88	483.63
22 -4	Less: Provision for withdrawal of Revenue Demand	83.830 & 83.831	375.53	187.32
Grand Total			13,76,514.40	11,00,023.01

The details of sale of energy and distribution losses during the current year are as follows:

Sl.No.	Particulars	Energy in M.U	
		2023-24	2022-23
a	Total energy available for sale	18,307.54	14,637.16
b	Total metered sales	6,288.62	5,549.63
c	Total un-metered sales	8,806.69	6,408.12
d	HRECS Sales	501.67	378.62
e	Total sales (excluding Wheeled Units)	15,596.98	12,336.37
f	Distribution loss	2,710.56	2,300.79
g	Percentage of Distribution loss	14.81%	15.72%

Note: The above sales excludes the Wheeled energy of 877.64 Mus in FY 2023-24 and 760.15 Mus in FY 2022-23.



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Note 23 Other Income:

Rs. in Lakh

SI No	Particulars	A/C Code	For the year ended 31st Mar, 2024	For the year ended 31st Mar, 2023
23-1	Interest on Bank Fixed Deposits & Others	62.222, 270	415.82	229.02
23-2	Profit on Sale of scrap	62.330, 62.340 & 62.400	211.64	331.55
23-3	Reactive energy charges demanded on IPPs	62.361	84.59	116.08
23-4	Meter Readings and Calibration of meter charges of Wind Mill Project.	62.363	77.31	87.69
23-5	Rental from Staff Quarters	62.901	155.27	94.42
23-6	Rental from others	62.902	27.34	6.61
23-7	Excess found on physical verification of Materials Stock.	62.905	10.85	1.70
23-8	Trade Income from the Energy Exchanges towards Renewable Energy Certificates (RECs) sale. (Refer Note 24, Sl. No.:4)	62.907	6,034.83	10,158.59
23-9	Incentive Income from the Energy Exchanges towards RECs	62.908	0.02	64.13
23-10	Income from Cables on HESCOM infrastructure.	62.913	3.15	89.86
23-11	Rebate for collection of Electricity Duty.	62.916	-	148.78
23-12	Other Recoveries	62.917, 918	4,222.46	5,760.02
23-13	NEF Interest Subsidy	62.917	-	2,434.57
23-14	Rebate from Power Generators	62.919	6,490.49	2,466.98
23-15	Grants and Consumer contribution related to PPE apportioned for the year (Deferred revenue income)	62.920	16,882.23	-
	Total		34,616.00	21,990.02

Note:

1) 23-8: Refer Note No.:5 A&B of Note No.: 24.

2) 23-11: As per the GoK letter No.: Energy/294/PSR/2023 Bangalore, Dated: 14.03.2024, the GoK has directed to not to claim the rebate on collection of Electricity tax. Hence, during the year no claim for rebate has been raised.

3) 23-15: The deferred revenue income towards Grants and Consumer contribution related to Property, Plant and Equipment have been accounted as per AS-12. (Refer Note Nos.:6-6, 6-7, 12-6 & 27 i-6).


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Note 24 Purchase of Power:

Rs. in Lakh

Sl No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
24 -1	Purchase of Power from various Generators	70.000	7,48,025.03	7,55,695.29
24 -2	O & M Expenses to SLDC.	70.165	3,165.74	2,458.16
24 -3	Power purchased cost in respect of Inter ESCOM Energy exchange	70.281	43,292.00	(51,415.27)
24 -4	Energy Balancing	70.801	1,62,816.31	40,824.69
24 -5	Power Transmission Charges	70.113 & 70.161	1,47,898.37	1,64,085.91
	Total		11,05,197.44	9,11,648.78

Note:

1) 24-5: Transmission charges towards M/s. KPTCL has been accounted amounting to Rs.1,06,981.15 lakh (PY Rs.96,539.62 Lakh) including incentive charges of Rs.358.88 lakh (PY Rs.471.11 Lakh) and towards M/s. CTUIL (M/s. PGCIL) amounting to Rs.40,917.21 lakh (PY Rs.67,546.29 Lakh) for April-2023 to March-2024.

2) 24-5: As per the Hon'ble APTEL Order Dated: 05.10.2020 pertaining to payment of Tannirbhavi Power Purchase Cost of earlier years amounting to Rs.33,791 Lakh (including HRECS of Rs.798 Lakh), the Company shall account this expenditure over the period of 5 years. Accordingly, the Company has accounted Rs.6,758 Lakh by debiting to KPTCL Power Transmission charges during the current year (included in Sl. No. 24-5). The balance amount to be paid over the remaining period is Rs.10,700 Lakh. The liability is not accounted in the books.

3) The Energy Department, GoK has approved Energy allocation of their respective production from different sources towards Purchase of Power as follows for FY-24 & FY-23 as follows:

Source	2023-24	2022-23
KPCL Hydel	45.00%	25.33%
KPCL Thermal	6.00%	11.69%
CGS	20.60%	19.33%
UPCL	8.00%	26.00%

The purchase of energy to the Company includes EHT purchase at more than 33 KV voltages at the interconnection points for transfer of power for billing by the Company.

The rates followed for the allocated/assigned power purchase is based on the commercial rates/predetermined rates as approved by the PPA/ KERC/ Government of Karnataka.

The Transmission losses on account of Power Purchase from Generation Point till interface point of Transmission are accounted by the Company as per the power purchase bills based on the proportionate allocated energy and adjusted after energy balancing among ESCOMs.

The Company accounts the import /export of energy among ESCOMs as net energy either as a sale/purchase and also accounts energy at 11KV Inter ESCOM flow.

Statement showing the Energy Balancing accounted for the Year 2023-24 as follows:

ESCOMs	Energy Balancing at SLDC, Bengaluru		Energy Balancing 11KV/ 33 KV Inter ESCOMs flow			
	Energy (in MUs)	Amount (Rs. In Lakh)	Energy (in MUs)	Amount (Rs. In Lakh)	Energy (in MUs)	Amount (Rs. In Lakh)
1	2	3	4	5	6(2+4)	7(3+5)
MESCOM	1,383.57	93,676.10	(26.69)	(1,236.79)	1,356.88	92,439.31
BESCOM	766.11	49,339.60	(21.66)	(979.12)	744.45	48,360.48
GESCOM	211.06	12,127.40	(2.32)	(90.82)	208.74	12,036.58
CESC	191.71	9,979.94	-	-	191.71	9,979.94
Total	2,552.44	1,65,123.03	(50.66)	(2,306.73)	2,501.78	1,62,816.31

Statement showing the Energy Balancing accounted in Previous Year 2022-23 as follows:

ESCOMs	Energy Balancing at SLDC, Bengaluru		Energy Balancing 11KV/ 33 KV Inter ESCOMs flow			
	Energy (in MUs)	Amount (Rs. In Lakh)	Energy (in MUs)	Amount (Rs. In Lakh)	Energy (in MUs)	Amount (Rs. In Lakh)
1	2	3	4	5	6(2+4)	7(3+5)
MESCOM	19.39	855.48	(1.48)	(87.71)	17.91	767.77
BESCOM	483.25	31,264.62	(20.77)	(1,078.88)	462.48	30,185.74
GESCOM	(61.03)	(3,166.76)	(24.51)	(1,272.77)	(85.54)	(4,439.53)
CESC	287.83	14,310.70	-	-	287.83	14,310.70
Total	729.44	43,264.05	(46.76)	(2,439.35)	682.68	40,824.69

Note: Positive figures indicates that payable by HESCOM and Negative figures indicates Receivable by HESCOM. The expenditure is included in Sl. No.: 24-4.

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4) 23-8: RENEWAL ENERGY AND ENERGY SAVING CERTIFICATES CREDITS, SALES AND CLOSING STOCK POSITION AS ON 31.03.2024:

A) Renewable Energy Certificates (RECs):

As per CERC, Renewable Energy Certificate Regulation 2022 dtd: 09-05-2022, the Distribution Licensee are eligible for certification from the concerned State Commission about purchase of electricity from Renewable Energy Sources in excess of the Renewable Purchase Obligation (RPO) as determined by the concerned State Commission.

As such, for the Renewable Energy over and above the RPO, KERC has issued Format 1.4 for 2019-20, 2020-21 and the same was uploaded in NLDC Portal, accordingly RECs were issued to HESCOM. These certificates are held in DEMAT Form in NLDC Portal. The details are as below:

Sl. No	Source	Period	Issue Date	Balance as on 01.04.2023	Balance as on 31.03.2024
1	Non-Solar	2019-20	03-08-2022	15,10,172	10,19,147
2	Solar	2019-20	04-08-2022	6,23,672	-
3	Non-Solar	2020-21	21-09-2022	18,15,435	18,15,435
4	Solar	2020-21	22-09-2022	8,14,992	4,48,888
Total				47,64,271	32,83,470

As per the procedure, the RECs were submitted to M/s. PCKL for trading through IEX, PXIL, HPX Energy Exchange on behalf of HESCOM.

For the year 2021-22, NLDC has issued 3,30,009 Solar RECs and 4,02,383 Non-Solar RECs on 01-08-2024.

Details of RECs traded during 2023-24 are as below:

Sl. No.	Month	Balance as on 01.04.2023 in MWh	RECs Traded in MWh 2023-24	Amount Realised (Rs. in Lakh)	Balance as on 31.03.2024 in MWh
		47,64,271			
1	Apr-2023, May-2023		-	-	47,64,271
2	Jun-2023		907	8.15	47,63,364
2	Jul-2023		4,600	34.27	47,58,764
3	Aug-2023		2,674	17.26	47,56,090
4	Sep-2023		3,95,119	1,975.60	43,60,971
5	Oct-2023		13,847	62.31	43,47,124
6	Dec-2023		6,62,202	2,470.39	36,84,922
7	Feb-2024		4,01,452	1,445.23	32,83,470
8	Mar-2024		-	-	32,83,470
Total			14,80,801	6,013.21	

RE Certificates were traded on an average at Rs.406 /REC during 2023-24 as against average of Rs.1,000 /REC during 2022-23.

The amount realized during 2023-24 is accounted under income account code 62.907.

For the year 2022-23, Hon'ble KERC has recommended that HESCOM has procured 17,80,496 Mwh of Renewable energy which is equivalent to 17,80,496 RECs.

For the year 2023-24, SLDC, KPTCL has certified the fulfilment of RPO of HESCOM. According to this report, HESCOM is eligible for 13,91,213 MWh of Renewable Energy, which is equivalent to 13,91,213 RECs. HESCOM vide letter dtd: 02-07-2024 has requested Hon'ble KERC for issuance of recommendation to HESCOM for the Renewable Energy purchased by HESCOM over and above RPO requirement during 2023-24.

Further, HESCOM has submitted these details to National Load Despatch Centre (NLDC) to get the RECs for HESCOM for the years 2022-23 and 2023-24 and the same is pending for issue of certificates and hence not included in the Stock of Renewable Energy Certificates (RECs) as on 31.03.2024.

B) Energy Savings Certificate (ESCerts):

As per the Bureau of Energy Efficiency (BEE) Notification No. SO1264 (E), dtd: 31-03-2016, the Distribution Companies (DCs) under Perform Achieve Target (PAT) Cycle-II are eligible for certification for achieving energy savings in excess of the determined target set by BEE.

Energy Savings Certificate (ESCerts) issued by BEE to HESCOM for the years 2017-18, 2018-19, 2020-21 is 3,614 ESCerts in aggregate.

As per the procedure, the ESCerts were submitted to M/s. PCKL for trading through IEX, PXIL, HPX Energy Exchange on behalf of HESCOM.

The ESCerts are being traded from February-2023. (Trade on every Tuesday). Details of ESCerts traded during 2023-24 are as below:

Sl. No.	Month	Balance as on 01.04.2023 in units	ESCerts Traded in units 2023-24	Amount Realised Rs. in Lakh	Balance as on 31.03.2024 in units
1	OB of ESCerts	2,564			
2	Apr-2023		116	2.13	2,448
3	May-2023		125	2.32	2,322
4	Jun-2023		603	11.10	1,719
5	Jul-2023		26	0.48	1,693
6	Aug-2023		196	3.61	1,497
7	Sep-2023		106	1.95	1,391
8	Oct-2023		2	0.04	1,389
9	Nov-2023 to Mar-2024		-	-	1,389
Total			1,175	21.62	

Energy Savings Certificates were traded on an average at Rs.1,840 /ESCert during 2023-24 as against average of Rs.1,840 /ESCert during 2022-23.

The amount realized during 2023-24 is accounted under income account code 62.907.

The ESCerts for the years 2022-23 to 2024-25 will be issued after the end of 2024-25 and hence not in the closing stock of Energy Savings Certificates.

The closing stock of RECs is 40,15,862 MWh and of ESCerts is 1,389 units. Pending realization, on account of price volatility and uncertainties involved in trading, the company had not accounted these certificates in the books of accounts as on 31-03-2024, as in the previous year ended 31-03-2023.

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Note 25 Employee Benefits Expenses:

Rs. in Lakh

SI No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
25 -1	Salaries	75.1	58,467.79	57,131.41
25 -2	Overtime	75.2	1,004.33	749.16
25 -3	Dearness Allowance	75.3	22,226.03	17,521.77
25 -4	Other Allowances	75.4	7,911.69	7,130.91
25 -5	Bonus / Ex-Gratia	75.5	736.94	706.88
25 -6	Medical expenses reimbursement	75.611	697.81	702.83
25 -7	Earned Leave Encashments - Employees covered under Contributory Pension Scheme	75.616	2,541.88	1,976.86
25 -8	Earned leave encashment - Regular Employees.	75.617	1,598.47	2,113.75
25 -9	Earned leave encashment - Retired / Deceased Employees	75.618	5,461.93	5,703.14
25 -10	Payment to helpers/employees of Monsoon gang	75.630	165.40	98.66
25 -11	Staff Welfare expenses (includes 25-11-4 below)	75.7	269.40	380.12
25 -12	Terminal Benefits	75.8	39,088.94	25,437.46
	Total		1,40,170.60	1,19,652.97

Note:

1) Earned leave benefit

- a) Maximum accrual is 30 days per year and maximum accumulation allowed is 300 days.
b) EL accumulated in excess of 15 days is allowed for encashment while in service provided the EL encashed is not less than 15 days in case of "A" & "B" group employees and 30 days in case of "C" & "D" group employees.
c) The liability for leave encashment is recognized on the basis of Actuarial valuation and provided in the accounts.

2) 25-12: Family Benefit Fund

Rs.83.03 Lakh (PY Rs.41.93 Lakh) accounted towards Employees family benefit fund scheme for the year 2023-24. The fund was introduced with effect from 01.07.1978. INR 200/- is deducted from each employee and paid to this fund. In case of death of an employee while in service, INR 2,00,000/- is being paid to the family. The company contributes to this fund as per the terms of the scheme in case of death/retirement of the employees.

The liability for Family Benefit Fund is being recognized on the basis of Actuarial valuation.

- 3) The company do not maintain separate fund/investments for the above two schemes.

4) Disclosures under Accounting Standard - 15

Sl. No.	Employee benefit plans Defined contribution plans
25-12-1	The funds towards Pension and Gratuity to the employees appointed before 01.04.2006 is managed by KPTCL/ESCOMs Pension and Gratuity Trust - Pension contribution @87.42% and Gratuity contribution @11.28% was paid during 2023-24 on as you go basis. The Company recognised Rs.26,786.32 Lakh (PY Rs.15,699.58 Lakh) for Pension & Rs.2,493.33 Lakh (PY Rs.1,896.40 Lakh) for Gratuity contributions in the Statement of Profit and Loss for the year 2023-24. Actuarial Valuation as on 31.03.2024 is yet to be obtained.
25-12-2	The employees/officers who have joined/joining on or after 1.4.2006 are covered under New Defined Contributory Pension Scheme (NDCPS). As per this scheme, the employees/officers have to contribute 10% and Employer has to contribute 14% of the Basic Pay & Dearness Allowance. The Company has made a payment of Rs.7,669.18 Lakh (PY Rs.6,725.42 Lakh) as NDCPS contributions and accounted in the Profit and Loss Account.
25-12-3	The Company has introduced Family Pension and Gratuity Scheme to NDCPS Employees approved vide G.O. No.: AE 34 PEN 2018 Dated: 23.06.2018. The funds are managed by the KPTCL/ESCOMs Family Pension and Gratuity Trust. The contributions are based on Actuarial Valuation. The liability of Rs.6,322.43 Lakh as per Actuarial Valuation at the time of introduction of the scheme is payable by the Company (Note No.: 10-5-2a). The company accounted Rs.1,415.85 Lakh (PY Rs.844.89 Lakh) towards Gratuity contribution liability and Rs.596.88 Lakh (PY Rs.203.74 Lakh) towards Family Pension provisionally during the year 2023-24. Actuarial Valuation as on 31.03.2024 is yet to be obtained.
25-11-4	The Company makes Provident Fund contributions to defined contribution plans for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company recognised Rs. 26.46 Lakh (PY Rs.27.38 Lakh) for Provident Fund contributions in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at rates specified in the rules of the schemes.

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Note 26 Finance Costs:

Rs. in Lakh

Sl No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
26 -1	Interest on Loan from REC	78.540	31,473.78	27,678.87
26 -2	Payment of Interest on loan drawn by HESCOM from SBI, Hubli	78.564	7,015.72	4,161.30
26 -3	Interest on loan from Canara Bank	78.567	5,402.75	4,106.51
26 -4	Interest on short-term loan/ Interest on working capital C.C	78.568	365.37	558.80
26 -5	Interest on Loan drawn from M/s Rural Electrification Corporation Ltd. towards DDUGJY Scheme.	78.571	1,127.92	1,320.10
26 -6	Interest on loan drawn from M/s Power Finance Corporation Ltd. towards IPDS Scheme.	78.572	433.54	473.58
26 -7	Interest on Loan drawn from Bank of India (COVID-19)	78.573	8,583.43	7,769.81
26 -8	Interest on Loan drawn from Punjab National Bank (COVID-19)	78.574	5,792.16	5,257.03
26 -9	Interest on Loan drawn from State Bank of India (COVID-19)	78.575	4,043.05	4,333.87
26 -10	Interest on Loan drawn from Canara Bank (COVID-19)	78.576	4,208.22	3,766.10
26 -11	Interest on Loan drawn from REC (LPS)	78.577	5,286.13	123.37
26 -12	Interest on Loan drawn from PFC (LPS)	78.578	5,246.68	134.94
26 -13	Payment of interest on PFC loan drawn by KPTCL on behalf of HESCOM	78.584	-	1,483.73
26 -14	Interest on loan from Power Finance Corporation Ltd. In respect of R.APDRP Scheme	78.585	131.62	178.16
26 -15	Interest on APDRP - GOK Loan	78.591	53.50	116.06
26 -16	Interest on Pradhan Mantri Gramodaya Yojana Scheme (PMGY) Loan	78.546	-	11.17
26 -17	Interest on Loans drawn from KREDL for working capital requirements.	78.598	104.11	280.28
26 -18	Less: Interest and finance charges capitalised during the year pertaining to CWIP	78.900	2,866.95	3,573.72
	Total Interest on Loans		76,401.02	58,179.96
26 -19	Interest on Security Deposits to Consumers	78.640 & 78.660	6,950.84	4,001.80
26 -20	Other Interest and Finance Charges	78.822 To 78.899	5,106.09	4,304.16
26 -21	Letter of Credit (LC) charges paid to Banks	78.843	914.03	-
26 -22	Interest on belated payments to IPPs	80 series	9,255.29	77,342.09
	Total		98,627.27	1,43,828.00



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Note 27 (i) Depreciation and Amortisation Expenses:


Rs. in Lakh

Sl No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
27 i -1	Amortization of Lease Hold Assets	77.110	1.02	0.91
27 i -2	Depreciation on Buildings	77.120	1,147.59	834.72
27 i -3	Depreciation on Hydraulic Works	77.130	39.68	36.80
27 i -4	Depreciation on Civil Works	77.140	36.60	34.91
27 i -5	Depreciation on Plant and Machinery	77.150 + 77.151	10,722.55	9,030.25
27 i -6	Depreciation on lines, cable, network etc.,	77.160 + 77.161	41,391.39	24,009.20
27 i -7	Depreciation on Vehicles	77.170 + 77.171	48.56	46.55
27 i -8	Depreciation on Furniture & Fixtures	77.180	46.22	169.03
27 i -9	Depreciation on Office Equipments	77.190 + 77.191	12.01	10.79
27 i -10	Amortization on Intangible Assets	77.801	313.97	150.74
			53,759.60	34,323.91
27 i -11	Small & Low value items Written off	77.610	1.04	23.99
	Total		53,760.64	34,347.90

Note:

1) 27 i-6: Depreciation on Lines, Cables and Networks includes charge on Capital Grants and Consumer contribution towards cost of capital assets accounted as deferred revenue expenditure. (Current year Rs.16,882.23 Lakh) (Refer Note No.: 23-15).

2) 27 i-10: As per the revised Accounting Policy from the year 2023-24, the amortization expenditure on Intangible asset shall be provided equally over a period of 4 years. Accordingly, the differential carry forwarded residual value of 10% is provided during the current year (Refer Note No.: 12-B).


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Note 27 (ii) Repairs & Maintenance, Administrative and Other expenses:

Rs. in Lakh

SI No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
.27 -1	(i) Repairs & Maintenance to:			
.27 -1-1	Plant and Machinery	74.1	12,773.77	9,923.42
.27 -1-2	Buildings	74.2	727.70	599.24
.27 -1-3	Civil Works	74.3	453.91	436.78
.27 -1-4	Lines, Cables & Network, etc.,	74.5	5,535.64	6,697.21
.27 -1-5	Vehicles	74.6	21.06	22.72
.27 -1-6	Furniture and Fixtures	74.7	1.06	0.20
.27 -1-7	Office Equipments	74.8	4.79	5.85
	Total Repairs & Maintenance Expenses (i)		19,517.93	17,685.42
.27 -2	(ii) Administrative Expenses:			
.27 -2-1	Rent, Rates & Taxes	76.101, 76.102 & 78.861	459.16	370.34
.27 -2-2	Pagers cellular phones E-mail, Telephone, Trunk call, Telegrams and Telex Charges	76.110,111,112	101.18	107.16
.27 -2-3	Postage	76.113	23.48	24.99
.27 -2-4	Mobile phone	76.114	83.65	59.40
.27 -2-5	Legal Charges	76.120 & 76.121	244.03	173.10
.27 -2-6	Payment to Statutory Auditors : Audit Fees	76.122	10.62	8.37
.27 -2-7	Consultancy charges	76.123	15.05	20.87
.27 -2-8	Other Professional Charges	76.125	31.44	31.20
.27 -2-9	Conveyance & Travel expenses	76.130 To 76.139	6,133.00	5,144.26
.27 -2-10	Remuneration Paid to Contract Agencies engaged in Computerisation activities/Others.	76.126 + 76.127 + 76.128 + 76.129 + 76.140	11,051.36	10,701.84
.27 -2-11	Amount paid to service provider for obtaining IT related Web services, SMS services and Broadband charges etc.	76.142	408.94	470.73
.27 -2-12	Fees & Subscriptions	76.151	256.35	251.61
.27 -2-13	Books, periodicals and diaries	76.152	0.37	0.65
.27 -2-14	Printing & Stationery	76.153	132.37	160.06
.27 -2-15	Amount paid to the Energy Exchanges towards Renewable Energy Certificates (RECs) sale.	76.154	330.89	375.90
.27 -2-16	Advertisement Expenses	76.155	100.05	25.16
.27 -2-17	Computer stationery	76.156	42.56	29.59
.27 -2-18	KPTCL & ESCOMs P&G Trust O&M Expenses	76.157	229.59	150.23
.27 -2-19	Electricity Charges	76.158	316.63	264.92
.27 -2-20	Water Charges	76.160	13.57	40.73
.27 -2-21	Fund towards Consumers Education	76.162 & 76.165	40.69	28.49
.27 -2-22	Miscellaneous expenses	76.190 & 76.191	173.29	205.50
.27 -2-23	Demand Side Management (DSM) Expenses	76.193	10.74	119.94
.27 -2-24	Freight & other material related expenses	76.201 To 76.282	134.61	214.84
	Total Administrative Expenses: (ii)		20,343.62	18,979.88

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SI No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
				Rs. in Lakh
.27 -3	(iii) Other Expenses (Debits):			
.27 -3-1	Asset Decommissioning Costs	77.5	397.18	322.22
.27 -3-2	Losses relating to Fixed Assets	77.7	4.42	23.76
.27 -3-3	Material cost variance	79.110	-	2,674.34
.27 -3-4	Provided for Bad & Doubtful Debts Written off	79.4	745.51	(570.93)
.27 -3-5	Miscellaneous losses and Write-offs (Note No.: 1 & 2)	79.5	280.58	2,115.02
	Total of Other Expenses / Debits (iii)		1,427.70	4,564.41
	Grand Total of Repairs & Maintenance, Administrative and Other expenses:(i + ii + iii)		41,289.24	41,229.71

Note:

1) 27-3-5: Miscellaneous Losses and Write-Offs comprises Compensation for injuries, death and damages to Staff Rs.32.29 Lakh (PY Rs.8.09 Lakh) and Compensation for injuries, death and damages -outsiders Rs.789.02 Lakh (PY Rs.991.20 Lakh), Compensation paid to consumers on order of tribunal / consumers Forum / Court due to wrong billing etc Rs.0.22 Lakh (PY Rs.7.78 Lakh), Provision for loss on obsolescence of stores Rs.-825.31 Lakh (PY Rs.675.87 Lakh), Loss on sale of scrap Rs.231.14 Lakh (PY Rs.55.58 Lakh), Compensation paid to consumers for interruption in Distribution Network Rs.13.23 Lakh (PY Rs. Nil), amortization of investment in Jurala project Rs.40 Lakh (PY Rs.360 Lakh).

2) The company has not taken insurance for Cash and its Assets for any loss and also any contingencies that may occur to the life/damages to the staff and others. The company over the years is absorbing such losses by charging to its Profit and Loss Account.

Note: 1 Payments to Statutory Auditor as under:

Rs. in Lakh

SI No	Particulars	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
1	Payments to the auditors comprise Audit fees with GST @ 18%	10.62	8.37
	Total	10.62	8.37

Note: 28 Details of Prior period items (net)

Rs. in Lakh

SI No	Particulars	A/C Code	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
28-1	Prior Period Income:			
28-1-1	Excess provision for Depreciation in prior periods	65.600	1,179.24	537.66
28-1-2	Other Excess provision in prior periods	65.700 & 65.800	7,163.13	9,461.00
28-1-3	Other Income relating to prior periods	65.900	15,044.15	821.65
	Total		23,386.52	10,820.31
28-2	Prior Period Expenses:			
28-2-1	Short provision for power purchased in previous years	83.100	30.38	296.22
28-2-2	Operating Expenses of previous years.	83.300	23.67	4.24
28-2-3	Employee costs relating to previous years	83.500	231.13	10.50
28-2-4	Depreciation under provided in previous years.	83.600	1,885.53	844.85
28-2-5	Interest and other Finance charges relating to previous year includes provision for Interest on Security Deposit	83.700 & 83.800	34.80	8.13
28-2-6	Administrative Expenses - previous years.	83.820	14.45	0.37
28-2-7	Withdrawal of other misc income accounted in previous year	83.834	1,859.17	3,419.56
28-2-8	Other Expenses relating to prior periods	83.850	4,227.73	890.52
	Total		8,306.85	5,474.39
	Net Prior Period Income		15,079.67	5,345.92

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Note No.: 28. Exceptional Items:

Rs. in Lakh

SI No	Particulars	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
1	Withdrawal of subsidy dues amount pertaining to IP Sets for the period from FY 2002-03 to FY 2015-16. (Refer Note No.:ii of Note No.:18)	1,09,800.00	-
2	Provision for withdrawal of Gram Panchayat Interest dues (Refer Note No.:iii of Note No.:18)	7,111.74	-
	Total	1,16,911.74	-

Note 28.a. Regulatory Asset:

Rs. in Lakh

SI No	Particulars	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
28a -1	Income on account of Regulatory Assets truing of Subsidy (61.911)	(96,593.43)	40,177.32
	Total	(96,593.43)	40,177.32

Note:

The Company has recovered the Regulatory Asset created in the previous years through tariff increase and FPPCA realization. Hence, the regulatory asset balance held is charged to the P&L Account for the year 2023-24.

During FY 2023-24, the Company has opted not to recognise any fresh regulatory asset with a view to comply with the requirements of meeting the eligibility criteria as per the Revamped Distribution Sector Scheme which states that no new regulatory assets recognised during the latest tariff determination cycle.

Note 28.b. Deferred Tax

Rs. in Lakh

SI No	Particulars	For the year ended 31st Mar,2024	For the year ended 31st Mar,2023
28b-1	Deferred Tax	37,679.91	451.46
	Total	37,679.91	451.46

Note: Refer Note No.: 13A.


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Note 29 Contingent Liabilities:

Rs. in Lakh

SI No	Particulars	As at 31st Mar, 2024	As at 31st Mar, 2023
29 -1	Contingent liabilities and commitments (to the extent not provided for)		
29 -1-1	Contingent liabilities		
29 -1-1-1	Claims against the Company not acknowledged as debt (give details)		
29 -1-1-1-1	Claim of Interest by Nuclear Power Corporation of India Ltd., Kaiga site for delay in payment which is disputed by HESCOM.	4,165.90	4,112.03
29 -1-1-1-2	Dispute cases for compensation from the Company (591 Court Cases as on 31.03.2024 / 502 Court Cases as on 31.03.2023)	3,823.98	2,868.08
29 -1-1-1-3	GST Liability (penalty) towards disputed delayed GST paid on Liquidated/Penalty pertaining to earlier years (Interest not quantified)	-	183.71
29 -1-1-1-4	Dues payable to SPML Pvt. Ltd. (Contractor) towards disputed additional works carried out Vide order Dtd: 29.11.2021 of Commercial Court, Bengaluru. HESCOM had filed Appeal COMAP No.: 354/2022, COMAP No.: 355/2022 before the Hon'ble High Court of Karnataka challenging the judgement and posted for await notice to Respondents.	1,600.00	1,600.00
29 -1-1-1-5	LC Balance against LCs issued by State Bank of India and Canara Bank (Refer Note No.:9)	36,366.69	31,359.53
29 -1-1-1-6	Claim by N-Sure Reliable Power Solutions Pvt. Ltd., towards alleged losses, expenses and damages caused on account of cancellation of contingent contract dated 28-03-2018 on 18-05-2018 (contract amount Rs.28,265 lakh). The work pertaining to Development and facility service and maintenance project for Hubballi, Dharwad and Belagavi cities (Smart metering) which are R-APDRP towns under jurisdiction of HESCOM for Energy System Improvement Implementation on Design, Build, Finance, Operate and Transfer module (DBFOT) basis. The dispute is pending before THE ARBITRAL TRIBUNAL.	64,881.36	22,030.34
29 -1-1-1-7	Tariff rate differential and LPS payable to Vistaara Power Kurtakoti Pvt Ltd vide Review Petition order of Hon'ble KERC Dated: 10.07.2024 against which Appeal is being filed on merits.	391.47	Not quantified
29 -1-1-1-8	Contingent liability towards additional compensation claims against Land purchase. (Refer Note No.:12)	Not quantified	Not quantified
29 -1-1-1-9	The claim of Interest on belated payments by M/s. KPCL from FY 2005-06 to FY 2019-20 (Refer Note No.:9, SI. No.3)	38,012.49	-
	The claim of Interest on belated payments by M/s. KPCL from FY 2020-21 to FY 2023-24 (Refer Note No.:9, SI. No.3)	30,577.17	9,992.40
29 -1-1-1-10	BESCOM demand for reimbursement of shared cost towards various IT related activities under RAPDRP / IPDS - towards IT related Data Centre and Data Recovery Centre, etc.,	10,509.00	6,291.59
29 -1-1-1-11	Disputed interest charged by KPTCL towards Transmission charges unilaterally effective from Feb-2024.	2,492.85	-
29 -1-1-1-12	Contingent liability against BG issued by SBI valid upto 15.08.2024 in favour of JSW Energy Ltd., towards Section 11 power purchase rate difference.	934.00	-
29 -1-1-1-13	Sharavati conductors pvt. Ltd., vs HESCOM Arbitration case - 203/2022, 22/2021 & 119/2023 - Claim for alleged interest for the delayed payment of dues under MSME Act 2006. Matter is pending under arbitration, additional city Civil Session Judge, Bengaluru.	154.07	Not quantified
29 -1-1-1-14	TDS liability	13.10	91.00



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Note 30 Earnings per Share:

Rs. in Lakh

SI No	Particulars	For the year ended	For the year ended
		31-March-2024	31-March-2023
.30 -1	Earnings per share		
	Basic & Diluted		
	Net profit / (loss) for the year from continuing operations	(2,64,020.21)	(83,622.56)
	Weighted average number of equity shares	21,724.24	21,519.44
	Par value per share (Rs.)	10.00	10.00
	Earnings per share from continuing operations - Basic (Rs.)	(12.15)	(3.89)

Additional information to the financial statements

Note 31 Related Party Transactions:

31-1 Managerial remuneration paid during the financial year : -

Rs. in Lakh

SI No	Particulars	2023-24	2022-23
31 -1 - 1	Sri. Mohammad Roshan, IAS., MANAGING DIRECTOR:		
i	Salary and allowance	14.17	16.94
ii	Ex-gratia	0.01	0.07
iii	Medical Expenses	-	-
iv	Travelling Expenses	0.24	0.63
	Total	14.42	17.64
31 -1 - 2	Sri. S. M. Sasalatti, DIRECTOR (TECHNICAL):		
i	Salary and allowance	41.33	25.56
ii	Ex-gratia	0.07	0.07
iii	Medical Expenses	-	-
iv	Travelling Expenses	-	0.91
	Total	41.40	26.54
31 -1 - 3	Sri. Patil Prakash, DIRECTOR (FINANCE):		
i	Salary and allowance	35.59	29.30
ii	Ex-gratia	0.07	0.13
iii	Medical Expenses	0.39	0.20
iv	Travelling Expenses	0.83	0.80
	Total	36.88	30.43
31 -1 - 4	Sri. Raghavendra Kotemane, COMPANY SECRETARY:		
i	Salary and allowance	21.69	16.49
ii	Ex-gratia	0.07	0.07
iii	Medical Expenses	-	-
iv	Travelling Expenses	0.42	0.32
	Total	22.18	16.88
	OTHER BENEFITS:		
31 -1 -5	Sitting fees	1.26	2.08
31 -1 -6	Travelling Expenses	-	1.44
	Grand Total	116.14	95.01



Note 31A Government Grants:

Rs. in Lakh

SI No	Particulars	For the year ended	For the year ended
		31-March-2024	31-March-2023
.31A -1	Details of government grants		
.31A-1-1	Government grants received by the Company during the year towards		
	- Subsidies (recognised under Capital Grants)	Nil	Nil
	- Duty drawback (recognised under Other operating revenues)		

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Note 32 Other Information to the Financial statements:

Note 32- Other Information to the Financial Statements:

SI No	Particulars																																																																																										
32-1	Earnings in foreign currency - Nil (As at 31st March, 2024 - Nil)																																																																																										
32-2	Expenditure in foreign currency - Nil (As at 31st March, 2024 - Nil)																																																																																										
32-3	Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 - Dues to MSME's not quantified.																																																																																										
32-4	The Previous year figures have been regrouped / reclassified wherever necessary to confirm the current year presentation.																																																																																										
32-5	The Company is having large customer base. The balances in respect of Trade Receivables, Trade Payables and Loans and Advances to suppliers and others are subject to confirmation.																																																																																										
32-6	The Employees appointed by KPTCL are working in the Company on deputation basis. The Company is directly recruiting its employees since 2015.																																																																																										
32-7	The Company is unable to ascertain the estimated amount of contracts on various projects remaining to be executed on capital works due to the large number of contracts spread over 7 Districts of Karnataka.																																																																																										
32-8	Segment reporting :Business Segment : Electricity distribution is the Principal business of the Company. There is no other activities which form a reportable segment as per the Accounting Standard 17. Geographical Segment : The operation of the Company are mainly carried out within the seven districts of Karnataka state namely , Dharwad, Haveri, Gadag, Uttara Kannada, Belagavi, Vijayapur & Bagalkot. Therefore geographical segments are not applicable.																																																																																										
32-9	Deferred Taxation : The company has not recognized Deferred Tax Assets / Liabilities as required by Accounting Standard 22.																																																																																										
32-10	Audit Trail: The Company has used Microsoft Excel macros software for maintaining its books of accounts which does not has a feature of recording audit trail facility. The functions of revenue collection are automated under N-Soft and Infinite. The audit trail has been preserved by the Company as per the statutory requirements for record retention Rule 3(1) of the Companies (Account) Rules, 2014.																																																																																										
32-11	Store / Inventory: The Company is having large items of materials & hence material wise quantities impractical to disclose. However, quantity wise records are maintained at various accounting units (Refer Note No.: 17)																																																																																										
	<table> <tr> <th>Opening Stock (Rs. In Lakh)</th> <th>Receipts (Rs. In Lakh)</th> <th>Issues (Rs. In Lakh)</th> <th>Closing Stock (Rs. In Lakh)</th> </tr> <tr> <td>18,320.96</td> <td>78,980.77</td> <td>79,079.91</td> <td>18,221.83</td> </tr> </table>	Opening Stock (Rs. In Lakh)	Receipts (Rs. In Lakh)	Issues (Rs. In Lakh)	Closing Stock (Rs. In Lakh)	18,320.96	78,980.77	79,079.91	18,221.83																																																																																		
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32-12	<p>Effect on Accounts:</p> <p>Board has accepted the Accounts on 10/12/24 and Statutory Auditors have also certified on 10/12/2024 in the light of observations of the Comptroller and Auditor General of India during their supplementary audit conducted under Sec.143(6)(b) of the Companies Act 2013. In addition to the AG AEs, the Company has considered to account the Power Purchase Invoices received after the approval of draft Annual Accounts for FY-24 by the Board, necessary entries/corrections have been incorporated.</p> <table> <tr> <th colspan="6">Rs. in Lakh</th> </tr> <tr> <th>Particulars</th> <th>Prior to AG's Audit</th> <th>After AG's Audit (AG AEs)</th> <th>Increase(+) / Decrease(-)</th> <th>After AG's Audit & voluntary revision by the Company (Invoices of PP)</th> <th>Increase(+) / Decrease(-)</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4 = 3 - 2</th> <th>5</th> <th>6 = 5 - 2</th> </tr> <tr> <td>Loss after tax</td> <td>(2,56,729.25)</td> <td>(2,57,538.90)</td> <td>(809.65)</td> <td>(2,64,020.21)</td> <td>(7,290.96)</td> </tr> <tr> <td>Impact on Reserves and surplus</td> <td>(7,44,331.10)</td> <td>(7,45,234.79)</td> <td>(903.69)</td> <td>(7,51,716.10)</td> <td>(7,385.00)</td> </tr> <tr> <td>Trade payables</td> <td>7,00,102.51</td> <td>7,00,132.66</td> <td>30.15</td> <td>7,06,727.82</td> <td>6,625.31</td> </tr> <tr> <td>Other current liabilities</td> <td>1,09,486.08</td> <td>1,09,506.76</td> <td>20.69</td> <td>1,09,392.88</td> <td>(93.20)</td> </tr> <tr> <td>Total Liabilities</td> <td>65,257.48</td> <td>64,404.63</td> <td>(852.85)</td> <td>64,404.60</td> <td>(852.89)</td> </tr> <tr> <td>Property, Plant & Equipment</td> <td>9,74,427.98</td> <td>9,75,729.26</td> <td>1,301.28</td> <td>9,75,782.89</td> <td>1,354.91</td> </tr> <tr> <td>Capital work-in-progress</td> <td>37,652.87</td> <td>35,932.62</td> <td>(1,720.25)</td> <td>35,878.95</td> <td>(1,773.91)</td> </tr> <tr> <td>Inventories</td> <td>19,609.13</td> <td>19,589.94</td> <td>(19.19)</td> <td>19,589.94</td> <td>(19.19)</td> </tr> <tr> <td>Trade Receivables</td> <td>1,59,975.32</td> <td>1,59,975.77</td> <td>0.45</td> <td>1,59,975.77</td> <td>0.45</td> </tr> <tr> <td>Cash & Cash Equivalents</td> <td>9,633.69</td> <td>9,621.51</td> <td>(12.19)</td> <td>9,621.51</td> <td>(12.19)</td> </tr> <tr> <td>Other current assets</td> <td>4,50,764.52</td> <td>4,50,361.57</td> <td>(402.95)</td> <td>4,50,361.57</td> <td>(402.95)</td> </tr> <tr> <td>Total Assets</td> <td>16,52,063.51</td> <td>16,51,210.66</td> <td>(852.85)</td> <td>16,51,210.62</td> <td>(852.89)</td> </tr> </table>	Rs. in Lakh						Particulars	Prior to AG's Audit	After AG's Audit (AG AEs)	Increase(+) / Decrease(-)	After AG's Audit & voluntary revision by the Company (Invoices of PP)	Increase(+) / Decrease(-)	1	2	3	4 = 3 - 2	5	6 = 5 - 2	Loss after tax	(2,56,729.25)	(2,57,538.90)	(809.65)	(2,64,020.21)	(7,290.96)	Impact on Reserves and surplus	(7,44,331.10)	(7,45,234.79)	(903.69)	(7,51,716.10)	(7,385.00)	Trade payables	7,00,102.51	7,00,132.66	30.15	7,06,727.82	6,625.31	Other current liabilities	1,09,486.08	1,09,506.76	20.69	1,09,392.88	(93.20)	Total Liabilities	65,257.48	64,404.63	(852.85)	64,404.60	(852.89)	Property, Plant & Equipment	9,74,427.98	9,75,729.26	1,301.28	9,75,782.89	1,354.91	Capital work-in-progress	37,652.87	35,932.62	(1,720.25)	35,878.95	(1,773.91)	Inventories	19,609.13	19,589.94	(19.19)	19,589.94	(19.19)	Trade Receivables	1,59,975.32	1,59,975.77	0.45	1,59,975.77	0.45	Cash & Cash Equivalents	9,633.69	9,621.51	(12.19)	9,621.51	(12.19)	Other current assets	4,50,764.52	4,50,361.57	(402.95)	4,50,361.57	(402.95)	Total Assets	16,52,063.51	16,51,210.66	(852.85)	16,51,210.62	(852.89)
Rs. in Lakh																																																																																											
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Trade Receivables	1,59,975.32	1,59,975.77	0.45	1,59,975.77	0.45																																																																																						
Cash & Cash Equivalents	9,633.69	9,621.51	(12.19)	9,621.51	(12.19)																																																																																						
Other current assets	4,50,764.52	4,50,361.57	(402.95)	4,50,361.57	(402.95)																																																																																						
Total Assets	16,52,063.51	16,51,210.66	(852.85)	16,51,210.62	(852.89)																																																																																						

CONTROLLER (A & R),
HESCOM, Hubballi.





M/s. HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
PB ROAD, NAVANAGAR, HUBLI - 580 025.

Ratios as per Schedule III

Rs. in Lakh

Sl. No.	Particulars	2023-24			2022-23			Variation
1	Current Ratio	Current Assets	Current Liabilities	Ratio	Current Assets	Current Liabilities	Ratio	
		6,40,384.14	9,63,824.02	0.66	5,06,320.10	9,54,709.83	0.53	0.13
Reason: Increase in Current Asset and Liability.								
2	Debt-Equity Ratio	Total Debt	Shareholder's Equity	Ratio	Total Debt	Shareholder's Equity	Ratio	Variation
		10,33,239.58	(7,58,678.85)	(1.36)	8,00,287.44	(5,05,854.16)	(1.58)	0.22
Reason: Increase in Total Debt.								
3	Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	Ratio	Earnings available for debt service	Debt Service	Ratio	Variation
		22,641.05	3,92,599.75	0.06	54,827.49	2,36,079.05	0.23	(0.17)
Reason: Decrease in the earnings and increase in the debt service requirement.								
4	Return on Equity Ratio	Net Profits after taxes	Average Shareholder's Equity	Ratio	Net Profits after taxes	Average Shareholder's Equity	Ratio	Variation
		(2,64,020.21)	(6,32,266.51)	(0.42)	(83,622.56)	(4,68,772.88)	0.18	(0.60)
Note: Increase in losses.								
5	Inventory Turnover Ratio	Sales	Average Inventory	Ratio	Sales	Average Inventory	Ratio	Variation
		-	-	-	-	-	-	-
Note: The Company is engaged in Distribution of Electricity. Hence, this ratio is not applicable.								
6	Trade Receivables Turnover Ratio	Sales	Average Receivables	Ratio	Sales	Average Receivables	Ratio	Variation
		13,76,514.40	1,97,635.73	6.96	11,00,023.01	2,21,368.30	4.97	2.00
Reason: Decrease in receivables.								
7	Trade Payables Turnover Ratio	Purchases	Average Payables	Ratio	Purchases	Average Payables	Ratio	Variation
		11,05,197.44	7,09,451.94	1.56	9,11,648.78	6,44,543.90	1.41	0.14
Reason: Increase in Liability towards Purchase of Power.								
8	Net Capital Turnover Ratio	Sales	Average Working Capital	Ratio	Sales	Average Working Capital	Ratio	Variation
		13,76,514.40	(3,60,086.43)	(3.82)	11,00,023.01	(4,34,264.92)	(2.53)	(1.29)
Note: The company has negative net working capital in both the years.								
9	Net Profit Ratio	Net Profit	Sales	Ratio	Net Profit	Sales	Ratio	Variation
		(2,64,020.21)	13,76,514.40	(0.19)	(83,622.56)	11,00,023.01	(0.08)	(0.12)
Reason: Negative returns								
10	Return on Capital Employed	EBIT	Capital Employed	Ratio	EBIT	Capital Employed	Ratio	Variation
		(1,27,713.03)	(7,58,678.85)	(0.17)	60,656.91	(5,05,854.16)	0.12	(0.29)
Note: EBIT moved negative for FY 2023-24.								

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HUBLI ELECTRICITY SUPPLY COMPANY LIMITED
AVERAGE REALIZATION RATE FROM SALE OF POWER

Account Head / Category	Tariff	Account Code		No of Live Consumers	Units Sold		Revenue Demand (Rs. In Lakhs)	Tariff Subsidy (Rs. In Lakhs)	Total Revenue (Rs. In Lakhs)	Average Realisation Rate Paise per Unit without Subsidy	Average Realisation Rate Paise per Unit with Subsidy	Closing Balance (Rs. In Lakhs)
					HESCOM Sales (Excluding Wheeled Energy) In Million Units	% of Units Sold						
		Demand Series	CB. Series		6	7	8	9	10	11	12	13
Bhagya Jyoti & Kutr Jyoti	LT-1	61.101&1.300, 61.401	23.101	658,363	227.19	1.46	3,518.73	4,919.52	8,438.25	155	371	-242.22
Lighting and AEH	LT-2 a&b	61.102&1.105, 61.113 & 61.402, 61.413, 61.405	23.102, 23.113, 23.105	2,992,430	1,900.36	12.18	189,662.45	-	189,662.45	998	998	9,661.88
Commercial Lighting	LT-3a	61.116 & 61.416	23.116	412,062	667.64	4.28	82,399.50	-	82,399.50	1234	1234	2,907.28
IP-Sets (10 HP & below)	LT-4 a	61.122 & 61.422	23.122	1,023,972	8,933.42	57.28	711,905.47	-	711,905.47	797	797	-8,547.46
IP-Sets (above 10 HP)	LT-4 b	61.121 & 61.421	23.121	532	18.72	0.12	1,108.56	-	1,108.56	592	592	8,709.59
Private Horticultural	LT-4 c	61.127 & 61.427	23.127	496	1.40	0.01	111.83	-	111.83	800	800	96.63
LT Industrial	LT-5	61.129 & 61.429	23.129	101,914	355.46	2.28	42,684.77	-	42,684.77	1201	1201	3,540.76
Water supply	LT-6 (a)	61.143 & 61.443	23.143	47,153	419.97	2.69	37,154.32	-	37,154.32	885	885	24,508.39
Public street lights	LT-6 (b)	61.144 & 61.444	23.144	30,329	180.77	1.16	17,440.77	-	17,440.77	965	965	6,931.10
EV Charging Stations	LT-6 (c)	61.147 & 61.447	23.147	32	0.17	0.00	19.09	-	19.09	1115	1115	1.01
Temporary power supply	LT-7	61.145 & 61.445, 61.118 & 61.418	23.145, 23.118	71,664	44.01	0.28	8,232.98	-	8,232.98	1871	1871	-2,753.66
TOTAL - LT				5,338,647	12,749.10	81.74	1,094,238.47	4,919.52	1,099,157.99	858	862	44,813.31
Water Supply	HT-1	61.250 & 61.550	23.250	430	372.84	2.39	30,883.58	-	30,883.58	828	828	9,379.53
HT Industrial	HT-2a	61.255 & 61.555	23.255	1,906	1,094.42	7.02	112,727.18	-	112,727.18	1030	1030	8,563.36
Commercial installation	HT-2b	61.256 & 61.556	23.256	686	150.32	0.96	18,401.16	-	18,401.16	1224	1224	366.40
Hospitals	HT-2c	61.257 & 61.258 & 61.557 & 61.558	23.257 & 23.258	413	86.74	0.56	9,716.76	-	9,716.76	1120	1120	656.27
Lift irrigation societies	HT-3a	61.262&61.562	23.262	342	574.70	3.68	41,901.09	-	41,901.09	729	729	33,431.22
Private Horticultural	HT-3b /HT-6	61.264 & 61.564	23.264	1	0.02	0.00	1.67	-	1.67	804	804	1.04
Residential Apartments	HT-4	61.272 & 61.572	23.272	27	17.45	0.11	1,619.54	-	1,619.54	928	928	211.81
Temporary Supply (67 HP & Above)	HT-5	61.274 & 61.574	23.274	74	49.71	0.32	8,910.26	-	8,910.26	1792	1792	5,119.54
TOTAL - HT				3,879	2,346.20	15.04	224,161.23	-	224,161.23	955	955	57,729.18
TOTAL (LT+HT)				5,342,526	15,095.31	96.78	1,318,399.71	4,919.52	1,323,319.22	873	877	102,542.49


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Account Head / Category		Tariff	For the year 2023-24										Annexure-C	
			Account Code		No of Live Consumers	Units Sold		Revenue Demand (Rs. in Lakhs)	Tariff Subsidy (Rs. in Lakhs)	Total Revenue (Rs. in Lakhs)	Average Realisation Rate Paise per Unit without Subsidy	Average Realisation Rate Paise per Unit with Subsidy	Closing Balance (Rs. in Lakhs)	
			Demand Series	CB. Series		HESCOM Sales (Excluding Wheeled Energy) In Million Units	% of Units Sold							
1	2	3	4	5	6	7	8	9	10	11	12	13		
Bulk Power Supply to HRECS		61.275 & 61.575	23.275	Bulk power supply	501.67	3.22		31,898.95		31,898.95	636	636	22,070.91	
Electricity Tax LT+HT			23.301,23.302					-		-			10,565.94	
Miscellaneous Receipts from consumers		61.900	23.700					21,898.63		21,898.63			41,158.29	
Less:														
Rural & Solar Rebate allowed to consumers		78.821/ 78.822						77.04		77.04			-	
Incentive for prompt payment		78.823/ 78.824/ 78.825						62.17		62.17			-	
Time of day (TOD) Tariff Incentive		78.826						4.78		4.78			-	
Withdrawal of Revenue Demand		83.830/ 83.831	23.800					375.53		375.53			9,020.69	
Provision for Doubtful dues			23.900					-		-			3,561.61	
Rebate to MSME consumers		78.827						82.89		82.89				
Revenue Suspense, Revenue collection Pending Classification			47.607,47.609					-		-			1,719.69	
Receipts in Bank accounts, un-identified revenue collection pending credit to consumers			46.971,972,974,975,979,980 & 981										2,059.87	
GRAND TOTAL				5,342,526	15,596.98	100		1,371,594.88	4,919.52	1,376,514.40	879	883	159,975.77	


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HESCOM, Hubballi.

HUBLI ELECTRICITY SUPPLY COMPANY

Details of failed Transformer repalced with repaired good Transformer/New Transformer and Reapirod good Transformer used for works (FY 2023-24)

Annexure-D

Sl No	Division	OB	No of Transformers failed during the year including OB	No of Transformers replaced during the year	Failed Transformers replaced with Reapirod good Transformer		Failed Transformers replaced with New Transformer		Failed Transformer treated as scrap and replaced with New Transformer	
					Nos	Repair cost Rs in Lakhs	Nos	cost of new Transformer Rs in Lakhs	Nos	cost of new Transformer Rs in Lakhs
1	Hubli (U)	0	201	201	201	89.60	0	0.00	0	0.00
2	Hubli (R)	0	403	403	403	118.50	0	0.00	0	0.00
3	Dwd (U)	0	96	96	96	345.03	0	23.00	0	0.00
4	Dwd (R)	0	1493	1493	1417		12		64	3.20
Dharwad Dist					2117	553.13	12	23.00	64	3.20
5	Gadag	1274	2193	1267	1234	299.08	33	51.07	0	0.00
6	Ron	800	800	800	782	221.13	18	29.13	0	0.00
Gadag Dist					2016	520.21	51	80.20	0	0.00
7	Sirsi	0	835	835	835	177.41	0	0.00	0	0.00
8	Dandeli	0	281	281	281	38.25	0	0.00	0	0.00
9	Karwar	0	285	285	285	73.13	0	0.00	0	0.00
10	Honnar	0	567	567	567	158.21	0	0.00	0	0.00
Uttar Kannada Dist					1968	447.00	0	0.00	0	0.00
11	Haveri	0	2453	2453	2359	535.22	49	89.49	45	0.00
12	Ranebennur	0	2240	2240	2128	573.39	54	92.56	58	101.95
Haveri Dist					4487	1108.61	103	182.05	103	101.95
HBL Zone					10588	2628.95	166	285.25	167	105.15
13	Belgaum (U)	0	197	197	197	58.00	0	0.00	0	0.00
14	Belgaum (R)	0	1925	1925	1895	580.75	30	9.00	0	0.00
15	Bailhongal	0	2970	2970	2915	594.66	55	80.51	0	0.00
16	Randurga	0	1429	1429	1413	297.25	16	26.86	0	0
17	Ghataprabha	0	2198	2198	2152	469.16	46	95.14	0	0
18	Raibag	0	2704	2704	2661	712.99	43	76.55	0	0.00
19	Athani	0	2540	2540	2460	693.63	80	135.82	0	0.00
20	Chikkodi	0	2173	2173	2153	598.74	20	36.59	0	0.00
Belgaum Dist					15846	4005.18	290	460.47	0	0.00
21	Bijapur	0	2758	2758	2730	759.12	28	43.06	0	0.00
22	Indi	0	3637	3637	3603	959.68	34	51.74	0	0.00
23	B.Bagewadi	0	2376	2366	2353	629.53	13	19.25	0	0.00
Bijapur Dist					8686	2348.33	75	114.05	0	0.00
24	Bagalkot	0	2170	2170	2122	476.45	48	86.71	0	0.00
25	Jamkhandi	0	2077	2077	2077	537.85	0	0.00	0	0.00
26	Mudhol	0	2101	2101	2101	589.36	0	0.00	0	0.00
Bagalkot Dist					6300	1603.66	48	86.71	0	0.00
BGM Zone					30832	7957.18	413	661.23	0	0.00
HESCOM Total					41420	10586.13	579	946.48	167	105.15

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Summary of the analysis made on the reports submitted by Electrical Inspectorate for 2023-24 & FY-2024-25 (upto SEPT-2024) action taken to prevent such accidents in future

Sl. No		Cause / reason for the accident	FY-24										FY-25 (April-2024 to SEPT-2024)										
			Human				Animal	Live stock	Property	Crop Damag e	TOTAL FY-24	%ge	Human				Live stock	Property	Crop Damag e	TOTAL FY-24	%ge		
			Departmental		Non- Departmental								Departmental		Non- Departmental								
			Fatal	Non- Fatal	Fatal	Non- Fatal							Fatal	Non- Fatal	Fatal	Non- Fatal							
Category		Sub-category	Fatal	Non- Fatal	Fatal	Non- Fatal	Animal	Live stock	Property	Crop Damag e	TOTAL FY-24	%ge	Fatal	Non- Fatal	Fatal	Non- Fatal	Animal	Live stock	Property	Crop Damag e	TOTAL FY-24	%ge	
1	Snapping of conductor	Snapping of HT line	0	0	5	4	9	0	2	18	38	4.52%	0	0	2	6	5	5	2	2	22	5.28%	
2		Snapping of LT line	0	0	13	3	52	0	2	29	99	11.77%	0	1	21	2	44	4	1	5	78	18.71%	
3	Leakage current	Leakage current at DTCs	0	0	3	0	33	1	0	2	39	4.64%	0	0	1	0	20	1	0	1	23	5.52%	
4		Earth leakage current in guy sets	0	0	5	0	9	0	0	0	14	1.66%	0	0	0	0	9	0	0	0	9	2.16%	
5		Leakage current in LT line pole	0	1	5	2	13	1	1	6	29	3.45%	0	0	3	0	11	3	0	3	20	4.80%	
6		Leakage current in HT line pole	0	2	1	1	3	0	0	1	8	0.95%	0	3	1	1	3	0	0	0	8	1.92%	
7		Earth leakage current at installations	0	0	7	0	2	0	0	0	9	1.07%	0	0	4	1	2	2	0	0	9	2.16%	
8		Un-authorized extension	Un-authorized extension of LT line	0	0	1	2	0	0	0	2	5	0.59%	0	0	3	1	0	0	0	0	4	0.96%
9			Un-authorized extension of service wire	0	0	6	0	1	0	0	0	7	0.83%	0	0	7	1	2	0	0	2	12	2.88%
10	Short circuit	Short circuit in HT line	0	0	0	0	0	0	1	28	29	3.45%	0	1	0	0	0	0	1	1	3	0.72%	
11		Short circuit in LT line	0	0	0	0	2	0	5	55	62	7.37%	0	0	0	0	0	0	7	12	19	4.56%	
12		Short circuit in DTC	0	0	0	0	0	0	2	8	10	1.19%	0	0	2	1	0	0	1	0	4	0.96%	
13	Short circuit	Short circuit in HESCOM premises	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0	0	0.00%	
14		Short circuit in Consumer premises	0	0	4	1	1	0	28	11	45	5.35%	0	0	5	0	0	0	15	4	24	5.76%	
15	Sparking and jump cut / Fire	Sparking and jump cut in DTC	0	0	0	1	2	0	4	42	49	5.83%	0	1	0	0	0	0	1	4	6	1.44%	
16		Sparking and jump cut in HT line	0	0	0	0	3	0	0	77	80	9.51%	0	0	1	0	1	0	0	4	6	1.44%	
17		Sparking and jump cut in LT line	0	0	0	0	4	0	1	55	60	7.13%	0	0	0	0	0	0	0	6	6	1.44%	

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HESCOM, Hubballi,**

Sl. No		Cause / reason for the accident	FY-24										FY-25 (Apr-2024 to SEPT-2024)									
			Human				Animal stock	Property	Crop Damage	TOTAL FY-24	%ge	Human				Animal stock	Live Property	Crop Damage	TOTAL FY-24	%ge		
			Departmental		Non-Departmental							Departmental		Non-Departmental								
			Fatal	Non-Fatal	Fatal	Non-Fatal						Fatal	Non-Fatal	Fatal	Non-Fatal							
18		Coming in contact with live wire unknowingly due to low sagging conductor	1	2	2	2	5	0	0	9	21	2.50%	0	2	0	3	2	0	0	3	10	2.40%
19		Lack of safety gears used by working on distribution network	1	3	4	1	1	0	1	2	13	1.55%	1	0	5	0	0	0	1	0	7	1.68%
20		In adequate precisions taken and Line clearance issues	0	2	0	0	0	0	0	0	2	0.24%	0	0	4	0	0	0	0	0	4	0.96%
21	Negligence / Lack of percussion and safety issues	Back feeding or supply from some other sources	0	1	3	1	2	0	0	3	10	1.19%	1	1	0	0	0	0	0	0	2	0.48%
22		Coming in contact with live wire due to negligence and deliberate action	0	3	48	10	8	1	3	4	77	9.16%	1	3	40	14	2	0	1	0	61	14.53%
23		Changing of DOLO Fuse	2	1	0	0	0	0	0	1	4	0.48%	1	2	1	0	0	0	0	0	4	0.96%
24		REPAIRS OF BREAKER/ DISTRIBUTION TRANSFORMERS	1	3	2	0	0	1	0	0	7	0.83%	0	1	2	0	0	0	0	0	3	0.72%
25		Others (fire Accident, Misc.)	2	15	18	6	3	4	4	72	124	14.74%	0	18	8	2	12	13	8	12	73	17.51%
TOTAL HESCOM			7	33	127	34	153	8	54	425	841		4	33	110	32	113	28	38	59	417	

Note :

- Analysis
- 1) Accident cause due to snapping of conductor is at the rate of 8.15 % FY-24 and 12 % for FY-25 (Upto Sept-2024)
 - 2) Coming in contact with live wire due to negligence and deliberate action 1.89 % FY-24 and 2.91 % is FY-25 (Upto Sept-2024)
 - 3) Short circuit in consumer premises is 5.35 % for FY-24 and 5.76 % for FY-25 (Upto Sept-2024)
 - 4) Short circuit in HT/LT line of 4.00 % FY-24 and 2.08 % for FY-25 (Upto Sept-2024)

1) After due analysis made on the electrical accident reports major causes for accident is due to snapping of conductor leakage current distribution network and negligence while working and due to low sagging of live conductors and short circuit in HT / LT supports etc.,


2) Action plan for reducing accidents in HESCOM as per the Directives of Hon'ble commission will be prepared as per the tariff order -2023 due care will be taken for replacement of deteriorated / aged conductor in HT< lines providing intermediate poles re-strengthening of HT/LT lines

Action 3) Awareness programmes will be organized and consumers will be educated for safe use of electricity

4) PMRA works will be taken up in time bond manner

5) Work of hazardous distribution networks in school premises are taken up on war foot basis and all line evacuated within time bond manner

6) Safety training to all the maintenance staff at regular interval will be conducted at regular intervals and it is strictly instructed to all the maintenance staff to adhere to safety standards while working


CONTROLLER (A & R),
HESCOM, Hubballi.



Hubli Electricity Supply Company Ltd.
(CIN : U31401KA2002SGC030437)

MINUTES OF THE 09TH EXTRA-ORDINARY GENERAL MEETING (EGM) OF THE MEMBERS OF HUBLI ELECTRICITY SUPPLY COMPANY LIMITED (HESCOM) HELD ON THURSDAY, THE 07TH MARCH, 2024 AT 04.30PM AT BOARD ROOM, FIRST FLOOR, BELAKU BHAVANA, CORPORATE OFFICE, BESCOM, BENGALURU - 560 001 - AT A SHORTER NOTICE.

MEMBERS PRESENT

Sl. No.	Members & Shareholders Name (Sriyuths/Smt)	Members (Shareholders)
1	Gaurav Gupta, IAS Addl. Chief Secretary to Govt., Energy Dept., Govt. of Karnataka, & Hon'ble Chairman, HESCOM	CHAIRMAN (Attended through video conference)
2	Mohammad Roshan, IAS MD, HESCOM	MEMBER
3	Aparna Pavate, Additional Secretary to Govt., Energy Dept., Govt. of Karnataka, & Independent Director, HESCOM	MEMBER
4	Shrikant M. Sasalatti, Director (Technical), HESCOM	MEMBER (Attended through video conference)
5	Prakash Patil, Director (Finance), HESCOM	MEMBER (Attended through video conference)
6	R. H. Lakshmipathy, President, KPTCL Employees' Union & Director, HESCOM	MEMBER
7	K. Shivanna, President, KEB Engineers Association & Director, HESCOM	MEMBER

Minutes of the 09th EGM, 07th March, 2024

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Chairman's Initials

**CONTROLLER (A & R),
HESCOM, Hubballi.**



Hubli Electricity Supply Company Ltd.
(CIN : U31401KA2002SGC030437)

DIRECTORS PRESENT OTHER THAN SHAREHOLDERS:

Sl. No.	Directors Name (Sriyuths)	Board
1	Dr. Vishal R., IAS Secretary, (FR), FD, GoK	DIRECTOR (Attended through video conference)
2	V. Krishnappa, Managing Director - PCKL	INDEPENDENT DIRECTOR (Attended through video conference)

CONVENER

Raghavendra Kotemane	Company Secretary
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At the outset, Company Secretary extended hearty welcome to Chairman, Members and all the Directors to the 9th Extra-ordinary General Meeting (EGM) of HESCOM.

Chairman of the meeting:

Pursuant to provisions laid down under Articles of Association of the Company, Sri Gaurav Gupta, IAS, Chairman of the Company presided over the meeting.


Quorum:

The Company Secretary informed to the Members that total eight Shareholders including nominee of Governor, Govt. of Karnataka are present in the meeting. Therefore, the requisite quorum was present as specified in Section 103 of the Companies Act 2013.

Notice of meeting:

The Company Secretary apprised the Members that pursuant to clause 1.2.6 of SS-2 on meetings of General Meetings and as per Companies Act, 2013 & rules thereon has prescribed twenty one days' notice for convening General meeting. Company Secretary read the meeting notices which were issued vide no. HESCOM/MD/CS/AO/A/F-119/2023-24/CYS-7439 dated 04.03.2024 and re-scheduled meeting notice issued vide no. HESCOM/MD/CS/AO/A/F-119/2023-24/CYS-7481 dated 05.03.2024. The Company Secretary further apprised that the notice and explanatory statement for the meeting were circulated to all the members as per the prescribed norms in respect of General

Minutes of the 09th EGM, 07th March, 2024


Chairman's Initials

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meeting in accordance with the provisions of Companies Act, 2013(SS-2). All the members noted and ratified the actions of Managing Director and Company Secretary for issuing the shorter notice. Quorum being present, the Company Secretary requested the Chairman to take up the agenda for discussion and decision thereon.

SPECIAL BUSINESS: SPECIAL RESOLUTION

AGENDA ITEM: To borrow in excess of Share Capital & Reserves by enhancement of Long-term Borrowing Limit from present Rs.11,000.00crores to Rs.12,500crores.

In terms of Article 44 of the Article of Association of HESCOM, the Directors may from time to time, borrow or secure the payment of any sum or sums of money for the purpose of the Company provided that the total amount borrowed at any time together with the monies already borrowed by Company (apart from temporary loans obtained from the Company's Bankers in the ordinary course of business) shall not exceed, without the approval of the shareholders in the General Meeting.

As per the Companies Act, 2013 Borrowing Powers under section 180(1) (c), Companies are allowed to borrow any sums of monies up to the paid-up share capital and free reserves of the Company. Any borrowings in excess of the combination of these two limits i.e. paid up share capital and free reserves requires an approval of the Members in the General Meeting by way of Special Resolution. The Authorized Share Capital of HESCOM is Rs.5,500.00Crores and Paid-up Share Capital of HESCOM is Rs.2172.42Crores respectively as on 01/03/2024. The shareholders have authorized long term borrowing up to Rs.11000.00 Crores vide subject number 01 of 08th Extra-Ordinary General Meeting of HESCOM held on 03/07/2023.

The power purchase dues as on 31.01.2024 was detailed below:

Sources	Dues after LPS Rule-2022							
	Beyond due date			Within due date		Total		
	Principal	Interest	Total	Principal	Total	Principal	Interest	Total
CPSU	-	-	-	204.74	204.74	204.74	-	204.74
Central Transco	-	-	-	12.87	12.87	12.87	-	12.87
IPP (UPCL)	0.00	-	0.00	29.87	29.87	29.87	-	29.87
Solar	2.53	-	2.53	75.04	75.04	77.58	-	77.58
WIND	84.48	-	84.48	66.43	66.43	150.90	-	150.90
SECTION-11	-	-	-	63.31	63.31	63.31	-	63.31
Co-Gen	45.97	-	45.97	57.75	57.75	103.72	-	103.72
Mini Hydel	-	-	-	-	-	-	-	-
Total	132.98	-	132.98	510.00	510.00	642.98	-	642.98

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KPCL	-	-	-	43.13	43.13	43.13	-	43.13
RPCL	7.46	-	7.46	24.76	24.76	32.22	-	32.22
KPTCL	529.79	-	529.79	88.85	88.85	618.64	-	618.64
TOTAL	537.26	-	537.26	156.74	156.74	694.00	-	694.00
Grand Total	670.24	-	670.24	666.74	666.74	1,336.98	-	1,336.98

Apart from the above table, the power purchase dues considered under LPS Rules, 2022 was Rs.1189.56 Crs for which payments are being made to Power Generators in monthly installments (Remaining 16 installments) by REC & PFC. Considering the limited resources of HESCOM it was very difficult to pay Rs.658.05 Crs to PCKL from the internal resources as the Company is struggling to pay the current liabilities such as monthly power purchase payments, Employee cost, A&G expenses and Debt servicing.

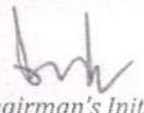
Due to huge outstanding power purchase dues, HESCOM was struggling to clear the regular power purchase dues which is mandated by LPS Rules, 2022. If the same situation continues, HESCOM may default in future in making payment of Power Purchase dues reflected in PRAAPTI PORTAL and may attract Power Regulation and HESCOM has to face additional financial burden on monthly basis. Due to this, HESCOM is unable to sustain the adverse financial burden and there was every possibility of defaulting in regular payment of power purchase dues.

The Members invited towards subject No.106/14 wherein, the Board and EGM resolved that **"the enhancement of long term borrowing limit of HESCOM from the present limit of Rs.9,000 Crores to Rs.11,000 Crores subject to the condition that, MD, HESCOM shall bring down the borrowing limit from Rs.11,000 Crores to Rs.10,000 Crores by the end of FY 26 and further bring down the same to Rs.9,000 Crores by the end of FY 29"**.

The total outstanding borrowing of HESCOM as on 31.01.2024 is Rs.9921.33 Crs which was within the Borrowing Limit. The available borrowing space as on this date was Rs.1078.67 Crs. The details of the projected future Borrowing space considering the sanctioned and drawn, sanctioned but yet to be drawn and required & proposed loans upto FY-25 was as detailed below:

Sl.No	Particulars	Amount (Rs/Crs)	Amount (Rs/Crs)	Remarks
1	Outstanding Loans as on 31.01.2024		9,921.33	
2	Add:			
	a. Loan to be disbursed during FY-24 under LPS Rules, 2022.	148.72		
	a. Loan to be disbursed under LPS Rules, 2022	1,041.04		

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	(balance 14 installments)			
	c. Short Term Loan availed from KREDL on 16.02.2024	250.00		
	d. Approved but yet to be documented Capex Loan from Canara Bank	600.00		Approved in the last BoD meeting
	f. UNIP loan documented balance loan yet to be released (Rs. 393.16-Rs.145.77)	247.39		
	g. 11KV link line loan documented balance loan yet to be released(Rs. 108-Rs.87.47)	20.53		
	h. 33 KV substation loan documented balance loan yet to be released(Rs. 36.74-Rs.22.12)	14.62		
	i. Estimated Capex loan required for FY 2024-25.	500.00		
	j. Proposed Loan towards advance payment to PCKL for Power Purchase	500.00		
	k. Proposed Power Purchase Loan for FY 2024-25	800.00		
	Total		4,122.30	
	Total (1+2)		14,043.63	
3	Less: Repayments during FY-2024		510.68	
4	Less: Repayments during FY-2025		1,074.19	
5	Total estimated outstanding loans (5=1+2-3-4)		12,458.76	
6	Existing Sanctioned Borrowing limit		11,000.00	
7	Total Deficit in Borrowing Space		-1,458.76	

Therefore, the borrowing limit needs to be enhanced from Rs.11,000 Crs to Rs.12,500 Crs for the time being based on the loan proposals made in the above table in the interest of the Company vis-à-vis the AG audit observations.

Further, it was requested to relax the condition imposed in the 106th BoD meeting to bring down the borrowing limit from Rs.11,000 Crores to Rs.10,000 Crores by the end of FY 26 and further bring down the same to Rs.9,000 Crores by the end of FY 29 as the same is unlikely to be met in the current financial situation of HESCOM.

In terms of the provisions of the Companies Act, approval of the Shareholders was requested to enhance the current Borrowing Limit from Rs.11,000 Crores to Rs.12,500 Crores.

Detailed deliberations were made on the proposal by the Members.

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(A & R) CONTROLLER
HESCOM, Hubballi

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**CONTROLLER (A & R),
HESCOM, Hubballi.**



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Sri. Mohammad Roshan, IAS, MD & Member, proposed the following special resolutions:

"RESOLVED THAT, in supersession of all earlier resolutions passed in this regard & pursuant to Sections 180(1)(c) and other relevant provisions of the Companies Act, 2013 and Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and subject to any other provisions of the Act or any other law for the time being in force, Articles of Association of the Company, approvals and recommendations of the Board, the consent of the Members be and is hereby accorded to enhance the long term borrowing limit from the existing Rs.11,000.00Crores to Rs.12,500.00Crores (Rupees Twelve thousand five hundred crores only) and the Board of Directors of the Company be authorised to borrow from time to time as they may think fit, any sum or sums of money not exceeding Rs.12,500.00 crores (Rupees Twelve thousand five hundred crores only), including the money already borrowed by the Company exceeding in aggregate, for the time being, of the paid up capital of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose."

"RESOLVED FURTHER THAT, Board be and is hereby authorized to delegate all or any of the powers to any directors or borrowing sub- committee of Board of HESCOM with power to further delegate to any other officer(s) of the Company to do all acts, deeds and things and take all such steps as may be necessary, proper or expedient to give effect to this resolution and also for and on behalf, in best interest of the Company."

Sri. Shrikant M. Sasalatti, Director(Technical) & Member, seconded the resolution.

"RESOLUTION WAS CARRIED UNANIMOUSLY"

Since there was no other business to transact, the meeting concluded at 04.45PM with vote of thanks to the Chair.

Place: Bengaluru

Date: 13/03/2024


(GAURAV GUPTA, IAS)
DIN: 02184763
CHAIRMAN
HESCOM

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**CONTROLLER (A & R),
HESCOM, Hubballi.**

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CONTROLLER (A & R),
HESCOM, Hubballi.

ಜಿ. ಕುಮಾರ ನಾಯಕ, ಭಾ.ಆ.ಸೇ,
ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ
ಇಂಧನ ಇಲಾಖೆ



ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ
ಕೊಠಡಿ ಸಂಖ್ಯೆ. 236, 2ನೇ ಮಹಡಿ,
ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು - 560001

ಅ.ಸ ಪತ್ರ ಸಂಖ್ಯೆ: ಇಎನ್ 42 ವಿಎಸ್‌ಸಿ 2022

ದಿನಾಂಕ: 02-01-2023

ವಿಷಯ: ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ಕೊರೆಯಲಾಗುವ ಕೊಳವೆಬಾವಿಗಳಿಗೆ ಅಭಿವೃದ್ಧಿ ನಿಗಮಗಳ ವತಿಯಿಂದ ವಿಸತಂಗಳಿಗೆ ಬಿಡುಗಡೆಗೊಳಿಸಲಾಗುತ್ತಿರುವ ವಿದ್ಯುದೀಕರಣ ಮೂಲಸೌಕರ್ಯ ಶುಲ್ಕವನ್ನು ರೂ.75,000/- ಕ್ಕೆ ಹೆಚ್ಚಿಸಿ ಸರ್ಕಾರಿ ಆದೇಶ ಹೊರಡಿಸುವ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ:
- 1) ದಿನಾಂಕ 10-01-2022 ರಂದು ನಡೆದ ಸಭೆಯ ನಡವಳಿ.
 - 2) ಇಂಧನ ಇಲಾಖೆಯ ಅನಧಿಕೃತ ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ: ಎನರ್ಜಿ 42 ವಿಎಸ್‌ಸಿ 2022, ದಿನಾಂಕ 27-01-2022.
 - 3) ದಿನಾಂಕ 28-06-2022 ಮತ್ತು 23-11-2022 ರ ಇಂಧನ ಇಲಾಖೆಯ ಎಂಎಂಆರ್ ಸಭೆಗಳ ನಡವಳಿ.
 - 4) ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಬೆಸ್ಕಾಂ ರವರ ಪತ್ರ ಸಂಖ್ಯೆ:ಬೆವಿಕಂ/ಅ.ಸ/ಬಿಸಿ-1/ತಾ.ಸ-2ವ್ಯನಿ/2022-23/81, ದಿನಾಂಕ 10-08-2022.
 - 5) ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಬೆಸ್ಕಾಂ ರವರ ಪತ್ರ ಸಂಖ್ಯೆ: ಬೆವಿಕಂ/ಮುಪ್ರವ್ಯ(ಕಾ)/ಉಪ್ರವ್ಯ(ಕಾ-1)/ಸಪ್ರವ್ಯ(ಕಾ-3)/ಸಇಂ-1/ಬಿಸಿ-5/ಎಫ್-468/2022-23/791, ದಿನಾಂಕ 07-12-2022.

ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ಕೊರೆಯಲಾಗುವ ಕೊಳವೆಬಾವಿಗಳಿಗೆ ಅಭಿವೃದ್ಧಿ ನಿಗಮಗಳ ವತಿಯಿಂದ ಬಿಡುಗಡೆಗೊಳಿಸುತ್ತಿರುವ ಮೂಲಸೌಕರ್ಯ ವಿದ್ಯುದೀಕರಣ ವೆಚ್ಚವನ್ನು ಪರಿಷ್ಕರಿಸುವ ಸಂಬಂಧ ದಿನಾಂಕ 10-01-2022 ರಂದು ನಡೆದ ಸಭೆಯಲ್ಲಿ ಎಲ್ಲಾ ಸಂಬಂಧಪಟ್ಟ ಇಲಾಖೆಗಳ ಸಹಮತದಲ್ಲಿ ಹಾಲಿ ಬಿಡುಗಡೆಗೊಳಿಸುತ್ತಿರುವ ರೂ.50,000/- ಗಳ ಮೂಲಸೌಕರ್ಯ ವೆಚ್ಚವನ್ನು ರೂ.75,000/- ಗಳಿಗೆ ಹೆಚ್ಚಿಸಲು ಒಮ್ಮತದ ನಿರ್ಧಾರವನ್ನು ಕೈಗೊಳ್ಳಲಾಗಿರುತ್ತದೆ.

ಸದರಿ ಸಭೆಯ ನಿರ್ಣಯದಂತೆ, ಅಲ್ಪಸಂಖ್ಯಾತರ ಇಲಾಖೆ ವತಿಯಿಂದ ಮಾತ್ರ ಸರ್ಕಾರಿ ಆದೇಶ ಹೊರಡಿಸಿದ್ದು, ಸಮಾಜ ಕಲ್ಯಾಣ ಇಲಾಖೆ ಹಾಗೂ ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ ವತಿಯಿಂದ ಸರ್ಕಾರಿ ಆದೇಶ ಹೊರಡಿಸುವುದು ಬಾಕಿಯಿದೆ.

ಸದರಿ ವಿಷಯದ ಕುರಿತು ಇಂಧನ ಇಲಾಖೆಯ ಎಂಎಂಆರ್ ಸಭೆಗಳಲ್ಲಿಯೂ ಸಹ ಚರ್ಚೆ ನಡೆಸಲಾಗಿದ್ದು, ದಿನಾಂಕ 28-06-2022 ರಂದು ನಡೆದ ಸಭೆಯಲ್ಲಿ ಪಂಪ್‌ಸೆಟ್ ಒಂದಕ್ಕೆ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಕಲ್ಪಿಸಲು ರೂ.50,000/- ಕ್ಕಿಂತ ಹೆಚ್ಚಿನ ಮೊತ್ತವನ್ನು ವಿಸತಂಗಳು ಭರಿಸುತ್ತಿದ್ದಲ್ಲಿ SCSP/TSP

ಅಡಿ ಬಿಡುಗಡೆಗೊಳಿಸುತ್ತಿರುವ ಅನುದಾನ ಸಹ ಬಳಸಿಕೊಳ್ಳಬಹುದಾಗಿದ್ದು, ಆದಾಗ್ಯೂ SCSP/TSP ಅನುದಾನವು ಕಡಿಮೆಯಾದಲ್ಲಿ ವಿದ್ಯುದೀಕರಣ ವೆಚ್ಚವನ್ನು ಹೆಚ್ಚಿಸಲು ಪ್ರಸ್ತಾವನೆಯನ್ನು ಸಲ್ಲಿಸಿದಲ್ಲಿ ಅಗತ್ಯ ಕ್ರಮವಹಿಸುವುದಾಗಿ ಕಾರ್ಯದರ್ಶಿಗಳು, ಸಮಾಜ ಕಲ್ಯಾಣ ಇಲಾಖೆ ರವರು ತಿಳಿಸಿದ್ದರಿಂದ, ಮೂಲಸೌಕರ್ಯ ಶುಲ್ಕವನ್ನು ರೂ.1,50,000/-ಗಳಿಗೆ ಪರಿಷ್ಕರಿಸುವಂತೆ ಎಲ್ಲಾ ವಿಸತಂಗಳ ಪರವಾಗಿ ಬೆಸ್ಕಾಂ ವತಿಯಿಂದ ಕೋರಲಾಗಿರುತ್ತದೆ (ಉಲ್ಲೇಖ 4).

ಸದರಿ ವಿಷಯದ ಬಗ್ಗೆ ಭಾರತೀಯ ಲೆಕ್ಕಪರಿಶೋಧಕರು ಮತ್ತು ಮಹಾಲೇಖಪಾಲರು ರವರು ಸಹ ಬೆಸ್ಕಾಂನ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಸಮಯದಲ್ಲಿ ಗಂಗಾ ಕಲ್ಯಾಣಕ್ಕೆ ತಗಲುತ್ತಿರುವ ವೆಚ್ಚ ಹಾಗೂ ಅನುದಾನಗಳ ವ್ಯತ್ಯಾಸದ ಬಗ್ಗೆ ಆಕ್ಷೇಪಣೆ ವ್ಯಕ್ತಪಡಿಸಿರುತ್ತಾರೆ.

ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ಮೇಲಿನ ಅಂಶಗಳನ್ನು ಪರಿಗಣಿಸಿ, ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ಕೊರೆಯಲಾಗುವ ಕೊಳವೆಬಾವಿಗಳಿಗೆ ಅಭಿವೃದ್ಧಿ ನಿಗಮಗಳ ವತಿಯಿಂದ ಬಿಡುಗಡೆಗೊಳಿಸುತ್ತಿರುವ ಮೂಲಸೌಕರ್ಯ ವಿದ್ಯುದೀಕರಣ ವೆಚ್ಚವನ್ನು ರೂ.75,000/- ಗಳಿಗೆ ಹೆಚ್ಚಿಸಿ ಸರ್ಕಾರಿ ಆದೇಶ ಹೊರಡಿಸುವಂತೆ ಮತ್ತೊಮ್ಮೆ ಕೋರಲಾಗಿದೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

ಸಹಿ/-

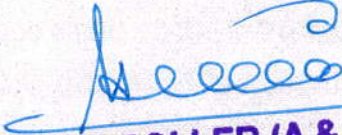
(ಜಿ. ಕುಮಾರ ನಾಯಕ)

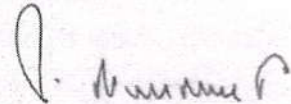
ಇವರಿಗೆ:

ಮೇಜರ್ ಪಿ ಮಣಿವಣ್ಣನ್, ಭಾಆಸೇ
ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿಗಳು,
ಸಮಾಜ ಕಲ್ಯಾಣ ಇಲಾಖೆ,
ವಿಕಾಸ ಸೌಧ, ಬೆಂಗಳೂರು.

ಪ್ರತಿ:

ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಬೆಸ್ಕಾಂ/ ಸೆಸ್ಕ/ ಮೆಸ್ಕಾಂ/ ಹೆಸ್ಕಾಂ/ ಜೆಸ್ಕಾಂ


**CONTROLLER (A & R),
HESCOM, Hubballi.**


(ಜಿ. ಕುಮಾರ ನಾಯಕ)

ಜಿ. ಕುಮಾರ ನಾಯಕ, ಭಾ ಅಸೇ,
ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ
ಇಂಧನ ಇಲಾಖೆ



ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ
ಕೊಠಡಿ ಸಂಖ್ಯೆ. 236, 2ನೇ ಮಹಡಿ,
ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು - 560001

ಲ.ಸ ಪತ್ರ ಸಂಖ್ಯೆ: ಇಎನ್ 42 ವಿಎಸ್‌ಸಿ 2022

ದಿನಾಂಕ: 02-01-2023

ವಿಷಯ: ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ಕೊರೆಯಲಾಗುವ ಕೊಳವೆಬಾವಿಗಳಿಗೆ ಅಭಿವೃದ್ಧಿ ನಿಗಮಗಳ ವತಿಯಿಂದ ವಿಸಕಂಗಳಿಗೆ ಬಿಡುಗಡೆಗೊಳಿಸಲಾಗುತ್ತಿರುವ ವಿದ್ಯುದೀಕರಣ ಮೂಲಸೌಕರ್ಯ ಶುಲ್ಕವನ್ನು ರೂ.75,000/- ಕ್ಕೆ ಹೆಚ್ಚಿಸಿ ಸರ್ಕಾರಿ ಆದೇಶ ಹೊರಡಿಸುವ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ:
- 1) ದಿನಾಂಕ 10-01-2022 ರಂದು ನಡೆದ ಸಭೆಯ ನಡವಳಿ.
 - 2) ಇಂಧನ ಇಲಾಖೆಯ ಅನಧಿಕೃತ ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ: ಎನರ್ಜಿ 42 ವಿಎಸ್‌ಸಿ 2022, ದಿನಾಂಕ 27-01-2022.
 - 3) ದಿನಾಂಕ 28-06-2022 ಮತ್ತು 23-11-2022 ರ ಇಂಧನ ಇಲಾಖೆಯ ಎಂಎಂಆರ್ ಸಭೆಗಳ ನಡವಳಿ.
 - 4) ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಬೆಸ್ಕಾಂ ರವರ ಪತ್ರ ಸಂಖ್ಯೆ:ಬೆವಿಕಂ/ಲ.ಸ/ಬಿಸಿ-1/ತಾ.ಸ-2ವ್ಯನಿ/2022-23/81, ದಿನಾಂಕ 10-08-2022.
 - 5) ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಬೆಸ್ಕಾಂ ರವರ ಪತ್ರ ಸಂಖ್ಯೆ: ಬೆವಿಕಂ/ಮುಪ್ರವ್ಯ(ಕಾ)/ಉಪ್ರವ್ಯ(ಕಾ-1)/ಸಪ್ರವ್ಯ(ಕಾ-3)/ಸಇಂ-1/ಬಿಸಿ-5/ಎಫ್-468/2022-23/791, ದಿನಾಂಕ 07-12-2022.

ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ಕೊರೆಯಲಾಗುವ ಕೊಳವೆಬಾವಿಗಳಿಗೆ ಅಭಿವೃದ್ಧಿ ನಿಗಮಗಳ ವತಿಯಿಂದ ಬಿಡುಗಡೆಗೊಳಿಸುತ್ತಿರುವ ಮೂಲಸೌಕರ್ಯ ವಿದ್ಯುದೀಕರಣ ವೆಚ್ಚವನ್ನು ಪರಿಷ್ಕರಿಸುವ ಸಂಬಂಧ ದಿನಾಂಕ 10-01-2022 ರಂದು ನಡೆದ ಸಭೆಯಲ್ಲಿ ಎಲ್ಲಾ ಸಂಬಂಧಪಟ್ಟ ಇಲಾಖೆಗಳ ಸಹಮತದಲ್ಲಿ ಹಾಲಿ ಬಿಡುಗಡೆಗೊಳಿಸುತ್ತಿರುವ ರೂ.50,000/- ಗಳ ಮೂಲಸೌಕರ್ಯ ವೆಚ್ಚವನ್ನು ರೂ.75,000/- ಗಳಿಗೆ ಹೆಚ್ಚಿಸಲು ಒಮ್ಮತದ ನಿರ್ಧಾರವನ್ನು ಕೈಗೊಳ್ಳಲಾಗಿರುತ್ತದೆ.

ಸದರಿ ಸಭೆಯ ನಿರ್ಣಯದಂತೆ, ಅಲ್ಪಸಂಖ್ಯಾತರ ಇಲಾಖೆ ವತಿಯಿಂದ ಮಾತ್ರ ಸರ್ಕಾರಿ ಆದೇಶ ಹೊರಡಿಸಿದ್ದು, ಸಮಾಜ ಕಲ್ಯಾಣ ಇಲಾಖೆ ಹಾಗೂ ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ ವತಿಯಿಂದ ಸರ್ಕಾರಿ ಆದೇಶ ಹೊರಡಿಸುವುದು ಬಾಕಿಯಿದೆ.

ಸದರಿ ವಿಷಯದ ಕುರಿತು ಇಂಧನ ಇಲಾಖೆಯ ಎಂಎಂಆರ್ ಸಭೆಗಳಲ್ಲಿಯೂ ಸಹ ಚರ್ಚೆ ನಡೆಸಲಾಗಿದ್ದು, ದಿನಾಂಕ 28-06-2022 ರಂದು ನಡೆದ ಸಭೆಯಲ್ಲಿ ಪಂಪ್‌ಸೆಟ್ ಒಂದಕ್ಕೆ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಕಲ್ಪಿಸಲು ರೂ.50,000/- ಕ್ಕಿಂತ ಹೆಚ್ಚಿನ ಮೊತ್ತವನ್ನು ವಿಸಕಂಗಳು ಭರಿಸುತ್ತಿದ್ದಲ್ಲಿ SCSP/TSP

ಅಡಿ ಬಿಡುಗಡೆಗೊಳಿಸುತ್ತಿರುವ ಅನುದಾನ ಸಹ ಬಳಸಿಕೊಳ್ಳಬಹುದಾಗಿದ್ದು, ಆದಾಗ್ಯೂ SCSP/TSP ಅನುದಾನವು ಕಡಿಮೆಯಾದಲ್ಲಿ ವಿದ್ಯುದೀಕರಣ ವೆಚ್ಚವನ್ನು ಹೆಚ್ಚಿಸಲು ಪ್ರಸ್ತಾವನೆಯನ್ನು ಸಲ್ಲಿಸಿದಲ್ಲಿ ಅಗತ್ಯ ಕ್ರಮವಹಿಸುವುದಾಗಿ ಕಾರ್ಯದರ್ಶಿಗಳು, ಸಮಾಜ ಕಲ್ಯಾಣ ಇಲಾಖೆ ರವರು ತಿಳಿಸಿದ್ದರಿಂದ, ಮೂಲಸೌಕರ್ಯ ಶುಲ್ಕವನ್ನು ರೂ.1,50,000/-ಗಳಿಗೆ ಪರಿಷ್ಕರಿಸುವಂತೆ ಎಲ್ಲಾ ವಿಸತಕಂಗಳ ಪರವಾಗಿ ಬೆಸ್ಕಾಂ ವತಿಯಿಂದ ಕೋರಲಾಗಿರುತ್ತದೆ (ಉಲ್ಲೇಖ 4).

ಸದರಿ ವಿಷಯದ ಬಗ್ಗೆ ಭಾರತೀಯ ಲೆಕ್ಕಪರಿಶೋಧಕರು ಮತ್ತು ಮಹಾಲೇಖಪಾಲರು ರವರು ಸಹ ಬೆಸ್ಕಾಂನ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಸಮಯದಲ್ಲಿ ಗಂಗಾ ಕಲ್ಯಾಣಕ್ಕೆ ತಗಲುತ್ತಿರುವ ವೆಚ್ಚ ಹಾಗೂ ಅನುದಾನಗಳ ವ್ಯತ್ಯಾಸದ ಬಗ್ಗೆ ಆಕ್ಷೇಪಣೆ ವ್ಯಕ್ತಪಡಿಸಿರುತ್ತಾರೆ.

ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ಮೇಲಿನ ಅಂಶಗಳನ್ನು ಪರಿಗಣಿಸಿ, ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ಕೊರೆಯಲಾಗುವ ಕೊಳವೆಬಾವಿಗಳಿಗೆ ಅಭಿವೃದ್ಧಿ ನಿಗಮಗಳ ವತಿಯಿಂದ ಬಿಡುಗಡೆಗೊಳಿಸುತ್ತಿರುವ ಮೂಲಸೌಕರ್ಯ ವಿದ್ಯುದೀಕರಣ ವೆಚ್ಚವನ್ನು ರೂ.75,000/- ಗಳಿಗೆ ಹೆಚ್ಚಿಸಿ ಸರ್ಕಾರಿ ಆದೇಶ ಹೊರಡಿಸುವಂತೆ ಮತ್ತೊಮ್ಮೆ ಕೋರಲಾಗಿದೆ.

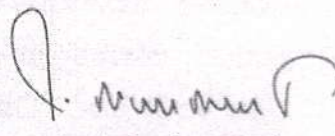
ತಮ್ಮ ವಿಶ್ವಾಸಿ,
ಸಹಿ/-
(ಜಿ. ಕುಮಾರ ನಾಯಕ)

ಇವರಿಗೆ:

ಶ್ರೀಮತಿ ತುಳಸಿ ಮದ್ದಿನೇನಿ, ಭಾಆಸೇ
ಕಾರ್ಯದರ್ಶಿಗಳು,
ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ,
ವಿಕಾಸ ಸೌಧ, ಬೆಂಗಳೂರು.

ಪ್ರತಿ:

ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಬೆಸ್ಕಾಂ/ ಸೆಸ್ಕ/ ಮೆಸ್ಕಾಂ/ ಹೆಸ್ಕಾಂ/ ಜೆಸ್ಕಾಂ


(ಜಿ. ಕುಮಾರ ನಾಯಕ)


**CONTROLLER (A & R),
HESCOM, Hubballi.**



ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಳಿಗಳು

ವಿಷಯ:- ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ ವ್ಯಾಪ್ತಿಯಡಿ ಬರುವ ನಿಗಮಗಳಲ್ಲಿ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ವೈಯಕ್ತಿಕ ಕೊಳವೆ ಬಾವಿ ಯೋಜನೆಯಡಿ ನಿಗದಿಪಡಿಸಿದ ಘಟಕ ವೆಚ್ಚವನ್ನು ಹೆಚ್ಚಿಸುವ ಕುರಿತು.

ಓದಲಾಗಿದೆ:- 1. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಡಿ.ದೇವರಾಜ ಅರಸು ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ಇವರ ಪ್ರಸ್ತಾವನೆ ಸಂಖ್ಯೆ: ದೇಹಿನಿ/ಗಂ.ಕ/ಸಿಆರ್/2022-23, ದಿನಾಂಕ: 13.06.2023

ಪ್ರಸ್ತಾವನೆ:-

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖಾ ವ್ಯಾಪ್ತಿಯ ನಿಗಮಗಳಲ್ಲಿ ಅನುಷ್ಠಾನಗೊಳಿಸುತ್ತಿರುವ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯ 2022-23ನೇ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಕೊಳವೆ ಬಾವಿಗಳಿಗೆ ಪಂಪ್‌ಸೆಟ್ ಹಾಗೂ ಪೂರಕ ಸಾಮಗ್ರಿಗಳನ್ನು ಸರಬರಾಜು ಮಾಡಲು ಹಣದ ಕೊರತೆ ಇರುವುದರಿಂದ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಯಡಿ ವೈಯಕ್ತಿಕ ಕೊಳವೆ ಬಾವಿ ಯೋಜನೆಯಡಿ ನಿಗದಿಪಡಿಸಿದ ಘಟಕ ವೆಚ್ಚವನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ಪರಿಷ್ಕರಿಸುವಂತೆ ಕೋರಿ ಪ್ರಸ್ತಾವನೆಯನ್ನು ಸಲ್ಲಿಸಿರುತ್ತಾರೆ.

ಕ್ರ. ಸಂ	ಜಿಲ್ಲೆಗಳು	ಕೊಳವೆ ಬಾವಿ ಕೊರೆಯಲು ಪಂಪ್‌ಸೆಟ್ ಸರಬರಾಜು ಮತ್ತು ವಿದ್ಯುತ್ ಠೇವಣಿ ಪಾವತಿಗಾಗಿ ಸಹಾಯಧನ	ವಿದ್ಯುತ್ ಸರಬರಾಜು ಕಂಪನಿಗೆ ಪಾವತಿಸುವ ವಿದ್ಯುದೀಕರಣ ವೆಚ್ಚ ಸಹಾಯಧನ	ಸಾಲದ ಮೊತ್ತ	ಒಟ್ಟು ಘಟಕ ವೆಚ್ಚ
1	6 ಜಿಲ್ಲೆಗಳಿಗೆ ಮಾತ್ರ (ಬೆಂಗಳೂರು ನಗರ, ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ, ಕೋಲಾರ, ಚಿಕ್ಕಬಳ್ಳಾಪುರ, ತುಮಕೂರು ಮತ್ತು ರಾಮನಗರ)	3.5 ಲಕ್ಷಗಳು	50.000/-	ರೂ.50.000/-	ರೂ.4.50
2	ಇತರೆ ಜಿಲ್ಲೆಗಳು	2.50 ಲಕ್ಷ	50.000/-	50.000/-	ರೂ.3.50

ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲಿಸಿ, ಕೆಳಕಂಡಂತೆ ಆದೇಶಿಸಿದೆ.

ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಹಿಂವಕ 286 ಬಿಎಂಎಸ್ 2023, ಬೆಂಗಳೂರು,

ದಿನಾಂಕ: 29-08-2023

ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ವಿವರಿಸಿರುವ ಅಂಶಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖಾ ವ್ಯಾಪ್ತಿಯಡಿ ಬರುವ ನಿಗಮಗಳಲ್ಲಿ ಅನುಷ್ಠಾನಗೊಳಿಸುತ್ತಿರುವ ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಗೆ 2023-24ನೇ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಕೊಳವೆ ಬಾವಿಗಳಿಗೆ ಪಂಪ್‌ಸೆಟ್

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ಹಾಗೂ ಪೂರಕ ಸಾಮಗ್ರಿಗಳನ್ನು ಪಾವತಿಸುತ್ತಿರುವ ಪ್ರತಿ ಕೊಳವೆಬಾವಿ ಘಟಕ ವೆಚ್ಚವನ್ನು ಬೆಂಗಳೂರು ನಗರ, ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ, ರಾಮನಗರ, ಕೋಲಾರ, ಚಿಕ್ಕಬಳ್ಳಾಪುರ ಮತ್ತು ತುಮಕೂರು ಜಿಲ್ಲೆಗಳಲ್ಲಿ ರೂ.4.75 ಲಕ್ಷಗಳು (ಇದರಲ್ಲಿ ರೂ.4.00 ಲಕ್ಷ ಸಹಾಯಧನ (ರೂ.75,000/- ವಿದ್ಯುದೀಕರಣ ಸೇರಿದಂತೆ) ಹಾಗೂ ರೂ.50,000/- ಸಾಲ ಹಾಗೂ ಇತರೆ ಜಿಲ್ಲೆಗಳಿಗೆ ರೂ.3.75 ಲಕ್ಷಗಳು (ಇದರಲ್ಲಿ ರೂ.3.00 ಲಕ್ಷ ಸಹಾಯಧನ (ರೂ.75,000/- ವಿದ್ಯುದೀಕರಣ ಸೇರಿದಂತೆ) ಹಾಗೂ ರೂ.50,000/- ಸಾಲ ಹೀಗೆ ಪರಿಷ್ಕೃತ ಘಟಕ ವೆಚ್ಚವನ್ನು ಈ ಕೆಳಕಂಡ ಷರತ್ತಿಗೊಳಪಟ್ಟ ಹೆಚ್ಚಿಸಿ ಆದೇಶಿಸಿದೆ.

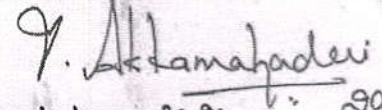
ಕ್ರ. ಸಂ	ಜಿಲ್ಲೆಗಳು	ಕೊಳವೆ ಬಾವಿ ಕೊರೆಯಲು ಪಂಪ್‌ಸೆಟ್ ಸರಬರಾಜು ಮತ್ತು ವಿದ್ಯುತ್ ಠೇವಣಿ ಪಾವತಿಗಾಗಿ ಸಹಾಯಧನ	ವಿದ್ಯುತ್ ಸರಬರಾಜು ಕಂಪನಿಗೆ ಪಾವತಿಸುವ ವಿದ್ಯುದೀಕರಣ ವೆಚ್ಚ ಸಹಾಯಧನ	ಸಾಲದ ಮೊತ್ತ	ಒಟ್ಟು ಘಟಕ ವೆಚ್ಚ
1	6 ಜಿಲ್ಲೆಗಳಿಗೆ ಮಾತ್ರ (ಬೆಂಗಳೂರು ನಗರ, ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ, ಕೋಲಾರ, ಚಿಕ್ಕಬಳ್ಳಾಪುರ, ತುಮಕೂರು ಮತ್ತು ರಾಮನಗರ)	ರೂ.3,50,000	75,000/-	ರೂ.50,000/-	ರೂ.4.75,000
2	ಇತರೆ ಜಿಲ್ಲೆಗಳು	ರೂ.2,50,000	75,000/-	50,000/-	ರೂ.3,75,000

ಷರತ್ತು:-

1. ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಯಾವುದೇ ಹೆಚ್ಚುವರಿ ಅನುದಾನ ಕೋರತಕ್ಕದ್ದಲ್ಲ ಹಾಗೂ ಅನುದಾನಕ್ಕೆ ಸೀಮಿತವಾಗಿ ಫಲಾನುಭವಿಗಳ ಸಂಖ್ಯೆಯನ್ನು ಕಡಿಮೆ ಮಾಡಿಕೊಳ್ಳತಕ್ಕದ್ದು.

ಈ ಆದೇಶವನ್ನು ಆರ್ಥಿಕ ಇಲಾಖೆಯ ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ:ಆಇ/653/ವೆಚ್ಚ3/2023 ದಿನಾಂಕ:22.08.2023 ರಲ್ಲಿ ನೀಡಿರುವ ಸಹಮತಿಯನ್ವಯ ಹಾಗೂ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಎಫ್ ಡಿ 07 ಟಿಎಫ್ ಪಿ 2022, ದಿನಾಂಕ:31.07.2023 ರಲ್ಲಿ ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿಗಳು/ ಕಾರ್ಯದರ್ಶಿಗಳಿಗೆ ಪ್ರತ್ಯಾಯೋಜಿಸಿರುವ ಆರ್ಥಿಕ ಅಧಿಕಾರದ ಮೇರೆಗೆ ಹೊರಡಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕದ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ,
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ


(ವಿ.ಅಕ್ಕಮಹಾದೇವಿ) 29/8/23

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ-2

ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ.

29.8.23

ಇವರಿಗೆ:-

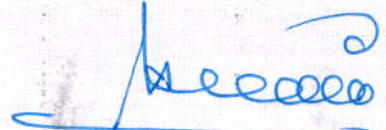
1. ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು, (ಎ ಮತ್ತು ಇ), ಬೆಂಗಳೂರು.
2. ಆಯುಕ್ತರು, ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ, ಬೆಂಗಳೂರು.

3
**CONTROLLER (A & R),
HESCOM, Hubballi,**

3. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಡಿ.ದೇವರಾಜ ಅರಸು ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ, ಬೆಂಗಳೂರು.
4. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಅಲೆಮಾರಿ/ಅರೆ ಅಲೆಮಾರಿ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ, ಬೆಂಗಳೂರು
5. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಮಡಿವಾಳ ಮಾಚಿದೇವ ಅಭಿವೃದ್ಧಿ ನಿಗಮ(ನಿ), ಬೆಂಗಳೂರು
6. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಸವಿತಾ ಸಮಾಜ ಅಭಿವೃದ್ಧಿ ನಿಗಮ(ನಿ), ಬೆಂಗಳೂರು
7. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ, ಬೆಂಗಳೂರು.
8. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ವೀರಶೈವ ಲಿಂಗಾಯಿತ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ, ಬೆಂಗಳೂರು
9. ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ವಿಶ್ವಕರ್ಮ ಸಮುದಾಯಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ, ಬೆಂಗಳೂರು.
10. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ನಿಜಶರಣ ಅಂಬಿಗರ ಚೌಡಯ್ಯ ಅಭಿವೃದ್ಧಿ ನಿಗಮ (ನಿ) ಬೆಂಗಳೂರು.
11. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಮರಾಠ ಸಮುದಾಯಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮ (ನಿ) ಬೆಂಗಳೂರು.
12. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಒಕ್ಕಲಿಗ ಸಮುದಾಯಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮ(ನಿ) ಬೆಂಗಳೂರು .
13. ರಾಜ್ಯ ಖಜಾನಾಧಿಕಾರಿಗಳು, ರಾಜ್ಯ ಹುಜೂರು ಖಜಾನೆ, ಬೆಂಗಳೂರು.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ:

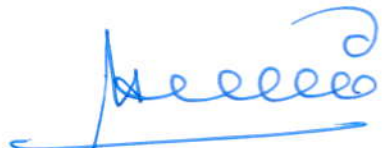
1. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ, ಇವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು.
2. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ಇಂಧನ ಇಲಾಖೆ, ಇವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು.
2. ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ, ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ, ಇವರ ಆಪ್ತ ಸಹಾಯಕರು, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು.
3. ಶಾಖಾ ರಕ್ಷಾ ಕಡತ .


**CONTROLLER (A & R),
HESCOM, Hubballi.**

HUBLI ELECTRICITY SUPPLY COMPANY LIMITED**Proposed Programme of Capital Civil Engineering works for FY 2025-26.****Annexure H(i)**

Sl No	Name of work	Estimate Cost (In Lakhs)
1	Improvements to existing 33/11 KV Sub-Station at Kusugal Raod Hubballi	90.00
2	Construction of Balance portion of compound wall towards of RSD Office building at Tabibland Hubballi.	60.00
3	Construction of Vehicle parking shelter at Division office premises at Tabibland Hubballi	20.00
4	Construction of compound wall for HESCOM land at 33/11 KV S/S Gudageri.	100.00
5	Construction of compound wall for balance portion of land at 33/11 KV Sub Station Saunshi.	35.00
6	Construction of Front side compound wall & Gate towards main road at Sub-Division Office premises HESCOM, Navalgund.	80.00
7	Construction of RCC Compound wall duly dismantling the existing deteriorated old compound wall at Dharwad Rural & Urban Office premises Vidyagiri.	250.00
8	Construction of RCC compound wall and other allied works to the HESCOM land at UAS Dharwad.	140.00
9	Construction of Section office building and approach road at UAS Dharwad.	190.00
10	Construction of Compound wall, road, drain and other allied works at 33 KV Sub-Station HESCOM Aravatagi.	70.00
11	Construction of compound wall and drain towards bustand side Section Office building at HESCOM premises, Kalghatagi.	90.00
12	Construction of compound wall and other allied works at 33/11KV Sub-Station HESCOM, Hole Itagi.	90.00
13	Providing and Construction of RCC approach road, compound wall and other allied works at 33/11KV Sub-Station HESCOM, Lakkundi.	80.00
14	Providing and construction of RCC road, RCC storm water drain and other allied works at Division office premises and colony Premises, HESCOM, Gadag.	160.00
15	Constructon of Transformer test bench for newly formed LTMR Sub- Divisin at Ron.	45.00
16	Providing pheriphery security fencing and other allied works at 33/11KV Sub-Station HESCOM, Holealur.	60.00
17	Providing and Construction of RCC road, RCC storm water drain and other allied works at Divisional Store yard Premises, HESCOM, Ron.	150.00
18	Construction of Section office building, compound wall and other allied works at station preimises Hosaritti.	250.00
19	Construction of Section office building, compound wall and other allied works at station preimises Halageri.	250.00
20	Construction of second floor to sub division office building Savanur	200.00
21	Construction of Sub Division office building, compound wall and other allied works at station preimises Rattihalli.	300.00
22	Construction of Sub Division office building, compound wall and other allied works at station preimises Hirekerur.	300.00
23	Construction of multipurpose hall at Terrace floor to Circle office at Sirsi	250.00
24	Providing CC road, drain, compound wall and other allied works at Subdivision premises, Siddapur	175.00
25	Construction of Section office building and other allied works at Banavasi	200.00
26	Construction of Section office building and other allied works at Malagi	200.00
27	Construction of 2 Block of 8 tennement quarters at HESCOM premisesd, Dandeli.	1200.00
28	Construction of 1 Block of 8 tennement quarters at HESCOM premisesd, Haliyal.	600.00
29	Construction of 2nd floor to Division office to accomodate Meeting hall, record room and other allied works at Karwar	250.00
30	Construction of Compound wall, storm water drain and other allied works at Subdivision premises, Bhatkal	120.00
31	Providing RCC road, RCC drain, compound wall and other allied works at 33/11 KV substation Heble, Bhatkal	170.00
32	Construction of multipurpose hall and guest house and other improvement works at Nehru nagar Belagavi	450.00
33	Construction of Urban Division Store premises at Nehru nagar Belagavi	350.00
34	Improvement works to Section office building at (Itagi) Gandigawad.	15.00
35	Providing loading and unloading platform, compound wall, approach road and other allied works at Section office at 33/11 KV premises, Bailhongal.	100.00
36	Construction of security compound wall, store building, loading unloading platform with gantry, CC road, transformer repair center, transformer testing center and other allied works for establishing divisional store at 110kv open land Ramadurga.	250.00
37	Construction of Rural Section Office building with other developemntal works at Khanagaun.	135.00
38	Renovation of control room building with other allied developmental works at Hallur	15.00
39	Construction of Compound wall with other allied works to HESCOM Assest and other allied works at 33/11 KV Sub-station premises kunnur.	38.00
40	Construction of proper approach road to transformer No 2 with other allied works at 33/11 KV Sub-station premises Kabbur.	18.00
41	Construction of compound wall to HESCOM Asset with other allied works at 33/11 KV Sub-station premises Alagawadi.	70.00

Sl No	Name of work	Estimate Cost (In Lakhs)
42	Construction of indoor store building with other allied works at divisional store premises Raibag.	60.00
43	Construction of compound wall to HESCOM Asset with other allied works at 33/11 KV Sub-station premises Ghatanatti	25.00
44	Construction of loading and unloading platform with other allied works at sub division office Aigali.	10.00
45	Construction of Section office building and compound wall at Kudalsangam.	185.00
46	Providing water supply arrangements and sump tank at 33/11KV Sub-Station Karadi.	8.00
47	Improvements to Transformer Repair Centre at Navanagar Bagalkot.	65.00
48	Construction of compound wall and providing CC road , drilling borewell installing pumpset at sub-Division office Bilagi.	110.00
49	Providing Compound wall and loading and unloading platform at Sub Division office premises Lokapur	85.00
50	Providing platform with shelter and approach Road at Divisional Store yard Mudhol.	425.00
51	Raising of Compound wall at 33/11KV Sub Station Bantanur..	55.00
52	Construction of Section office building at Kataraki.	185.00
53	Construction of meeting hall in the FF at O&M division office Jamakhandi.	135.00
54	Construction of in-door shed and loading unloading platform at divisional store yard Jamakhandi.	285.00
55	Raising of Compound wall at Colony premises Banahatti.	56.00
56	Construction of Section office building at Nidoni.	185.00
57	Construction of Section office building at Tikota.	185.00
58	Construction of Section office building at Kambagi.	185.00
59	Providing Compound wall and loading and unloading platform and approach road at at Section office HESCOM Bijjaragi.	285.00
60	Construction of Accounting Section office building and compound wall and vehicle shed, approach road at Kolhar.	400.00
61	Providing approach road and vehicle shelter at O&M Sub Division office Muddebhal.	225.00
62	Providing approach road at Colony & new Sub-division office Premises Talikot	185.00
63	Providing approach road, pavers, store yard platform with other allied works to LTMR, Sub Division office & T C repair centre premises Indi.	285.00
64	Construction meeting hall and Security Compound wall at O&M Sub Division office premises at Dewar hipparagi.	310.00
65	Construction of Transformer repair centre at O&M Sub Division office premises at Sindagi.	350.00
	Grand Total	11900.00



CONTROLLER (A & R),
HESCOM, Hubballi.

HUBLI ELECTRICITY SUPPLY COMPANY LIMITED**Proposed Programme of Capital Civil Engineering works for FY 2026-27.****Annexure H(ii)**

Sl No	Name of work	Estimate Cost (In Lakhs)
1	Providing DG set facility to newly Division office building complex at Tabibland Hubballi	15.00
2	Construction of compound wall for HESCOM land at section office premises Byhatti	80.00
3	Construction of septic tank and soak pit with other allied work to sub division office premises Kundagol	30.00
4	Construction of City sub division office building -2 and other allied works at Doddanayakankoppa Dharwad.	200.00
5	Construction of Rural Sub Division office buidlid at UAS Dharwad.	350.00
6	Improvements to 33/11 KV S/S at Nigadi	80.00
7	Construction of AEE/ AE Qtrs at Sub Division office premises Kalghatagi.	200.00
8	Providing and construction of RCC road, RCC storm water drain and other allied works at Section office premises Shirahatti.	145.00
9	Construction of Compound wall, RCC road, RCC storm water drain and other allied works at Section office premises HESCOM, Hulakoti.	150.00
10	Construciton of Transformer test bench at Sub- Division office premises Gajendragad.	45.00
11	Construciton of Transformer test bench at Sub- Division office premises Naragund.	45.00
12	Construction of second floor to sub division office building Shiggaon	200.00
13	Providing RCC approach Road, Drain and other allied works at sub division office premises Shiggaon	230.00
14	Providing Jelly spreading, cable duct and other allied works at station premises Halageri	50.00
15	Providing Jelly spreading, cable duct and other allied works at station premises Madakanahalli	50.00
16	Repairs to building, Electrification and other allied works at Sub Division office premises Byadagi	50.00
17	Construction of Section office building and other allied works at Gullapur	200.00
18	Construction of Section office building and other allied works at Katur	200.00
19	Construction of Section office building and other allied works at Dasanakoppa	200.00
20	Construction of One block of 4 tenement quarters and other allied works at Joida	300.00
21	Construction of Sub division office building and other allied works at Ankola	350.00
22	Construction of Indoor material store building, outdoor store yard and other allied works at Honnavar	650.00
23	Construction of section office - 1 building with other allied works at Belagavi.	150.00
24	Construction of section office - 4 building with other allied works at Belagavi.	150.00
25	Construction of Balance portion of compound wall with other allied works at Section office premises Beedi.	50.00


**CONTROLLER (A & R),
HESCOM, Hubballi.**

Sl No	Name of work	Estimate Cost (In Lakhs)
26	Construction of Sub Division Office Building at Savadatti.	250.00
27	Construction of Balance portion of compound wall with other allied works at Section office premises Beedi.	50.00
28	Renovation of Quarters with other allied works at section office premises Kalloli	15.00
29	Providing RCC approach road with other allied works at Section office premises Kulagod.	30.00
30	Construction of Compound wall to HESCOM Assest and approach road with other allied works at 33/11 KV Sub-station premises Benadi	58.00
31	Providing Transformer repair center by renovating the AEE quarters at Nippani	29.00
32	Construction of compound wall to HESCOM Asset and storm water drain with other allied works at 33/11 KV Sub-station premises Mantur.	55.00
33	Construction of compound wall to HESCOM Asset and approach road with other allied works at 33/11 KV Sub-station premises Sankonatti	63.00
34	Providing Aluminium partions at revenue section, furnitures along with other alllied works at sub-division office Athani	15.00
35	Construction of RCC Sump tank at 33/11KV Sub Station Kandagal.	4.00
36	Improvements to control room building, toilet blocks, cable ducts and jelly spreading and other allied works at 33/11KV Sub Station Premises at Aminagad.	210.00
37	Improvements to control room building, toilet blocks, cable ducts, compound wall and jelly spreading and other allied works at 33/11KV Sub Station Premises at Haligeri.	255.00
38	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Teggi.	250.00
39	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Banatanur.	195.00
40	Improvements to control room building, cable ducts, road, jelly spreading and other allied works at 33/11KV Sub Station Premises at Ghani.	225.00
41	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Malali.	225.00
42	Construction of Section office building at Mareiguddi.	220.00
43	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Kalabilagi.	195.00
44	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Hirepadasalgi.	210.00
45	Improvements to control room building, cable ducts, road, jelly spreading and other allied works at 33/11KV Sub Station Premises at Ontagodi.	281.00


CONTROLLER (A & R),
HESCOM, Hubballi,

(R & A) CONTROLLER
 HESCOM, Hubballi

Sl No	Name of work	Estimate Cost (In Lakhs)
46	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Bidari.	250.00
47	Improvements to control room building, cable ducts, road, jelly spreading and other allied works at 33/11KV Sub Station Premises at Madarakhandi.	325.00
48	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Dewaragennur.	250.00
49	Improvements to control room building, cable ducts, jelly spreading, road and Compound wall and other allied works at 33/11KV Sub Station Premises at Bijjaragi.	450.00
50	Improvements to control room building, cable ducts, road, jelly spreading, Compound wall and other allied works at 33/11KV Sub Station Premises at Tidagundi.	350.00
51	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Honnutagi.	425.00
52	Improvements to control room building, cable ducts, jelly spreading and Compound wall and other allied works at 33/11KV Sub Station Premises at Managauli.	285.00
53	Improvements to control room building, cable ducts, jelly spreading, road and Compound wall and other allied works at 33/11KV Sub Station Premises at Nalatawad.	385.00
54	Improvements to control room building, cable ducts, road, jelly spreading, Compound wall and other allied works at 33/11KV Sub Station Premises at Dawalagi.	350.00
55	Improvements to control room building, cable ducts, jelly spreading, Compound wall and other allied works at 33/11KV Sub Station Premises at Golageri.	265.00
56	Improvements to control room building, cable ducts, jelly spreading, road and Compound wall and other allied works at 33/11KV Sub Station Premises at Tadawalaga.	310.00
57	Improvements to control room building, cable ducts, road, jelly spreading, Compound wall and other allied works at 33/11KV Sub Station Premises at Naad BK	350.00
Grand Total		11000.00


CONTROLLER (A & R),
HESCOM, Hubballi.

HUBLI ELECTRICITY SUPPLY COMPANY LIMITED**Proposed Programme of Capital Civil Engineering works for FY 2027-28.****Annexure H(iii)**

Sl No	Name of work	Estimate Cost (In Lakhs)
1	Construction of section office building and other allied works of Mantur road at Tabibland Hubballi	150.00
2	Construction of 4 tennements LM Qtrs and other allied works to section office premises Sauhshi	150.00
3	Construction of CSD-1 office building duly dismantling of existing old RSD building at Vidya giri premises Dharwad	350.00
4	Construction of Linemen Qtrs at Section office premises Kalghatagi.	250.00
5	Construction of Section Office building and other allied works at Dumwada.	200.00
6	Construction of new 8 tennements quarters block and other allied works at HESCOM Premises, Gadag.	600.00
7	Construction of O & M Sub-Division office building and other allied works at Laxmeshwar.	300.00
8	Construction of new 8 tennements quarters block and other allied works at HESCOM Premises, Ron.	600.00
9	Construction of 2-Block quarters and other allied works at Division office premises Haveri.	500.00
10	Construction of 2-Block quarters and other allied works at sub division office premises Savanur.	500.00
11	Providing Jelly spreading, cable duct and other allied works at station premises Sidenur	50.00
12	Construction of Section office building and other allied works at Kiravatti	200.00
13	Providing RCC road, RCC drain, compound wall and other allied works at Haliyal	250.00
14	Providing RCC road, RCC drain, compound wall and other allied works at Ankola	280.00
15	Construction of Section office building and other allied works at Murdeshwar	200.00
16	Construction of City Sub Division-1 building with other allied works at Belagavi.	250.00
17	Improvement works to Section office building at Hirebagewadi.	75.00
18	Construction of compound wall, approach road and Improvement works to Control room building at 33/11 KV Premises Sangolli (Kulmanatti).	130.00
19	Improvement works to 33/11 KV MUSS Mudukavi	60.00
20	Providing fencing to the old 33/11KV S/S at Ankalagi.	20.00
21	Providing Compound wall with other allied works at 33/11KV S/S Kanagala	35.00
22	Improvements to AEE LTMR and vigilance office building at Halatti	18.00
23	Construction of balance portion of compound wall to HESCOM Asset with other allied works at 33/11 KV Sub-station premises Koligudda.	28.00
24	Construction of compound wall to HESCOM Asset with other allied works at 33/11 KV Sub-station premises Shirur	54.00
25	Construction of sub division office Building and other allied works at Ilkal.	450.00
26	Construction of sub division office Building and other allied works at Kaladagi.	450.00
27	Construction of sub division office Building and other allied works at Kerur.	450.00
28	Construction of sub division office Building and other allied works at Galagali.	450.00
29	Providing approach road to sub division , quarters and transformer testing centre and vehicle shelter at O&M Sub Division office Mahalingapur.	650.00
30	Construction of Rural Division office building at Vijayapur.	850.00
31	Construction of sub division office Building and other allied works at Kolahar.	450.00
32	Construction of Division office building at Babaleshwar.	800.00
	Grand Total	9800.00

**CONTROLLER (A & R),
HESCOM, Hubballi.**