

MVVNL: Annexures List under Directives for ARR Filing FY 2024-25

S. No.	Annexures	Details for Annexures	Remarks
1	Annexure-1	Energy Audit Report of FY2022-23. (Cl. No. 11.2.1)	Submitted
2	Annexure-2	Cost Audit Report of FY 2022-23. (Cl. No.11.2.1)	Submitted
3	Annexure-3	Submission of RDSS Capex Scheme to Hon'ble Commission (Cl. No. 11.2.3)	Submitted
4	Annexure-4	Fixed Asset Register for FY 2022-23. (Cl. No. 11.2.4)	Due to bulk datasets, submitted the soft copies.
5	Annexure-5	MOD Stack details of Nov-2023 (Cl. No. 11.2.11)	Submitted
6	Annexure-6	Enhancement of NTI from Broadband and 5G services. (Cl. No. 11.2.15)	Submitted
7	Annexure-7	Pending Cases in different Forums (Cl. No. 11.2.18)	Submitted
8	Annexure-8	Source-wise PPA details (Cl. No. 11.2.31)	Due to bulk datasets, submitted the soft copies.
9	Annexure-9	Load Curve details. (Cl. No. 11.2.34)	
10	Annexure-10	Smart Meter details (14.1 and 14.2) (Cl. No. 11.2.41)	Submitted

Annexure- 1	Energy Audit Report of FY2022-23. (Cl. No. 11.2.1)
------------------------	---

Annual Energy Audit Report of Madhyanchal Vidyut Vitran Ltd FY: 2022-23




Submitted to:

Bureau of Energy Efficiency, New Delhi

in compliance of the Bureau of Energy Efficiency (Manner and Intervals for Conduct of Energy Audit in electricity distribution companies) Regulations, 2021

Accredited Energy Auditor

Dr. Ravi Deshmukh
(AEA-0243)


अधीक्षण अभियन्ता (वाणिज्य),
मॉडिंविंनिंलि, लखनऊ।

PPS Energy Solutions
THE POWER OF ENERGY



Annual Energy Audit Report

of

Madhyanchal Vidyut Vitran Ltd

FY: 2022-23





Submitted By

PPS Energy Solutions
THE POWER OF ENERGY


July- 2023

Document Submission

Action	By	Date	Version
Submitted	PPS Energy Solutions	14-7-2023	R0

Designation	Name	Signature
Accredited Energy Auditor	Dr. Ravi Deshmukh (AEA – 0243)	 




अधीक्षण अभियन्ता (वाणिज्य).
मंयिनिविनिनि, लखनऊ।



Acknowledgement

We express our sincere gratitude to the authorities of Madhyanchal Vidyut Vitran Ltd for entrusting and offering the opportunity of energy performance assignment.

We are thankful to Madhyanchal Vidyut Vitran Ltd officials for timely guidance and for their positive support in undertaking the task of system mapping and energy efficiency assessment of sampled electrical distribution system. The field studies would not have been completed on time without their interaction and guidance. We admire their cooperation during field studies and providing necessary data for the study.





अधीक्षण अभियन्ता (वाणिज्य).
मंयिंविंनिंलि, लखनऊ।



Table of Contents

1	Executive Summary.....	7
1.1	MVVNL Power Introduction.....	7
1.2	About Assignment.....	7
1.3	Study Team	7
1.4	Methodology.....	8
1.5	The overall loss of the MVVNL for 2022-23 year	9
1.6	Summary of Critical Analysis.....	10
2	Background	15
2.1	Role of BEE	15
2.2	Purpose of audit and accounting Report	16
2.3	Period of Energy Auditing and Accounting	16
3	Introduction	17
3.1	Name and Address of Designated Consumer	17
3.2	Designated Officer of Client.....	17
3.3	Summary Profile of DCs	18
3.4	Energy Conservation Schemes.....	19
4	Energy Flow Analysis.....	25
4.1	Energy Flow across Service levels:	25
4.2	Validation of metered data:.....	26
4.3	Validation of Energy Flow Data & Losses:.....	27
5	Loss & Subsidy Computation	31
5.1	Energy Accounts for previous years.....	31
5.2	Energy Accounts and performance in the Current Year	32
6	Energy Audit Findings:	64
6.1	Energy Conservation measures already taken & proposed for Future	64
6.2	Critical Analysis	65
6.3	Inclusion & Exclusions.....	66
7	Conclusion & Action Plan:.....	67
7.1	Action plan for line loss reduction	67
7.2	Net Input Energy	67
7.3	Billed energy 2022-23	68
7.4	Verification of Yearly Reports	70
7.5	Division wise Billed Unit and Revenue of MVVNL FY 2022-23.....	71
7.6	Distribution Loss calculation:	75



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



7.7	AT&C Losses Computation in MVVNL.....	75
7.8	Recommendations	76
8	Notes of the EA/EM along with queries and replies to data gaps	78
8.1	Schedule of the work	78
8.2	Check list Prepared by EmAEA	79
8.3	DATA GAPS RAISED BY AEA	80
9	List of Annexures attached with the Report	81

List of Tables

Table 1	MVVNL Network Snapshot FY 2022-23	7
Table 2	: MVVNL Team	7
Table 3	: PPSES Team	8
Table 4	Overall Loss of MVVNL	9
Table 5	: MVVNL Team	17
Table 6	: PPSES Team	17
Table 7	MVVNL Network Snapshot FY 2022-23	18
Table 8	: Four year Trend of Discom Loss- MVVNL	31
Table 9	: T & D loss category wise	32
Table 10	: Categorywise AT & C loss	33
Table 11	Billed energy FY 2022-23.....	68
Table 12	: Details of Consumer	70
Table 13	Total AT&C Loss of MVVNL	76
Table 14	Schedule of the Work	78
Table 15	Data Gaps	80

List of Figures

Figure 1	: MVVNL Area.....	18
Figure 2	Distribution Losses in MU	31



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली

Abbreviations

Abbreviations	Explanations
MVVNL	Madhyanchal Vidyut Vitran Ltd
PPSES	PPS Energy Solutions
BEE	Bureau of Energy Efficiency

Electrical Terms

- V (Volt) - Unit of voltage.
- kV (kilovolt) - 1,000 volts.
- W (Watt) - Unit of active power.
- kW (kilowatt) - 1,000 watts.
- MW (Megawatt) - 1,000 kW.
- Wh (watt-hour) - Unit of Energy.
- kWh (kilowatt-hour) - 1,000 Wh.
- MWh (Megawatt-hour) - 1,000 kWh.
- MUs (Million Units)- $1\text{kWh} \times 10^6$.
- VA (Volt-ampere) - Unit of apparent power.
- kVA (kilovolt-ampere) - 1,000 VA.
- MVA (Megavolt-ampere) - 1,000 kVA.
- VAr (volt-ampere reactive) - Unit of reactive power.
- Load Factor - Ratio of average power demand to maximum power demand
- Electrical Losses - Difference between energy delivered and energy sent out.
- PF – Power Factor



अधीक्षण अभियन्ता (वाणिज्य).
मंयिंविनिंलि, लखनऊ।



1 Executive Summary

1.1 MVVNL Power Introduction

Madhyanchal Vidyut Vitran Nigam Ltd. is a company incorporated under the Companies Act, 1956 and having its registered office at 4-A, Gokhle Marg, Lucknow, for carrying out the business of Distribution of electricity within the Area of Supply. Area of supply will include the following districts of the State of Uttar Pradesh: Budaun, Bareilly, Pilibhit, Shahjahanpur, Lakhimpur, Hardoi, Sitapur, Unnao, Bahraich, Shrawasti, Balrampur, Gonda, Barabanki, Rae Bareilly, Ayodhya, Sultanpur, Ambedkarnagar, Lucknow and Amethi.

MVVNL started functioning as an independent Distribution company in July 2003.

Table 1 MVVNL Network Snapshot FY 2022-23

MVVNL Network Snapshot	
Number of circles	29
Number of divisions	104
Number of sub-divisions	NA
Number of feeders	5178
Number of DTs	694871
Number of consumers	8800238

Source: Infrastructure sheet, BEE forms FY 2022-23

1.2 About Assignment

Bureau of Energy Efficiency (BEE) through Ministry of Power, Government of India issued regulations namely Bureau of Energy Efficiency (Manner and Intervals for Conduct of Energy Audit in electricity distribution companies) Regulations, 2021 (hereinafter referred as 'BEE EA Regulation 2021'), for Conduct of Annual Energy Audit and Periodic Energy Accounting in DISCOMs.

As per the notification, the work of Energy Audit of MVVNL was awarded to PPS Energy Solutions Pvt. Ltd.

1.3 Study Team

As per the directives of team given by regulation, the teams were formed by Madhyanchal Vidyut Vitran Ltd and PPSES to conduct the energy accounting and energy audit.

Table 2 : MVVNL Team

Sr. No	Name	Designation
1	Mr. Vivek Sriwastava	Chief Engineer
2	Mr. Satish Chandra Singh	Superintending Engineer
3	Mr. Ajai Kumar Maurya	Executive Engineer



अधीक्षण अभियन्ता (वाणिज्य)
मंथिनिनिनिनिनि, लखनऊ।



Table 3 : PPSES Team

Sr. No.	Name	Designation
1	Dr. Ravi Deshmukh	Team Leader. Accredited Energy Auditor (AEA-0243)
2	Mr. Dinesh Baharate	Team member - Electrical Engg. (EA 24237) (Certified Energy Auditor)
3	Mr. Shashikant Puranic	Sector Expert - Electrical Engg.
4	Mr. Prasad Bhosale	Team member- (Certified Energy Manager)
5	Mr. Hemant Kadu	Team Member – Electrical Engg 2

1.4 Methodology

The methodology adopted,

1. Kick off meeting with Madhyanchal Vidyut Vitran Ltd Team to finalize the sample size
2. Survey of the Distribution network
3. Collection of the Primary Data and finalization of the sample size check
4. Site visit and Energy Meter data collection
5. Collection of the Metered Energy Data for the respective voltage level as per the sample size
6. Scrutiny of collected data and Data gaps of the submitted data
7. Loss calculation for the network segment then if required normalization
8. Compilation of the Draft report
9. Presentation on Draft report
10. Final report with incorporation of comments

As per the methodology, after collection of the data, site visit carried out at MVVNL in month of February 2023, along with Madhyanchal Vidyut Vitran Ltd Team and consultant team.



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय विनिर्देश, लखनऊ।



1.5 The overall loss of the MVVNL for 2022-23 year

The below table shows the overall loss of Madhyanchal Vidyut Vitran Ltd for FY 2022-23.

During the FY 2022-2023, MVVNL has Net Input Energy of 27347.21 Million kwh. Billed Energy of the MVVNL for FY 2022-23 was 23228.16 Million kwh at T<>D Interface point.

Table 4 Overall Loss of MVVNL

Performance Summary of Electricity Distribution Companies			
1	Period of Information Year of (FY) information including Date and Month (Start & End)	1st Apr, 2022 - 31st March, 2023	
2	Technical Details		
(a)	Energy Input Details		
(i)	Input Energy Purchase (From Generation Source)	Million kwh	--*
(ii)	Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	Million kwh	27347.21
(iii)	Total Energy billed (is the Net energy billed, adjusted for energy traded))	Million kwh	23228.16
(b)	Transmission and Distribution (T&D) loss Details	Million kwh	4119.05
		%	15.06%
	Collection Efficiency	%	91.96%
(c)	Aggregate Technical & Commercial Loss	%	24.35%

*Input Energy Is Purchased by UPPCL centrally.

The Distribution loss of 4119.05 MU which is 15.06% of Net Input Energy at periphery and AT&C loss of 24.35% is finalized for the FY 2022-23 for MVVNL .



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, लखनऊ।



1.6 Summary of Critical Analysis

1.6.1 Status of Various Compliance

Sr. No.	Particulars	Status
1	Yearly Proforma for year 2022-23	Submitted to BEE
2	Quarterly reports for FY 2022-23	Submitted to BEE
3	Yearly Proforma for year 2022-23	Submitted to BEE with report

The following are observation based on the above the submission by MVVNL

1.6.2 Salient Features:

Consumer wise connections & energy consumptions for FY 2022-23:

S.No	Type of Consumers	Category of Consumers (EHT/HT/LT/Others)	No of Consumers	Total Consumption (In MU)
1	DOMESTIC LIGHT FAN & POWER (LMV-1)	Consumer getting supply as per "Rural Schedule"	5014448	5717.98
2	DOMESTIC LIGHT FAN & POWER (LMV-1)	Supply at Single Point for Bulk Load	101	63.63
3	DOMESTIC LIGHT FAN & POWER (LMV-1)	Other Metered Domestic Consumers	1662298	5123.50
4	DOMESTIC LIGHT FAN & POWER (LMV-1)	Life Line Consumers/BPL	1249133	1235.40
5	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Consumer getting supply as per "Rural Schedule"	100283	400.97
6	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Power Loom upto KW	7645	23.95
7	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Private Advertising/Sign Post/Sign Board/Glow Sign/Flex	1	4.10
8	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Other Metered Non-Domestic Supply	310903	1665.86
9	PUBLIC LAMPS (LMV-3)	Un-metered Supply	446	55.06
10	PUBLIC LAMPS (LMV-3)	Metered Supply	418	241.73
11	LIGHT, FAN & POWER FOR PUBLIC/PRIVATE INSTITUTION (LMV-4)	Public Institution(LMV-4A)	32534	214.22
12	LIGHT, FAN & POWER FOR PUBLIC/PRIVATE INSTITUTION (LMV-4)	Private Institution(LMV-4B)	3291	47.58



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



S.No	Type of Consumers	Category of Consumers (EHT/HT/LT/Others)	No of Consumers	Total Consumption (In MU)
13	PRIVATE TUBE WELL/PUMPING SETS (LMV-5)	Rural Schedule	259139	2886.94
14	PRIVATE TUBE WELL/PUMPING SETS (LMV-5)	Urban Schedule	3460	33.81
15	SMALL & MEDIUM POWER UPTO 100 HP/75kW (LMV-6)	Small & Medium Power (Power Loom)	9038	115.43
16	SMALL & MEDIUM POWER UPTO 100 HP/75kW (LMV-6)	Small & Medium Power	21841	364.98
17	PUBLIC WATER WORKS (LMV-7)	Rural Schedule	1275	94.50
18	PUBLIC WATER WORKS (LMV-7)	Urban Schedule	2693	350.55
19	STATE TUBE WELLS & PUMPS CANAL UPTO 100 HP (LMV-8)	Metered Supply	3188	169.47
20	STATE TUBE WELLS & PUMPS CANAL UPTO 100 HP (LMV-8)	Un-metered Supply	7514	775.22
21	TEMPORARY SUPPLY (LMV-9)	Metered Supply	8586	22.00
22	TEMPORARY SUPPLY (LMV-9)	Un-metered Supply	38	0.27
23	DEPARTMENTAL EMPLOYEES (LMV-10)	Serving	8680	34.81
24	DEPARTMENTAL EMPLOYEES (LMV-10)	Total Pensioner & Family Pensioner	16163	117.01
25	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	1373	945.65
26	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	8	3.14
27	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	0	0.00
28	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	0	0.00
29	NON INDUSTRIAL BULK LOAD (HV-1)	Rural Schedule	56	31.42
30	NON INDUSTRIAL BULK LOAD (HV-1)	Rural Schedule	4	3.71



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली

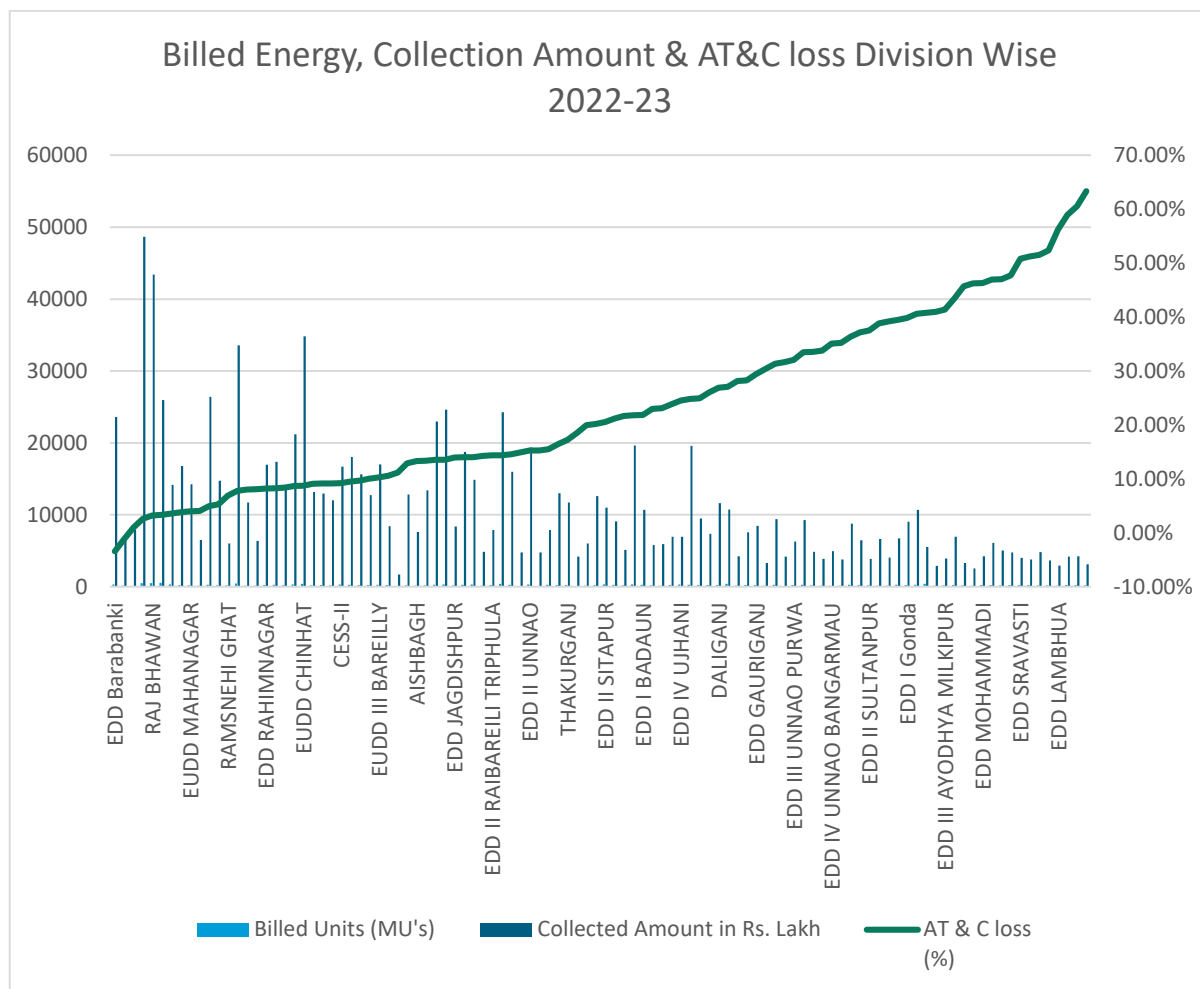


Annual Energy Audit of MVVNL FY 2022-23

S.No	Type of Consumers	Category of Consumers (EHT/HT/LT/Others)	No of Consumers	Total Consumption (In MU)
31	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Urban Schedule	1796	1834.69
32	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Urban Schedule	39	162.86
33	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Urban Schedule	13	49.08
34	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Urban Schedule	3	32.18
35	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Rural Schedule	510	271.74
36	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Rural Schedule	2	24.29
37	RAILWAY TRACTION (HV-3)		0	0.00
38	RAILWAY TRACTION (HV-3)		0	0.00
39	RAILWAY TRACTION (HV-3)		2	30.83
40	LIFT IRRIGATION & P. CANAL ABOVE 100 BHP (75kW) (HV-4)		19	46.50
41	LIFT IRRIGATION & P. CANAL ABOVE 100 BHP (75kW) (HV-4)		14	21.31
42	LIFT IRRIGATION & P. CANAL ABOVE 100 BHP (75kW) (HV-4)		0	0.00
43	EXTRA STATE CONSUMERS		1	11.77
44	BULK SUPPLY		0	0.00
		Total	8726956	23228.16



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय विनिर्देश, लखनऊ।



1.6.3 Management Response

Smart Metering works:

- 1) MVVNL to complete 100% OT metering in Phase-L areas by March 2023 and in remaining areas by December 2023 to facilitate energy accounting.
- 2) Discoms while implementing the prepaid smart metering projects, shall ensure that the remotely readable metering at DT level; Consumer indexing; integration of feeder level data; and the consumer billing database under the AMI contracts are prioritised to be completed latest by March 2023.
- 3) Prepaid Smart Meters may be installed outside the consumer premises, may be pole mounted, ground mounted panels, incoming service cables that may be annoured etc.



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय विनिर्देश, लखनऊ।

Annual Energy Audit of MVVNL FY 2022-23

1.6.3.1 Achievement in 2022-23 by MVVNL

1.6.3.1.1 Submission of Approvals for FY 2022-23 for CAPEX:

Schemes	Approved in TO 11.11.2020	Claimed	Purpose
	Investments / Capex (Rs. Cr)	Investments / Capex (Rs. Cr)	
Other Schemes		1,088.14	Network expansion / Network Growth / Loss reduction
RGGVY 11th Plan and 12th Plan		204.56	Network expansion / Network Growth
DDUGJY		94.55	Network expansion / Network Growth
IPDS		67.69	Network expansion / Network Growth / Loss reduction
SAUBHAGYA YOJNA		198.94	Network expansion / Network Growth
Total excluding Interest and employee capitalization (A)	2,429.40	1,145.44	
Add: Employee Capitalization (B)	327.29	373.40	
Add: Interest Capitalization (C)	19.76	135.04	
Total (D= A+B+C)	2,776.45	1,653.88	

Ref: UPERC email received on MOM of TVS dated 18.04.2022.

1.6.3.1.2 The Action plan and Loss Reduction DPR of Madhyanchal Vidyut Vitran Nigam Limited (MVVNL) under Revamped Distribution Sector Scheme (RDSS) as per below mentioned details:

- DPR for Smart metering works with total Project Cost of Rs. 5009.35 Crores with GBS of Rs 751.40 Crores including incentive for Phase-I.
- DPR for Infrastructure works - Loss reduction with total project cost of Rs. 4165.32 crores with GBS of Rs. 2499.19 crores.
- PMA charges of Rs of 18.79 crores for smart metering works and Rs. 62.48 Crore for infrastructure works -Loss reduction with GBS of Rs. 11.27 Crores and Rs. 37.49 Crores respectively.



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, लखनऊ।



2 Background

About BEE

The Government of India set up Bureau of Energy Efficiency (BEE). on 1st March 2002 under the provisions of the Energy Conservation Act, 2001. The mission of the Bureau of Energy Efficiency is to assist in developing policies and strategies with a thrust on self-regulation and market principles, within the overall framework of the Energy Conservation Act, 2001 with the primary objective of reducing energy intensity of the Indian economy.

2.1 Role of BEE

Energy Accounting:

Energy Accounting means accounting of all energy inflows at various voltage levels in the distribution periphery of the network, including renewable energy generation and open access consumers, and energy consumption by the end consumers. Energy accounting and a consequent annual energy audit would help to identify areas of high loss and pilferage, and thereafter focus efforts to take corrective action.

Bureau of Energy Efficiency (BEE) through Ministry of Power, Government of India issued regulations namely Bureau of Energy Efficiency (Manner and Intervals for Conduct of Energy Audit in electricity distribution companies) Regulations, 2021 (hereinafter referred as 'BEE EA Regulation 2021'), for Conduct of Mandatory Annual Energy Audit and Periodic Energy Accounting in DISCOMs. As per the said regulation, all Electricity Distribution Companies are mandated to conduct annual energy audit and periodic energy accounting on quarterly basis. These Regulations for Energy audit in Electricity Distribution Companies provides broad framework for conduct of Annual Energy Audit though and Quarterly Periodic Energy Accounting with necessary Pre-requisites and reporting requirements to be met.

Role of BEE include:

- i. Create awareness and disseminate information on energy efficiency and conservation
- ii. Arrange and organize training of personnel and specialists in the techniques for efficient use of energy and its conservation
- iii. Strengthen consultancy services in the field of energy conservation
- iv. Promote research and development
- v. Develop testing and certification procedures and promote testing facilities
- vi. Formulate and facilitate implementation of pilot projects and demonstration projects.



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय विनिर्देश, लखनऊ।



- vii. Promote use of energy efficient processes, equipment, devices and systems.
- viii. Take steps to encourage preferential treatment for use of energy efficient equipment or appliances
- ix. Promote innovative financing of energy efficiency projects
- x. Give financial assistance to institutions for promoting efficient use of energy and its conservation
- xi. Prepare educational curriculum on efficient use of energy and its conservation
- xii. Implement international co-operation programmes relating to efficient use of energy and its conservation

2.2 Purpose of audit and accounting Report

Owing to the impact of energy auditing on the entire distribution and retail supply business and absence of an existing framework with dedicated focus on the same, it was imperative to develop a set of comprehensive guidelines that all Distribution utilities across India can follow and adhere to.

2.3 Period of Energy Auditing and Accounting

Bureau of Energy Efficiency (BEE) through Ministry of Power, Government of India issued regulations for Conduct of Mandatory Annual Energy Audit and Periodic Energy Accounting in DISCOMs. As per the regulation, all Electricity Distribution Companies are mandated to conduct annual energy audit and periodic energy accounting on quarterly basis.

Regulations on Manner and Intervals for Conduct of Energy Audit and Accounting in Electricity Distribution Companies has been framed. Energy Accounting means accounting of all energy inflows at various voltage levels in the distribution periphery of the network, including renewable energy generation and open access consumers, and energy consumption by the end consumers. Energy accounting and a consequent annual energy audit would help to identify areas of high loss and pilferage, and thereafter focus efforts to take corrective action.

These Regulations for Energy audit in Electricity Distribution Companies provides broad framework for conduct of Annual Energy Audit though and Quarterly Periodic Energy Accounting with necessary Pre-requisites and reporting requirements to be met.



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय विनिर्देश, लखनऊ।



3 Introduction

3.1 Name and Address of Designated Consumer

The major stake holders of this assignment are Madhyanchal Vidyut Vitran Ltd and PPS Energy Solutions (PPSES).

Designated Consumer	Madhyanchal Vidyut Vitran Ltd
Address	4-A, GOKHALE MARG, LUCKNOW, 226001

3.1.1 Accredited Firm

M/s PPS Energy Solutions Private Limited as have been appointed by MVVNL to carry out the Energy Audit of Power Distribution Network of MVVNL for year 2022-23.

3.2 Designated Officer of Client

Table 5 : MVVNL Team

Sr. No	Name	Designation
1	Mr. Vivek Sriwastava	Chief Engineer
2	Mr. Satish Chandra Singh	Superintending Engineer
3	Mr. Ajai Kumar Maurya	Executive Engineer

Table 6 : PPSES Team

Sr. No.	Name	Designation
1	Dr. Ravi Deshmukh	Team Leader. Accredited Energy Auditor (AEA-0243)
2	Mr. Dinesh Baharate	Team member - Electrical Engg. (EA 24237) (Certified Energy Auditor)
3	Mr. Shashikant Puranic	Sector Expert - Electrical Engg.
4	Mr. Prasad Bhosale	Team member- (Certified Energy Manager)
5	Mr. Hemant Kadu	Team Member – Electrical Engg 2



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय, लखनऊ।

3.3 Summary Profile of DCs

Madhyanchal Vidyut Vitran Nigam Ltd. is a company incorporated under the Companies Act, 1956 and having its registered office at 4-A, Gokhle Marg, Lucknow, for carrying out the business of Distribution of electricity within the Area of Supply. Area of supply will include the following districts of the State of Uttar Pradesh: Budaun, Bareilly, Pilibhit, Shahjahanpur, Lakhimpur, Hardoi, Sitapur, Unnao, Bahraich, Shrawasti, Balrampur, Gonda, Barabanki, Rae Bareilly, Ayodhya, Sultanpur, Ambedkarnagar, Lucknow and Amethi.

MVVNL started functioning as an independent Distribution company in July 2003.



Figure 1 : MVVNL Area

Table 7 MVVNL Network Snapshot FY 2022-23

MVVNL Network Snapshot	
Number of circles	29
Number of divisions	104
Number of sub-divisions	NA
Number of feeders	5178
Number of DTs	694871
Number of consumers	8800238



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली

3.4 Energy Conservation Schemes

3.4.1.1 Smart Metering works for MVVNL under RDSS:

SI No.	Major Component	Item Particulars	Estimated unit cost (Rs. per meter)	Quantity (Phase I) (By Dec'23)	Quantity (Phase II) (By March'25)	Total Quantity	Estimated cost in Rs. Crores
				No.	No.	Nos.	
-1	-2	-3	-4	-5	-6	(7) = (5) + (6)	(8) = (4) x (7)
1	Consumer Metering						
1.1		1 Ph smart Consumer meter	6,000	53,47,261	17,82,421	71,29,682	4277.81
1.2		3 phase smart consumr meter	6,000	2,99,291	99,764	3,99,055	239.43
	Sub-Total			56,46,552	18,82,185	75,28,737	4,517
2	DT Metering	DT Metering	12,774	3,83,158	0	3,83,158	489.45
3	Feeder Metering	Feeder Metering	15,274	1,745	0	1,745	2.67
		Total		60,31,455	18,82,185	79,13,640	5009.35
		Total GBS excluding incentive for Phase - I					751.40
		Incentive for Phase - I					254.09
		Total GBS including Incentive of Phase - I					1005.50

*15% of the approved cost of the metering including the operational cost, provided that it is not more than Rs. 900 per meter for consumer metering only.

**Maximum incentive GBS for deployment of prepaid Smart meters by December, 2023- 7.5% of the cost per consumer meter including operational cost or Rs. 450 per consumer meter, whichever

Note: The amount of Rs.6000 is not the estimated cost and it is only normative cost for GBS calculation. The utilities can give their estimated cost in the tenders as per their assessment.



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



3.4.1.2 Infrastructure Works for MVVNL Under RDSS:

SI No.	Major Component	Item Particulars	Unit of Measurement	Unit cost (Rs. lakh)	Quantity	Estimated cost in Rs. Crores
-1	-2	-3	-4	-5	-6	(7) = (5) x (6)
1	LT Line with XLPE Armoured Cable				4,758	483
a)		Single Core 25sqmm XLPE armoured cable (1Cx25 sqmm)	Km	6.42	191	12.24
b)		Single Core 50sqmm XLPE armoured cable (1Cx50 sqmm)	Km	7.32	735	53.83
c)		Single Core 95sqmm XLPE armoured cable (1Cx95 sqmm)	Km	10.04	2,689	269.98
d)		Single Core 120sqmm XLPE armoured cable (1Cx120)	Km	12.88	1,143	147.19
2	Armoured cabling in consumer service connection				63,935	666
a)		single phase (2CX6sqmm)	Km			
b)		Three phase (4CX10sqmm)	Km	0.95	53,265	506.02
c)		Three phase (4CX16sqmm)	Km	1.5	10,670	160.05
3	Replacement of Bare conductors/Damage cable with AB cables				22,539	1,195
a)		1x25+1x16+1x16 sqmm	Km	2	2,192	43.85
b)		3x50+1x35+1x16 sqmm	Km	4.16	7,078	294.44
c)		3x95+1x70+1x16 sqmm	Km	5.98	7,992	477.92
d)		3x120+1x70+1x16 sqmm	km	7.08	4,773	337.92
e)		3x150+1x120+1x16 sqmm	km	8.03	504	40.47
4	Provision of AB cables for extra circuits at existing DTR				3,390	269
a)		LT line on 8.5 mtr PCC pole with AB cable	km	2.25	452	10.17
b)		LT line on 8.5 mtr PCC pole with AB cable	km	4.4	1,001	44.05



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Sl No.	Major Component	Item Particulars	Unit of Measurement	Unit cost (Rs. lakh)	Quantity	Estimated cost in Rs. Crores
c)		LT line on 8.5 mtr PCC pole with AB cable	km	6.22	528	32.87
d)		LT line with 11 mtr steel tubular pole with AB cable	km	11.92	667	79.52
e)		LT line with 11 mtr steel tubular pole with AB cable	km	13.02	518	67.49
f)		LT line with 11 mtr steel tubular pole with AB cable	km	13.97	200	27.90
g)		LT line underground with 3.5Cx240 sqmm XLPE cable	km	30.45	23	7.00
5	Feeder Segregation					
i.		Drawl of New 11KV line			3,522	146
a)		11KV on 8.5 mtr PCC pole (Weasel conductor)	c.km	3.16	2,902	91.70
b)		11KV on 8.5 mtr PCC pole (Rabbit conductor)	c.km	3.89	559	21.76
c)		11KV on 9.0 mtr PCC pole (Dog conductor)	c.km	6.20	0	0.00
d)		11KV Line underground (3Cx185 sqmm XLPE cable)	Km	54.06	61	32.98
e)		11KV Line underground (3Cx120 sqmm XLPE cable)	Km	52.66	0	0.00
ii.		Distribution transformer			914	21
a)		11/0.25 KV Single phase 16 KVA T/F	nos	0.72	10	0.07
b)		11/0.4 KV Three phase 25 KVA T/F	nos	1.72	477	8.21
c)		11/0.4 KV Three phase 63 KVA T/F	nos	2.51	360	9.02
d)		11/0.4 KV Three phase 100 KVA T/F	nos	3.22	51	1.64
e)		11/0.4 KV Three phase 250 KVA T/F	nos	8.55	16	1.37
f)		Relocation of 11/.433 KV 3Ph Distribution Transformer	nos	0.22	5	0.01
g)		Relocation of 11/.433 KV 3Ph Distribution Transformer	nos	0.33	100	0.33
iii		LT Line			816	84



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Sl No.	Major Component	Item Particulars	Unit of Measurement	Unit cost (Rs. lakh)	Quantity	Estimated cost in Rs. Crores
a)		LT line on 8.5 mtr PCC pole with AB cable	km	2.25	126	2.83
b)		LT line on 8.5 mtr PCC pole with AB cable	km	4.40	536	23.59
c)		LT line on 8.5 mtr PCC pole with AB cable	km	6.22	154	9.56
iv		11KV railway crossing	nos	17.97	6	1.08
v		11KV national highway crossing	nos	13.87	24	3.33
vi		11KV VCB Switchgear panel O/G	nos	5.97	308	18.39
vii		control room extension	nos	8.18	308	25.19
viii		13Mtr Crossing	nos	1.33	28	0.37
ix		11Mtr Crossing	nos	1.09	9	0.10
6	Feeder Bifurcation (33KV Line)				1,060	188
a)		33KV line on 9 mtr PCC pole(Dog conductor)	ckm	6.89	439	30.26
b)		33KV line on 11 mtr steel tubular pole(Dog conductor)	ckm	9.67	286	27.61
c)		33KV line on 11 mtr steel tubular pole(Panther conductor)	ckm	13.56	0	0.00
d)		33KV line on 13 mtr steel tubular pole(Dog conductor)	ckm	11.23	189	21.25
		33 KV line underground cabling (3Cx300 sqmm XLPE)	Km	74.07	146	108.44
7	Feeder Bifurcation(11KV Line)				6,800	388
a)		11KV on 8.5 mtr PCC pole (Weasel conductor)	ckm	3.16	4,186	132.28
b)		11KV on 8.5 mtr PCC pole (Rabbit conductor)	ckm	3.89	1,645	64.01
c)		11KV on 8.5 mtr PCC pole (Dog conductor)	ckm	5.69	289	16.46
d)		11KV on 11 mtr Steel Tubular pole with Rabbit conductor	ckm	7.75	268	20.77
e)		11KV on 11 mtr Steel Tubular pole with (3CX185 sqmm	Km	25.01	231	57.83



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय विनिर्देश, लखनऊ।



Annual Energy Audit of MVVNL FY 2022-23

Sl No.	Major Component	Item Particulars	Unit of Measurement	Unit cost (Rs. lakh)	Quantity	Estimated cost in Rs. Crores
f)		11KV on 13 mtr Steel Tubular pole with (3CX185 sqmm	Km	27.44	4	1.07
g)		11KV with underground cable (3CX185 sqmm XLPE	Km	54.06	176	95.16
h)		11KV with underground cable (3CX300 sqmm XLPE	Km	60.22		0.00
8	Augmentation/Reconductoring of 33KV line				1,190	101
a)		33KV overhead line with DOG conductor (9 mtr PCC	ckm	5.00	565	28.25
b)		33KV overhead line with DOG conductor (11 mtr STP	C.km	5.98	547	32.71
c)		33 KV line underground cabling (3Cx300 sqmm XLPE)	Km	74.07	51	38.03
d)		33KV line on 11 mtr steel tubular pole(Panther conductor)	ckm	8.95	27	2.42
9	Augmentation/Reconductoring of 11KV line				17,728	486
a)		11KV overhead line with weasel conductor	ckm	2.15	9,280	199.51
b)		11KV overhead line with Rabbit conductor	ckm	2.89	7,798	225.37
c)		11KV overhead line with Dog conductor	ckm	4.68	588	27.50
d)		11KV underground line with 3Cx185 sqmm XLPE	km	54.06	62	33.52
e)		11KV underground line with 3Cx300 sqmm XLPE	km	60.22		0.00
10	Installation of capacitor bank				1,941	38
a)		1.98 MVAR	nos.	21.89	69	15.10
b)		3.96 MVAR	nos.	29.27	72	21.07
c)		10KVAR (LT capacitor bank at old DTR)	nos.	0.05	600	0.30
d)		25KVAR (LT capacitor bank at old DTR)	nos.	0.125	600	0.75
e)		40KVAR (LT capacitor bank at old DTR)	nos.	0.2	600	1.20
11	IT/OT				2	100



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Sl No.	Major Component	Item Particulars	Unit of Measurement	Unit cost (Rs. lakh)	Quantity	Estimated cost in Rs. Crores
a)		IT/OT enablement works	lot	5000	2	100
b)		Unified Billing Software	lot			
	Total Project Cost					4165.32
	Total GBS					2499.19

3.4.1.3 PMA Charges for MVVNL under RDSS:

Sr. No.	Particulars	Total Project Cost	GBS*	PMA Charges**	GBS for PMA Charges***
1	Smart Metering Works	5,009.35	751.40	18.79	11.2710
2	Infrastructure Works – Loss Reduction	4,165.32	2,499.19	62.48	37.49
	Total	9,174.67	3,250.59	81.26	48.76

*Excluding incentives in case of Smart Metering works of Phase-I.

** 2.5% of GBS for Smart Metering (excluding incentive) and 1.5% of total project cost for Infrastructure works

*** 60% of PMA Charges

3.4.1.4 Submission of Approvals for FY 2022-23 for CAPEX:

Schemes	Approved in TO 11.11.2020	Claimed	Purpose
	Investments / Capex (Rs. Cr)	Investments / Capex (Rs. Cr)	
Other Schemes		1,088.14	Network expansion / Network Growth / Loss reduction
RGGVY 11th Plan and 12th Plan		204.56	Network expansion / Network Growth
DDUGJY		94.55	Network expansion / Network Growth
IPDS		67.69	Network expansion / Network Growth / Loss reduction
SAUBHAGYA YOJNA		198.94	Network expansion / Network Growth
Total excluding Interest and employee capitalization (A)	2,429.40	1,145.44	
Add: Employee Capitalization (B)	327.29	373.40	
Add: Interest Capitalization (C)	19.76	135.04	
Total (D= A+B+C)	2,776.45	1,653.88	

Ref: UPERC email received on MOM of TVS dated 18.04.2022.



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



4 Energy Flow Analysis

4.1 Energy Flow across Service levels:

	Voltage level	Energy Sales Particulars	MU
i	LT Level	DISCOM' consumers	
		Demand from open access, captive	
		Embedded generation used at LT level	
		Sale at LT level	0
		Quantum of LT level losses	0
		Energy Input at LT level	
ii	11 kV Level	DISCOM' consumers	8800238
		Demand from open access, captive	
		Embedded generation at 11 kV level used	
		Sales at 11 kV level	23,228.16
		Quantum of Losses at 11 kV	4,119.05
		Energy input at 11 kV level	27347.21
iii	33 kV Level	DISCOM' consumers	
		Demand from open access, captive	
		Embedded generation at 33 kV or below level	
		Sales at 33 kV level	0
		Quantum of Losses at 33 kV	0
		Energy input at 33kV Level	
iv	> 33 kV	DISCOM' consumers	
		Demand from open access, captive	
		Cross border sale of energy	
		Sale to other DISCOMs	
		Banking	
		Energy input at > 33kV Level	
		Sales at 66kV and above (EHV)	0
Total Energy Requirement			27,347
Total Energy Sales			23,228



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



4.2 Validation of metered data:

Validation of metered data is done with reference to CS-3 & CS-4 Division wise data collected from MVVNL.

Uttar Pradesh Power Corporation Limited						
Commercial Statements For UPPCL						
CS 3 REPORT FOR MARCH - 2023						
DISCOM :- MADHYANCHAL			ZONE :- ALL			
CIRCLE :- ALL			DIVISION :- ALL			
Sl. No.	CATEGORY	NUMBER OF CONSUMERS	CONNECTED LOAD (KW)	MONTHLY UNIT SOLD	UNIT/KW	PROGRESSIVE UNIT SOLD SINCE APRIL TO CURRENT MONTH
1	2	3	4	5	6	7
1	DOMESTIC LIGHT FAN & POWER (LMV-1)					
	(A) Consumer getting supply as per "Rural Schedule"					
	(i) Un-metered	102867	105737	7435980	70	59698379
	(ii) Metered	4920114	4864233	384321359	79	5837730170
	(B) Supply at Single Point for Bulk Load	95	23256	2519392	108	61244228
	(C) Other Metered Domestic Consumers	1839305	3866324	317621211	82	5561994890
	(D) Life Line Consumers/BPL	1313825	1308424	108552972	83	1628107096
	SUB TOTAL	8176206	10167974	820450914	81	13148774763
2	NON DOMESTIC LIGHT FAN & POWER (LMV-2)					
	(A) Consumer getting supply as per "Rural Schedule"					
	(i) Un-metered	105	119	12376	104	1431573
	(ii) Metered	116016	293544	33009489	112	403301157

Uttar Pradesh Power Corporation Limited												
Commercial Statements For UPPCL												
CS 4 REPORT FOR MARCH - 2023												
DISCOM :- MADHYANCHAL						ZONE :- ALL						
CIRCLE :- ALL						DIVISION :- ALL						
Sl. No.	CATEGORY	RATE (Rs/Unit)	UNIT SOLD	ENERGY CHARGES BILLED	FIXED CHARGES	REGULATORY SURCHARGE	REG. REVENUE	ELECT. DUTY	TOTAL	REGATE ALLOWED	CURRENT ASSESSMENT	REALISATION AGAINST CURRENT ASSESSMENT
1	2	3	4	5	6	7	8	9	10	11	12	13
1	DOMESTIC LIGHT FAN & POWER (LMV-1)											
	(A) Consumer getting supply as per "Rural Schedule"											
	(i) Un-metered	3.43	1429380	17632267	7889594	0	0	12780216	28796442	0	28796442	3005047
	(ii) Metered	4.23	148408	133224606	76443796	2450	34355217	33879300	6586408	68284	65753291	386780175
	(B) Supply at Single Point for Bulk Load	4.5	790200	3000675	399040	0	0	80100	3854797	0	3854797	4202807
	(C) Other Metered Domestic Consumers	6.01	635407	493906201	79224947	63884	12346263	23607830	15246408	463778	122203142	922532388
	(D) Life Line Consumers/BPL	4.34	185407	57046094	13746754	180	3370529	3388496	78853074	2681	78853074	60687527
	SUB TOTAL	4.8	292406	681030763	177702827	643882	59675068	539623946	12964008	469733	539623946	973467936
2	NON DOMESTIC LIGHT FAN & POWER (LMV-2)											
	(A) Consumer getting supply as per "Rural Schedule"											
	(i) Un-metered	8.32	12376	0	100000	0	0	25993	100000	0	100000	100000
	(ii) Metered	7.28	132407	75772509	46303313	2385	2706636	6548794	90334207	22387	90334207	17863207
	(B) Special Low supply KW											
	(i) Rural Schedule	7.43	11890	246006	106070	0	445	38878	89052	0	89052	42867
	(ii) Urban Schedule	4.4	84952	9965189	556143	4581	494789	545139	6527869	0	6527869	1849059
	(C) Stand Alone Signifier	30.18	38	252	485	0	0	54	946	0	946	0
	(D) Other Metered Non Domestic Supply	18.27	235407	10381056	62991286	2745091	8233673	17218935	2436408	36801	162992635	245298313
	SUB TOTAL	8	375407	294252186	79069719	2756784	18768718	24427944	3786408	363889	21911008	320067224
3	PUBLIC LIGHTS/STREET LIGHTS (LMV-3)											



अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०सि. लखनऊ।



4.3 Validation of Energy Flow Data & Losses:

With Reference to CS-3 & CS-4 Data Validation of Energy Flow & Losses for Division wise is tabulated below:

Circle code	Name of Division	Input energy (MU)	Billed Units (MU's)	T&D loss (MU)
EDC Ambedkar nagar	EDD ALAPUR	229.549	196.836	32.713
EDC Ambedkar nagar	EDD Ambedkarnagar (Akbarpur)	332.53	278.686	53.844
EDC Ambedkar nagar	EDD JALALPUR	173.418	143.807	29.611
EDC Ambedkar nagar	EDD TANDA	308.91	249.853	59.057
EDC Ayodhya	EDD I Ayodhya	369.275	312.955	56.32
EDC Ayodhya	EDD II Ayodhya	314.38	259.572	54.808
EDC Ayodhya	EDD III AYODHYA MILKIPUR	206.984	169.126	37.858
EDC Ayodhya	EDD RUDAULI	189.697	159.335	30.362
EDC Barabanki	EDD Barabanki	369.552	324.09	45.462
EDC Barabanki	EDD FATEHPUR	241.378	220.57	20.808
EDC Barabanki	EDD HAIDERGARH	131.79	115.933	15.857
EDC Barabanki	EDD II BARABANKI RAMNAGAR	152.944	137.472	15.472
EDC Barabanki	RAMSNEHI GHAT	175.282	157.027	18.255
EDC GAURIGANJ	EDD AMETHI	186.337	154.389	31.948
EDC GAURIGANJ	EDD GAURIGANJ	262.361	241.154	21.207
EDC GAURIGANJ	EDD JAGDISHPUR	207.232	176.517	30.715
EDC GAURIGANJ	EDD TILOI	129.059	108.25	20.809
EDC SULTANPUR	EDD I SULTANPUR	335.56	267.386	68.174
EDC SULTANPUR	EDD II SULTANPUR	217.079	181.059	36.02
EDC SULTANPUR	EDD JAISINGHPUR	166.053	136.438	29.615
EDC SULTANPUR	EDD KADIPUR	200.232	166.668	33.564
EDC SULTANPUR	EDD LAMBHUA	164.552	136.72	27.832
EDC BADAUN	EDD BISAULI	475.212	391.733	83.479
EDC BADAUN	EDD I BADAUN	302.685	259.097	43.588
EDC BADAUN	EDD II BADAUN	520.111	414.272	105.839



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Circle code	Name of Division	Input energy (MU)	Billed Units (MU's)	T&D loss (MU)
EDC BADAUN	EDD IV UJHANI	362.155	299.472	62.683
EDC Bareilly	EDD AONLA (Awala)	292.96	241.651	51.309
EDC Bareilly	EDD BAHARI	328.693	268.923	59.77
EDC Bareilly	EDD-I BAREILLY	270.483	230.686	39.797
EDC Bareilly	EDD II BAREILLY	599.682	520.144	79.538
EDC PILIBHIT	EDD BISALPUR (III)	118.484	101.267	17.217
EDC PILIBHIT	EDD PILIBHIT	271.999	227.241	44.758
EDC PILIBHIT	EDD PURANPUR	167.924	146.67	21.254
EDC SHAHJAHANPUR	EDD I SHAJAHANPUR	274.256	236.022	38.234
EDC SHAHJAHANPUR	EDD II SHAJAHANPUR	312.347	263.753	48.594
EDC SHAHJAHANPUR	EDD JALALABAD	236.815	200.216	36.599
EDC SHAHJAHANPUR	EDD POWAYAN/ PUWAYA	336.305	278.354	57.951
EDC SHAHJAHANPUR	EDD TILHAR	164.593	139.36	25.233
EUDC BAREILLY	EUDD I BAREILLY	288.969	252.621	36.348
EUDC BAREILLY	EUDD II BAREILLY	284.125	244.853	39.272
EUDC BAREILLY	EUDD III BAREILLY	302.955	259.296	43.659
EUDC BAREILLY	EUDD-4 BAREILLY	219.433	186.531	32.902
EDC BAHRAICH	EDD BAHRAICH	323.887	276.63	47.257
EDC BAHRAICH	EDD III KAISERGANJ	260.531	217.543	42.988
EDC BAHRAICH	EDD NANPARA	334.351	279.935	54.416
EDC BALRAMPUR	EDD BALRAMPUR	149.636	126.325	23.311
EDC BALRAMPUR	EDD SRAVASTI	247.045	215.634	31.411
EDC BALRAMPUR	EDD TULSIPUR	272.804	231.246	41.558
EDC Gonda	EDD I Gonda	256.78	217.575	39.205
EDC Gonda	EDD II Gonda (Nawab Gunj)	260.712	217.285	43.427
EDC Gonda	EDD III GONDA COLONEL GANJ (Karnil Gunj)	204.939	170.414	34.525
EDC Gonda	EDD IV GONDA MANKAPUR	260.851	216.844	44.007
CIRCLE 1	AMINABAD	85.182	72.076	13.106



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Circle code	Name of Division	Input energy (MU)	Billed Units (MU's)	T&D loss (MU)
CIRCLE 1	HUSSAIN GANJ	166.422	144.124	22.298
CIRCLE 1	RAJ BHAWAN	514.518	471.59	42.928
CIRCLE 3	AISHBAGH	143.35	124.136	19.214
CIRCLE 3	RAJAJIPURAM	215.376	188.915	26.461
CIRCLE 3	UPTRON	149.603	124.237	25.366
CIRCLE 4	CESS IV	221.387	182.33	39.057
CIRCLE 4	CESS-I	524.77	443.729	81.041
CIRCLE 4	CESS-II	356.407	291.637	64.77
CIRCLE 4	CESS-III	235.417	194.676	40.741
CIRCLE 7	ALAMBAGH	193.266	168.178	25.088
CIRCLE 7	KANPUR ROAD	302.926	261.935	40.991
CIRCLE 7	VRINDAVAN	324.009	286.254	37.755
CIRCLE 8	CHOWK	250.717	208.144	42.573
CIRCLE 8	RESIDENCY	224.157	201.896	22.261
CIRCLE 8	THAKURGANJ	291.357	241.849	49.508
CIRCLE 10	BAKSHI KA TALAB	468.481	403.775	64.706
CIRCLE 10	DALIGANJ	234.429	218.326	16.103
CIRCLE 10	EDD RAHIMNAGAR	255.825	237.5	18.325
CIRCLE 2	EUDD CHINHAT	486.147	413.874	72.273
CIRCLE 2	EUDD GOMTINAGAR	533.227	492.417	40.81
CIRCLE 6	EUDD MAHANAGAR	192.623	181.661	10.962
CIRCLE 6	SITAPUR ROAD	200.645	169.107	31.538
CIRCLE 6	UNIVERSITY	110.952	105.808	5.144
CIRCLE 9	EUDD INDIRANAGAR	242.16	220.088	22.072
CIRCLE 9	MUNSHI PULIA	211.777	185.594	26.183
EDC GOLA	EDD GOLA	261.438	202.637	58.801
EDC GOLA	EDD MOHAMMADI	306.614	237.049	69.565
EDC GOLA	EDD PALIA	131.329	102.8	28.529
EDC HARDOI	EDD I HARDOI	230.282	196.659	33.623
EDC HARDOI	EDD II HARDOI	374.806	319.723	55.083
EDC HARDOI	EDD SANDILA	372.818	307.409	65.409



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Circle code	Name of Division	Input energy (MU)	Billed Units (MU's)	T&D loss (MU)
EDC HARDOI	EDD SHAHABAD	283.229	231.962	51.267
EDC I RAIBAREILI	EDD I RAIBAREILI	325.189	279.04	46.149
EDC I RAIBAREILI	EDD II RAIBAREILI TRIPHULA	270.655	231.882	38.773
EDC I RAIBAREILI	EDD MAHARAJGANJ	137.471	116.79	20.681
EDC II RAIBAREILI	EDD DALMAU	66.368	57.609	8.759
EDC II RAIBAREILI	EDD LALGANJ	271.786	236.212	35.574
EDC II RAIBAREILI	EDD SALON	139.025	116.223	22.802
EDC II RAIBAREILI	EDD UNCHAHAHAR	146.828	122.395	24.433
EDC LAKHIMPUR	EDD I LAKHIMPUR	259.968	217.01	42.958
EDC LAKHIMPUR	EDD II LAKHIMPUR	239.318	197.017	42.301
EDC LAKHIMPUR	EDD III LAKHIMPUR (Nighasan)	150.566	128.492	22.074
EDC SITAPUR	EDD BISWAN	263.327	220.547	42.78
EDC SITAPUR	EDD I SITAPUR	335.237	289.1	46.137
EDC SITAPUR	EDD II SITAPUR	381.122	320.318	60.804
EDC SITAPUR	EDD MAHMUDABAD	134.305	114.019	20.286
EDC UNNAO	EDD I UNNAO	399.326	326.071	73.255
EDC UNNAO	EDD II UNNAO	348.022	301.286	46.736
EDC UNNAO	EDD III UNNAO PURWA	287.359	218.545	68.814
EDC UNNAO	EDD IV UNNAO BANGARMAU	144.558	120.672	23.886
EDC UNNAO	EDD V UNNAO HASANGANJ	185.261	157.403	27.858

Consumer category	Input Energy (MU)	Metered Energy (MU)	Unmetered/assessment Energy (MU)	Total Energy (MU)	T&D loss (MU)	T&D loss (%)
Residential	27347.213	23228.162	0	23228.162	4119.051	15.59%
Agricultural						
Commercial/Industrial-LT						
Commercial/Industrial-HT						
Others	27347.213	23228.162	0	23228.162	4119.051	15.59%
Total						



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली

PPS Energy Solutions
THE POWER OF ENERGY

5 Loss & Subsidy Computation

5.1 Energy Accounts for previous years

5.1.1 Trend Analysis of MVVNL

Table 8 : Four year Trend of Discom Loss- MVVNL

ACTUAL DISCOM LOSSES				
Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Actual Loss in %	21.56%	19.37%	20.00%	17.36%

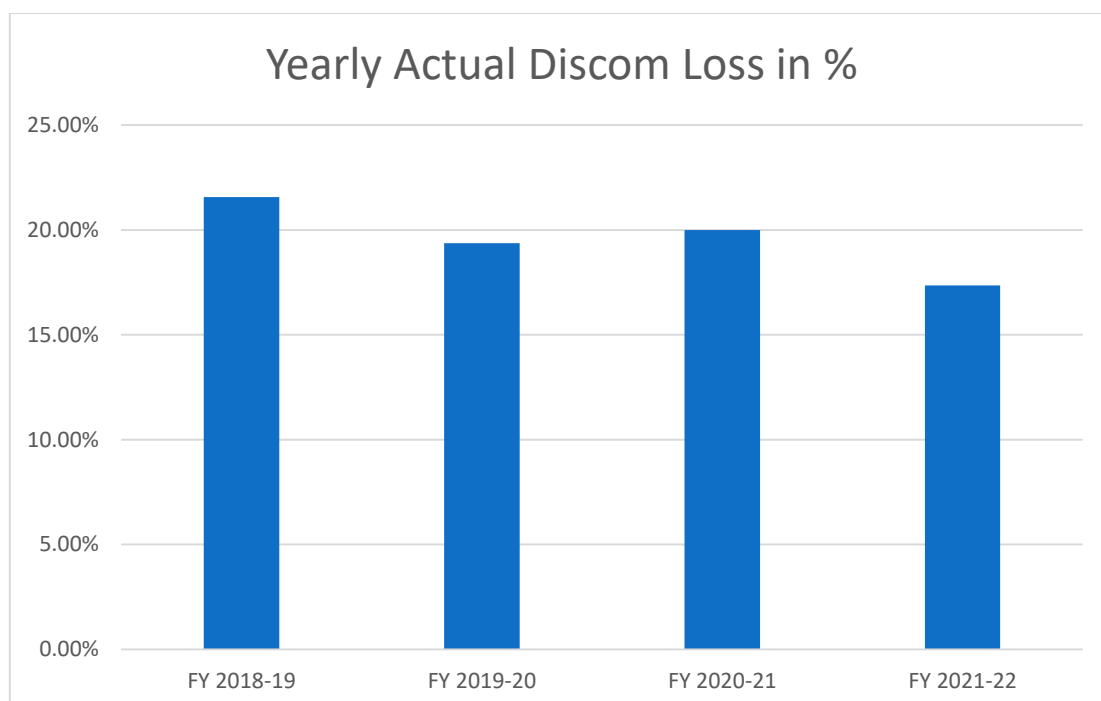


Figure 2 Distribution Losses in MU

The Distribution loss has decreased in the FY 2022- 23. For FY 2022-2023 its 15.06%.



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, लखनऊ।



5.2 Energy Accounts and performance in the Current Year

5.2.1 Summary

Performance Summary of Electricity Distribution Companies			
1	Period of Information Year of (FY) information including Date and Month (Start & End)	1st Apr, 2022 - 31st March, 2023	
2	Technical Details		
(a)	Energy Input Details		
(i)	Input Energy Purchase (From Generation Source)	Million kwh	--*
(ii)	Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	Million kwh	27347.21
(iii)	Total Energy billed (is the Net energy billed, adjusted for energy traded))	Million kwh	23228.16
(b)	Transmission and Distribution (T&D) loss Details	Million kwh	4119.05
		%	15.06%
	Collection Efficiency	%	91.96%
(c)	Aggregate Technical & Commercial Loss	%	24.35%

*Input Energy Is Purchased by UPPCL centrally.

5.2.2 Voltage wise assessed loss of MVVNL

Voltage level	Input (in MU)	Sale (in MU)	Loss (in MU)	Loss %
LT	27,347	23,228	4,119	15.06%

5.2.3 Category wise Assessed loss of MVVNL

Table 9 : T & D loss category wise

Consumer category	Input Energy (MU)	Metered Energy (MU)	Unmet ered/ assess ment Energy (MU)	Total Energy (MU)	T&D loss (MU)	T&D loss (%)
Residential	27347.213	23228.162	0	23228.162	4119.051	15.59%
Agricultural						
Commercial/Industrial-LT						
Commercial/Industrial-HT						
Others						
Total	27347.213	23228.162	0	23228.162	4119.051	15.59%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Table 10 : Categorywise AT & C loss

Consumer category	Input Energy (MU)	Billed Amount in Rs. Lakh	Collected Amount in Rs. Lakh	Collection Efficiency %	AT & C loss (%)
Residential	27347.213	1222270.75	1142534.41	91.96%	24.35%
Agricultural					
Commercial/Industrial-LT					
Commercial/Industrial-HT					
Others					
Total	27347.213	1222270.75	1142534.41	91.96%	24.35%

5.2.4 Division wise Assessed loss of MVVNL:

Circle code	Name of Division	Input energy (MU)	Billed Units (MU's)	T&D loss (MU)
EDC Ambedkar nagar	EDD ALAPUR	229.549	196.836	32.713
EDC Ambedkar nagar	EDD Ambedkarnagar (Akbarpur)	332.53	278.686	53.844
EDC Ambedkar nagar	EDD JALALPUR	173.418	143.807	29.611
EDC Ambedkar nagar	EDD TANDA	308.91	249.853	59.057
EDC Ayodhya	EDD I Ayodhya	369.275	312.955	56.32
EDC Ayodhya	EDD II Ayodhya	314.38	259.572	54.808
EDC Ayodhya	EDD III AYODHYA MILKIPUR	206.984	169.126	37.858
EDC Ayodhya	EDD RUDAULI	189.697	159.335	30.362
EDC Barabanki	EDD Barabanki	369.552	324.09	45.462
EDC Barabanki	EDD FATEHPUR	241.378	220.57	20.808
EDC Barabanki	EDD HAIDERGARH	131.79	115.933	15.857
EDC Barabanki	EDD II BARABANKI RAMNAGAR	152.944	137.472	15.472
EDC Barabanki	RAMSNEHI GHAT	175.282	157.027	18.255
EDC GAURIGANJ	EDD AMETHI	186.337	154.389	31.948
EDC GAURIGANJ	EDD GAURIGANJ	262.361	241.154	21.207
EDC GAURIGANJ	EDD JAGDISHPUR	207.232	176.517	30.715
EDC GAURIGANJ	EDD TILOI	129.059	108.25	20.809
EDC SULTANPUR	EDD I SULTANPUR	335.56	267.386	68.174



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली

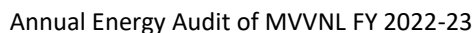


Annual Energy Audit of MVVNL FY 2022-23

Circle code	Name of Division	Input energy (MU)	Billed Units (MU's)	T&D loss (MU)
EDC SULTANPUR	EDD II SULTANPUR	217.079	181.059	36.02
EDC SULTANPUR	EDD JAISINGHPUR	166.053	136.438	29.615
EDC SULTANPUR	EDD KADIPUR	200.232	166.668	33.564
EDC SULTANPUR	EDD LAMBHUA	164.552	136.72	27.832
EDC BADAUN	EDD BISAULI	475.212	391.733	83.479
EDC BADAUN	EDD I BADAUN	302.685	259.097	43.588
EDC BADAUN	EDD II BADAUN	520.111	414.272	105.839
EDC BADAUN	EDD IV UJHANI	362.155	299.472	62.683
EDC Bareilly	EDD AONLA (Awala)	292.96	241.651	51.309
EDC Bareilly	EDD BAHARI	328.693	268.923	59.77
EDC Bareilly	EDD-I BAREILLY	270.483	230.686	39.797
EDC Bareilly	EDD II BAREILLY	599.682	520.144	79.538
EDC PILIBHIT	EDD BISALPUR (III)	118.484	101.267	17.217
EDC PILIBHIT	EDD PILIBHIT	271.999	227.241	44.758
EDC PILIBHIT	EDD PURANPUR	167.924	146.67	21.254
EDC SHAHJAHANPUR	EDD I SHAJAHANPUR	274.256	236.022	38.234
EDC SHAHJAHANPUR	EDD II SHAJAHANPUR	312.347	263.753	48.594
EDC SHAHJAHANPUR	EDD JALALABAD	236.815	200.216	36.599
EDC SHAHJAHANPUR	EDD POWAYAN/ PUWAYA	336.305	278.354	57.951
EDC SHAHJAHANPUR	EDD TILHAR	164.593	139.36	25.233
EUDC BAREILLY	EUDD I BAREILLY	288.969	252.621	36.348
EUDC BAREILLY	EUDD II BAREILLY	284.125	244.853	39.272
EUDC BAREILLY	EUDD III BAREILLY	302.955	259.296	43.659
EUDC BAREILLY	EUDD-4 BAREILLY	219.433	186.531	32.902
EDC BAHRAICH	EDD BAHRAICH	323.887	276.63	47.257
EDC BAHRAICH	EDD III KAISERGANJ	260.531	217.543	42.988
EDC BAHRAICH	EDD NANPARA	334.351	279.935	54.416
EDC BALRAMPUR	EDD BALRAMPUR	149.636	126.325	23.311
EDC BALRAMPUR	EDD SRAVASTI	247.045	215.634	31.411



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



अधीक्षण अभियन्ता (वाणिज्य).
मं०वि०वि०नि०लि, लखनऊ।



Annual Energy Audit of MVVNL FY 2022-23

Circle code	Name of Division	Input energy (MU)	Billed Units (MU's)	T&D loss (MU)
EDC GOLA	EDD GOLA	261.438	202.637	58.801
EDC GOLA	EDD MOHAMMADI	306.614	237.049	69.565
EDC GOLA	EDD PALIA	131.329	102.8	28.529
EDC HARDOI	EDD I HARDOI	230.282	196.659	33.623
EDC HARDOI	EDD II HARDOI	374.806	319.723	55.083
EDC HARDOI	EDD SANDILA	372.818	307.409	65.409
EDC HARDOI	EDD SHAHABAD	283.229	231.962	51.267
EDC I RAIBAREILI	EDD I RAIBAREILI	325.189	279.04	46.149
EDC I RAIBAREILI	EDD II RAIBAREILI TRIPHULA	270.655	231.882	38.773
EDC I RAIBAREILI	EDD MAHARAJGANJ	137.471	116.79	20.681
EDC II RAIBAREILI	EDD DALMAU	66.368	57.609	8.759
EDC II RAIBAREILI	EDD LALGANJ	271.786	236.212	35.574
EDC II RAIBAREILI	EDD SALON	139.025	116.223	22.802
EDC II RAIBAREILI	EDD UNCHAHAR	146.828	122.395	24.433
EDC LAKHIMPUR	EDD I LAKHIMPUR	259.968	217.01	42.958
EDC LAKHIMPUR	EDD II LAKHIMPUR	239.318	197.017	42.301
EDC LAKHIMPUR	EDD III LAKHIMPUR (Nighasan)	150.566	128.492	22.074
EDC SITAPUR	EDD BISWAN	263.327	220.547	42.78
EDC SITAPUR	EDD I SITAPUR	335.237	289.1	46.137
EDC SITAPUR	EDD II SITAPUR	381.122	320.318	60.804
EDC SITAPUR	EDD MAHMUDABAD	134.305	114.019	20.286
EDC UNNAO	EDD I UNNAO	399.326	326.071	73.255
EDC UNNAO	EDD II UNNAO	348.022	301.286	46.736
EDC UNNAO	EDD III UNNAO PURWA	287.359	218.545	68.814
EDC UNNAO	EDD IV UNNAO BANGARMAU	144.558	120.672	23.886
EDC UNNAO	EDD V UNNAO HASANGANJ	185.261	157.403	27.858



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



5.2.5 Feeder wise Assessed loss of MVVNL

Sample Feeders having AT & C Losses in range of 30 to 40% is given below:

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Balaghat_30107	Malapuram_31268310107mam	220 KV hardoi road	Urban	10399.6	7587.7	27.0%	30.00%
Arjun ganj_34137	Ahimamau_31261434137amu	220 KV gomti nager	Urban	6801.8	4826.1	29.0%	30.02%
Sector-1 gomti nagar_30213	Vanasthali_36262620213vtr	220 KV Gomtinager	Urban	1436.3	1076.2	25.1%	30.07%
Abbott road_30095	Murali nagar_31261110095mrn	132 KV TRT	Urban	7587.2	5727.0	24.5%	30.10%
Pisawan_332322	Bahadurnagar_33232230280bdn	132 KV NERI	Rural	9871.7	9962.7	-0.9%	30.13%
Upil(rajendra nagar)_30100	Upil-2_31268220100upl	132 KV TRT	Urban	2653.7	1918.8	27.7%	30.15%
Naipalapur_30277	Lakhimpur road_33232210277lkr	220 KV SITAPUR	Urban	3381.8	2424.4	28.3%	30.15%
Civil lines_30489	Modha_32461110489moa	220 KV SOHAWAL	Urban	8749.6	6685.4	23.6%	30.17%
Cantt_34197	Big bazar_32461134197bzb		Urban	826.0	656.1	20.6%	30.30%
Nigohi road_30639	Police line_34213210639pce	220 KV S/S Shahjahanpur	Urban	6451.9	5548.8	14.0%	30.37%
Bhagwant nagar ipds_332543	Bhagwant nagar town_33252410956btw	132 KV BIGHAPUR	Rural	3652.4	3211.8	12.1%	30.50%
New cantt_30120	Sadar overhead_31261430120soh	132 KV PGI	Urban	6374.7	4457.1	30.1%	30.50%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Binawar_341812	Aurangabad_34181220814 and	132 KV BUDAUN	Rural	4590.2	6631.3	- 44.5%	30.52%
Ekka stand_30093	Dali ganj_36266120093dlg	132 KV Neepu Park	Urban	10337.0	7315.3	29.2%	30.53%
Aishbagh_30131	Jal sansthan-1_31263120131jl1	132 KV TRT	Urban	2627.3	1822.1	30.6%	30.65%
Bantheri_332542	Industrial 1_33252210371is1	132 KV KUNDAN ROAD	Rural	15399.9	10638.4	30.9%	30.72%
Gheroo_30152	Jairaj puri_31264110152jai	220 KV sarojini nager	Urban	8190.0	5361.3	34.5%	30.73%
Khutar_342134	Kajra east_34213130544kan	132 KV s/s powayan & 132 KV S/S Banda	Rural	5590.7	5041.8	9.8%	30.80%
Abdullaganj_30157	Azia ganj_34213220157azi	220 KV S/S Shahjahanpur	Urban	6821.6	5522.0	19.1%	30.80%
City power house (nabasti)_30028	Hospital road_33226110028hpl	132 KV S/S LAKHIMPUR	Urban	12403.9	9144.5	26.3%	30.82%
Kalyanpur_324733	Badepur_32475110750bdr	132 KV JALALPUR	Rural	4837.3	4165.1	13.9%	30.85%
Beniganj_332414	World bank_33241420620wbk	132 K.V. S/S SHAHABAD	Rural	665.4	340.2	48.9%	30.85%
Upsidc-ii_324524	C.p.milk_32451220223cmk	132 KV KHURRAM NAGAR	Rural	4321.0	3011.9	30.3%	30.86%
Obari new_34051	Kothideeh_32452214051kdh	132 KV CHANDAULI	Urban	6972.3	5120.2	26.6%	30.92%
Sarvodaya nagar_30127	Maanash_36269110127mns	132 KV indira nager	Urban	4480.0	3181.6	29.0%	30.96%



अधीक्षण अभियन्ता (वाणिज्य)
मॉडिफिकेशन, लखनऊ।



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Deisel power house_30165	Ghanta ghar_35492120165gha	132 KV Bahraich	Urban	5840.9	4042.8	30.8%	30.98%
Nadarganj old_34164	Industrial-5_31264114164in5	220 KV GIS Kanpur Road	Urban	7577.6	5366.3	29.2%	30.99%
Kutubkhana_30183	Hospital_34191120183hos	132 KV S/S TOWN BAREILLY	Urban	11502.0	7970.3	30.7%	31.05%
Shakti chauraha_34085	Mata ji ki bagiya_31267224085mka	132 KV nadarganj	Urban	9840.0	7028.3	28.6%	31.05%
Raj bhawan_30104	5 kalidas marg_312614201045kd	132 KV martin purwa & gomtinager	Urban	822.9	596.4	27.5%	31.06%
Ramganj_324843	Bhadar_32483420416bar	220KV S/S PAYAGIPUR SULTANPUR	Rural	3278.9	2828.6	13.7%	31.08%
Niyava_30046	Door darshan_32461120046dod	132 KV DARSHAN NAGAR	Urban	199.4	137.9	30.8%	31.14%
Gwari calwart_34126	Husseriya_36262214126haa	220 KV Gomtinager	Urban	6593.4	4772.0	27.6%	31.17%
Shivgarh_332733	Bedaru_33273130137bnu	220 Kv Shivgarh	Rural	2258.9	2176.5	3.6%	31.24%
Malkegaon_444213	Tejgaon_33271310160tjn	132 KV SARENI	Rural	9336.0	10197.9	-9.2%	31.24%
Gullabeer_34119	Salarganj_35492124119saj	132 KV Bahraich	Urban	6415.3	4455.0	30.6%	31.24%
Sonik_30056	Industrial i_33254110310isi		Urban	453.6	429.2	5.4%	31.25%
Mantri awas_34139	Mantri awas_36262224139mrs	220 KV Gomtinager	Urban	5933.3	4995.8	15.8%	31.25%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, लखनऊ।



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Sectot-14 new_30128	Gayatri market_36269220128gym	220 KV kursi road & 132KV indira nager	Urban	8720.9	6253.4	28.3%	31.26%
Engineering college_30141	L s 2_36260210141jir	132 KV Gsi Khuramnager	Urban	4533.0	3212.6	29.1%	31.32%
33/11 kv majhola(gulariya)	Khirka_34204140671kia	132 KV ROOPPUR KAMALU	Rural	3182.2	2131.9	33.0%	31.34%
Pragati puram_30039	Ratapur_33273110039rt p	132 Kv Tripula	Urban	9665.0	7114.5	26.4%	31.38%
Shahdana_30194	Shastri market_34191310194sha	132KV S/S TOWN BAREILLY	Urban	6807.4	5144.2	24.4%	31.39%
33/11 kv kurau	Gurai_34181130243gui	132 KV BILSI	Rural	3328.0	1965.9	40.9%	31.40%
Jankipuram sec-6_30143	Sath fit road_36260210143sfr	220 KV kursi raod	Urban	4610.0	3255.3	29.4%	31.41%
Dariyabad_324521	Husepur_32452110972hsr	132 KV RAM SANEHI GHAT	Rural	2691.1	3023.5	-12.4%	31.42%
Wazir ganj_341812	Baraur_34181210314brr	132 KV BISAULI	Rural	5842.0	4712.5	19.3%	31.43%
Dulhadepur_324521	Hathaunda_32452110419ha	132 KV RAM SANEHI GHAT	Rural	3267.0	5300.8	-62.3%	31.45%
Uptron_34121	Bhawani ganj_31263524121bgj	132 KV TRT	Urban	7408.6	5090.7	31.3%	31.48%
Hilauli_332543	Hilauli_33254130298hli	132 KV MAURAWAN	Rural	7802.6	5480.6	29.8%	31.51%
Parsakehra_30189	Nadosi_341912201891ni	220 KV S/S C.B GANJ	Urban	4435.3	3378.5	23.8%	31.53%



अधीक्षण अभियन्ता (वाणिज्य)
मॉडिफिकेशन, लखनऊ।



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Baxipura_34118	Nava grahi_35492124118nai	132 KV Bahraich	Urban	5674.1	4011.1	29.3%	31.59%
Raj bhawan_30104	Mall avenue_31261420104mla	132 KV martin purwa & gomtinager	Urban	3059.4	1970.6	35.6%	31.62%
Karahiya bazar_332751	Shirshira_33271220924ssa		Rural	2902.6	2711.5	6.6%	31.67%
Sakhanoo_341812	Naithu_34181220318ntu	132 KV USAWAN	Rural	2247.9	2326.5	-3.5%	31.70%
Maharaj ganj_332733	Hallaur_33273130136hhr	132 Kv Bachrawan	Rural	5687.0	6221.9	-9.4%	31.74%
Mohammadi rural_332272	Raheria_33227220334rha	132 KV NERI	Rural	7999.7	8572.0	-7.2%	31.76%
Deisel power house_30165	Hospital_35492120165hos	132 KV Bahraich	Urban	5616.1	3849.3	31.5%	31.77%
Kaluwakhera_444213	Aeendhi_33271310805adi	132 KV MAURAWA	Rural	3346.0	2701.8	19.3%	31.83%
Faizullaganj_34172	Preet nagar_36266514172ptr	132 KV shara city home	Urban	9004.1	6429.7	28.6%	31.84%
Ocr_30094	Akash vani_31261110094asi	132 KV gomtin nager	Urban	3294.1	2399.3	27.2%	31.86%
Bangla bazar_34128	Khajana_31267224128kml	132 KV PGI	Urban	10261.0	7213.1	29.7%	31.89%
Aliganj_341924	Bisharatganj ptw_34192110327bag	132KV SUBSTATION AONLA	Rural	3870.6	2598.4	32.9%	31.91%
Ahibaranpur_34175	Indra public_36260114175inp	132 KV NKN	Urban	9845.9	7090.6	28.0%	31.95%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Jankipuram sector-i_34157	Alisha nagar_36269224157anr	220 KV kursi raod	Urban	2217.0	1534.4	30.8%	31.99%
Eldeco city_34177	Exploser_36260334177eoe	132 KV shara city home	Urban	578.8	409.0	29.3%	32.02%
Indiranagar sector 25_30130	B block_36269110130blk	220 KV and 132 KV indira nager	Urban	6233.2	4316.3	30.8%	32.04%
Shakti chauraha_34085	Shani dev mandir new_31267224085ssn		Urban	2577.0	1833.9	28.8%	32.09%
Rahtuiya_341924	Ram nagar_34192110477rra	132KV SUBSTATION AONLA	Rural	5982.3	5664.2	5.3%	32.15%
Karya shala_34201	Mandi_34181114201mai	132 KV BUDAUN	Urban	8010.2	6078.2	24.1%	32.16%
Harunagala_34194	Super city_34191414194spc	132KV S/S BALIPUR BAREILLY	Urban	8640.0	6083.0	29.6%	32.16%
Safipur the_332544	Hafezabad_33254220384hed	132 KV CHAKALWANSI	Rural	4795.8	4050.8	15.5%	32.22%
Bighapur_332543	Bighapur town_33254130294btw	132 KV BIGHAPUR	Rural	4058.3	3090.2	23.9%	32.26%
Upil(rajendra nagar)_30100	Moti nagar_31268220100mtn	132 KV TRT	Urban	8628.3	6003.0	30.4%	32.35%
Old sitapur_34110	Kaziya_33232114110kia	220 KV SITAPUR	Urban	9121.1	6960.0	23.7%	32.36%
Masoli_324523	Masauli_32452120424msi	132 KV CHANDALI	Rural	5012.6	6210.8	-23.9%	32.37%
Store center_34205	Dudhiya mandir_34204114205dyr	220 KV ROOPPUR KAMALU	Urban	9676.8	7172.7	25.9%	32.39%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Devkali_30047	Devkali_32461120047dev	132 KV DARSHAN NAGAR	Urban	7384.0	5029.4	31.9%	32.40%
Kaushalpuri_30043	Ghoshiyana feeder_32461120043gho	132 KV DARSHAN NAGAR	Urban	5416.7	4157.5	23.2%	32.42%
City power house-04_30080	Head post office_33232110080hpo	220 KV SITAPUR	Urban	6850.5	4835.6	29.4%	32.44%
Talkatora_30132	Motijheel_31263110132tmj	132 KV TRT & 132 Hardoi road	Urban	8801.1	6322.2	28.2%	32.49%
Mohammadi rural_332272	Pasgawan_33227220334pnr	220 KV SHAHJAHANPUR	Rural	6236.8	8428.7	-35.1%	32.52%
Shivgarh_332733	Shivgarh town_33273130137stw	220 Kv Shivgarh	Rural	1649.5	1284.9	22.1%	32.58%
Jankipuram sector-i_34157	Madiyawn_36269224157mdn	220 KV kursi raod	Urban	11098.0	7791.1	29.8%	32.64%
Sampurnanagar_332273	Sampurnanagar town_33227140339stw	132 KV PALIA	Rural	3938.3	3049.1	22.6%	32.65%
Bastauli_332272	Bastauli_33227230343bti	132 KV GOLA	Rural	6339.1	6443.6	-1.6%	32.68%
Govind ganj_30641	Awas vikas_34213210641ass	132KV S/S Shahjahanpur	Urban	14120.0	11957.4	15.3%	32.69%
Fatehganj west_341921	Sahi_34192120480sir	220 KV SUBSTATION C.B.GANJ	Rural	2560.8	4634.1	-81.0%	32.70%
Rajaji puram old_30124	Multi story_31263410124miy	132KV TRT & 132 KV mohan road	Urban	6535.0	4618.0	29.3%	32.71%
Durga nagar_34158	Sanjay bypass_34191324158snr	220KV S/S DOHNA(TAPPED FROM 33KV D.D.PURAM)	Urban	19274.4	13788.9	28.5%	32.71%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, लखनऊ।



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Kheeron_444213	Paho_33271310157pao	132 KV MAURAWA	Rural	4785.0	4872.6	- 1.8 %	32.99 %
Kamta_30242	Malhaur_36262610242mlr	220 KV chinhat & 132KV indira nager	Urban	13958.9	9961.7	28.6 %	32.99 %
Jankipuram sec-6_30143	Sector 1 2 3_36260210143sec	220 KV kursi raod	Urban	11342.0	7805.8	31.2 %	33.00 %
Sector-14 old_30129	Khargapur_36269210129kgr	132 KV indira nager	Urban	6068.0	4156.3	31.5 %	33.07 %
Teliyakot_34082	Town-2_33273114082to2	132 Kv Tripula	Urban	13027.2	8768.5	32.7 %	33.09 %
Tripula_332732	Rahi_33273110120rai	132 Kv Tripula	Rural	5733.2	5591.7	2.5 %	33.09 %
Gsi_34186	Sbi_36266514186sbi	132 KV Gsi Khuramnager	Urban	1956.0	1338.5	31.6 %	33.10 %
Sudamapuri_34106	Sudamapuri_33232114106smi	220 KV SITAPUR	Urban	610.6	461.5	24.4 %	33.21 %
Visheshwarganj_354923	Puraina_35492140468pra	132 KV PAYAGPUR	Rural	6535.8	8845.8	- 35.3 %	33.26 %
Jagatpur_332752	Jhakrasi_33271230151jki	132 KV AMAWAN	Rural	8363.0	7408.9	11.4 %	33.28 %
New alambagh-2_34141	Samar vihar_31267124141srr	132 KV mohan raod	Urban	6398.7	4378.9	31.6 %	33.29 %
Baras_444213	Baras_33271310803brs	132 DALMAU	Rural	3609.0	3207.2	11.1 %	33.29 %
Kalyanpur_30202	Kamakhya_36269110202kaa	132 KV Gsi Khuramnager	Urban	8120.0	5658.2	30.3 %	33.33 %



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWh)	Feeder Consumption (in kWh)	T&D losses	AT & C losses
Barkhera town_342043	Tikri_	132 KV ROOPPUR KAMALU	Rural	1946.6	3093.9	- 58.9%	33.34%
Sectot-14 new_30128	Deen dayal puram_36269220128ddp	220 KV kursi road & 132KV indira nager	Urban	5403.9	3766.1	30.3%	33.38%
City power house-04_30080	Roti godam_33232110080rim	220 KV SITAPUR	Urban	2986.8	2156.4	27.8%	33.50%
Subash nagar_30180	Nekpur_34191110180nek	220 KV S/S C.B GANJ	Urban	9448.4	6555.7	30.6%	33.52%
Iti aliganj_34147	Neera_36266324147ne	132 KV indira nager	Urban	4627.0	3111.5	32.8%	33.52%
Vikas nagar_30144	Gandhi nagar_36260220144gan	220 KV kursi raod	Urban	8175.0	5738.2	29.8%	33.58%
City power house_30018	Cinema road_33241210018crd	132 K.V. S/S SHAHABAD	Urban	10234.3	7175.5	29.9%	33.59%
Civil lines_30489	Circuit house_32461110489cie	220 KV SOHAWAL	Urban	1354.0	923.0	31.8%	33.61%
Upil(rajendra nagar)_30100	Basiratganj_31268220100bdj	132 KV TRT	Urban	5617.5	3948.9	29.7%	33.61%
New campus law_30147	Seva_36260320147sva	132 KV NKN	Urban	14465.0	9227.2	36.2%	33.70%
Aminabad_30097	Amaniganj_31261510097ang	132 KV mehtab bagh & 132 KV TRT	Urban	5700.0	3905.7	31.5%	33.72%
Ratan khand_34100	Eldeco_31267314100edo		Urban	5218.6	3619.4	30.6%	33.77%
Nigohi road_30639	Nisar jai_34213210639nai	220 KV S/S Shahjahanpur	Urban	6593.4	6365.9	3.4%	33.78%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Kunwar gaon_341812	Harnathpur_34181220317har	132 KV AONLA	Rural	2830.0	2245.3	20.7%	33.81%
Payagpur_354923	Khutehna ptw_35492140466kal	132 KV PAYAGPUR	Rural	6.7	5.1	24.1%	33.84%
Bangla bazar_34128	Annapurna_31267224128apa	132 KV PGI	Urban	8417.0	5950.7	29.3%	33.88%
Banki_324522	Gausadiqpur_32451320933gdr	132 KV CHANDALI	Rural	2915.1	2401.4	17.6%	33.88%
Kapoorthala_30088	Mahanagar_36266320088mng	132 KV NKN	Urban	8805.0	6219.5	29.4%	33.93%
Jalalabad_34113	Cold store_34213514113cds	132KV S/S jalalabad	Urban	2037.4	1322.1	35.1%	33.97%
Gosainganj_312645	Gosainganj_31264510013gij	220 KV gomti nager	Rural	10453.3	7024.9	32.8%	33.98%
Mohaam road (sarosa)	Sarosa		Rural	86.2	127.0	-47.4%	34.00%
Victoria chowk_30112	Sodhi tola_31268110112sdt	132 KV Mehtabbagh GIS	Urban	14550.6	9711.5	33.3%	34.01%
Asha nagar_30020	Kainal road_33241210020krd	132 K.V. S/S SANDILA	Urban	6450.7	4624.6	28.3%	34.03%
Pal tiraha rajaji puram_30123	Shila garden_31263420123sgn	132 KV TRT & 132 KV mohan road & 220 KV hardoi road	Urban	9016.0	6130.0	32.0%	34.04%
Tulsi pur dehat_355133	Gaura_35513120184gaa	132 KV Balrampur	Rural	2620.0	2620.1	0.0%	34.09%
Gosainganj_312645	Meesa_31264510013mea	220 KV gomti nager	Rural	11641.6	7914.8	32.0%	34.12%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Jewan_342134	Satwan_34213120539sw	132 KV s/s powayan	Rural	2432.7	2398.7	1.4 %	34.13 %
33/11 karoliya	Talgaon_34181110812tln		Rural	579.0	439.5	24.1 %	34.16 %
Kaluwakhera_444213	Ranapur_33271310805rpr	132 KV MAURAWA	Rural	2621.0	1971.1	24.8 %	34.16 %
Powayan_342134	Hadira_34213120540hea	132 KV s/s powayan	Rural	1811.2	2646.7	- 46.1 %	34.18 %
Asrasi_341814	Ramzanpur_34181130242r	132 KV UJHANI	Rural	3672.3	4055.2	- 10.4 %	34.20 %
Chandan nagar_30119	Geeta palli_31267110119gai	220 KV sarojini nager	Urban	4408.8	3042.8	31.0 %	34.21 %
Khutar_342134	Kajra eastptw_34213130544kea	132 KV s/s powayan & 132 KV S/S Banda	Rural	1545.6	1006.2	34.9 %	34.23 %
Rithora_341921	Rithora_34192230575rta	132KV SUBSTATION NAWABGANJ	Rural	5921.0	6304.6	- 6.5 %	34.23 %
Kursi_324524	World bank_32451220221wlk	132KV CHANDAULI	Rural	1593.2	2910.3	- 82.7 %	34.27 %
Hanuman setu_30099	High court_31268210099hct	132 KV Mehtabbagh GIS	Urban	716.1	481.1	32.8 %	34.34 %
Sarvodaya nagar_30127	Meena market_36269110127mat	132 KV indira nager	Urban	7713.0	5635.8	26.9 %	34.35 %
Chauch_30027	West_33226110027wst	132 KV S/S LAKHIMPUR	Urban	2455.3	1733.0	29.4 %	34.37 %
Ataura_332732	Hasnapur_33273110123hsr	132 Kv Tripula	Rural	5315.5	4905.1	7.7 %	34.40 %



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Bandhua kala_324842	Daudpur_32483320174ddr	220KV S/S PAYAGIPUR SULTANPUR	Rural	6147.4	7084.5	- 15.2%	34.42%
Aishbagh_30131	Kundri raqabganj_31263120131krj	132 KV TRT	Urban	3304.3	2376.7	28.1%	34.42%
City power house-04_30080	Lalbagh_33232110080la	220 KV SITAPUR	Urban	7711.7	5415.6	29.8%	34.46%
Vishunpur_332733	Samodha_33273130138sm	132 Kv Bachrawan	Rural	6438.5	6070.8	5.7%	34.46%
Paatan tehseel_332543	Bhaiya khara_33254130302bya	132 KV BIGHAPUR	Rural	5199.0	3874.8	25.5%	34.46%
Nigohi road_30639	Ram nagar_34213210639rnr	220 KV S/S Shahjahanpur	Urban	2728.7	2202.9	19.3%	34.48%
Saidpur_341812	Hathra_34181210878hta	132 KV BISAULI	Rural	5768.0	4602.3	20.2%	34.51%
Victoria chowk_30112	Pata nala_31268110112ptn	132 KV Mehtabbagh GIS	Urban	3298.4	2186.2	33.7%	34.52%
Acharya dwivedi nagar_34079	Munshiganj_33273114079msj	132 Kv Tripula	Urban	4937.0	3443.8	30.2%	34.53%
Uptron_34121	Kakori_31263524121kkr	132 KV TRT	Urban	12907.5	8733.4	32.3%	34.56%
Kamta_30242	Vimal nagar_36262610242vlr	220 KV chinhat & 132KV indira nager	Urban	8179.3	5939.1	27.4%	34.58%
Aminabad_30097	Gul marg_31261510097gm	132 KV mehtab bagh & 132 KV TRT	Urban	5701.0	3820.5	33.0%	34.61%
Faridpur_30063	Town-3_34192220063tw3	132 KV SUB-STATION, FARIDPUR	Urban	7292.4	6188.0	15.1%	34.62%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, लखनऊ।



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Vikas nagar_30144	Khurram nagar_36260220144krn	220 KV kursi raod	Urban	7472.0	5397.4	27.8%	34.67%
Uptron_34121	Lda -1_31263524121lnb	132 KV TRT	Urban	9897.3	6513.8	34.2%	34.81%
Madhyanagar_355132	Tahasil_35492220731thl		Rural	10.3	7.8	23.9%	34.82%
Vikas nagar_30144	Sant kabir lane_36260220144san	220 KV kursi raod	Urban	2871.0	1923.8	33.0%	34.89%
Balaghat_30107	Cattle colony_31268310107ctc	220 KV hardoi road	Urban	4593.7	3096.3	32.6%	34.96%
Bisalpur town_30068	Novelty_34204120068nov	132 KV BISALPUR	Urban	11037.2	9096.7	17.6%	34.99%
Chauch_30027	Town-1_33226110027tw1	132 KV S/S LAKHIMPUR	Urban	18080.8	13092.2	27.6%	35.04%
Indralok_30115	T p nagar_31267210115tng	220 KV sarojini & 220KV Kanpur raod	Urban	7560.2	4873.7	35.5%	35.16%
Nadarganj old_34164	Sarojini nagar_31264114164srn	220 KV GIS Kanpur Road	Urban	18047.0	12216.3	32.3%	35.16%
Aishbagh_30131	Aish bagh cabin_31263120131abc	132 KV TRT	Urban	10775.3	7160.1	33.6%	35.19%
Harunagala_34194	Ram ganga nagar_34191414194rgn	132KV S/S BALIPUR BAREILLY	Urban	12552.8	8300.8	33.9%	35.24%
Nakta dhana_30014	Niranjan kunj_34204110014nj	132 KV ROOPPUR KAMALU	Urban	9503.2	6491.2	31.7%	35.28%
New alambagh_30116	New alambagh_31267210116kns	132 KV mohan raod	Urban	8454.6	5557.9	34.3%	35.29%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Chowk_30052	Dhara road_32461110052drd	132 KV DARSHAN NAGAR	Urban	8791.0	6152.4	30.0%	35.29%
Bilsanda_342043	Marauri ptw_34204110663mri	132 KV BISALPUR	Rural	2365.1	1593.0	32.6%	35.30%
Utarethiya old_34152	Ring road_31264114152rgd	220 KV sarojini nager	Urban	7148.0	5144.7	28.0%	35.34%
Ahibaranpur_34175	Brahm nagar_36260114175bar	132 KV NKN	Urban	11732.4	8273.2	29.5%	35.41%
Victoria chowk_30112	Amrat bazar_31268110112atr	132 KV Mehtabbagh GIS	Urban	3112.9	2030.3	34.8%	35.45%
Engineering college_30141	Sikandar pur_36260210141spd	132 KV Gsi Khuramnager	Urban	6991.0	4645.2	33.6%	35.51%
Vaid steel_30134	Mill road_31263110134mlr	132 KV TRT	Urban	6195.8	4128.1	33.4%	35.59%
Jawahar bhawan_30101	Shakti bhawan old_31261410101sbd	132 KV gomtinager & martin purwa	Urban	4042.2	2604.0	35.6%	35.59%
Maholiya shivpal_34109	Maholiya shivpal_33241214109msp	132 K.V. S/S BAGHAULI	Urban	9300.6	6468.5	30.5%	35.63%
Samesi_312645	Bahrauli_31264530016bri	132 KV PGI	Rural	8036.6	5791.3	27.9%	35.75%
Gurubakshganj_332732	Bardar_33271120875bdr	132 Kv Tripula	Rural	4733.0	3750.0	20.8%	35.76%
Ramleela ground rural_342041	Bisalpur_34204140674bar	132 KV ROOPPUR KAMALU	Rural	2271.4	2664.0	-17.3%	35.82%
City power house (nabasti)_30028	Kheri road_33226110028krt	132 KV S/S LAKHIMPUR	Urban	13120.3	9107.2	30.6%	35.83%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Deisel power house_30165	Dargah_35492120165dar	132 KV Bahraich	Urban	12637.3	8374.7	33.7%	35.87%
Kakara_30162	Anand puram_34213220162an	132 KV S/S Shahjahanpur	Urban	8336.0	7181.2	13.9%	35.92%
Arjun ganj_34137	Deputyganj_31261434137dtj	220 KV gomti nager	Urban	1874.1	1148.2	38.7%	35.97%
Shivpuri chinhat_30136	Durga mill-2_36262610136da2	220KV chinhat	Urban	6262.3	4429.5	29.3%	36.10%
Civil lines_30489	Sahadatganj_32461110489sdj	220 KV SOHAWAL	Urban	11732.8	8618.6	26.5%	36.13%
Balaghat_30107	Banshi lal_31268310107bil	220 KV hardoi road	Urban	1933.1	1321.3	31.6%	36.13%
Sidhauli tahseel_332322	Town_33232250368twn	132 KV SIDHAULI	Rural	7738.0	5811.1	24.9%	36.13%
Malkegaon_444213	Ralpur kala_33271310160rlr	132 KV SARENI	Rural	5252.0	4858.7	7.5%	36.18%
Shivpuri chinhat_30136	Deva road_36262610136dvr	220KV chinhat	Urban	4783.7	3435.8	28.2%	36.21%
Rajaji puram old_30124	Awas vikas 2_31263410124av2	132KV TRT & 132 KV mohan road	Urban	4894.0	3278.9	33.0%	36.25%
Chandan nagar_30119	Gulab vatika_31267110119gba	220 KV sarojini nager	Urban	5692.7	3605.6	36.7%	36.33%
Indralok_30115	Hydel_31267210115hdl	220 KV sarojini & 220KV Kanpur raod	Urban	7256.5	4633.8	36.1%	36.38%
Chowk_30052	Anguribagh_32461110052anb	132 KV DARSHAN NAGAR	Urban	7615.0	5123.5	32.7%	36.38%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, लखनऊ।



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Majhgawan_332271	Pipariya kaptaan_33227110340pkn	132 KV PALIA	Rural	2244.7	2119.6	5.6 %	36.39 %
Newada old_30076	Town 2_34181110076to2	132 KV BUDAUN	Urban	13931.2	9665.9	30.6 %	36.40 %
Engineering college_30141	Gau shala_36260210141gau	132 KV Gsi Khuramnager	Urban	6022.0	3990.5	33.7 %	36.40 %
33/11 kv ajgain	Substation		Rural	11.9	15.3	- 28.4 %	36.41 %
City power house (nai basti)_30028	Vikas bhawan_33226110028vkb	132 KV S/S LAKHIMPUR	Urban	11377.2	7544.4	33.7 %	36.47 %
Gosainganj_312645	Pahar nagar_31264510013pr	220 KV gomti nager	Rural	8413.8	5743.4	31.7 %	36.48 %
Kutubkhana_30183	Saray khan_34191120183sar	132 KV S/S TOWN BAREILLY	Urban	9937.0	6277.0	36.8 %	36.49 %
Nigohan_312645	Purahiya_31264540017pha	132 KV bachrawan	Rural	3134.4	2027.3	35.3 %	36.53 %
Niyava_30046	Affim kothi_32461120046aff	132 KV DARSHAN NAGAR	Urban	2587.8	1835.7	29.1 %	36.56 %
Mashodha_324612	Bharatkund_32462220590brd	132 KV BIKAPUR	Rural	6468.5	5079.8	21.5 %	36.60 %
Paintepur_332324	Pani tanki_33232230717pti	132 KV MAHMUDABAD	Rural	1527.9	1252.1	18.1 %	36.61 %
Kaushalpur_30043	T.p. nagar_32461120043tpn	132 KV DARSHAN NAGAR	Urban	4548.0	3201.4	29.6 %	36.68 %
Indira nagar_34084	Avas vikas_33273114084ava	132 Kv Tripula	Urban	7009.6	4649.0	33.7 %	36.69 %



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Vistar sec-5_30049	Ssb_36262610049ssb	220 KV Gomtinager	Urban	1554.5	991.6	36.2%	36.72%
Pal tiraha raja ji puram_30123	Interlinking_31263420123ilf	132 KV TRT & 132 KV mohan road & 220 KV hardoi road	Urban	4073.0	2657.4	34.8%	36.76%
Engineering college_30141	Cold stores_36260210141cld	132 KV Gsi Khuramnager	Urban	1379.0	998.6	27.6%	36.79%
Vrindavan sector 18_34159	Sector 13 14 19_31267314159s13	132 KV utratiya awas vikas	Urban	1687.7	1117.7	33.8%	36.82%
Indiranagar sector 25_30130	Indra nagar vishtar_36269110130inv	220 KV and 132 KV indira nager	Urban	5265.5	3443.0	34.6%	36.93%
Jawahar bhawan_30101	Upkendra guest house_31261410101ste	132 KV gomtinager & martin purwa	Urban	653.1	411.6	37.0%	36.95%
Shukla ganj_30054	Shuklaganj no-5_33254210054sg5	132 KV KUNDAN ROAD	Urban	8620.4	6330.5	26.6%	36.99%
Cantt(sadar)_30184	B i bazar_34191110184bib	132 KV S/S TOWN BAREILLY	Urban	1815.2	1176.7	35.2%	37.10%
Faizullaganj_34172	Keshav nagar_36266514172kar	132 KV shara city home	Urban	6940.1	4703.4	32.2%	37.11%
Haidergarh_324525	Trivediganj_32452130430tej	132 KV SARAY PANDEY	Rural	8372.9	12763.8	-52.4%	37.16%
Ranjeetpur_354923	Katghari_35492140467kgi	132 KV BAHRAICH	Rural	2411.1	4011.6	-66.4%	37.16%
Sathrik_324522	Town_32451320900twn	220 KV PADARA	Rural	4960.8	3734.7	24.7%	37.16%
Complain booth_30738	Tehseel new_32484110738tew	220KV S/S PAYAGIPUR SULTANPUR	Urban	13708.8	9728.1	29.0%	37.17%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWh)	Feeder Consumption (in kWh)	T&D losses	AT & C losses
City power house_30018	Kaushal puri_33241210018kpr	132 K.V. S/S SANDILA	Urban	6534.2	4505.8	31.0%	37.17%
Wazir ganj_341812	Ncs_34181210314ncs	132 KV BISAULI	Rural	567.8	359.6	36.7%	37.19%
Khutar_342134	Town_34213130544twn	132 KV s/s powayan & 132 KV S/S Banda	Rural	6885.0	6153.4	10.6%	37.19%
Fatehgunj_30156	Sidhi calony_31264210156siy	132 KV mohan raod	Urban	9998.8	8519.3	14.8%	37.23%
Pragati puram_30039	Pragati puram_33273110039prp	132 Kv Tripula	Urban	7328.4	4971.1	32.2%	37.30%
Pal tiraha raja ji puram_30123	New haiderganj_31263420123nij	132 KV TRT & 132 KV mohan road & 220 KV hardoi road	Urban	11885.0	7672.8	35.4%	37.32%
Bachrawan_332733	Sehgo_33273130133seo	132 Kv Bachrawan	Rural	13478.3	12083.3	10.3%	37.34%
Transport nagar_30179	Rani ganj_32484110179rij	220KV S/S PAYAGIPUR SULTANPUR	Urban	8356.3	6866.4	17.8%	37.35%
Purania_30092	Purania_36260120092prn	132 KV NKN	Urban	5903.5	3877.3	34.3%	37.36%
Kutubkhana_30183	Koharapur_34191120183koh	132 KV S/S TOWN BAREILLY	Urban	8386.0	5321.3	36.5%	37.36%
Balaghat_30107	Old bala ganj_31268310107obg	220 KV hardoi road	Urban	17725.5	11567.6	34.7%	37.36%
Lalaganj_444213	Madhukarpur_33271310158mur	132 KV DALMAU	Rural	11822.0	11696.2	1.1%	37.47%
Sandila tah_34229	Town-i_33241414229tw1	132 K.V. S/S SANDILA	Urban	13643.3	9001.3	34.0%	37.48%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Nadarganj old_34164	Man sarovar_31264114164mar	220 KV GIS Kanpur Road	Urban	10834.4	6927.0	36.1%	37.50%
Newada old_30076	Town 1_34181110076to1	132 KV BUDAUN	Urban	14158.2	11084.8	21.7%	37.51%
Hanuman setu_30099	Halwasiya_31268210099hwa		Urban	1188.7	742.9	37.5%	37.55%
Jawahar bhawan_30101	Nav chetna_31261410101nc	132 KV gomtinager & martin purwa	Urban	3022.1	1918.5	36.5%	37.56%
Mission_34143	Chaupala_34191114143clr	132 KV S/S TOWN BAREILLY	Urban	2852.1	1837.7	35.6%	37.56%
Vishwas khand_30140	Vishal_36262210140vsl	220 KV Gomtinager and 132 Gomtinager	Urban	9220.4	5924.6	35.7%	37.58%
Rajaji puram old_30124	Rdso_31263410124rds	132KV TRT & 132 KV mohan road	Urban	11084.0	7518.8	32.2%	37.59%
Aminabad_30097	Khayali ganj_31261510097klg	132 KV mehtab bagh & 132 KV TRT	Urban	6917.0	4507.7	34.8%	37.70%
Aliganj_341924	Soodanpur ptw_34192110327srl	132KV SUBSTATION AONLA	Rural	4298.9	2766.0	35.7%	37.71%
Obari_30172	Dhanokar_32452210172dha	132 KV CHANDAULI	Urban	15373.6	9655.6	37.2%	37.74%
Radhagram_34129	Jhagru pan_31264614129sp2	220 KV hardoi road	Urban	5222.8	3200.1	38.7%	37.74%
Civil line-1_30181	Avas vikas_34191110181ava	132 KV S/S TOWN BAREILLY	Urban	6082.5	3832.7	37.0%	37.75%
Gti_30084	Ap sent railway_31268220084aps	132 KV hanuman setu	Urban	8673.8	5581.6	35.6%	37.77%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWh)	Feeder Consumption (in kWh)	T&D losses	AT & C losses
Achalganj_332542	Raniganj_33252210369rij	132 KV BIGHAPUR	Rural	6556.5	6107.9	6.8 %	37.78 %
Rithora_341921	Pachdaura_34192230575pha	132KV SUBSTATION NAWABGANJ	Rural	8215.0	8789.8	- 7.0 %	37.79 %
Sampurnananda_34140	Gaushala_31267114140gsa	132 KV naderganj	Urban	9461.0	6042.4	36.1 %	37.83 %
Badel_324522	Harakh_32452220195hrh	220 KV PADARA	Rural	7925.3	7158.7	9.7 %	37.94 %
Subhash park_30090	Akber nagar_36266320090akb	132 KV Gsi Khuramnager	Urban	9345.0	6264.5	33.0 %	37.97 %
Imliyabagh_30004	Imliyabagh_33241410004imb	220/132 K.V. S/S HARDOI	Urban	4252.2	2801.0	34.1 %	38.00 %
Ibrahimmabad_30218	Moti nagar_33254120218mnr	132 KV SONIK	Urban	15457.5	10309.8	33.3 %	38.07 %
Hospital chauraha_34114	Chhoti bazar_35492124114ctr	132 KV Bahraich	Urban	9802.5	5822.3	40.6 %	38.09 %
Bhojipura_341922	Ata manda_34192220569ama	132KV S/S DOHNA	Rural	10831.2	9810.7	9.4 %	38.18 %
Samesi_312645	Nagram_31264530016nrm		Rural	5001.2	3360.5	32.8 %	38.19 %
Dundpurwa_324522	Ramswaroop_32452230200rwp	132 KV CHANDAUJI	Rural	2421.7	1523.3	37.1 %	38.35 %
Vibhuti khand_30138	Pnb circle_36262220138pce	220 KV Gomtinager	Urban	2499.0	1543.0	38.3 %	38.38 %
Badgaon_324852	World bank_32484210595wlk	220 KV Gungwach	Rural	4298.2	2804.5	34.8 %	38.40 %



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Garahi_30029	Town-5_33226110029tn5	132 KV S/S LAKHIMPUR	Urban	12394.6	7824.8	36.9%	38.41%
Sector-4 gomtinagar ext_30214	Css5 feeder_36262620214fe5	220 KV Gomtinager	Urban	382.5	267.3	30.1%	38.44%
Basantkunj dubagga new_34067	Lda_31264214067lda		Urban	1101.3	926.2	15.9%	38.47%
Bangarmau_30173	Station road_33254410173sid	132 KV BANGARMAU	Urban	4549.2	3114.5	31.5%	38.49%
City power house-04_30080	Civil line_33232110080civ	220 KV SITAPUR	Urban	5995.4	4042.0	32.6%	38.54%
Anagpur_332413	Pachdevra_33241310524p ha	132 K.V. S/S SRIMAU	Rural	627.4	425.6	32.2%	38.55%
Mohammadi rural_332272	Uchauliya_33227220334uh a	132 KV NERI	Rural	5270.8	5942.3	-12.7%	38.57%
Aliganj_332271	Baslipur-ii_33227120327bl2	132 KV GOLA	Rural	2935.0	2552.6	13.0%	38.58%
Itaura bujurag_332752	Babuganj_33271240808bgj	132 KV SALON	Rural	3069.0	2651.9	13.6%	38.61%
Sector-1 gomti nagar_30213	Patel puram_36262620213pt p	220 KV Gomtinager	Urban	3660.0	2368.1	35.3%	38.62%
Bilsanda_342043	Devisthan_34204110663dsn		Rural	2715.6	2244.2	17.4%	38.64%
Lakhimpur town_34196	Officer colony_33226114196oe y	132 KV S/S LAKHIMPUR	Urban	4474.1	2935.7	34.4%	38.66%
Abbott road_30095	Daimond dairy_31261110095did	132 KV TRT	Urban	4911.9	3402.6	30.7%	38.67%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Sadhamau b k t ss_30033	Badapurwa_36260110033bpg	220 KV BKT	Urban	4479.4	2889.7	35.5%	38.69%
Manna purwa_30026	Industrial_33241210026isl	132 K.V. S/S BAGHAULI	Urban	8616.3	4889.4	43.3%	38.70%
Fci_34122	Rahman kheda_31264214122raa	132 KV mohan raod	Urban	13573.0	9561.5	29.6%	38.71%
Jamo_324851	Mawai_32484110500mai	132 KV Gauriganj	Rural	4362.5	5350.6	-22.6%	38.76%
Kheeron_444213	Nihastha_33271310157nha	132 KV MAURAWA	Rural	5690.0	5400.2	5.1%	38.79%
Teliyakot_34082	Town-3_33273114082to3	132 Kv Tripula	Urban	16679.8	11320.5	32.1%	38.79%
Knit_30177	Kbk_32484110177kbk	220KV S/S PAYAGIPUR SULTANPUR	Urban	1881.5	1585.1	15.8%	38.80%
Sandana	RAMGARH	132 KV SIDHAULI	Rural	1987.5	1838.4	7.5%	38.80%
Faizullaganj_34172	Hariom nagar_36266514172hmr	132 KV shara city home	Urban	7263.8	4802.4	33.9%	38.81%
Madhoganj_332411	Madhoganj town_33241110518mtw	220/132 K.V. S/S HARDOI	Rural	6544.9	4793.8	26.8%	38.82%
Utraula dehat_355133	Shri dutt ganj_35513130189suj	132 KV Utraula	Rural	2907.6	4100.9	-41.0%	38.84%
Vs marg_34173	Najarbagg_31261114173neh	132 KV martin purwa	Urban	5899.2	3961.8	32.8%	38.86%
Barkhera town_342043	Suhas_34204120666sus	132 KV ROOPPUR KAMALU	Rural	3814.1	5717.3	-49.9%	38.92%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Gora bazar_30036	Bastepur_33273110036bap	132 Kv AMAWAN	Urban	7308.6	5793.7	20.7%	38.92%
Neri_332321	Maigalganj_33232130279maj	132 KV NERI	Rural	1491.3	1463.6	1.9%	38.93%
Majhola_342041	Majhola-f1_34204140671mf1	132 KV ROOPPUR KAMALU	Rural	237.6	149.4	37.1%	39.01%
Ruiya_332411	Pahutera bhagat_33241110960pht		Rural	1760.1	1172.6	33.4%	39.02%
Dudhwa_332273	Railway station_33227130897rsn	132 KV PALIA	Rural	26.9	16.7	38.0%	39.09%
Aminabad_30097	Mohan market_31261510097mnt	132 KV mehtab bagh & 132 KV TRT	Urban	3798.0	2344.0	38.3%	39.09%
Gheroo_30152	Industrial 2_31264110152id2		Urban	462.8	371.7	19.7%	39.14%
Kamta_30242	Surendra nagar_36262610242snr	220 KV chinhat & 132KV indira nager	Urban	8054.3	5233.7	35.0%	39.20%
Kashiram_34098	Khajuriyabag_33254124098khr	132 KV KUNDAN ROAD	Urban	4431.9	3101.5	30.0%	39.26%
Baxipura_34118	Town-5_35492124118to5	132 KV Bahraich	Urban	9767.0	6295.2	35.5%	39.28%
Kanduni_332323	Kuwargaddi_33232310855kgi	132 KV SIDHAULI	Rural	903.0	632.3	30.0%	39.40%
Rajapur_332272	Miyanpur colony_33227220917mcy	132 KV PALIA	Rural	3167.4	3128.9	1.2%	39.41%
Ujhani_30245	Town3_34181410245tw3	132 KV UJHANI	Urban	10542.6	8095.9	23.2%	39.42%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Sampurnanagar_332273	Kabeerganj_i_33227140339kei	132 KV GOLA	Rural	4092.7	3902.4	4.7 %	39.44 %
Ratanpur_341813	Bhilauliya_34181110679bla	132 KV BISAULI	Rural	4888.1	3089.3	36.8 %	39.49 %
Sareni_444213	Devpur_33271310161dvr	132 KV SARENI	Rural	6632.0	6609.1	0.3 %	39.51 %
Izzatnagar_341922	Nakatiya_34192220571naa	220KV SUBSTATION DOHNA	Rural	10133.1	10036.2	1.0 %	39.51 %
Shivgarh_332733	Baitee_33273130137bie	220 Kv Shivgarh	Rural	3442.4	2896.1	15.9 %	39.55 %
Ghunchai_342042	Gomtiptw_34204220684gal	132 KV POORANPUR	Rural	1322.3	1190.2	10.0 %	39.57 %
Hathoura_30161	Reti_34213220161ret	220 KV S/S Shahjahanpur	Urban	6653.5	4771.5	28.3 %	39.64 %
Ataura_332732	Malikmau_33273110123miu	132 Kv Tripula	Rural	2666.5	2410.0	9.6 %	39.65 %
Dhani khera	Raipur	132 KV BIGHAPUR	Rural	2010.2	1343.8	33.1 %	39.65 %
New alambagh-2_34141	Singar nagar metro station_31267124141srn		Urban	1484.0	909.2	38.7 %	39.68 %
City power house_30058	Kasai chauraha_33254120058kch	132 KV KUNDAN ROAD	Urban	10375.3	6704.7	35.4 %	39.68 %
Eatgaon_342043	Sujni_34204310949sji	132 KV BISALPUR	Rural	1401.1	2049.7	- 46.3 %	39.69 %
Chauch_30027	Town-4_33226110027tw4	132 KV S/S LAKHIMPUR	Urban	15905.9	10942.6	31.2 %	39.70 %



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban / Mixed / Industrial/ Agricultural/ Rural)	Received at Feeder (in kWH)	Feeder Consumption (in kWH)	T&D losses	AT & C losses
Jayas_324853	Tiloi_32484220602tii	132 KV Gauriganj	Rural	4779.2	4616.3	3.4 %	39.72 %
Puranpur_30012	Town-4_34204210012tn4	132 KV POORANPUR	Urban	11053.3	8434.9	23.7%	39.76 %
Ramlila ground_30015	Town1_34204110015tn1	132 KV ROOPPUR KAMALU	Urban	16054.8	10482.7	34.7%	39.82 %
Pal tiraha rajaji puram_30123	Campel road_31263420123clr	132 KV TRT & 132 KV mohan road & 220 KV hardoi road	Urban	11886.4	7270.6	38.8%	39.85 %
F-84 ii_332544	F-84_33254220376f84	132 KV BANGARMAU	Rural	3293.9	2240.0	32.0%	39.96 %
Priyadarshani_34171	Indrapuri_36266514171iri	132 KV NKN	Urban	10769.0	6772.8	37.1%	39.97 %



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



5.2.6 High loss division of MVVNL:

1) Below Four divisions are having high T&D Loss% which are shown below:

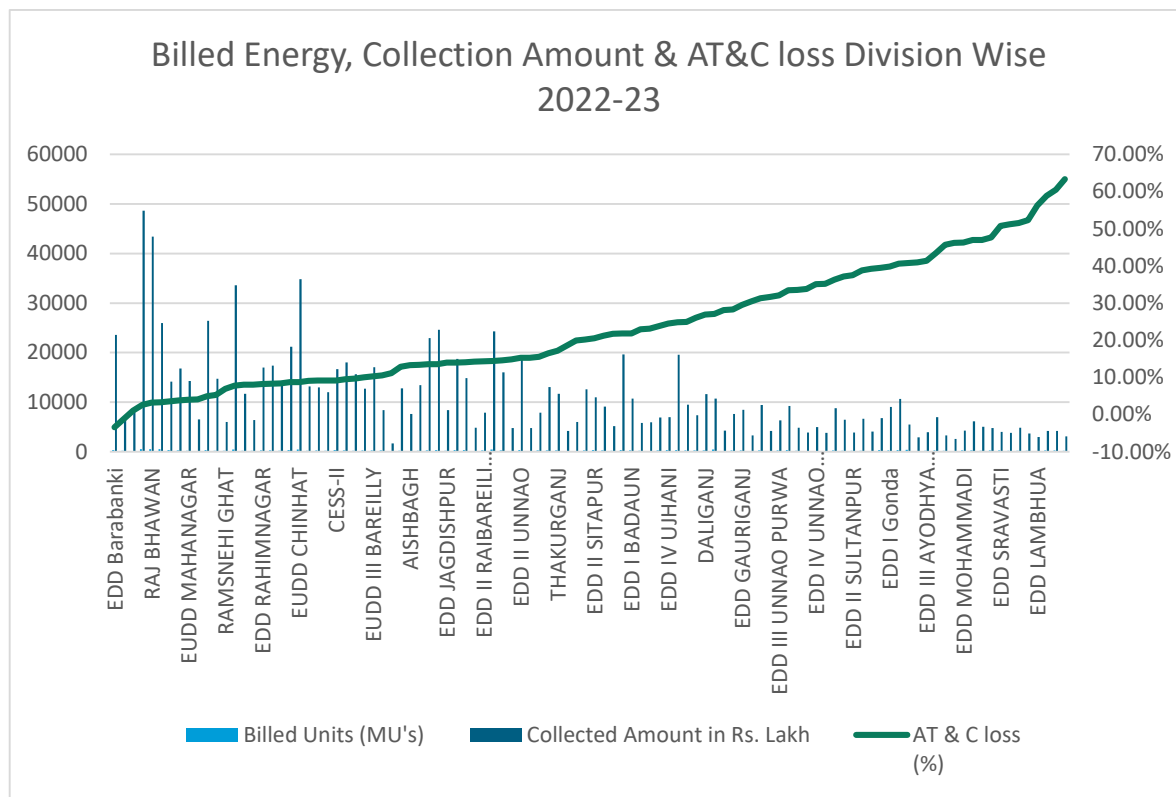
S.No	Name of Division	Consumer category	Input energy (MU)	Billed Units (MU's)	Total energy	% of energy consumption	T&D loss (MU)	T&D loss (%)
1	EDD GOLA	Residential	261.438	202.637	202.64	77.51%	58.80	22%
	EDD GOLA	Agricultural						
	EDD GOLA	Commercial/Industrial-LT						
	EDD GOLA	Commercial/Industrial-HT						
	EDD GOLA	Others						
Sub-total	EDD GOLA		261.438	202.637	202.64	78%	58.801	22%
2	EDD PALIA	Residential	131.329	102.8	102.80	78.28%	28.53	22%
	EDD PALIA	Agricultural						
	EDD PALIA	Commercial/Industrial-LT						
	EDD PALIA	Commercial/Industrial-HT						
	EDD PALIA	Others						
Sub-total	EDD PALIA		131.329	102.8	102.80	78%	28.529	22%
3	EDD MOHAMMADI	Residential	306.614	237.049	237.05	77.31%	69.57	23%
	EDD MOHAMMADI	Agricultural						
	EDD MOHAMMADI	Commercial/Industrial-LT						
	EDD MOHAMMADI	Commercial/Industrial-HT						
	EDD MOHAMMADI	Others						
Sub-total	EDD MOHAMMADI		306.614	237.049	237.05	77%	69.565	23%
4	EDD III UNNAO PURWA	Residential	287.359	218.545	218.55	76.05%	68.81	24%
	EDD III UNNAO PURWA	Agricultural						
	EDD III UNNAO PURWA	Commercial/Industrial-LT						
	EDD III UNNAO PURWA	Commercial/Industrial-HT						
	EDD III UNNAO PURWA	Others						
Sub-total	EDD III UNNAO PURWA		287.359	218.545	218.55	76%	68.814	24%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



EDD III UNNAO PURWA division is having highest T&D Loss of 24% followed by Divisions EDD MOHAMMADI & EDD GOLA, EDD PALIA of 23% & 22% Respectively.



5.2.7 Subsidy Details of MVVNL:

Subsidy details are attached in Annexure no 11.



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय, लखनऊ।

6 Energy Audit Findings:

6.1 Energy Conservation measures already taken & proposed for Future

➤ Action plan for line loss reduction

Following energy conservation Measures (ECMs) are adopted for line loss reduction

- 1) Installation of Smart Meters.
 - 2) Installation of Automatic Power factor controller (Capacitor Bank).
 - 3) System improvement & automation.
 - 4) Improvement in metering system.
 - 5) Replacing of conventional/non star rated transformer into energy efficient transformers.
 - 6) Replacement of all conventional mechanical energy meters with static digital energy meters having less power consumption and more accuracy.
 - 7) Laying of AB cable in theft prone area where loss are in higher side.
 - 8) HVDs system to reduce low tension line losses.
 - 9) Replacing worm out /Under sized conductors.
 - 10) Increase in HT/LT Ratio.
 - 11) Preventive & Periodic maintenance of line & transformer.
 - 12) Load balancing of distribution transformers.
 - 13) MIS Based periodic reporting of unit wise business parameters.
 - 14) Installation of solar generation plant & solar pumps.
 - 15) Strengthening of energy accounting infrastructure-100% consumer metering.
- Revamped reformed linked result-based distribution scheme
- GIS based asset mapping of all 33/11KV Substations, 11KV Lines and distribution transformers has been completed.
 - Feeder wise baseline commercial loss is being collected by subtracting technical loss for total T&D loss.
 - As per base data, need assessment of work will be done through GIS map & technical loss query.
 - Feeder wise desktop exercise will be carryout by evaluation of technical loss as well as commercial loss for reduction of AT&C.
 - Selection/priority of area has to be made under:-
 - a) Feeder having peak load more than 100A & length more than 30KM.
 - b) High T&D loss feeder.
 - c) High commercial loss feeder.



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली

6.2 Critical Analysis

I. Discom Parameter for evaluation of performance:

- Ideally, reduction of technical losses should be the parameter for evaluation of performance of Discoms sector.
- However, the technical losses of the discoms are not available and also it involves a cumbersome process to calculate the technical losses, which varies based on various factors like loading pattern etc.
- Now, only the T&D losses and AT&C losses are available as the performance parameter for achieving energy efficiency by DISCOMs.
- It was decided that out of the two parameters, T&D loss parameter seems to be appropriate parameter which reflects energy savings to a greater extent as compared to AT&C losses.
- Transmission & Distribution losses (T&D losses)

$$T\&D\text{ Losses} = \{1 - (\text{Total energy Billed} / \text{Total energy Input in the system})\} \times 100$$

- Aggregate technical and commercial losses (AT&C losses)

$$AT\&C\text{ Losses} = \{1 - (\text{Billing Efficiency} \times \text{Collection Efficiency})\} \times 100$$

Where,

Billing efficiency = Total unit Billed / Total unit Inputs

Collection efficiency = Revenue collected / Amount Billed

- The overall averaged T & D Losses & AT & C Losses of the MVVNL Discom, Lucknow is 17.36 % & 37.71 % which is less compared to other discom sector.

II. Management Response:

1) Smart Metering works:

- MVVNL to complete 100% OT metering in Phase-L areas by March 2023 and in remaining areas by December 2023 to facilitate energy accounting.
- Discoms while implementing the prepaid smart metering projects, shall ensure that the remotely readable metering at DT level; Consumer indexing; integration of feeder level data; and the consumer billing database under the AMI contracts are prioritised to be completed latest by March 2023.
- Prepaid Smart Meters may be installed outside the consumer premises, may be pole mounted, ground mounted panels, incoming service cables that may be annoured etc.



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



- DT Wise metering work has been initiated.
- 2) The Action plan and Loss Reduction DPR of Madhyanchal Vidyut Vitran Nigam Limited (MVVNL) under Revamped Distribution Sector Scheme (RDSS) as per below mentioned details:**
- DPR for Smart metering works with total Project Cost of Rs. 5009.35 Crores with GBS of Rs 751.40 Crores including incentive for Phase-I.
 - DPR for Infrastructure works - Loss reduction with total project cost of Rs. 4165.32 crores with GBS of Rs. 2499.19 crores.
 - PMA charges of Rs of 18.79 crores for smart metering works and Rs. 62.48 Crore for infrastructure works -Loss reduction with GBS of Rs. 11.27 Crores and Rs. 37.49 Crores respectively.

6.3 Inclusion & Exclusions

Not Applicable



Signature
अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय, लखनऊ।

7 Conclusion & Action Plan:

7.1 Action plan for line loss reduction

Following energy conservation Measures (ECMs) is adopted for line loss reduction

- 1) Installation of Smart Meters.
- 2) Installation of Automatic Power factor controller (Capacitor Bank).
- 3) System improvement & automation.
- 4) Improvement in metering system.
- 5) Replacing of conventional/non star rated transformer into energy efficient transformers.
- 6) Replacement of all conventional mechanical energy meters with static digital energy meters having less power consumption and more accuracy.
- 7) Laying of AB cable in theft prone area where loss is in higher side.
- 8) HVD system to reduce low tension line losses.
- 9) Replacing worm out /Under sized conductors.
- 10) Increase in HT/LT Ratio.
- 11) Preventive & Periodic maintenance of line & transformer.
- 12) Load balancing of distribution transformers.
- 13) MIS Based periodic reporting of unit wise business parameters.
- 14) Installation of solar generation plant & solar pumps
- 15) Strengthening of energy accounting infrastructure-100% consumer metering

7.2 Net Input Energy

The energy recorded at the Interface point of transmission and MVVNL Distribution network is **27347.21 MU** for FY 2022-23.

7.2.1.1 Net Input Energy Details Monthly FY 2022-23

DC	Type	Purchased Energy (MU)	Remarks
MVVNL	DISCOM	27347.21	Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)

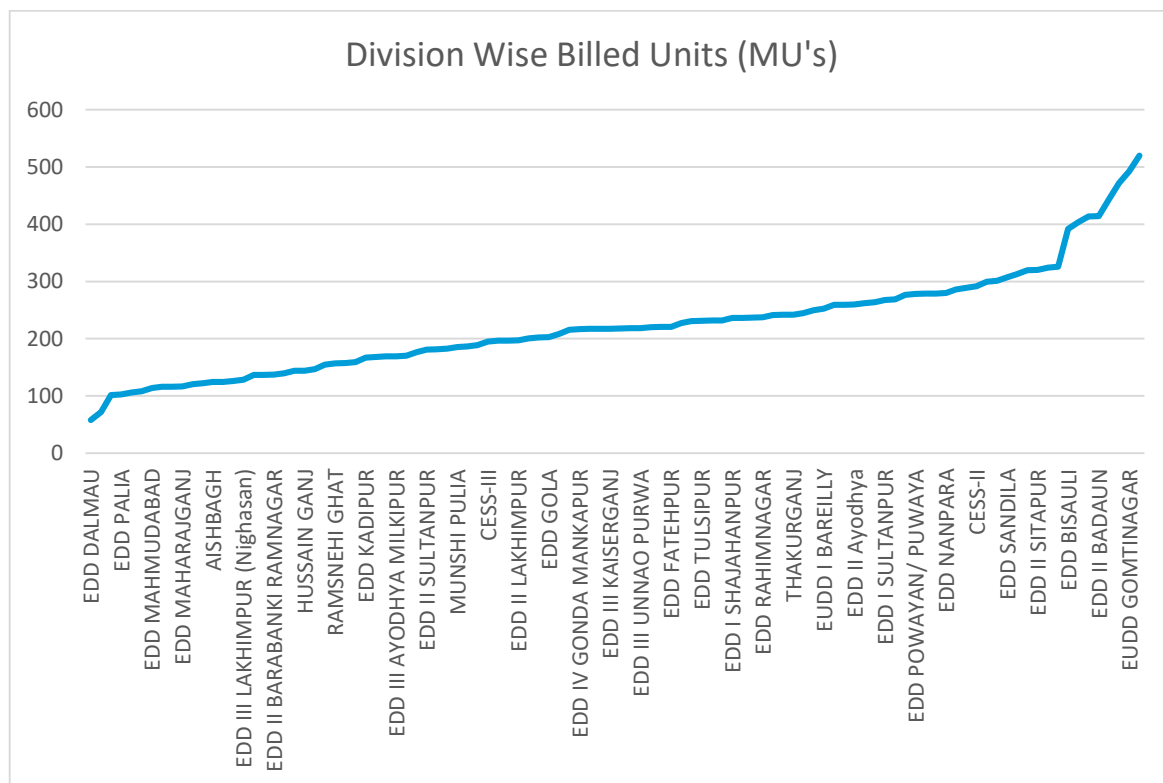


अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली

7.3 Billed energy 2022-23

Table 11 Billed energy FY 2022-23

Sr. No	Billed Energy (MU)	Data Source
1	23228.16	As per the submitted data by the MVVNL team



Division wise billed energy is plotted above. EUDD Gomtinagar is having highest billed energy & EDD Dalmiau is billed least as per records received from MVVNL.

7.3.1 Energy Distribution Verification

1	Parameters	Total
i	Number of circles	29
ii	Number of divisions	104
iii	Number of sub-divisions	NA
iv	Number of feeders	5178
v	Number of DTs	694871
vi	Number of consumers	8800238



अधीक्षण अभियन्ता (वाणिज्य).
 मंत्रालय, लखनऊ।



	Voltage level	Energy Sales Particulars	MU	Reference
i	LT Level	DISCOM' consumers		
		Demand from open access, captive		
		Embedded generation used at LT level		
		Sale at LT level	0	
		Quantum of LT level losses	0	
		Energy Input at LT level		
ii	11 kV Level	DISCOM' consumers	8800238	
		Demand from open access, captive		
		Embedded generation at 11 kV level used		
		Sales at 11 kV level	23,228.16	
		Quantum of Losses at 11 kV	4,119.05	
		Energy input at 11 kV level	27347.21	
iii	33 kV Level	DISCOM' consumers		
		Demand from open access, captive		
		Embedded generation at 33 kV or below level		
		Sales at 33 kV level	0	
		Quantum of Losses at 33 kV	0	
		Energy input at 33kV Level		
iv	> 33 kV	DISCOM' consumers		
		Demand from open access, captive		
		Cross border sale of energy		
		Sale to other DISCOMs		
		Banking		
		Energy input at > 33kV Level		
		Sales at 66kV and above (EHV)	0	
Total Energy Requirement			27,347	
Total Energy Sales			23,228	

Energy Accounting Summary					
4	DISCOM	Input (in MU)	Sale (in MU)	Loss (in MU)	Loss %
i	LT	27,347	23,228	4,119	15.06%

Loss Estimation for DISCOM	
T&D loss	4,119
D loss	4,119
T&D loss (%)	15.06%
D loss (%)	15.06%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



7.4 Verification of Yearly Reports

7.4.1.1 Yearly energy consumption data of the consumers

Consumer category	Input Energy (MU)	Total Energy (MU)	T&D loss (MU)	T&D loss (%)	Billed Amount in Rs. Lakh	Collected Amount in Rs. Lakh	Collection Efficiency %	AT & C loss (%)
Residential	27347.213	23228.162	4119.051	15.59%	1222270.75	1142534.41	91.96%	24.35%
Agricultural								
Commercial/Industrial-LT								
Commercial/Industrial-HT								
Others								
Total	27347.213	23228.162	4119.051	15.59%	1222270.75	1142534.41	91.96%	24.35%

Review of the current consumption practices in order to identify the energy loss in the system was carried out.

Table 12 : Details of Consumer

Consumer Category	Input energy (MU)	Metered energy (MU)	Unmetered/assessment energy (MU)	Total energy (MU)
Residential	27347.213	23228.162	0.00	23228.162
Agricultural				
Commercial/Industrial-LT				
Commercial/Industrial-HT				
Others				
TOTAL	27347.213	23228.162	0.00	23228.162



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय, लखनऊ।



7.5 Division wise Billed Unit and Revenue of MVVNL FY 2022-23

Name of Division	Billed Units (MU's)	Billed Amount in Rs. Lakh	Collected Amount in Rs. Lakh	AT & C loss (%)
EDD ALAPUR	196.836	8492.04	4800.50	51.53%
EDD Ambedkarnagar (Akbarpur)	278.686	11658.66	9255.32	33.47%
EDD JALALPUR	143.807	8980.51	6624.30	38.83%
EDD TANDA	249.853	11112.21	8748.40	36.32%
EDD I Ayodhya	312.955	21276.24	19637.00	21.78%
EDD II Ayodhya	259.572	9298.30	7857.61	15.49%
EDD III AYODHYA MILKIPUR	169.126	6645.21	3897.47	41.35%
EDD RUDAULI	159.335	6544.95	5125.21	21.69%
EDD Barabanki	324.09	22819.04	23597.88	-3.41%
EDD FATEHPUR	220.57	14129.97	12715.76	10.01%
EDD HAIDERGARH	115.933	4738.82	3297.54	30.41%
EDD II BARABANKI RAMNAGAR	137.472	5821.40	3773.06	35.19%
RAMSNEHI GHAT	157.027	6465.81	6020.33	6.89%
EDD AMETHI	154.389	7002.75	7085.01	-1.17%
EDD GAURIGANJ	241.154	11979.23	8449.29	29.47%
EDD JAGDISHPUR	176.517	9725.87	8368.25	13.96%
EDD TILOI	108.25	5108.28	4162.98	18.51%
EDD I SULTANPUR	267.386	9188.28	9084.35	21.22%
EDD II SULTANPUR	181.059	5193.17	3890.09	37.52%
EDD JAISINGHPUR	136.438	4023.00	2891.47	40.94%
EDD KADIPUR	166.668	5037.75	3284.97	45.72%
EDD LAMBHUA	136.72	5606.93	2950.64	56.28%
EDD BISAULI	391.733	7666.05	5505.76	40.80%
EDD I BADAUN	259.097	11696.03	10679.21	21.84%
EDD II BADAUN	414.272	11725.01	10738.38	27.05%
EDD IV UJHANI	299.472	7604.89	6943.16	24.50%
EDD AONLA (Awala)	241.651	7498.26	6927.32	23.79%
EDD BAHERI	268.923	11204.09	9405.66	31.32%
EDD-I BAREILLY	230.686	8016.81	8408.49	10.55%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of Division	Billed Units (MU's)	Billed Amount in Rs. Lakh	Collected Amount in Rs. Lakh	AT & C loss (%)
EDD II BAREILLY	520.144	23287.27	25957.82	3.32%
EDD BISALPUR (III)	101.267	4801.10	4781.93	14.87%
EDD PILIBHIT	227.241	11906.16	12947.65	9.15%
EDD PURANPUR	146.67	6052.03	6370.62	8.06%
EDD I SHAJAHANPUR	236.022	10865.85	9481.01	24.91%
EDD II SHAJAHANPUR	263.753	15802.93	15988.13	14.57%
EDD JALALABAD	200.216	6547.51	3778.55	51.21%
EDD POWAYAN/ PUWAYA	278.354	9213.74	6739.41	39.46%
EDD TILHAR	139.36	5666.79	4069.35	39.20%
EUDD I BAREILLY	252.621	17420.28	18039.23	9.47%
EUDD II BAREILLY	244.853	16327.50	17378.17	8.28%
EUDD III BAREILLY	259.296	16233.08	17017.93	10.27%
EUDD-4 BAREILLY	186.531	12493.38	12805.06	12.87%
EDD BAHRAICH	276.63	22239.57	19575.04	24.82%
EDD III KAISERGANJ	217.543	10282.76	6960.08	43.48%
EDD NANPARA	279.935	15034.05	10665.05	40.61%
EDD BALRAMPUR	126.325	6482.96	5907.60	23.07%
EDD SRAVASTI	215.634	7110.82	4008.90	50.79%
EDD TULSIPUR	231.246	9778.60	6120.25	46.95%
EDD I Gonda	217.575	12749.98	9054.53	39.83%
EDD II Gonda (Nawab Gunj)	217.285	8888.29	4207.15	60.55%
EDD III GONDA COLONEL GANJ (Karnil Gunj)	170.414	7047.80	3105.91	63.35%
EDD IV GONDA MANKAPUR	216.844	8503.79	4202.13	58.92%
AMINABAD	72.076	4741.02	4746.87	15.28%
HUSSAIN GANJ	144.124	11019.56	11705.48	8.01%
RAJ BHAWAN	471.59	41115.75	43414.02	3.22%
AISHBAGH	124.136	7617.31	7629.15	13.27%
RAJAJIPURAM	188.915	13569.44	13405.97	13.34%
UPTRON	124.237	6243.52	6018.74	19.95%
CESS IV	182.33	7800.18	5017.50	47.02%
CESS-I	443.729	30767.49	33565.45	7.75%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



Annual Energy Audit of MVVNL FY 2022-23

Name of Division	Billed Units (MU's)	Billed Amount in Rs. Lakh	Collected Amount in Rs. Lakh	AT & C loss (%)
CESS-II	291.637	15031.21	16681.63	9.19%
CESS-III	194.676	12668.38	14033.14	8.40%
ALAMBAGH	168.178	12623.51	13193.13	9.05%
KANPUR ROAD	261.935	22947.70	22953.25	13.51%
VRINDAVAN	286.254	24539.55	26410.89	4.92%
CHOWK	208.144	12928.37	13007.42	16.47%
RESIDENCY	201.896	15569.00	15616.97	9.65%
THAKURGANJ	241.849	11725.68	11696.09	17.20%
BAKSHI KA TALAB	403.775	24430.86	24269.76	14.38%
DALIGANJ	218.326	14832.89	11640.18	26.92%
EDD RAHIMNAGAR	237.5	17142.27	16949.14	8.21%
EUDD CHINHAT	413.874	32484.46	34817.88	8.75%
EUDD GOMTINAGAR	492.417	46146.75	48663.38	2.62%
EUDD MAHANAGAR	181.661	14013.33	14266.82	3.98%
SITAPUR ROAD	169.107	11137.86	12004.95	9.16%
UNIVERSITY	105.808	7622.98	7911.78	1.02%
EUDD INDIRANAGAR	220.088	15852.71	16778.70	3.81%
MUNSHI PULIA	185.594	13624.87	14728.94	5.26%
EDD GOLA	202.637	7976.23	6464.93	37.18%
EDD MOHAMMADI	237.049	6070.17	4216.12	46.30%
EDD PALIA	102.8	4780.71	4174.71	31.65%
EDD I HARDOI	196.659	6224.77	4842.71	33.56%
EDD II HARDOI	319.723	14750.18	14865.88	14.03%
EDD SANDILA	307.409	19118.05	21172.32	8.68%
EDD SHAHABAD	231.962	7486.99	4779.76	47.71%
EDD I RAIBAREILI	279.04	18705.76	18745.12	14.01%
EDD II RAIBAREILI TRIPHULA	231.882	7892.24	7890.08	14.35%
EDD MAHARAJGANJ	116.79	5761.89	6508.67	4.03%
EDD DALMAU	57.609	1634.51	1673.35	11.13%
EDD LALGANJ	236.212	9180.83	7580.08	28.24%
EDD SALON	116.223	4712.45	4834.41	14.24%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली

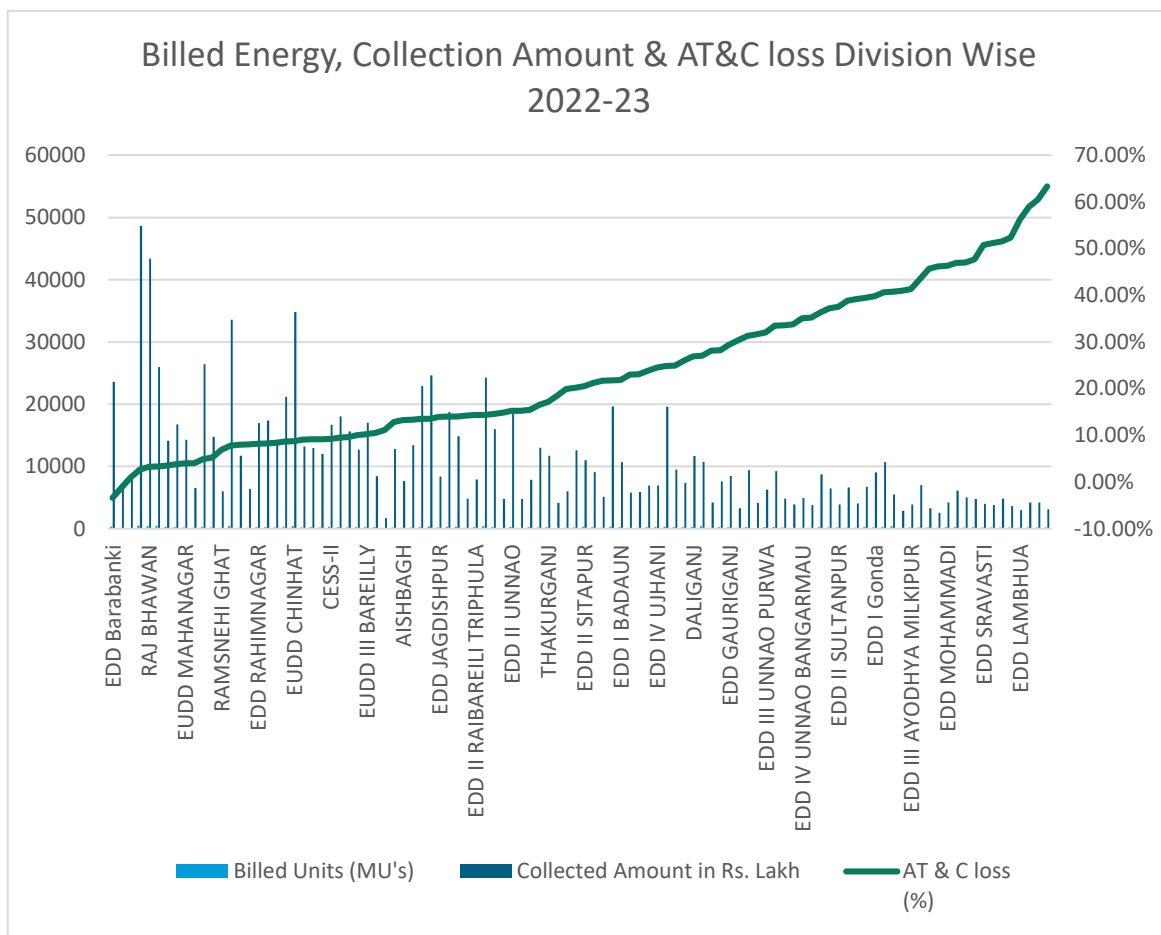


Annual Energy Audit of MVVNL FY 2022-23

Name of Division	Billed Units (MU's)	Billed Amount in Rs. Lakh	Collected Amount in Rs. Lakh	AT & C loss (%)
EDD UNCHAHAR	122.395	4893.72	4219.13	28.13%
EDD I LAKHIMPUR	217.01	13149.71	12576.60	20.16%
EDD II LAKHIMPUR	197.017	6305.45	3648.78	52.36%
EDD III LAKHIMPUR (Nighasan)	128.492	4055.34	2555.96	46.21%
EDD BISWAN	220.547	8315.50	7346.53	26.01%
EDD I SITAPUR	289.1	12650.16	14146.93	3.56%
EDD II SITAPUR	320.318	11607.82	10974.45	20.54%
EDD MAHMUDABAD	114.019	4982.71	3886.28	33.79%
EDD I UNNAO	326.071	23252.69	24625.13	13.53%
EDD II UNNAO	301.286	19782.74	19364.36	15.26%
EDD III UNNAO PURWA	218.545	7034.66	6285.27	32.05%
EDD IV UNNAO BANGARMAU	120.672	6348.67	4936.71	35.09%
EDD V UNNAO HASANGANJ	157.403	6404.35	5806.00	22.98%



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, लखनऊ।



7.6 Distribution Loss calculation:

(i)	Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	Million kwh	27347.21
(ii)	Total Energy billed (is the Net energy billed, adjusted for energy traded))	Million kwh	23228.16
(iii)	Transmission and Distribution (T&D) loss Details	Million kwh	4119.05
		%	15.06%
	Collection Efficiency	%	91.96%
(iv)	Aggregate Technical & Commercial Loss	%	24.35%

7.7 AT&C Losses Computation in MVVNL

Total unit received is computed from the actual meter readings of the interface meter installed at various locations in the system. The units billed are calculated as actual billed to various categories of the consumers.

Determination of Aggregate Technical and Commercial losses (AT&C) involve calculation of Distribution Loss (%) as difference between input energy and units billed.



अधीक्षण अभियन्ता (वाणिज्य)
 मंत्रालय, लखनऊ।



Where D loss: $(UI - UB) / UI \%$

UI: Units Input (excluding units traded)

UB: Units Billed (to consumers in its licensed area)

- Billing Efficiency = 1 - D Loss
- Collection efficiency as the ratio of amount collected to amount billed.
- AT&C loss as difference between units input and units realized.

AT & C Loss: $[1 - \text{Billing Efficiency} \times \text{Collection Efficiency}] \times 100\%$

7.7.1.1 Total A T&C Loss of MVVNL

Table 13 Total AT&C Loss of MVVNL

Performance Summary of Electricity Distribution Companies			
1	Period of Information Year of (FY) information including Date and Month (Start & End)	1st Apr, 2022 - 31st March, 2023	
2	Technical Details		
(a)	Energy Input Details		
(i)	Input Energy Purchase (From Generation Source)	Million kwh	--*
(ii)	Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	Million kwh	27347.21
(iii)	Total Energy billed (is the Net energy billed, adjusted for energy traded))	Million kwh	23228.16
(b)	Transmission and Distribution (T&D) loss Details	Million kwh	4119.05
		%	15.06%
	Collection Efficiency	%	91.96%
(c)	Aggregate Technical & Commercial Loss	%	24.35%

*Input Energy Is Purchased by UPPCL centrally.

The Total AT&C loss of the MVVNL is 24.35% for the year 2022-23.

7.8 Recommendations

7.8.1.1 Input Energy reconciliation

The Energy Input for MVVNL is evaluated by taking Meter Reading of all the Energy Meters installed at Outgoing Feeders at various voltage level under EHV GSS. In order to evaluate monthly Net Energy, input into DISCOM periphery, Total of open Access, IEX & Wind Energy is subtracted from Gross Energy recorded by the Energy Meters of Outgoing Feeders.

7.8.1.2 Transformer Optimization During Off Peak Season

During off-peak periods, MVVNL can minimize the no load losses by maintaining optimal loading of transformers by configuring its network in such a manner that reliability of supply is also not compromised.



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



7.8.1.3 33/11kV Substation Monitoring System Circle

33/11kV Substation monitoring system shall be implemented. It shall monitor the loading of Transformer, Substations Battery and Feeders. It shall have the capability to show online data. Further, the Recommendation for New Substation at Load Centers and the Re-Conducting of the existing feeders shall be done.

7.8.1.4 Implementation of SCADA System

SCADA System shall be implemented in all the circles for monitoring of the injected energy tripping reason, power consumption and theft detection.

7.8.1.5 Distribution Transformer with AMR/SMART Meters

Most of the Feeder Meters are having communication facility through AMR and MRI Data (generally, more than feeder meter data is received through AMR or MRI.) The DTR meter reading shall be AMR based and shall be increased. Proper Monitoring of the DTR meters shall be done.

7.8.1.6 Monitoring of Energy meters of certain areas to prevent theft:

Continuous Vigilance process and the theft prone areas are shall be checked consistently so as to reduce the losses.



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रिनिर्देश, लखनऊ।

8 Notes of the EA/EM along with queries and replies to data gaps

8.1 Schedule of the work

Initial kick of meeting was arranged between the MVVNL official and the PPSES Team on 8 February 2023. In the kick of meeting the various data, PPSES team raised gaps.

MVVNL officials responded to the data gaps and the plan for the site visit with Accredited Energy Auditor was prepared.

The field visits were conducted on 8 February 2023. The schedule of the visits is as follows.

Table 14 Schedule of the Work

Date	Places Visited	Information validated	Remarks
8 February 2023	Head Quarters of MVVNL	The energy accounting process validated for each circle, Input energy data cross verification, Metering points and their energy break up, Check list submitted to the MPPKVVCL and data gaps of the submitted data explained	MVVNL Submitted the Energy Audit data which was submitted to BEE FY 2022-23.
9 February 2023		The physical verification of the meters at the Substation and the Consumer end meters were carried out and same were matched with the data base for sample consumers.	The field information was found to be consistent with the information in the software systems.



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



8.2 Check list Prepared by EmAEA

List of Documents

Sr. No	Description
1	Energy Purchase Documents- Power Purchase report from all sources
2	Consumers Category wise details
3	Billed energy for different category of the consumer
4	Annual Calculation of transmission Loss
5	Annual Sales Report-
6	input and billed energy
7	DTR and consumer mapping for the LT loss calculation
8	Average Billing Rate for consumer category
9	Feeder wise injected energy into the network
10	Infrastructure details



अधीक्षण अभियन्ता (वाणिज्य).
मंयि०वि०नि०सि. लखनऊ।



8.3 DATA GAPS RAISED BY AEA

Table 15 Data Gaps

Sr. No	Data Gaps in the Data provided by MVVNL for Annual Energy Audit as per BEE regulation 6 th Oct 2021	Remarks
1	Kindly provide the identification and mapping of all of the electrical network assets;	SLD is provided by MVVNL
2	Kindly provide the identification and mapping of high tension and low-tension consumers	SLD is provided by MVVNL
3	Kindly provide the details of the energy accounting data - generated from a metering system or till such time the metering system is not in place, by an agreed method of assumption as may be prescribed by the State Commission	Software was accessed during the meeting held on 8 February 2023 in front of the PPSES team.
4	Energy (Electrical) Purchase report for the year 2022-23	Data provided by MVVNL
6	Peak Demand of the system	Data provided by MVVNL
7	High loss Network segments	Data provided by MVVNL
8	Energy Conservation Schemes implemented	Data provided by MVVNL
9	Maintenance practices - Power Substation , HT lines LT lines ,DTR	Data provided by MVVNL
10	Average Billing Rate for 2022-2023	Category wise consumer and total billed energy of those consumer is provided by MVVNL



अधीक्षण अभियन्ता (वाणिज्य)
मंत्रालय, नई दिल्ली



9 List of Annexures attached with the Report

Annexure-

Annexure No	Annexure Description
1	Introduction of Verification Firm
2	Minutes of Meeting with the DISCOM team
3	Check List prepared by auditing Firm.
4	Brief Approach, Scope & Methodology for audit
5	Infrastructure Details
6	Electrical Distribution System
7	Power Purchase Details
8	Line Diagram(SLD)
9	Category of service details (With Consumer and Voltage wise)
10	Detailed formats
11	List of documents verified with each parameter
12	Brief Description of Unit
13	List of Parameters Arrived through calculation or Formula with list of documents as source of data



अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय, नई दिल्ली।

PPS Energy Solutions Profile

PPS Energy Solutions Pvt Ltd (PPSES), is an international firm, broadly focused in Energy Efficiency and Conservation, since last 13 years in pursuit of sustainability and growth for the Energy Intensive Industries / clients. PPSES recognizes that, the detail energy audit of the various industries with a specific time interval not only helps in identifying the areas of energy wastage but also in addressing those areas with appropriate modification to improve efficiencies. This ultimately results in reduced carbon emission and helps in energy security on broader scale. The company offers services pertaining to Energy, Power and Engineering to clients across the globe. Our team is based in Pune, a city known for its Software and Engineering talent in India.

Being an ISO certified company and empaneled with premier **body like Bureau of Energy Efficiency (BEE, Government of India)**, for Conducting Mandatory Energy Audit (MEA) under flagship program named Perform Achieve and Trade i.e. (PAT-II), has performed number of Detail Energy Audits of level-3. We are also empaneled with Sugar Commissioner Office, Maharashtra, in order to conduct the energy audits of Cogeneration plants.


We, PPS Energy Solutions Private Limited (PPSES) Pune are the strategic organization especially formulated for serving Energy and Power sectors, with proven experience of 3 Million Hours in power regulatory, Energy Audit, MEP, Research and Training in India & abroad.

We are one of the accredited and empaneled energy auditing firms, engaged in Mandatory Energy Audit (MEA) and Measurement & Verification (M&V) under BEE (PAT) Scheme.

Our team comprises of Accredited Energy Auditors, Certified Energy Auditors and Energy Managers, Sector Experts, Safety auditors, Distribution and Transmission experts with rich consulting experiences. This makes us one of the most preferred advisory Organization in Energy and Power sector.

We are empaneled with esteemed organizations like EESL, BEE, MEDA, MERC, AERC, DERC, GEDA, UPNEDA, NPTI, MECON, APSEEDCO etc. We are passionate about saving our customer money by providing consultancy services to energy & power projects so as to reduce cost, time and enhance good quality. We are presently working in India (Maharashtra, Madhya Pradesh, Gujarat, Andhra Pradesh, Delhi, Orissa, Punjab, Himachal Pradesh, Chhattisgarh, Bihar, Assam and Jharkhand) and Abroad (Bahrain, Stanford, Laos).

Understanding every clients' needs and requirements & to offer customized solutions is an endeavor undertaken by each one of our employees.


अधीक्षक अभियन्ता (वाणिज्य).
मंत्रालय, नई दिल्ली।

Minutes of Meeting


Client	Madhyanchal Vidyut Vitran Ltd
Consultant Company	PPS Energy Solutions Pvt Ltd
Date & Time of Meeting	8 th February 2023
Subject	Kick of Meetings and Project plan discussion - 2022-23 of MVVNL
Place	MVVNL 4-A, GOKHALE MARG, LUCKNOW, 226001
Recorded by	PPS Energy Solutions Pvt Ltd (PPSES)
Project Name	Energy Audit of MVVNL FY 2022-23
Work Order No	

MVVNL Team:



Sr. No	Name	Designation
1	Mr. Vivek Sriwastava	Chief Engineer
2	Mr. Satish Chandra Singh	Superintending Engineer
3	Mr. Ajai Kumar Maurya	Executive Engineer


PPSES Team:

S.No.	Name (PPSES)	Designation
1	Dr. Ravi Deshmukh	Team Leader. Accredited Energy Auditor (AEA-0243)
2	Mr. Prasad Bhosale	Team member- Electrical Engineer


अधीक्षण अभियन्ता (वाणिज्य).
मंत्रालय, लखनऊ।

Sr. Nos.	Minutes
1	During Meeting the work scope and it action plan was discusses
2	MVVNL Officials submitted the quarterly available Energy Audit data as perthe BEE Regulation
3	The site visit are planned for 08 to 09 February for the various location
4	The Visit to the Account office was planned on 08 February 2023
5	The as per the records in system will be provided by MVVNL for the verification ofsales figures
6	The Annexure data is to be provided by MVVNL
7	It was discussed that, the voltage wise data for 11kV and below is not mapped in software.
8	The purchase data is to be considered from Annual Report for 2022-23
9	The data gaps will be raised by AEA and compliance of the same will be provided by MVVNL


Ravi Deshmukh	
Prasad Bhosale	


 अधीक्षण अभियन्ता (वाणिज्य).
 मंत्रालय, लखनऊ।

Annexure: 3 Check list Prepared by EmAEA

List of Documents

Sr. No	Description
1	Energy Purchase Documents- Power Purchase report from all sources
2	Consumers Category wise details
3	Billed energy for different category of the consumer
4	Annual Calculation of transmission Loss
5	Annual EHT Sales Report-
6	Sample 33kV input and billed energy
7	DTR and consumer mapping for the LT loss calculation
8	Average Billing Rate for consumer category
9	Feeder wise injected energy into the network
10	Open access consumers and their consumption details
11	Infrastructure details



 अधीक्षण अभियन्ता (वाणिज्य),
 मॉडिंविंनिंलि, लखनऊ।

Objective

MVVNL has engaged PPSES to carry out the Energy Audit in MVVNL license area FY 2022-23. The objective of this assignment is to carry out the Annual Energy Audit as per the prescribed formats of BEE EA Regulation 2021 to conduct Energy Audit in MVVNL issued by Bureau of Energy Efficiency, Ministry of Power Government of India.

Scope of work

- 1 To carry out Energy Audit in line with the BEE EA Regulation 2021 to Conduct Energy Audit in MVVNL.
 - Preparation of checklist/action plan for Energy Audit.
 - Pro-forma of Energy Audit will be shared with selected agency after the issuance of Work Award.
 - DISCOM visit should be carried out by all team members of the agency as per the team declaration in technical proposal. BEE EA Regulation 2021, proforma (formats) will be used for this audit.
 - Collection and Review of the energy related data of last Financial Year (FY 2022-23) in the Pro-forma by visiting the DISCOM physically.
 - Verification of existing pattern of energy distribution across periphery of electricity distribution Company
 - Collection and verification of energy flow data of electricity distribution company at all applicable voltage level of distribution network Collection of data on energy received and distributed by DISCOM and verify the accuracy of data
- 2 Collection & analysis the data and prepare the same with report;
 - I. Input energy details:
 - a. Collection of input energy from recorded system meter reading
 - b. All the inputs points of transmission system
 - c. Details provided by transmission unit
 - d. Recorded meter reading at all export points (where energy sent outside the State (interstate as well as intrastate) is from the distribution system);
 - e. System loading and Captures infrastructure details (i.e. no of circle, division, sub-division, feeders, DTs, & Consumers)
 - II. Parameters for computation of distribution losses:
 - a) Details of open access, EHT sale, HT sale, LT sale and transmission losses
 - b) Number of consumer's category wise in each circle


अधीक्षक अभियन्ता (वाणिज्य),
मंत्रालय विभाग, लखनऊ।

- c) Consumers connected load category wise in each circle and division
- d) Details of billed and un-billed energy category wise of each circle and division
- e) Metered and un-metered details.
- f) Division and Circle wise losses of all circles under DISCOM periphery
- g) Boundary meter details
- h) Energy Cost and Tariff data
- i) Source of energy Supply (e.g. electricity from grid or self-generation), including generation from renewables;
- j) Energy supplied to Open Access Consumers, which is directly purchased by Open Access Consumers from any supplier other than electricity Distribution Company

III. Monitoring and verifications of input energy and consumption pattern at various voltage levels

IV. Identify the areas of energy leakage, wastage or inefficient use;

V. Identify high loss-making areas/networks, for initiating target based corrective action.

VI. Identify overloaded segments of the network for necessary capacity additions.

VII. Computation of agriculture consumption


VIII. Methodology for loss computation various losses.

IX. Computation of Average Billing Rate (ABR)

- a) Total revenue billed category wise.
- b) Category wise ABR with tariff subsidy.
- c) Category wise ABR without tariff subsidy.

X. Collection Efficiency (Category wise) and computation of AT&C loss.

- 3 Observe and compile various Energy Conservation (ENCON) options implemented by the DISCOM and prepared report containing details of expenditure made by DC along with saving and payback period.
- 4 Study the details of loss/gain of MVVNL, analysis of Average Cost of Supply (ACS) and Average Revenue realized (ARR) gap, details of energy charges/Power purchase cost along with the financial analysis.
 - Current System Metering Status at various voltage level of DISCOM
 - Status of Functional meters for all consumers, transformers and feeders.
 - Status of default meters (non-functional meters) for all consumers, transformers and feeders


 अधीक्षण अभियन्ता (वाणिज्य).
 मंत्रालय, लखनऊ।

- Current status of pre-requisites mentioned in regulations (Please refer energy accounting regulation).
 - Copies of relevant authentic and certified documents should support the report. Each document should be sealed and signed by DISCOM authorized representative as well as by agency's AEA.
- 5 Prepare final report of MVVNL as per the scope of work and as per the BEE Energy Audit Regulation, 2021, in a standard format duly indexed, covering profile of the unit and its details of energy related data w.r.t MVVNL analytical & Statistical details and any other relevant information.

Deliverables

- Preparation of report as per BEE EA Regulation 2021
- Verify & submit the duly signed annual energy audit report


Approach

Approach for the assignment, which was scheduled for 1 month, is guided by following points

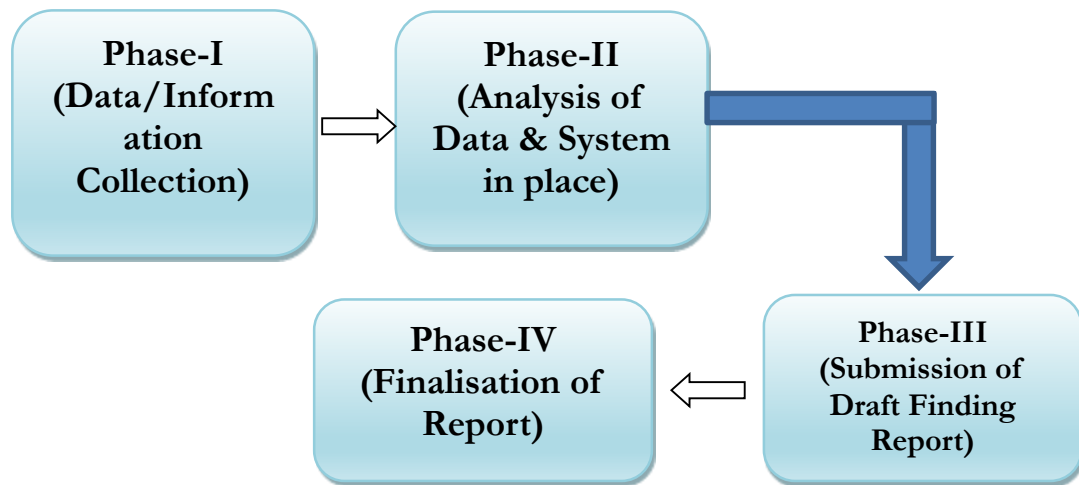
- **Kick of Meeting:** Offline meeting with MVVNL personnel's and Energy Audit team will be conducted
 1. Communication to the selected the data points like input energy, out energy, renewable open access etc. were pointed out.
 2. Different measures included to account the energy were discussed
- **Site Visit:**

Site visits were carried out in order to ascertain the meter numbers, boundary location meters, 11kV meters and LT distribution connection.
- **Data analysis and Data Gaps:**

Data Scrutiny was carried out and the data gaps were raised. The data validation was performed.
- **Deliverable submission:** The Report submission to the BEE will be executed as specified by BEE regulations.


अधीक्षण अभियन्ता (वाणिज्य),
मंत्रालय, लखनऊ।

Methodology



Phase I: Data Collection and Analysis & Approach and methodology document 1 week from work order


- (a) Deal with identification of information and data requirement to carry out the Work/Job
- (b) Meeting and Discussion with MVVNL to propose a detailed work plan.

Phase II: Data Analysis

- (a) Data mining and procedural analysis of system in place for record of sales data.
- (b) Meter reading data collection
The team members of Field Team did meter reading and data collection of field.
- (c) Analysis of the Meter reading
Our team member with input from the respective experts analyzed the collected data.
- (d) Based on the outcomes of the data analysis, a preliminary fact-finding report was submitted highlighting various issues at various sub-division levels.

Phase III: Detailed Analysis and Submission of Draft Report 1 month from work order

- (a) Detailed analysis and preparation a draft report highlighting the validity, basis, consistency and objectivity of the approach adopted.
- (b) Analysis of Specific Issues such as:


अधीक्षण अभियन्ता (वाणिज्य),
मंत्रालय, लखनऊ।

- Analysis of assessed sales in terms of load factor and specific consumption and its comparison with the sales based on actual meter reading.
- Reasons for exceptional high or low-metered sales as reported.
- Consistency in approach for assessed consumption.
- Methodology of assessing consumption and comparison of assessed sales with actual meter reading wherever meter readings are available.
- Comparison of Actual Category-wise Average Billing Rate (ABR) with ABR approved in Order


(b) Assessment of AT&C losses for HT, LT and Total Sales and comparison vis-à-vis as reported in the MIS of MVVNL and Recommendations for reducing AT&C Losses by MVVNL.

Phase IV: Detailed Analysis and Submission of Draft Report


Incorporation of the suggestions received and carry out any further analysis as required and incorporate the same in the Final Report with Recommendations to reduce the AT&C losses of MVVNL

Report Submissions


The report submitted as per the deliverables of this assignment.


अधीक्षण अभियन्ता (वाणिज्य),
मंत्रालय, लखनऊ।

Form-Details of Input Infrastructure					
1	Parameters	Total	Covered during in audit	Verified by Auditor in Sample Check	Remarks (Source of data)
i	Number of circles	29	29	29	
ii	Number of divisions	104	104	104	
iii	Number of sub-divisions	NA	NA	NA	
iv	Number of feeders	5178	4262	5178	
v	Number of DTs	694871	450000	694871	
vi	Number of consumers	8800238	6500000	8800238	
2	Parameters	66kV and above	33kV	11/22kV	LT
a. i.	Number of conventional metered consumers				8404130
ii	Number of consumers with 'smart' meters				392063
iii	Number of consumers with 'smart prepaid' meters				4045
iv	Number of consumers with 'AMR' meters				
v	Number of consumers with 'non-smart prepaid' meters				
vi	Number of unmetered consumers				0
vii	Number of total consumers	28	13	3536	8800238
b.i.	Number of conventionally metered Distribution Transformers				
ii	Number of DTs with communicable meters				
iii	Number of unmetered DTs				
iv	Number of total Transformers	0	1350	1350	694775
c.i.	Number of metered feeders				
ii	Number of feeders with communicable meters				
iii	Number of unmetered feeders				omninet
iv	Number of total feeders	0	0	0	0
d.	Line length (ct km)			144319	127260
e.	Length of Aerial Bunched Cables			450	92065
f.	Length of Underground Cables			4586	



 अधीक्षण अभियन्ता (वाणिज्य).
 म०वि०वि०नि०लि, लखनऊ।

3	Voltage level	Particulars	MU		Remarks (Source of data)
i	66kV and above	Long-Term Conventional			
		Medium Conventional			
		Short Term Conventional			
		Banking			
		Long-Term Renewable energy			
		Medium and Short-Term RE			
		Captive, open access input			
		Sale of surplus power			
		Quantum of inter-state transmission loss			
		Power procured from inter-state sources	0		
		Power at state transmission boundary	0		
ii	33kV	Long-Term Conventional			
		Medium Conventional			
		Short Term Conventional			
		Banking			
		Long-Term Renewable energy			
		Medium and Short-Term RE			
		Captive, open access input			
		Sale of surplus power			
		Quantum of intra-state transmission loss	0		
		Power procured from intra-state sources	0		
iii		Input in DISCOM wires network	0		
iv	33 kV	Renewable Energy Procurement			
		Small capacity conventional/ biomass/ hydro plants Procurement			
		Captive, open access input			
v	11 kV	Renewable Energy Procurement			
		Small capacity conventional/ biomass/ hydro plants Procurement			
		Sales Migration Input			
vi	LT	Renewable Energy Procurement			
		Sales Migration Input			
vii		Energy Embedded within DISCOM wires network	0		
viii		Total Energy Available/ Input	0		


 अधीक्षण अभियन्ता (वाणिज्य),
 म०वि०वि०नि०लि, लखनऊ।

4	Voltage level	Energy Sales Particulars	MU	Reference	
i	LT Level	DISCOM' consumers			
		Demand from open access, captive			
		Embedded generation used at LT level			
		Sale at LT level	0		
		Quantum of LT level losses	0		
		Energy Input at LT level			
ii	11 kV Level	DISCOM' consumers	8800238		
		Demand from open access, captive			
		Embedded generation at 11 kV level used			
		Sales at 11 kV level	23,228.16		
		Quantum of Losses at 11 kV	4,119.05		
		Energy input at 11 kV level	27347.21		
iii	33 kV Level	DISCOM' consumers			
		Demand from open access, captive			
		Embedded generation at 33 kV or below level			
		Sales at 33 kV level	0		
		Quantum of Losses at 33 kV	0		
		Energy input at 33kV Level			
iv	> 33 kV	DISCOM' consumers			
		Demand from open access, captive			
		Cross border sale of energy			
		Sale to other DISCOMs			
		Banking			
		Energy input at > 33kV Level			
		Sales at 66kV and above (EHV)	0		
		Total Energy Requirement	27,347		
Total Energy Sales		23,228			
Energy Accounting Summary					
5	DISCOM	Input (in MU)	Sale (in MU)	Loss (in MU)	Loss %
i	LT	27,347	23,228	4,119	15.06%
ii	11 Kv				
iii	33 kv				
iv	> 33 kv				
6	Open Access, Captive	Input (in MU)	Sale (in MU)	Loss (in MU)	
i	LT				
ii	11 Kv				
iii	33 kv				
iv	> 33 kv				

Loss Estimation for DISCOM	
T&D loss	4,119
D loss	4,119
T&D loss (%)	15.06%
D loss (%)	15.06%


 अधीक्षण अभियन्ता (वाणिज्य).
 म०वि०नि०लि. लखनऊ।

Introduction about DC


Madhyanchal Vidyut Vitran Nigam Ltd. is a company incorporated under the Companies Act, 1956 and having its registered office at 4-A, Gokhle Marg, Lucknow, for carrying out the business of Distribution of electricity within the Area of Supply. Area of supply will include the following districts of the State of Uttar Pradesh: Budaun, Bareilly, Pilibhit, Shahjahanpur, Lakhimpur, Hardoi, Sitapur, Unnao, Bahraich, Shravasti, Balrampur, Gonda, Barabanki, Rae Bareli, Ayodhya, Sultanpur, Ambedkarnagar, Lucknow and Amethi.

MVVNL started functioning as an independent Distribution company in July 2003.

Table 1 MVVNL Network Snapshot FY 2022-23

MVVNL Network Snapshot	
Number of circles	29
Number of divisions	104
Number of sub-divisions	NA
Number of feeders	5178
Number of DTs	694871
Number of consumers	8800238

Source: Infrastructure sheet, BEE forms FY 2022-23


 अधीक्षण अभियन्ता (वाणिज्य).
 मंत्रालय, लखनऊ।

Annexure-7- Power Purchase Details



OFFICE OF THE
SUPERINTENDING ENGINEER
ELECTRICITY IMPORT EXPORT & PAYMENT CIRCLE
11th FLOOR, SHAKTI BHAWAN EXTN.
14 - ASHOK MARG, LUCKNOW
(FAX NO. 0522 - 2287835)
GSTIN : 09AAACU5088M4ZM

Regd. No. **BOS No-91**
EIE&PC / E.C. Bill

Subject - Energy charges Bill Payable to UPPCL

Date **14/02/23**

Managing director
Madhyanchal Vidyut Vitaran Nigam Limited (GSTIN: 09AAECM0108J1ZO)
4 - A, Gokhale Marg
LUCKNOW - 226 001

Kindly find below the provisional Energy Charges Bill for the period detailed therein towards energy supplied by UPPCL to your Vitaran Nigam for verification and payment. The bill has been prepared on the basis of energy sent out by Transmission as per Energy Account issued by CE (Comm. & EA) vide latter No.88 /CE/(EA&AD)(SEAC/EA(TL) dated 07.02.2023. The rate has as determined in O.M. No.47 EIEPC dated 12.01.2023 by Director (Corporate Plann.)

Particular	BOS No.	Period	Quantum of Power Sale (KWH)	Rate (Rs./Kwh)	Amount (Rs.)	REMARKS
Energy Charges as per Revised Energy Account	91	Dec-22	1746356000	6.7807312669	11841570732	HSN: 27160000
Energy Charges already billed			1757843000	6.7807312669	11919460992	
Difference energy charges now billed. (1-2)			-11487000		-77890260	
Net Amount for Payment						-7,78,90,260

E.&O.E.

E.&O.E.

(Rupees (MINUS) Seven Crore Seventy Eight Lakh Ninety Thousand Two Hundred Sixty Only

13/12/23

Vinod Gaurav
EE **13/12/23**

AO **13/12**

14/02
Dy.CAO

13/02/23
SE

No. / EIE&PC / E.C. Bill

Date

Copy forwarded for information & necessary action to:

1. Executive Director, Power Management Cell, UP Power Corporation Limited, SLDC Building, Vibhuti Khand, Gomti Nagar, Lucknow-226010
2. DGM (FUND), UPPCL, Room No. 310, Shakti Bhawan, Lucknow.
3. CE (Comm.-II), UPPCL, 5th Floor, Shakti Bhawan, Lucknow.
4. Dy. CAO, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.
5. Camp Copy, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow

01 00006180

(ALOK MEHROTRA)
SUPERINTENDING ENGINEER

SE
अधीक्षण अभियन्ता (वाणिज्य).
मॉडिनिंगलि. लखनऊ।



OFFICE OF THE
SUPERINTENDING ENGINEER
ELECTRICITY IMPORT EXPORT & PAYMENT CIRCLE
11th FLOOR, SHAKTI BHAWAN EXTN.
14 - ASHOK MARG, LUCKNOW
(FAX NO. 0522 - 2287835)
GSTIN : 09AAACU5088M4ZM

Regd.
No. **Bos No-106** EIE&PC /E.C. Bill

Date **22/03/23**

Subject - Energy charges Bill Payable to UPPCL

Managing director
Madhyanchal Vidyut Vitaran Nigam Limited (GSTIN: 09AAECM0108J1ZO)
4 - A, Gokhale Marg
LUCKNOW - 226 001

Kindly find below the provisional Energy Charges Bill for the period detailed therein towards energy supplied by UPPCL to your Vitaran Nigam for verification and payment. The bill has been prepared on the basis of energy sent out by Transmission as per Energy Account issued by CE (Comm. & EA) vide letter No. 203/SEAC/EA(TL) dated 17.03.2023. The rate has as determined in O.M. No.47 EIEPC dated 12.01.2023 by Director (Corporate Plann.)

Bill No.	BOS No.	PERIOD / MONTH	ENERGY SENT OUT	RATE	AMOUNT	REMARKS
			KWH	Rs/KWH	Rs	
11/2022-23/ MVVNL	106	Feb-23	1633814000	6.7807312669	11078453674	HSN: 27160000
Net Amount for Payment					11,07,84,53,674	

(Rupees One Thousand One Hundred Seven Crore Eighty Four lakh Fifty Three Thousand Six Hundred Seventy Four Only)

E.&O.E.

AE
21/3/23

No. / EIE&PC / E.C. Bill

Vineet Kumar
21/3/23
EE

AO
22/03

AO
22/03
Dy.CAO

Date

f
SE
22/03

Copy forwarded for information & necessary action to:

1. Executive Director, Power Management Cell, UP Power Corporation Limited, SLDC Building, Vibhuti Khand, Gomti Nagar, Lucknow-226010
2. DGM (FUND), UPPCL, Room No. 310, Shakti Bhawan, Lucknow.
3. CE (Comm.-II), UPPCL, 5th Floor, Shakti Bhawan, Lucknow.
4. Dy. CAO, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.
5. Camp Copy, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.

f
(ALOK MEHROTRA)
SUPERINTENDING ENGINEER

SE
अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि. लखनऊ।



OFFICE OF THE
SUPERINTENDING ENGINEER
ELECTRICITY IMPORT EXPORT & PAYMENT CIRCLE
11th FLOOR, SHAKTI BHAWAN EXTN.
14 - ASHOK MARG, LUCKNOW
(FAX NO. 0522 - 2287835)
GSTIN : 09AAACU5088M4ZM

Regd. No. **BOS No- 101**
EIE&PC / E.C. Bill

Date **22/03/23**

Subject - Energy charges Bill Payable to UPPCL

Managing director
Madhyanchal Vidyut Vitaran Nigam Limited (GSTIN: 09AAECM0108J1ZO)
4 - A, Gokhale Marg
LUCKNOW - 226 001

Kindly find below the provisional Energy Charges Bill for the period detailed therein towards energy supplied by UPPCL to your Vitaran Nigam for verification and payment. The bill has been prepared on the basis of energy sent out by Transmission as per Energy Account issued by CE (Comm. & EA) vide letter No. 202 / CE / (EA&AD) (SEAC/EA(TL) dated 16.03.2023. The rate has as determined in O.M. No. 47 EIEPC dated 12.01.2023 by Director (Corporate Plann.)

Particular	BOS No.	Period	Quantum of Power Sale (KWH)	Rate (Rs./Kwh)	Amount (Rs.)	REMARKS	
Energy Charges as per Revised Energy Account	101	JAN-23	2022869000	6.7807312669	13716531077	HSN: 27160000	
Energy Charges already billed							
Difference energy charges now billed. (1-2)			8528000		57826076		
			Net Amount for Payment		5,78,26,076		

E.&O.E.

E.&O.E.

(Rupees Five Crore Seventy Eight Lakh Twenty Six Thousand Seventy Six Only)

AE
20/3/23

EE **20/3/23**

AO

Dy.CAO

Date

SE

Copy forwarded for information & necessary action to:

1. Executive Director, Power Management Cell, UP Power Corporation Limited, SLDC Building, Vibhuti Khand, Gomti Nagar, Lucknow-226010
2. DGM (FUND), UPPCL, Room No. 310, Shakti Bhawan, Lucknow.
3. CE (Comm.-II), UPPCL, 5th Floor, Shakti Bhawan, Lucknow.
4. Dy. CAO, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.
5. Camp Copy, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.

(ALOK MEHROTRA)
SUPERINTENDING ENGINEER

अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि. लखनऊ।



OFFICE OF THE
SUPERINTENDING ENGINEER
ELECTRICITY IMPORT EXPORT & PAYMENT CIRCLE
11th FLOOR, SHAKTI BHAWAN EXTN.
14 - ASHOK MARG, LUCKNOW
(FAX NO. 0522 - 2287835)
GSTIN : 09AAACU5088M4ZM

Regd.
No. **BOS No-111** EIE&PC /E.C. Bill

Date **19/04/23**

Subject - Energy charges Bill Payable to UPPCL

Managing director
Madhyanchal Vidyut Vitaran Nigam Limited (GSTIN: 09AAECM0108J1ZO)
4 - A, Gokhale Marg
LUCKNOW - 226 001

Kindly find below the provisional Energy Charges Bill for the period detailed therein towards energy supplied by UPPCL to your Vitaran Nigam for verification and payment. The bill has been prepared on the basis of energy sent out by Transmission as per Energy Account issued by CE (Comm. & EA) vide latter No.269 /CE/(EA&AD)/(SEAC/EA(TL) dated 19.04.2023. The rate has as determined in O.M. No.47 EIEPC dated 12.01.2023 by Director (Corporate Plann.)

Particular	BOS No.	Period	Quantum of Power Sale (KWH)	Rate (Rs./Kwh)	Amount (Rs.)	REMARKS
Energy Charges as per Revised Energy Account	111	FEB-23	1591570000	6.7807312669	10792008462	HSN: 27160000
Energy Charges already billed			1633814000	6.7807312669	11078453674	
Difference energy charges now billed. (1-2)			-42244000		-286445212	
			Net Amount for Payment		-28,64,45,212	

E.&O.E.

(Rupees (MINUS) Twenty Eight Crore Sixty Four Lakh Forty Five Thousand Two Hundred Twelve Only

19/04/23
/E.C. Bill

EE

19/04
AO

19/04
Dy.CAO

19/04/23
SE

No. / EIE&PC / E.C. Bill

Date

Copy forwarded for information & necessary action to:

1. Executive Director, Power Management Cell, UP Power Corporation Limited, SLDC Building, Vibhuti Khand, Gomti Nagar, Lucknow-226010
2. DGM (FUND), UPPCL, Room No. 310, Shakti Bhawan, Lucknow.
3. CE (Comm.-II), UPPCL, 5th Floor, Shakti Bhawan, Lucknow.
4. Dy. CAO, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow .
5. Camp Copy, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow .

(ALOK MEHROTRA)
SUPERINTENDING ENGINEER

अधीक्षण अभियन्ता (वाणिज्य).
मॉविंविंनिंलि. लखनऊ।



U.P. POWER CORPORATION LTD.
Office of the Superintending Engineer
Electricity Import Export & Payment Circle,
11th floor, Shakti Bhawan Extn., 14- Ashok Marg,
LUCKNOW – 226001 (U.P.)

Registered
No.

BOS No-121

/ EIE&PC/ Disc Supp. Bill /2022-23

Dated: 21/04/23

Managing Director.
Madhyanchal Vidyut Vitaran Nigam Ltd.,
4A-Gokhle Marg, Lucknow-226001

Subject : Supplementary Energy Charges Bill payable to UPPCL For F.Y. Year 2022-23.

Kindly find below the Supplementary Energy Charges Bill for F.Y. of year 2022-23 on account of revision of rate as per UPPCL O.M. No. 480 / वि०आ०नि०एवमु०म० / दिनांक 20-04-2023 (Photo copy enclosed).

Sl. No.	Particular	BOS No.	Period	Quantum of Power Sale (KWH)	Rate (Rs./Kwh)	Amount (Rs.)	REMARKS
1	Energy Charges as per revised rate	121	Apr-2022 to Mar-2023	27372218000	5.8951279300	161362726837	HSN: 27160000
2	Energy Charges bill already verified for F.Y. 2022-23		Apr-2022 to Mar-2023	27372218000		152746527621	
	Difference energy charges now billed. (1-2)			0		8616199216	

(Rs. Eight Hundred Sixty One Crore Sixty One Lakh Ninety Nine Thousand Two Hundred Sixteen Only)

E.&O.E.

Encl. As Above.

21/04/23

Vinod Chandra
EE 21/04/23

AO 21/04

Dy.CAO 21/04

SE 21/04/23

No.

/ EIE&PC/ Disc Supp. Bill /2022-23

Dated:

Copy forwarded for information & necessary action to:

- 1 Executive Director, Power Management Cell, UP Power Corporation Limited, SLDC Building, Vibhuti Khand, Gomti Nagar, Lucknow-226010
- 2 DGM (FUND), UPPCL, Room No. 310, Shakti Bhawan, Lucknow.
- 3 CE (Comm.-II), UPPCL, 5th Floor, Shakti Bhawan, Lucknow.
- 4 Dy.CAO, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.
- 5 Camp copy, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.

(ALOK MEHROTRA)
SUPERINTENDING ENGINEER

SE

अधीक्षण अभियन्ता (वाणिज्य),
म०वि०वि०नि०लि. लखनऊ।



OFFICE OF THE
SUPERINTENDING ENGINEER
ELECTRICITY IMPORT EXPORT & PAYMENT CIRCLE
11th FLOOR, SHAKTI BHAWAN EXTN.
14 - ASHOK MARG, LUCKNOW
(FAX NO. 0522 - 2287835)
GSTIN : 09AAACU5088M4ZM

Regd.
No. **Bos No - 116** EIE&PC / E.C. Bill

Date **19/04/23**

Subject - Energy charges Bill Payable to UPPCL

✓ Managing director
Madhyanchal Vidyut Vitaran Nigam Limited (GSTIN: 09AAECM0108J1ZO)
4 - A, Gokhale Marg
LUCKNOW - 226 001

Kindly find below the provisional Energy Charges Bill for the period detailed therein towards energy supplied by UPPCL to your Vitaran Nigam for verification and payment. The bill has been prepared on the basis of energy sent out by Transmission as per Energy Account issued by CE (Comm. & EA) vide letter No. 251/SEAC/EA(TL) dated 13.04.2023. The rate has as determined in O.M. No.47 EIEPC dated 12.01.2023 by Director (Corporate Plann.)

Bill No.	BOS No.	PERIOD / MONTH	ENERGY SENT OUT	RATE	AMOUNT	REMARKS
			KWH	Rs/KWH	Rs	
12/2022-23/ MVVNL	116	Mar-23	1787596000	6.7807312669	12121208090	HSN: 27160000
Net Amount for Payment					12,12,12,08,090	

(Rupees One Thousand Two Hundred Twelve Crore Twelve lakh Eight Thousand Ninety Only)

E.&O.E.

19/04/23

Vivek Gaurav
19/04/23
EE

19/04
AO

19/04
Dy.CAO

19/04/23
SE

No. / EIE&PC / E.C. Bill

Date


Copy forwarded for information & necessary action to:

1. Executive Director, Power Management Cell, UP Power Corporation Limited, SLDC Building, Vibhuti Khand, Gomti Nagar, Lucknow-226010
2. DGM (FUND), UPPCL, Room No. 310, Shakti Bhawan, Lucknow.
3. CE (Comm.-II), UPPCL, 5th Floor, Shakti Bhawan, Lucknow.
4. Dy. CAO, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.
5. Camp Copy, EIEPC, UPPCL, 11th Floor, Shakti Bhawan Extn., Lucknow.


(ALOK MEHROTRA)
SUPERINTENDING ENGINEER

SE
अधीक्षण अभियन्ता (वाणिज्य).
मॉडिनिंग लि. लखनऊ।

General Information				
1	Name of the DISCOM	Madhyanchal Vidyut Vitran Ltd.(MVVNL)		
2	i) Year of Establishment	14-Jan-2000		
	ii) Government/Public/Private	Government		
3	DISCOM's Contact details & Address			
i	City/Town/Village	4-A Gokhle Marg,MVVNL		
ii	District	Lucknow		
iii	State	U.P.	Pin	226001
iv	Telephone	18001801912	Fax	
4	Registered Office			
i	Company's Chief Executive Name	Mr. Chandra Vijay Singh (I.A.S)		
ii	Designation	Managing Director MVVNL		
iii	Address	4-A Gokhle Marg,MVVNL		
iv	City/Town/Village	Lucknow	P.O.	
v	District	Lucknow		
vi	State	U.P.	Pin	
vii	Telephone		Fax	
5	Nodal Officer Details*			
i	Nodal Officer Name (Designated at DISCOM's)	Mr. Ashok Kumar		
ii	Designation	Supretending Engineer		
iii	Address	4-A Gokhle Marg,MVVNL		
iv	City/Town/Village	Lucknow	P.O.	
v	District			
vi	State	U.P.	Pin	
vii	Telephone	NA	Fax	
6	Energy Manager Details*			
i	Name	Mr. Satish Chandra Singh		
ii	Designation	Supretending Engineer	Whether EA or EM	NA
iii	EA/EM Registration No.			
iv	Telephone		Fax	
v	Mobile		E-mail ID	
7	Period of Information			
	Year of (FY) information including Date and Month (Start & End)	From April'22 to March'23		


 अधीक्षण अभियन्ता (वाणिज्य).
 म०वि०वि०नि०लि, लखनऊ।

(Details of Consumers)						
Summary of Energy						
Period From April'22 to March'23						
S.No	Type of Consumers	Category of Consumers (EHT/HT/LT/Others)	Voltage Level (In Voltage)	No of Consumers	Total Consumption (In MU)	Remarks (Source of data)
1	DOMESTIC LIGHT FAN & POWER (LMV-1)	Consumer getting supply as per "Rural Schedule"		5014448	5717.98	
2	DOMESTIC LIGHT FAN & POWER (LMV-1)	Supply at Single Point for Bulk Load		101	63.63	
3	DOMESTIC LIGHT FAN & POWER (LMV-1)	Other Metered Domestic Consumers		1662298	5123.50	
4	DOMESTIC LIGHT FAN & POWER (LMV-1)	Life Line Consumers/BPL		1249133	1235.40	
5	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Consumer getting supply as per "Rural Schedule"		100283	400.97	
6	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Power Loom upto KW		7645	23.95	
7	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Private Advertising/Sign Post/Sign Board/Glow Sign/Flex		1	4.10	
8	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Other Metered Non-Domestic Supply		310903	1665.86	
9	PUBLIC LAMPS (LMV-3)	Un-metered Supply		446	55.06	
10	PUBLIC LAMPS (LMV-3)	Metered Supply		418	241.73	
11	LIGHT, FAN & POWER FOR PUBLIC/PRIVATE INSTITUTION (LMV-4)	Public Institution(LMV-4A)		32534	214.22	
12	LIGHT, FAN & POWER FOR PUBLIC/PRIVATE INSTITUTION (LMV-4)	Private Institution(LMV-4B)		3291	47.58	
13	PRIVATE TUBE WELL/PUMPING SETS (LMV-5)	Rural Schedule		259139	2886.94	
14	PRIVATE TUBE WELL/PUMPING SETS (LMV-5)	Urban Schedule		3460	33.81	
15	SMALL & MEDIUM POWER UPTO 100 HP/75kW (LMV-6)	Small & Medium Power (Power Loom)		9038	115.43	
16	SMALL & MEDIUM POWER UPTO 100 HP/75kW (LMV-6)	Small & Medium Power		21841	364.98	
17	PUBLIC WATER WORKS (LMV-7)	Rural Schedule		1275	94.50	
18	PUBLIC WATER WORKS (LMV-7)	Urban Schedule		2693	350.55	
19	STATE TUBE WELLS & PUMPS CANAL UPTO 100 HP (LMV-8)	Metered Supply		3188	169.47	
20	STATE TUBE WELLS & PUMPS CANAL UPTO 100 HP (LMV-8)	Un-metered Supply		7514	775.22	
21	TEMPORARY SUPPLY (LMV-9)	Metered Supply		8586	22.00	
22	TEMPORARY SUPPLY (LMV-9)	Un-metered Supply		38	0.27	
23	DEPARTMENTAL EMPLOYEES (LMV-10)	Serving		8680	34.81	
24	DEPARTMENTAL EMPLOYEES (LMV-10)	Total Pensioner & Family Pensioner		16163	117.01	
25	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	at 11kV	1373	945.65	
26	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	including 66kV	8	3.14	
27	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	including 132kV	0	0.00	
28	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	above 132kV	0	0.00	
29	NON INDUSTRIAL BULK LOAD (HV-1)	Rural Schedule	at 11kV	56	31.42	
30	NON INDUSTRIAL BULK LOAD (HV-1)	Rural Schedule	including 66kV	4	3.71	
31	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Urban Schedule	at 11kV	1796	1834.69	
32	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Urban Schedule	including 66kV	39	162.86	
33	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Urban Schedule	including 132kV	13	49.08	
34	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Urban Schedule	above 132kV	3	32.18	
35	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Rural Schedule	at 11kV	510	271.74	
36	LARGE & HEAVY POWER ABOVE 100 BHP (75 kW) (HV-2)	Rural Schedule	including 66kV	2	24.29	
37	RAILWAY TRACTION (HV-3)		For supply at & above 132kV	0	0.00	
38	RAILWAY TRACTION (HV-3)		For supply below 132kV	0	0.00	
39	RAILWAY TRACTION (HV-3)		For Metro Traction	2	30.83	
40	LIFT IRRIGATION & P. CANAL ABOVE 100 BHP (75kW) (HV-4)		For supply at 11kV	19	46.50	
41	LIFT IRRIGATION & P. CANAL ABOVE 100 BHP (75kW) (HV-4)		For supply above 11kV and upto 66kV	14	21.31	
42	LIFT IRRIGATION & P. CANAL ABOVE 100 BHP (75kW) (HV-4)		For supply above 66kV and upto 132kV	0	0.00	
43	EXTRA STATE CONSUMERS			1	11.77	
44	BULK SUPPLY			0	0.00	
Total				8726956	23228.16	


 अधीक्षण अभियन्ता (वाणिज्य).
 म०वि०वि०नि०लि, लखनऊ।

Performance Summary of Electricity Distribution Companies			
1	Period of Information Year of (FY) information including Date and Month (Start & End)	From April'22 to March'23	
2	Technical Details		
(a)	Energy Input Details		
(i)	Input Energy Purchase (From Generation Source)	Million kwh	
(ii)	Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	Million kwh	27347.21
(iii)	Total Energy billed (is the Net energy billed, adjusted for energy traded))	Million kwh	23228.16
(b)	Transmission and Distribution (T&D) loss Details	Million kwh	4119.05
		%	15.06%
	Collection Efficiency	%	91.96%
(c)	Aggregate Technical & Commercial Loss	%	24.35%

I/We undertake that the information supplied in this Document and Pro-forma is accurate to the best of my knowledge and if any of the information supplied is found to be incorrect and such information result into loss to the Central Government or State Government or any of the authority under them or any other person affected, I/we undertake to indemnify such loss.

Authorised Signatory and Seal


Name of Authorised Signatory
Name of the DISCOM:
Full Address:-

Signature:-

Name of Energy Manager*:


Registration Number:


Seal


अधीक्षण अभियन्ता (वाणिज्य),
म०वि०वि०नि०लि, लखनऊ।

Form-Input energy(Details of Input energy & Infrastructure)			
A. Summary of energy Input & Infrastructure			
S.No	Parameters	Period From April'22 to March'23	Remarks (Source of data)
A.1	Input Energy purchased (MU)		
A.2	Transmission loss (%)	15.06%	
A.3	Transmission loss (MU)	4119.051	
A.4	Energy sold outside the periphery(MU)	17044.93	
A.5	Open access sale (MU)	0	
A.6	EHT sale		
A.7	Net input energy (received at DISCOM periphery or at distribution point)-(MU)	27347.21	
A.8	Is 100% metering available at 66/33 kV (Select yes or no from list)	Yes	
A.9	Is 100% metering available at 11 kV (Select yes or no from list)	Yes	
A.10	% of metering available at DT		
A.11	% of metering available at consumer end	100%	
A.12	No of feeders at 66kV voltage level	0	
A.13	No of feeders at 33kV voltage level	838	
A.14	No of feeders at 11kV voltage level	4340	
A.15	No of LT feeders level	0	
A.16	Line length (ckt. km) at 66kV voltage level	0	
A.17	Line length (ckt. km) at 33kV voltage level		
A.18	Line length (ckt. km) at 11kV voltage level	144319.117	
A.19	Line length (km) at LT level	127259.66	
A.20	Length of Aerial Bunched Cables	92515.37	
A.21	Length of Underground Cables	4585.512	
A.22	HT/LT ratio	1.13	

B. Meter reading of Input energy at injection points																					
S.No	Zone	Circle	Vltge Level (KVA)	Division (KVA)	Sub-Division (KVA)	Feeder ID	Feeder Name	Feeder Metering Status (Metered/ unmetered/ AMI/AMR)	Status of Meter (Functional/Non-functional)	Metering Date	Feeder Type (Agri/ Industrial/Mixed)	Status of Communication			Period From April'22 to March'23				Sales	Remarks (Source of data)	
										Date of last actual meter reading/ communication		% data received through automatic ally if feeder AMR/AMI	Number of hours when meter was unable to communicate in period	Total Number of hours in the period	Meter S.No	CT/PT ratio	Import (MU)	Export (MU)			
							765KV UNNAO - ANPARA C											9382.339	0.000		
							765KV UNNAO - ANPARA D											0.000	0.000		
							400KV SULTANPUR - OBRA											2681.555	0.000		
							132KV PILIBHIT-KHATIMA											0.172	214.829		
							400KV SAROJINIINAGAR - SINGRAULI											2549.016	0.000		
							400KV SULTANPUR - TANDA NTPC											960.087	39.556		
							220KV SULTANPUR - TANDA NTPC											365.769	3.563		
							220KV NEW TANDA - TANDA NTPC-I											492.841	0.000		
							220KV NEW TANDA - TANDA NTPC-II											639.638	0.000		
							220KV NEW TANDA - TANDA NTPC-III											636.023	0.000		
							220KV C.B.GANJ-TANAKPUR											21.592	251.890		
							220KV BAREILLY(400KV/S) - PITHORAGARH											321.488	0.000		
							220KV BAREILLY(400KV/S) - DHAULGANGA											429.781	0.000		
							400KV BAREILLY - PG-I											78.318	227.449		
							400KV BAREILLY - PG-II											68.880	232.684		
							400KV SAROJINI NAGAR - BAREILLY											0.000	1612.697		
							400KV SAROJINI NAGAR - PGCIL(KURSI RD.)											858.180	0.000		
							400KV SULTANPUR - PGCIL(KURSI RD.)											4.116	1165.956		
							220KV NEW TANDA-PGCIL (SOHAWAL-I)											1.293	276.741		
							220KV GIS AYODHYA-PGCIL (SOHAWAL-II)											17.313	74.632		
							220KV SOHAWAL - SOHAWAL PG-I											294.434	6.131		
							220KV SOHAWAL - SOHAWAL PG-II											292.513	6.134		
							220KV GONDA-SOHAWAL PGCIL (INTER CONNECTOR-II)											295.084	15.521		
							220KV BAHRACH - SOHAWAL PGCIL											317.578	0.526		
							220KV PGCIL(CT I&II) KURSI RD, LUCKNOW											2773.880	0.519		
							400KV JEHTA-KURSI ROAD-I (PGCIL)											1038.246	19.720		
							400KV JEHTA-KURSI ROAD-II (PGCIL)											1036.562	19.465		
							220KV C.G.CITY-RAEBARELI(PGCIL)											605.658	1.640		
							220KV BARABANKI - SOHAWAL PG-I											528.518	0.170		
							220KV BARABANKI - SOHAWAL PG-II											529.359	0.169		
							220KV BACHHRAWAN - RAEBAREILLY (PGCIL)											866.196	0.000		
							220KV C.B.GANJ - SITARGANJ											2.365	320.105		
							220KV AMAWAN, PGCIL(CT)- I, II & III,											1036.687	0.000		
							220KV AZIPUR - PGCIL OKT-I											169.686	5.668		
							220KV AZIPUR - PGCIL OKT-II											168.626	5.761		
							220KV SITAPUR - PGCIL											297.203	29.633		
							220KV SHAHAHANPUR - PGCIL											565.000	48.459		
							220KV HARDOI - SHAHAHANPUR(PGCIL)											256.892	7.119		
							220KV SHAHAHANPUR - ROZA T.P.S.-1											965.715	1.046		
							220KV SHAHAHANPUR - ROZA T.P.S.-2											979.378	0.268		
							220KV BADAUN - ROZA T.P.S-1											543.985	0.038		


 अधीक्षण अभियन्ता (वाणिज्य).
 मॉडर्निजेशन लि. लखनऊ।


अधीक्षण अभियन्ता (वाणिज्य),
म०वि०वि०नि०लि. लखनऊ।

							132KV PILIBHIT - L.H. SUGAR MILL											71.889	1.844			
							132KV PILIBHIT -LAMBER KHERA HINDUSTAN BAJAJ S. M.											10.196	1.656			
							33KV PILIBHIT -NOVAL SUGAR MILL											4.453	27.687			
							132KV SPN- DSML RAM NAGAR												3.061			
							132KV FARIDPUR - DWARIKESH SUGAR MILL,BAREILLY											66.162	2.151			
							132KV POWAYAN - BAJAJ H.S.M.(AGAIN AT POWAYAN ON DT. 10.11.2020)											7.176	1.154			
							132KV BISAUJI - YADU SUGAR MILL											13.865	0.850			
							132KV RICHHA - KESAR SUGAR MILL											101.942	1.408			
							132KV PILIBHIT - BAJAJ ENERGY											133.744	13.396			
							132KV SHAHIAHANPUR-BAJAJ ENERGY-I											136.478	3.184			
							132KV SHAHIAHANPUR-BAJAJ ENERGY-II (AGAIN AT 220KV SPN ON DT. 10.11.2020)											130.525	3.500			
							132KV NAWABGANJ (BLY)- BAJAJ ENERGY											141.083	1.102			
							132KV NIGHASAN- BAJAJ ENERGY -I											116.692	0.532			
							132KV NIGHASAN- BAJAJ ENERGY -II											116.898	0.493			
							132KV UTRAULA - BAJAJ ENERGY - I											137.463	0.313			
							132KV UTRAULA - BAJAJ ENERGY - II											119.025	0.255			
							132KV GONDA - BAJAJ ENERGY-I											143.549	0.373			
							132KV GONDA - BAJAJ ENERGY-II											144.066	0.306			
							220KV C.B.GANJ -RAMPUR											2.365	682.481			
							132KV MEERGANJ - GULABBADI											0.000	161.125			
							132KV MEERGANJ - BILASPUR											0.000	106.229			
							132KV BISAUJI - CHANDAUSI											0.146	2.036			
							132KV BISAUJI - SAMBHAL											118.260	8.179			
							132KV SAHASWAN - CHANDAUSI											88.867	32.460			
							132KV SAHASWAN - BABRALA											53.488	15.263			
							220KV GONDA - BHAIKHRI											766.244	0.155			
							132KV TULSIPIR -DUMARIAGANJ											72.183	13.437			
							132KV ALAPIR - ATRAULIA											0.014	62.826			
							132KV KADIPUR - SHAHGANJ											0.001	0.040			
							220KV SULTANPUR - PRATAPGARH											1.952	546.720			
							220KV SULTANPUR - SANGIPUR											0.000	18.082			
							132KV SULTANPUR - GARWARA											0.000	346.109			
							400KV UNNAO - AGRA											16.044	1536.566			
							400KV UNNAO - PANKI											331.415	1317.611			
							220KV UNNAO -PHOOLBAGH -I											0.000	0.432			
							220KV UNNAO -PHOOLBAGH -II											0.000	0.312			
							220KV UNNAO - BITHOOR											3.595	526.000			
							220KV UNNAO - R P H											1.713	516.010			
							Total (MU)											40576.11	13228.68			
							Net input energy at DISCOM periphery (MU)												27347.44			

I/We undertake that the information supplied in this Document and Pro-forma is accurate to the best of my knowledge and if any of the information supplied is found to be incorrect and such information result into loss to the Central Government or State Government or any of the authority under them or any other person affected, I/we undertake to indemnify such loss.

Authorised Signatory and Seal


Name of Authorised Signatory

Name of the DISCOM:

Full Address:-

Seal

Signature:-
Name of Energy Manager*:
Registration Number:


अधीक्षक अभियन्ता (वाणिज्य),
मंत्रालय, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उ. प्र. सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14 Ashok Marg, Shakti Bhawan
लखनऊ
Lucknow

Credit note No. 23/2022-23 ED(FM)/Credit Note/F-II

Date :- 19-07-2022

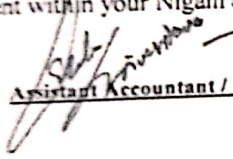
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ₹ 9474758115.00
in the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	REVENUE SUBSIDY	9474758115.00	Amount of Revenue Subsidy Received from State Govt. during 1st Quarter (01-04-2022 to 30-06-2022) of F.Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
2			
		9474758115.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभिनव (वाणिज्य),
मंदिविंनिंलि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप प्रो सरकार का उपकरण)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ 1
Lucknow

Credit note No. 27/2022-23 ED(FM)/Credit Note/I-II

Date :- 19-07-2022

General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ₹ 3369146675.00
In the book of UPPCL during the Financial year 2022-23.

Sl.No.	PARTICULARS	Amount	REMARKS
1	Additional Subsidy for Loss Funding	3369146675.00	Amount of Additional Subsidy Received for Operational Loss Funding from State Govt.during 1st Quarter (01-04-22 to 30-06.22) of F.Y. 2022-23,is now here by allotted to Discoms and Credit given for above.
		3369146675.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप गव. उद्योग का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-आशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 32/2022-23 ED(FM)/Credit Note/F-II

Date :- 19-07-2022

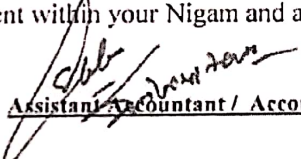
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001

CREDIT NOTE

We have adjusted ₹ 1356119958.00
during the financial year 2022-23 in the books of UPPCL, as per detail given below :-

Sl No.	PARTICULARS	Amount	REMARKS
1	RE or AGRICULTURE SUBSIDY	1356119958.00	Amount of RE or Agriculture Subsidy Received from State Govt.during 1st Quarter (01-04-22 to 30-06.22) of F.Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
		1356119958.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप प्रो सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 55/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-10-2022

General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001

CREDIT NOTE


We have adjusted 8002869615.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	REVENUE SUBSIDY	8002869615.00	Amount of Revenue Subsidy Received from State Govt. during 2nd Quarter of F.Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
	MVVNL Lucknow - 46 9901		
		8002869615.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप प्रो सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 59/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-10-2022

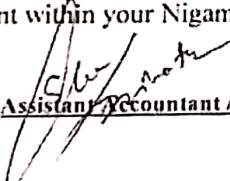
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ' 2602205868.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	Additional Subsidy for Loss Funding MVVNL, Lucknow - 46.9901	2602205868.00	Amount of Additional Subsidy Received for Operational Loss Funding from State Govt. during 2nd Quarter of F.Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
		2602205868.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य),
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप प्रो सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ
Lucknow

Credit note No. 64/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-10-2022

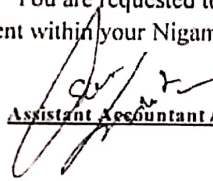
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001

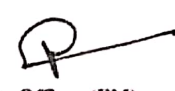
CREDIT NOTE

We have adjusted 695422222.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	RE or AGRICULTURE SUBSIDY MVVNL, Lucknow - 46 9901	695422222.00	Amount of RE or Agriculture Subsidy Received from State Govt. during 2nd Quarter of F.Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
		695422222.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

1.2. **आवधिक भाग, अतिरिक्त भाग**
 1.3. **आवधिक भाग, अतिरिक्त भाग**
 1.4. **आवधिक भाग, अतिरिक्त भाग**
 1.5. **आवधिक भाग, अतिरिक्त भाग**

Date :- 01-10-2022

CREDIT NOTE

In the book of UTPCL during the financial year 2022-23.

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.

Accounts Officer (FM)

अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि. लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(30 प्रो सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 115/2022-23 ED(FM)/Credit Note/I-II

Date :- 07-12-2022

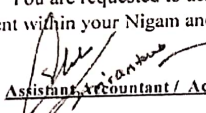
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE


We have adjusted ' 0.00		
In the book of UPPCL during the Financial year 2022-23.		
Sl No.	PARTICULARS	Amount
1	REVENUE SUBSIDY	0.00
	MVVNL, Lucknow - 46.9901	
		0.00

REMARKS
Amount of Revenue Subsidy
Received from State Govt. during
3rd Quarter of F.Y. 2022-23, is
now here by allotted to Discoms
and Credit given for above.

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य),
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(क) ँ ँ ँ ँ ँ ँ ँ
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ 1
Lucknow

Credit note No. 119/2022-23 ED(FM)/Credit Note/F-II

Date :- 07-12-2022

General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ` 687384694.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	RE or AGRICULTURE SUBSIDY MVVNL, Lucknow - 46 9001	687384694.00	Amount of RE or Agriculture Subsidy Received from State Govt. during 3rd Quarter of F.Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
		687384694.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप निगम का समूह)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Power Undertaking)

14-अक्षय मार्ग, शक्ति भवन
14 Akshay Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No:- 123/2022-23 ED.(FM)/Credit Note/F-II

Date :- 07-12-2022

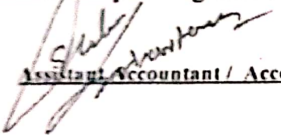
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ' 1158595366.00
in the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
	MVVNL Lucknow - 46 9901	1158595366.00	Revenue Subsidy for payment of ED through adjustment on Behalf of Discom received during 3rd Quarter of F.Y. 2022-23
		1158595366.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य),
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(वि. प्र. वि. वि. का. नि. नि.)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Power Corporation Ltd.)

14-अक्षय मार्ग, शक्ति भवन
लखनऊ
14-Aashay Marg, Shakti Bhawan
Lucknow

Credit note No. 127/2022-23 ED(FM)/Credit Note/P-II

Date :- 07-12-2022

General Manager (Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001

CREDIT NOTE

We have adjusted ' 1505526534.00
in the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	Additional Subsidy for Loss Funding M/VANL, Lucknow - 46 0801	1505526534.00	Amount of Additional Subsidy Received for Operational Loss Funding from State Govt. during 3rd Quarter of F.Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
		1505526534.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.

Assistant Accountant / Accountant

Accounts Officer (FM)

SEh
अधीक्षण अभियन्ता (वाणिज्य),
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप प्रो सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 174/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-03-23

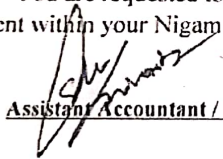
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE


We have adjusted ₹ 5597444351.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	REVENUE SUBSIDY	5597444351.00	Amount of Revenue Subsidy Received from State Govt.during 4th Quarter of F.Y. 2022-23,is now here by allotted to Discoms and Credit given for above.
	MVVNL,Lucknow - 46.9901		
		5597444351.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उ० प्र० सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 177/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-03-23

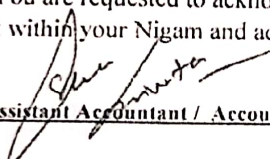
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001

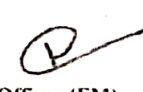
CREDIT NOTE

We have adjusted ₹ 670616315.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	RE or AGRICULTURE SUBSIDY	670616315.00	Amount of RE or Agriculture Subsidy Received from State Govt.during 4th Quarter of F.Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
	MVVNL Lucknow - 46.9901		
		670616315.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उ० प्र० सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अहोबिल मार्ग, शक्ति भवन
14-Ahobil Marg, Shakti Bhawan
लखनऊ-226001
Lucknow

Credit note No.- 181/2022-23 ED.(FM)/Credit Note/F-II

Date :- 01-03-23

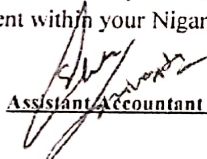
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ₹ 1532984975.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
	MVVNL, Lucknow - 46.9901	1532984975.00	Revenue Subsidy for payment of ED through adjustment on Behalf of Discom received during 4th Quarter of F.Y. 2022-23
-		1532984975.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उ० प्र० सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अक्षय मार्ग, शक्ति भवन
14-Akshay Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 185/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-03-23

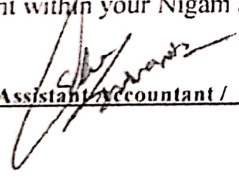
General Manager(Finance & Accounts).
4-A, Gokhale Marg.
Lucknow-226001


CREDIT NOTE


We have adjusted ₹ 13192971773.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	Additional Subsidy for Loss Funding MVVNL, Lucknow - 46 9901	13192971773.00	Amount of Additional Subsidy Received for Operational Loss Funding from State Govt.during 4th Quarter of F.Y. 2022-23,is now here by allotted to Discoms and Credit given for above.
		13192971773.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant -


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उ० प्र० सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 194/2022-23 ED(FM)/Credit Note/P-II

Date :- 01-03-23

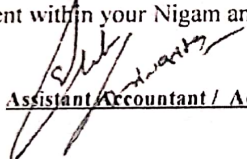
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE


We have adjusted ₹ 2235387715.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	MVVNL, Lucknow - 46.9901	2235387715.00	Subsidy/Grant for 50% rebate on Tariff to PTW consumers. (4th Qtr of F.Y. 2022-23).
		2235387715.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि. लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(७० प्रो सरकार का पत्रक)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 208/2022-23 ED(FM)/Credit Note/F-II

Date :- 06-04-23

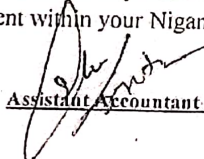
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ₹ 17834843.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	REVENUE SUBSIDY MVVNL, Lucknow - 46,9901	17834843.00	In Continuation of Credit Note no 174 Dated 01-03-2023, Addl. Amount of Revenue Subsidy Received from State Govt. during 4th Quarter of F. Y. 2022-23, is now here by allotted to Discoms and Credit given for above.
		17834843.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant/ Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
मॉविंविंनिंलि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(७० औ सरकार का उपकरण)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शशी भवन
14-Ashok Marg, Shashi Bhawan
लखनऊ
Lucknow

Credit note No. 238/2022-23 ED(FM)/Credit Note/F-11

Date :- 01-06-23

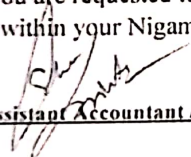
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ₹ 11721411135.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	REVENUE SUBSIDY MUVNL, Lucknow - 46-9901	11721411135.00	In Continuation of Credit Note no 23 dated 19-07-2022, 55 dated 01-10-2022, 115 dated 07- 12-2022 & 174 dated 01-03- 2022 Amount of Revenue Subsidy Received from State Govt.in F.Y. 2022-23, Difference of amount due to reallocation is now here by allotted to Discoms and Credit given for above.
		11721411135.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप प्रो सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 242/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-06-23

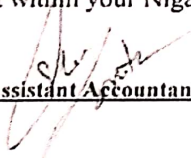
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE


We have adjusted ₹ -1167075211.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	RE or AGRICUTURE SUBSIDY MIVVNL,Lucknow - 46.9901	-1167075211.00	In Continuation of Credit Note no 32 dated 19-07-2022, 64 dated 01-10-2022 ,119 dated 07- 12-2022 & 177 dated 01-03- 2023 Amount of RE or Agriculture Subsidy Received from State Govt.in F.Y. 2022- 23,Difference of amount due to reallocation is now here by allotted to Discoms and Credit given for above.
		-1167075211.00	

You are requested to acknowledge the receipt of this note to carry out
adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप प्रो सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No.- 246/2022-23 ED,(FM)/Credit Note/F-II

Date :- 01-06-23

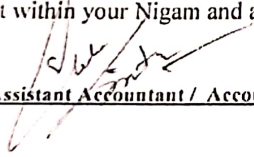
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ₹ 90644025.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
	MVVNL,Lucknow - 46.9901	90644025.00	In Continuation of Credit Note no 73 dated 01-10-2022, 123 dated 07-12-2022 & 181 dated 01-03-2023 Revenue Subsidy for payment of ED through adjustment on Behalf of Discom received .in F.Y. 2022-23,Difference of amount due to reallocation is now here by allotted to Discoms and Credit given for above.
		90644025.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उप प्रदेश सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ
Lucknow

Credit note No. 250/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-06-23

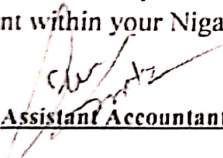
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001

CREDIT NOTE

We have adjusted ₹ 3373711337.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	Additional Subsidy for Loss Funding MVVNL Lucknow - 46 9901	3373711337.00	In Continuation of Credit Note no 27 dated 19-07-2022, 59 dated 01-10-2022, 127 dated 07-12-2023 & 185 dated 01-03-2023 Amount of Additional Subsidy Received for Operational Loss Funding from State Govt.in F.Y. 2022-23, Difference of amount due to reallocation is now here by allotted to Discoms and Credit given for above.
		3373711337.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.


Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि, लखनऊ।

उत्तर प्रदेश पावर कारपोरेशन लिमिटेड
(उ० प्र० सरकार का उपक्रम)
UTTAR PRADESH POWER CORPORATION LTD.
(U. P. Govt. Undertaking)

14-अशोक मार्ग, शक्ति भवन
14-Ashok Marg, Shakti Bhawan
लखनऊ।
Lucknow

Credit note No. 255/2022-23 ED(FM)/Credit Note/F-II

Date :- 01-06-23

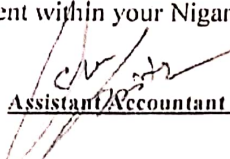
General Manager(Finance & Accounts),
4-A, Gokhale Marg,
Lucknow-226001


CREDIT NOTE

We have adjusted ₹ -366664400.00
In the book of UPPCL during the Financial year 2022-23.

Sl No.	PARTICULARS	Amount	REMARKS
1	MVVNI., Lucknow - 46,9901	-366664400.00	In Continuation of Credit Note no 194 dated 01-03-2023 Subsidy/Grant for 50% rebate on Tariff to PTW consumers. (Difference of amount due to reallocation is now here by allotted to Discoms and Credit given for above.).
		-366664400.00	

You are requested to acknowledge the receipt of this note to carry out adjustment within your Nigam and advised the acceptance to us.



Assistant Accountant / Accountant


Accounts Officer (FM)


अधीक्षण अभियन्ता (वाणिज्य).
म०वि०वि०नि०लि. लखनऊ।

Annexure- 1	Energy Audit Report of FY2022-23. (Cl. No. 11.2.1)
------------------------	---

General Information				
1	Name of the DISCOM	Madhyanchal Vidyut Vitran Ltd.(MVVNL)		
2	i) Year of Establishment	14/Jan/2000		
	ii) Government/Public/Private	Government		
3	DISCOM's Contact details & Address			
i	City/Town/Village	4-A Gokhle Marg, MVVNL		
ii	District	Lucknow		
iii	State	U.P.	Pin	226001
iv	Telephone	18001801912	Fax	
4	Registered Office			
i	Company's Chief Executive Name	Mr. Chandra Vijay Singh (I.A.S)		
ii	Designation	Managing Director MVVNL		
iii	Address	4-A Gokhle Marg, MVVNL		
iv	City/Town/Village	Lucknow	P.O.	
v	District	Lucknow		
vi	State	U.P.	Pin	
vii	Telephone		Fax	
5	Nodal Officer Details*			
i	Nodal Officer Name (Designated at DISCOM's)	Mr. SATISH CHANDRA SINGH		
ii	Designation	Supretending Engineer		
iii	Address	4-A Gokhle Marg, MVVNL		
iv	City/Town/Village	Lucknow	P.O.	GPO
v	District	Lucknow		
vi	State	U.P.	Pin	226001
vii	Telephone	NA	Fax	
6	Energy Manager Details*			
i	Name	Mr. Satish Chandra Singh		
ii	Designation	Supretending Engineer	Whether EA or EM	NA
iii	EA/EM Registration No.			
iv	Telephone		Fax	
v	Mobile : 8005489130	E-mail ID	hvauditmvnl@gmail.com	
7	Period of Information			
	Year of (FY) information including Date and Month (Start & End)	From April'22 to March'23		


 Superintending Engineer (Comm.)
 MVVNL, Lucknow.

Performance Summary of Electricity Distribution Companies			
1	Period of Information Year of (FY) information including Date and Month (Start & End)	From April'22 to March'23	
2	Technical Details		
(a)	Energy Input Details		
(i)	Input Energy Purchase (From Generation Source)	Million kwh	
(ii)	Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	Million kwh	27347.21
(iii)	Total Energy billed (is the Net energy billed, adjusted for energy	Million kwh	23228.16
(b)	Transmission and Distribution (T&D) loss Details	Million kwh	4119.05
	Collection Efficiency	%	15.06%
(c)	Aggregate Technical & Commercial Loss	%	91.96%
		%	24.35%

if any of the information supplied is found to be incorrect and

if any of the information supplied is found to be incorrect and such information result into loss to the Central Government or State Government or any of the authority under them or any other person affected, I/we undertake to indemnify such loss.

Authorised Signatory and Seal



Name of Authorised Signatory

Name of the DISCOM:

Full Address:-

Signature:-

Name of Energy Manager*:

Registration Number:

Superintending Engineer (Comm.)


Seal

MVVNL, Lucknow.

Form-Details of Input Infrastructure					
1	Parameters	Total	Covered during In audit	Verified by Auditor in Sample Check	Remarks (Source of data)
i	Number of circles	29	29		
ii	Number of divisions	104	104		
iii	Number of sub-divisions	NA	NA		
iv	Number of feeders	5178	4262		
v	Number of DTs	694871	450000		
vi	Number of consumers	8800238	6500000		
2	Parameters	66kV and above	33kV	11/22kV	LT
a.i.	Number of conventional metered consumers				8404130
ii	Number of consumers with 'smart' meters				392063
iii	Number of consumers with 'smart prepaid'				4045
iv	Number of consumers with 'AMR' meters				
v	Number of consumers with 'non-smart prepaid' meters				
vi	Number of unmetered consumers				0
vii	Number of total consumers	28	13	3536	8800238
b.i.	Number of conventionally metered Distribution Transformers				
ii	Number of DTs with communicable meters				
iii	Number of unmetered DTs				
iv	Number of total Transformers	0	1350	1350	694775
c.i.	Number of metered feeders				
ii	Number of feeders with communicable meters				
iii	Number of unmetered feeders		0	0	omninet
iv	Number of total feeders	0			0
d.	Line length (ct km)			144319	127260
e.	Length of Aerial Bunched Cables			450	92065
f.	Length of Underground Cables			4586	
3	Voltage level	Particulars	MU		Remarks (Source of data)
i	66kV and above	Long-Term Conventional			
		Medium Conventional			
		Short Term Conventional			
		Banking			
		Long-Term Renewable energy			
		Medium and Short-Term RE			
		Captive, open access input			
		Sale of surplus power			
		Quantum of inter-state transmission loss			
		Power procured from inter-state sources	0		
		Power at state transmission boundary	0		
		Long-Term Conventional			
		Medium Conventional			
		Short Term Conventional			
ii	33kV	Banking			
		Long-Term Renewable energy			
		Medium and Short-Term RE			
		Medium and Short-Term RE			

Superintending Engineer (Comm.)
 MVNL, Lucknow.

		Captive, open access input			
		Sale of surplus power			
		Quantum of intra-state transmission loss			
iii		Power procured from intra-state sources	0		
iv	33 kV	Input in DISCOM wires network	0		
		Renewable Energy Procurement			
		Small capacity conventional/ biomass/ hydro plants			
		Captive, open access input			
v	11 kV	Renewable Energy Procurement			
		Small capacity conventional/ biomass/ hydro plants			
		Sales Migration Input			
vi	LT	Renewable Energy Procurement			
		Sales Migration Input			
vii		Energy Embedded within DISCOM wires network	0		
viii		Total Energy Available/ Input	0		
4	Voltage level	Energy Sales Particulars	MU	Reference	
		DISCOM' consumers			
i	LT Level	Demand from open access, captive			
		Embedded generation used at LT level			
		Sale at LT level	0		
		Quantum of LT level losses	0		
		Energy Input at LT level			
		DISCOM' consumers	8800238		
		Demand from open access, captive			
		Embedded generation at 11 kV level used			
ii	11 kV Level	Sales at 11 kV level	23,228.16		
		Quantum of losses at 11 kV	4,119.05		
		Energy Input at 11 kV level	27347.21		
		DISCOM' consumers			
		Demand from open access, captive			
		Embedded generation at 33 kV or below level			
iii	33 kV Level	Sales at 33 kV level	0		
		Quantum of losses at 33 kV	0		
		Energy Input at 33kV Level			
		DISCOM' consumers			
		Demand from open access, captive			
		Cross border sale of energy			
		Sale to other DISCOMs			
		Banking			
iv	> 33 kV	Energy Input at > 33kV Level	0		
		Sales at 66kV and above (EHV)			
		Total Energy Requirement	27,347		
		Total Energy Sales	23,228		
Energy Accounting Summary					
5	DISCOM	Input (in MU)	Sale (in MU)	Loss (in MU)	Loss %
i	LT	27,347	23,228	4,119	15.06%
ii	11 kV				
iii	33 kV				


 Superintending Engineer (Comm.)
 MVVNL, Lucknow.

iv	> 33 kv	Input (in MU)	Sale (in MU)	Loss (in MU)
6	Open Access, Captive			
i	LT			
ii	11 Kv			
iii	33 kv			
iv	> 33 kv			

Loss Estimation for DISCOM	
T&D loss	4.119
D loss	4.119
T&D loss (%)	15.06%
D loss (%)	15.06%


 Superintending Engineer (Comm.)
 MVVNL, Lucknow.

S. No.	Name of substation	Grid code	Type of Substation	Consumer profile										Period from April 2019 to March 2021										Energy performance				Energy performance				Energy performance			
				Consumer category	No. of connections	Construction of connections (No.)	Total connections (No.)	% of number of connections	Connected load (kW)	Connected load (MW)	Total load (MW)	% of connected load	Peak energy (kWh)	Peak load (MW)	Peak load (MW)	Peak load (MW)	% of energy consumption	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)	Peak load (MW)
1	WVNL	WVNL	WVNL	WVNL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
2	WVNL	WVNL	WVNL	WVNL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
3	WVNL	WVNL	WVNL	WVNL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
4	WVNL	WVNL	WVNL	WVNL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
5	WVNL	WVNL	WVNL	WVNL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
6	WVNL	WVNL	WVNL	WVNL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
7	WVNL	WVNL	WVNL	WVNL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

Superintending Engineer (Comm.)
MVNL, Lucknow.

Form-Input energy/Details of Input energy & Infrastructure

A. Summary of energy input & infrastructure

Parameters

Parameters	Period from April 22 to March 23	Remarks (Source of data)
Input Energy purchased (MU)	15.06%	
Transmission loss (%)	4119.051	
Energy sold outside the perimeter (MU)	17064.93	
Open access sale (MU)	0	
EHF sale	27347.21	
Net input energy (received at DISCOM periphery or at distribution point) (MU)	Yes	
Is 100% metering available at 66/33 kV (select yes or no from list)	Yes	
Is 100% metering available at 11 kV (select yes or no from list)	Yes	
% of metering available at DT	100%	
% of metering available at consumer end	0	
No of feeders at 66kV voltage level	218	
No of feeders at 33kV voltage level	4340	
No of feeders at 11kV voltage level	0	
No of LT feeders level	0	
Line length (ckt. km) at 66kV voltage level	144319.117	
Line length (ckt. km) at 33kV voltage level	127759.66	
Line length (ckt. km) at 11kV voltage level	97515.37	
Length of Aerial Bundled Cables	4585.512	
Length of Underground Cables	1.13	
HT/IT ratio		

B. Meter reading of input energy at injection points

S.No	Zone	Circle	Voltage Level (kVA)	Division (kVA)	Sub-Division (kVA)	Feeder ID	Feeder Name	Feeder Metering Status (Metered/unmetered/AM/ANR)	Status of Meter (Functional/Non-functional)	Metering Date		Feeder Type (Agri/Industrial/Other)	Status of Communication			Period from April 22 to March 23		Sales	Remarks (Source of data)
										Date of last actual meter reading/communicate	Industrial/Office (Agri/)		% data received through automatic metering if feeder	Number of hours meter was unable to communicate	Total Number of hours in the period	Meter S.No	CT/PT ratio		
							765KV UNNAO - ANPARA C									9382.238	0.000	0.000	
							765KV UNNAO - ANPARA D									0.000	0.000	0.000	
							400KV SULTANPUR - OBRA									2681.555	0.000	0.000	
							400KV Pilibhit KHATIMA									0.172	214.829	0.000	
							400KV SAROJINI NAGAR - SINGRAULI									2549.016	0.000	39.556	
							400KV SULTANPUR - TANDA NTPC									960.087	39.556	385.759	
							220KV SULTANPUR - TANDA NTPC-I									492.841	0.000	639.638	
							220KV NEW TANDA - TANDA NTPC-II									638.023	0.000	21.592	
							220KV NEW TANDA - TANDA NTPC-III									321.488	0.000	429.781	
							220KV C.B.GANI-TANAKPUR									78.318	227.449	68.880	
							220KV BARILLY(GOKV/S)- PITHORAGARH									0.000	1612.697	858.180	
							400KV BARILLY - PG-I									4.116	1165.966	4.116	
							400KV SAROJINI NAGAR - PGCU(KURSI RD)									1.283	278.741	17.313	
							400KV SULTANPUR - PGCU(KURSI RD)									284.434	6.131	284.434	
							220KV NEW TANDA-PGCU (SOHAWAL-I)									292.513	6.134	295.084	
							220KV GIG.ANODHYA-PGCU (SOHAWAL-II)									317.578	0.526	2773.880	
							220KV SOHAWAL - SOHAWAL PG-I									1038.246	18.720	1038.246	
							220KV SOHAWAL - SOHAWAL PG-II									605.658	1.640	528.518	
							220KV GONDA-SOHAWAL-PGCU (INTER CONNECTOR-II)									529.359	0.189	886.196	
							220KV BARHACH- SOHAWAL-PGCU									2.385	320.105	1036.637	
							220KV PGCU(CT I&II) KURSI RD, LUCKNOW									169.686	5.668	168.628	
							400KV JETHA KURSI ROAD-I (PGCU)									297.203	29.633	565.000	
							220KV C.G CITY BALABHILU(PGCU)									296.892	7.119		
							220KV BARABHANI - SOHAWAL PG-I												
							220KV BARABHANI - SOHAWAL PG-II												
							220KV BALABHANI-PGCU (PGCU)												
							220KV BARABHANI, PGCU(CT I, II & III)												
							220KV BARABHANI, PGCU(CT I)												
							220KV BARABHANI, PGCU(CT II)												
							220KV SIKPUR PGCU												
							220KV BARABHANI-PGCU												
							220KV BARABHANI-PGCU(CT I)												
							220KV BARABHANI-PGCU(CT II)												
							220KV BARABHANI-PGCU(CT III)												
							220KV BARABHANI-PGCU(CT IV)												
							220KV BARABHANI-PGCU(CT V)												
							220KV BARABHANI-PGCU(CT VI)												
							220KV BARABHANI-PGCU(CT VII)												
							220KV BARABHANI-PGCU(CT VIII)												
							220KV BARABHANI-PGCU(CT IX)												
							220KV BARABHANI-PGCU(CT X)												
							220KV BARABHANI-PGCU(CT XI)												
							220KV BARABHANI-PGCU(CT XII)												
							220KV BARABHANI-PGCU(CT XIII)												
							220KV BARABHANI-PGCU(CT XIV)												
							220KV BARABHANI-PGCU(CT XV)												
							220KV BARABHANI-PGCU(CT XVI)												
							220KV BARABHANI-PGCU(CT XVII)												
							220KV BARABHANI-PGCU(CT XVIII)												
							220KV BARABHANI-PGCU(CT XIX)												
							220KV BARABHANI-PGCU(CT XX)												
							220KV BARABHANI-PGCU(CT XXI)												
							220KV BARABHANI-PGCU(CT XXII)												
							220KV BARABHANI-PGCU(CT XXIII)												
							220KV BARABHANI-PGCU(CT XXIV)												
							220KV BARABHANI-PGCU(CT XXV)												
							220KV BARABHANI-PGCU(CT XXVI)												
							220KV BARABHANI-PGCU(CT XXVII)												
							220KV BARABHANI-PGCU(CT XXVIII)												
							220KV BARABHANI-PGCU(CT XXIX)												
							220KV BARABHANI-PGCU(CT XXX)												



1320V SHAHJAHANPUR ROZA I P.S. 1	965.715	1.046
1320V SHAHJAHANPUR ROZA I P.S. 2	979.178	0.768
1320V BADAUN ROZA I P.S. 1	541.995	0.038
1320V BADAUN ROZA I P.S. 2	416.248	0.005
1320V DOHNA ROZA	761.676	0.087
1320V NITK BILHAUR (MANGIRMAU)	88.337	1.484
1320V NITK BILHAUR (SANDILA)	67.412	0.457
1320V APTI (SINHAU)	27.111	0.254
1320V TALIDRAM (ASHA)	17.337	0.085
1320V SUNHATER AGRO (TOMAWAN)	1.801	8.175
1320V KALA (DALANAD)	105.244	0.449
1320V TATA SOLAR (RANIDA)	72.662	0.461
1320V AMP (TILHAR)	18.467	0.054
1320V SARILLA (USMAN)	51.924	0.442
1320V AVANDA (USMAN)	59.260	0.357
1320V TALITUDAN (BISI)	103.828	0.557
1320V ADANI SOLAR ENRGY FOUR PVT. LTD (SAHAWAN)	105.828	0.445
1320V APTI SOLAR (MUSAFIRHANA)	19.511	0.106
1320V AMP SOLAR I (PARGPUR)	19.332	0.092
1320V AMP SOLAR II (PARGPUR)	19.341	0.041
1320V AMP SOLAR (BEGAMPUR)	19.599	0.063
1320V TA GRETECH (BALRACH)	16.970	0.061
1320V UTHRETHA, SGPG	0.345	42.465
1320V NINDURA	3.020	11.038
1320V BUDHWAL R.S GHAT	0.797	57.414
1320V SARGINI NAGAR	0.064	92.774
1320V RAILWAY SARENI	0.000	3.194
1320V ACHAGANI, SONIK	1.746	11.513
1320V PARGPUR, SULTANPUR	0.335	43.745
1320V KHAURAHAT, BIKAPUR	0.000	14.757
1320V HARGHANDPUR, BACHHRAWAN	0.696	21.365
1320V SINDURVA, JAGDISHPUR	0.000	29.515
1320V GAURGANI	0.605	17.542
1320V KATRA, NAWABGANJ	3.792	8.363
1320V BARUACHAK, GONDA	0.000	63.973
1320V HEMPUR, SITAPUR	0.144	6.383
1320V KHARABAD, SITAPUR	0.081	6.805
1320V RAILWAY, BISAU	0.562	17.719
1320V PHANDAN, GOHA	2.041	4.263
1320V UMARTALI, SANDILA	0.000	70.679
1320V RAILWAY, MALAWAN	0.092	2.217
1320V KAURHA, HARDOI	0.279	54.624
1320V ROZA, SHAHJAHANPUR	0.124	80.745
1320V BHUPUR, DOHNA	4.213	9.772
1320V RAILWAY, BADAUN	0.558	5.651
1320V ASAPUR, BISAU	0.827	27.051
1320V RAILWAY, PILBHIT	2.459	2.582
1320V RASUIYA, BAREILLY 2	0.186	73.637
1320V PILBHIT - SITARGANJ	0.111	203.351
1320V RICHHA-KICHHA	0.000	0.000
1320V BAREILLY, PANTNAGAR	0.008	13.29.296
1320V C.B. GANJ	980.579	0.007
1320V BADAUN CKT-I	42.163	122.061
1320V BADAUN CKT-II	37.491	130.732
1320V BISI	101.820	11.192
1320V UJAIN	8.29	1.881
1320V MOHAMMADI, DSI, SUGAR, AUBAPUR	13.212	1.144
1320V MOHAMMADI, KUMARI CHINI MILL	43.842	0.881
1320V LATE, NUPUR AWASTHI, SUGAR MILL, JANGAON	8.29	0.227
1320V LATE, NUPUR, B.H. LTD, KHANBERKHETA	57.578	1.070
1320V LATE, NUPUR, GUERBA CHINI MILL	68.627	1.348
1320V BISWAN, SAKESIPRA SUGAR MILL	78.769	1.588
1320V SITEPUR, RANGA, DALIMA S.M. RAM NAGAR	8.491	1.235
1320V DHA, BANGA GOVIND SUGAR MILL	12.202	1.471
1320V SIDHAGU, DALIMA CHINI MILL, RGM	115.186	0.638
1320V HARDOI, HARIVAN SUGAR MILL	21.844	2.719
1320V HARDOI, SONI SUGAR MILL	2.050	1.904
1320V BAREILLY, SUGAR MILL	17.998	1.597
1320V S.C. HET, GSR HA, JANGAON	42.361	2.203
1320V BAREILLY, SONI, KUMARI CHINI MILL	15.938	1.587
1320V LATE, NUPUR, K.M. SUGAR MILL	0.230	63.619
1320V LATE, NUPUR, KUMARI CHINI MILL	29.281	3.907
1320V BAREILLY, BAREILLY, KUMARI CHINI MILL	5.014	1.167
1320V BAREILLY, BAREILLY, KUMARI CHINI MILL	8.934	2.007



Authorised Signatory
of the DISCOM.
Address:


Seal
Superintending Engineer (Comm.)
MVNL, Lucknow.

Signature:
Name of Energy Manager:
Registration Number:

Name of the Station	Feeder Code/ID	Feeder Name	Type of Feeder (Urban/Mixed/Industrial/Agricultural/Rural)	Received at Feeder (in kWh)	Feeder Consumption (in kWh)	T&D losses	ATC losses
AMARPUR 30071	COMPOSITE MAIN 32473110071COM	132 KV AMARPUR	URBAN	13181.0	8183.5	31.2%	51.62%
AMARPUR 30071	UC GALI 32473110071UC	132 KV AMARPUR	URBAN	13181.0	8183.5	1.6%	21.83%
AMARPUR 30071	PATIL NAGAR 32473110071PAT	132 KV AMARPUR	URBAN	1317.8	3670.9	19.1%	21.83%
AMARPUR 30071	VIP 32473110071VIP	132 KV AMARPUR	URBAN	6171.1	8067.6	6.39%	5.05%
MAHARAJA 30072	AMARPUR TOWN 32473110072TOW	132 KV AMARPUR	URBAN	4168.1	4851.2	11.2%	5.05%
MAHARAJA 30072	GUCHANA 32473110072GUCH	132 KV AMARPUR	URBAN	11772.4	13137.4	47.3%	50.48%
ALICANI 3008	SHAHUPUR 32473110072SHA	132 KV AMARPUR	URBAN	9172.4	8866.9	2.9%	33.13%
ALICANI 3008	ADARSH JANIA 3247322008ADAR	132 KV AMARPUR	URBAN	9168.0	13494.1	32.6%	56.31%
ALICANI 3008	ALICANI 3247322008ALIC	132 KV TANDA	URBAN	5817.2	18317.6	68.5%	16.51%
ALICANI 3008	CHAUHANPUR 3247322008CHAU	132 KV TANDA	URBAN	6802.5	3581.2	55.0%	61.78%
ALICANI 3008	CHC 3247322008CHC	132 KV TANDA	URBAN	5454.0	2645.5	51.5%	70.01%
BUNKAR 30070	NAUPURBA 324732140700NA	132 KV TANDA	URBAN	815.0	775.2	67.0%	61.06%
BUNKAR 30070	TANDA NO 2 324732140702TAN	132 KV TANDA	URBAN	5062.8	1609.8	65.1%	78.91%
BUNKAR 30070	TANDA NO 3 324732140703TAN	132 KV TANDA	URBAN	3178.1	711.9	83.7%	93.17%
MUBARAKPUR 30069	DUHNA 32473214069DUH	132 KV TANDA	URBAN	3889.7	655.7	72.2%	81.00%
MUBARAKPUR 30069	MOHANGANI 32473214069MOH	132 KV TANDA	URBAN	1987.0	833.0	58.1%	71.42%
MUBARAKPUR 30069	POLICE CHONI 32473214069POL	132 KV TANDA	URBAN	3541.1	306.2	91.4%	94.94%
MUBARAKPUR 30069	PUNTHAR 32473214069PUN	132 KV TANDA	URBAN	5398.2	306.2	60.4%	71.24%
NEW TANDA 30197	SULTANPUR 32473210197SUL	132 KV TANDA	URBAN	145.2	2137.7	20.6%	8.75%
NEW TANDA 30197	MUBARAKPUR 32473210197MUB	132 KV TANDA	URBAN	4507.8	115.2	88.3%	93.28%
NEW TANDA 30197	TANDA NO 1 32473210197TAN	132 KV TANDA	URBAN	3466.6	407.0	88.3%	92.02%
NEW TANDA 30197	TANDA NO 4 32473210197TAN	132 KV TANDA	URBAN	6553.6	1556.2	63.8%	83.27%
MUBARAKPUR 30069	VIP 32473210197VIP	132 KV TANDA	URBAN	8008.2	5126.9	36.0%	60.18%
WWW.AMANICANI 30485	DHAGA MILL 32473214069DHAG	132 KV DARSHAN NAGAR	URBAN	365.9	417.8	14.2%	13.12%
WWW.AMANICANI 30485	ALL INDIA 32461130485ALL	132 KV DARSHAN NAGAR	URBAN	2333.0	1045.3	55.6%	62.54%
WWW.AMANICANI 30485	AWADHUPUR 32461130485AWA	132 KV DARSHAN NAGAR	URBAN	7387.0	4394.2	40.5%	42.75%
WWW.AMANICANI 30485	AYODHYA 32461130485AYO	132 KV DARSHAN NAGAR	URBAN	4416.0	4746.7	7.2%	1.77%
WWW.AMANICANI 30485	CHC CHOWK 32461130485CHC	132 KV DARSHAN NAGAR	URBAN	7914.0	6749.8	14.9%	18.37%
CHOWK 30052	CHOWK 32461130485CHC	132 KV DARSHAN NAGAR	URBAN	3760.0	1524.9	59.2%	62.77%
CHOWK 30052	ANGURIBAGH 32461110052ANB	132 KV DARSHAN NAGAR	URBAN	7615.0	5123.5	32.7%	36.28%
CHOWK 30052	BAHIA 32461110052BAH	132 KV DARSHAN NAGAR	URBAN	4040.0	4633.6	14.7%	10.75%
CHOWK 30052	DHARA ROAD 32461110052DRO	132 KV DARSHAN NAGAR	URBAN	8791.0	6152.4	30.0%	35.29%
CHOWK 30052	HADDEGANI 32461110052HAD	132 KV DARSHAN NAGAR	URBAN	5617.0	5878.3	4.7%	0.58%
CHOWK 30052	MUGALPURA 32461110052MUG	132 KV DARSHAN NAGAR	URBAN	1354.0	923.0	42.7%	43.28%
CIVIL LINES 30489	FEEDER NO-4 32461110489FNO	220 KV SOHAWAL	URBAN	8863.8	6788.8	23.4%	44.38%
CIVIL LINES 30489	GUPTARGHAT 32461120489GHA	220 KV SOHAWAL	URBAN	3966.7	1540.0	51.1%	61.78%
CIVIL LINES 30489	MODHA 32461110489MOD	220 KV SOHAWAL	URBAN	8749.6	6685.4	23.6%	30.17%
CIVIL LINES 30489	REKABGANI 32461110489RAK	220 KV SOHAWAL	URBAN	8390.0	8305.8	1.0%	2.28%
CIVIL LINES 30489	ROADWAYS 32461110489ROA	220 KV SOHAWAL	URBAN	7518.4	8415.0	11.6%	10.75%
CIVIL LINES 30489	SAHADATGANI 32461110489SDI	220 KV SOHAWAL	URBAN	11732.8	8618.6	26.5%	36.12%
DEVVALI 30047	ADARSH NAGAR 32461120047ADR	132 KV DARSHAN NAGAR	URBAN	3719.0	3366.3	9.5%	11.04%
DEVVALI 30047	BHIGAHPUR 32461120047BHI	132 KV DARSHAN NAGAR	URBAN	4774.0	5258.6	10.2%	4.50%
DEVVALI 30047	DEVVALI 32461120047DEV	132 KV DARSHAN NAGAR	URBAN	7184.0	5029.4	31.9%	32.42%
DEVVALI 30047	DHANIPAM KA PURWA 32461120047DHP	132 KV DARSHAN NAGAR	URBAN	4389.0	5401.5	23.6%	18.18%
DEVVALI 30047	FATEHGANI 32461120047FAT	132 KV DARSHAN NAGAR	URBAN	6988.0	2237.2	68.0%	69.88%
KAUSHALPUR 30043	GOSHTANA FEEDER 32461120043GOS	132 KV DARSHAN NAGAR	URBAN	5416.7	4157.5	23.3%	33.47%
KAUSHALPUR 30043	KAUSHALPUR PHASE I 32461120043KAI	132 KV DARSHAN NAGAR	URBAN	4763.0	2018.6	57.6%	61.60%
KAUSHALPUR 30043	KAUSHALPUR PHASE II 32461120043KAI	132 KV DARSHAN NAGAR	URBAN	4713.0	2757.7	52.3%	57.66%
KAUSHALPUR 30043	TP NAGAR 32461120043TPN	132 KV DARSHAN NAGAR	URBAN	4548.0	3201.4	29.6%	36.68%
KAUSHALPUR 30043	FATEHGANI 32461120043FAT	132 KV DARSHAN NAGAR	URBAN	1301.4	6824.3	6.8%	12.73%
LATABAGH 30045	JANAJUKA 32461120045JAN	132 KV DARSHAN NAGAR	URBAN	4665.3	3481.4	34.0%	40.96%
LATABAGH 30045	JALBAGH 32461120045JAL	132 KV DARSHAN NAGAR	URBAN	6112.5	3024.8	13.9%	19.54%
LATABAGH 30045	WATELGANI 32461120045WAT	132 KV DARSHAN NAGAR	URBAN	6115.6	5335.0	14.6%	18.83%
NAGA 30042	DURGAPUR 32461120042DUG	132 KV DARSHAN NAGAR	URBAN	4218.0	4181.1	38.0%	44.07%

Superintending Engineer (Comm.)
MVVNL, Lucknow.

(Details of Consumers)					
Summary of Energy					
Period from April 22 to March 23					
S.No	Type of Consumers	Category of Consumers (Elit/HV/LV/Other)	Voltage Level (In Voltage)	No of Consumers	Total Consumption (In MU)
1	DOMESTIC LIGHT FAN & POWER (LMV-1)	Consumer getting supply as per "Rural Schedule"		501448	5117.93
2	DOMESTIC LIGHT FAN & POWER (LMV-1)	Supply at Single Point for Bulk Load		101	63.63
3	DOMESTIC LIGHT FAN & POWER (LMV-1)	Other Metered Domestic Consumers		1667298	5123.50
4	DOMESTIC LIGHT FAN & POWER (LMV-1)	Life Line Consumers/BPL		1249133	1235.40
5	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Consumer getting supply as per "Rural Schedule"		100283	420.91
6	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Power Loom upto KIV		7645	23.95
7	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Private Advertising/Sign Post/Sign Board/Glow Sign/Flex		1	4.10
8	NON DOMESTIC LIGHT FAN & POWER (LMV-2)	Other Metered Non-Domestic Supply		310903	1665.85
9	PUBLIC LAMPS (LMV-3)	Un-metered Supply		446	55.06
10	PUBLIC LAMPS (LMV-3)	Metered Supply		418	241.73
11	LIGHT FAN & POWER FOR PUBLIC/PRIVATE INSTITUTION (LMV-4)	Public Institution (LMV-4A)		32534	214.22
12	LIGHT FAN & POWER FOR PUBLIC/PRIVATE INSTITUTION (LMV-4)	Private Institution (LMV-4B)		3291	47.58
13	PRIVATE TUBE WELL/PUMPING SETS (LMV-5)	Rural Schedule		259139	2886.94
14	PRIVATE TUBE WELL/PUMPING SETS (LMV-5)	Urban Schedule		3460	33.81
15	SMALL & MEDIUM POWER UPTO 100 HP/75 KW (LMV-6)	Small & Medium Power (Power Loom)		9038	115.43
16	SMALL & MEDIUM POWER UPTO 100 HP/75 KW (LMV-6)	Small & Medium Power		21841	364.98
17	PUBLIC WATER WORKS (LMV-7)	Rural Schedule		1275	94.50
18	PUBLIC WATER WORKS (LMV-7)	Urban Schedule		2693	350.55
19	STATE TUBE WELLS & PUMPS CANAL UPTO 100 HP (LMV-8)	Metered Supply		3188	169.42
20	STATE TUBE WELLS & PUMPS CANAL UPTO 100 HP (LMV-8)	Un-metered Supply		7514	775.22
21	TEMPORARY SUPPLY (LMV-9)	Metered Supply		8586	22.00
22	TEMPORARY SUPPLY (LMV-9)	Un-metered Supply		38	0.27
23	DEPARTMENTAL EMPLOYEES (LMV-10)	Serving		8680	34.81
24	DEPARTMENTAL EMPLOYEES (LMV-10)	Total Pensioner & Family Pensioner		16163	117.02
25	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	at 11kV	1373	945.65
26	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	including 66kV	8	3.14
27	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	including 132kV	0	0.00
28	NON INDUSTRIAL BULK LOAD (HV-1)	Urban Schedule	above 132kV	0	0.00
29	NON INDUSTRIAL BULK LOAD (HV-1)	Rural Schedule	at 11kV	56	31.42
30	NON INDUSTRIAL BULK LOAD (HV-1)	Rural Schedule	including 66kV	4	3.71
31	LARGE & HEAVY POWER ABOVE 100 BHP (75 KW) (HV-2)	Urban Schedule	at 11kV	1796	1834.69
32	LARGE & HEAVY POWER ABOVE 100 BHP (75 KW) (HV-2)	Urban Schedule	including 66kV	39	162.86
33	LARGE & HEAVY POWER ABOVE 100 BHP (75 KW) (HV-2)	Urban Schedule	including 132kV	13	48.08
34	LARGE & HEAVY POWER ABOVE 100 BHP (75 KW) (HV-2)	Urban Schedule	above 132kV	3	32.18
35	LARGE & HEAVY POWER ABOVE 100 BHP (75 KW) (HV-2)	Rural Schedule	at 11kV	510	272.74
36	LARGE & HEAVY POWER ABOVE 100 BHP (75 KW) (HV-2)	Rural Schedule	including 66kV	2	24.29
37	RAILWAY TRACTION (HV-3)	For supply at & above 132kV		0	0.00
38	RAILWAY TRACTION (HV-3)	For supply below 132kV		0	0.00
39	RAILWAY TRACTION (HV-3)	For Metro Traction		2	38.83
40	LIFT RIGIGATION & P CANAL ABOVE 100 BHP (75 KW) (HV-4)	For supply at 11kV		19	48.50
41	LIFT RIGIGATION & P CANAL ABOVE 100 BHP (75 KW) (HV-4)	For supply above 11kV and upto 66kV		14	21.31
42	LIFT RIGIGATION & P CANAL ABOVE 100 BHP (75 KW) (HV-4)	For supply above 66kV and upto 132kV		0	0.00
43	EXTRA STATE CONSUMERS			1	11.77
44	BULK SUPPLY			0	0.00
Total				872856	2128.16


 Superintending Engineer (Comm.)
 MVNL, Lucknow.

Annexure- 2	Cost Audit Report of FY 2022-23. (Cl. No.11.2.1)
------------------------	---

Cost Audit Report

Of

Madhyanchal Vidyut Vitran
Nigam Limited

FOR THE YEAR 2022-23

Honey Singh & Associates

Cost Accountants

FORM CRA – 3

[Pursuant to rule 6(4) of the companies (Cost Records and Audit) rules, 2014]

Cost Audit Report

We, **Honey Singh & Associates** having been appointed as Cost Auditor(s) under section 148{3} of the Companies Act, 2013 (18 of 2013) of **Madhyanchal Vidyut Vitran Nigam Limited** having its registered office at **4A, Gokhle Marg, Lucknow** hereinafter referred to as the company, have audited the cost records maintained under section 148 of the said Act in compliance with the cost auditing standards, in respect of the **Electricity** for the year **2022-23** maintained by the company and report, in addition to our observations and suggestions in para 2.

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of this audit.
- ii. In our opinion, proper cost records, as per rule 5 of the Companies (Cost Records Audit) Rules, 2014 have been maintained by the company in respect of product under reference.
- iii. In our opinion, proper returns adequate for the purpose of the Cost Audit have been received from the branches not visited by us.
- iv. In our opinion and to the best of our information, the said books and records give the information required by the Companies Act 2013, in the manner so required.
- v. In our opinion company has adequate system of internal audit of cost records which to my opinion is commensurate to its nature and size of its business.
- vi. In our opinion, information, statement in the annexure to this cost audit report gives a true and fair view of the cost of production of rendering of services, cost of sales, margin and other information relating to services under reference.
- vii. Detailed unit-wise and service-wise cost statement and schedules thereto in respect of the service under reference of the company duly audited and certified by us are kept in the company.



Honey Singh & Associates

Cost Accountants

Observation and suggestions, if any, of the Cost Auditor relevant to the Cost Audit

- 2.1 The capacity utilization has been increased from 82.64% in 2021-22 to 84.94% in 2022-23.
- 2.2 The Operating Revenue from sale of electricity has been increased as compared to previous year.
- 2.3 The per unit cost of Electricity Purchased has been increased as compared to previous year.
- 2.4 The per unit cost of Transmission Charges has been decreased as compared to previous year.
- 2.5 Loss per unit has been increased from Rs. 2.29 per unit to Rs. 3.08 per unit.

For Honey Singh and Associates

Cost Accountants

F.R.N.-101134



CMA Pooja Shukla

Partner

Membership No.: 32744

Dated this 29th day of September, 2023 at Lucknow

UDIN: 2332744ZZ6SLQZ08L9

Honey Singh & Associates

Cost Accountants

ANNEXURE TO THE COST AUDIT REPORT

PART – A

A -1 GENERAL INFORMATION

1.	Corporate Identity number or foreign company registration number	U31200UP2003SGC027459
2.	Name of the Company	Madhyanchal Vidyut Vitran Nigam Limited
3.	Address or Registered office or of Principal place of business in India of company	4A Gokhle Marg, Lucknow-226001
4.	Address of Corporate office of the Company	4A Gokhle Marg, Lucknow-226001
5.	E-mail address of the Company	md.mvvn12010@gmail.com
6.	Date of beginning of reporting financial year	01.04.2022
7.	Date of end of reporting financial year	31.03.2023
8.	Date of beginning of previous financial year	01.04.2021
9.	Date of end of previous financial year	31.03.2022
10.	Level of rounding used in cost statements (in INR)	Actual
11.	Whether Indian Accounting Standards are applicable to the company	Yes
12.	Number of Cost Auditor(s) for reporting period	One
13.	Date of Board of Directors' meeting in which Annexure to the cost audit report was approved	29-09-2023
14.	Whether cost auditors report has been qualified or has any reservations or contains adverse remarks	No
15.	Consolidated qualifications, reservations or adverse remarks of all cost auditors	No
16.	Consolidated observations or suggestions of all cost auditors	Provided in the Cost Audit Report
17.	Whether company has related party transactions for sale or purchase of goods or services	Yes

For Honey Singh & Associates
Cost Accountants



CMA. Priyanka Shukla
Cost Accountant

For Madhyanchal Vidyut Vitran Nigam Limited

DGM(Finance)

Director(Finance)

Company Secretary

Honey Singh & Associates

Cost Accountants

A-2 General Details of Cost Auditor

1.	Whether Cost Auditor is lead Auditor	Yes
2.	Category of Cost Auditor	Partnership
3.	Firms Registration Number	101134
4.	Name of Cost Auditor/Cost Auditor's Firm	Honey Singh and Associates
5.	Permanent Account Number of cost auditor firm	AALFH9525L
6.	Address of Cost Auditor's firm	K-1149, Ashiyana, Lucknow-226012
7.	Email ID of cost auditor or cost auditor firm	cma.hsa2011@gmail.com
8.	Membership number of member signing report	M-32744
9.	Name of member signing report	CMA. Priyanka Shukla
10.	Name(s) of Product(s) with CETA heading	Distribution of Electricity
11.	SRN number of Form 23C/CRA-2	
12(a)	Number of audit committee meeting during the year for which Cost Auditor was invited	Nil
12(b)	Number of audit committee meeting attended by cost auditor during the year	Nil
13.	Date of signing cost audit report and annexure by the cost auditor	29-09-2023
14.	Place of signing cost audit report and annexure by cost auditor	Lucknow

For Honey Singh & Associates

Cost Accountants



CMA. Priyanka Shukla
Cost Accountant

For Madhyanchal Vidyut Vitran Nigam Limited

DGM(Finance)

Director(Finance)

Company Secretary

Honey Singh & Associates

Cost Accountants

Name of the Company : MADHYNCHAL VIDYUT VITRAN NIGAM LTD
Name of the Product : Transmission or Distribution of Electricity (Code: 5406)
Financial Year : 2022-23

3. COST ACCOUNTING POLICY

(1) Briefly describe the Cost Accounting Policy adopted by the Company and its adequacy or otherwise to determine correctly the Cost of Production/Operation Cost of Sales, Sales realization and Margin of the Product(s)/service(s) under reference separately for each product(s)/ Service(s). The policy cover, inter alia, the following areas:

a) Identification of cost centers/cost object and cost drives.

The Corporation is not having any manufacturing activity. The Corporation is engaged in the business of distribution of electricity. Hence the key Cost Centers of the corporation are purchase of electricity and sale of electricity.

b) Accounting for material cost including packing materials, store and spares etc., employee cost, utilities and other relevant cost components.

1. Purchase of Power:

The cost of power purchased is charged directly to cost of supply under Proforma E'. The details of Quantity, rate, value etc. are maintained on regular and adopted in cost records.

2. Wages & Salaries:

Propper records are maintained to show the attendance and other details relating to the employees. The Cost of wages & salaries is worked out and recorded in prescribed Proforma E of the Cost Accounting Records.



Honey Singh & Associates

Cost Accountants

3. Repair & Maintenance:

The cost of repair and maintenance in respect of (1) Plant & Machinery, (2) Building & Civil Works, (3) Lines, Cable works etc. (4) others as detailed in financial records is charged in cost records and shown in Proforma E.

c) Accounting, allocation and absorption of overheads.

The overheads have been classified as administrative, selling & distribution and other overheads. The other overheads are charged to the Cost of production and administrative overheads to the cost of sales.

d) Accounting for Depreciation / Amortization.

1. In term of Part-B of Schedule-II of the companies Act, 2013, the company has followed Depreciation rate/useful life using the straight-line method and residual value of Property, Plant and Equipment as notified by the UPERC Tariff Regulations.

2. Depreciation on addition to/deduction from Property, Plant and Equipment during the year is charged on pro-rate basis.

e) Accounting for by-products / joints, scraps, wastage etc.

There are no by-products/joint products, scraps, wastage etc.

f) Basis for Inventory Valuation.

The Inventory of Stores & Spares are being held both for use in Capital works and partly for O&M works and not for sale. Therefore Ind Accounting Standard (Ind-AS) 2, "Inventories" is not applicable.



Honey Singh & Associates

Cost Accountants

Store & Spare at the centralized store are accounted for at issue Price. Issue price is fixed at in the beginning of the Financial Year on the basis of FOR destination rate (including all taxes) and Price Variation for the immediately preceding year plus 10% annual variation (increasing) and 3% Storage & handling cost of store wings. Issues from centralized stores are valued at issue Price. At Decentralized stores, the Store and Spares are accounted for at cost. Issue form Decentralized store are valued by using FIFO method. Inventories of Miscellaneous Scrap and empties are not valued being insignificant.

Any shortage/excess of materials found during the physical verification at the year and are first shown as material short/excess pending investigation till the finalization of investigation and thereafter any excess, if established, is shown under the head of income. Similarly, shortages are either recovered from staff concerned or charged to the profit and loss account as the case may be. Shortage/loss due to theft or any other reason are first debited to the head "Misc Advance" against staff and are shown as Current Assets till the finalization of enquiry/settlement of the case.

g) Methodology for valuation of inter-Unit/Inter Company and Related Party Transaction.

(i) Inter- Unit Transaction

Valuation of inter- unit transfer of assets/materials is done on the basis of debit and credit memos between the concerned units.

(ii) Related Party Transaction

It is not required in case of state-controlled enterprises

h) Treatment of abnormal and non-recurring costs including classification of other non-cost items.

Such costs are charged under Profit Reconciliation Annexure No. D-2 of the Cost Audit Report.



Honey Singh & Associates

Cost Accountants

i) Other relevant Cost Accounting Policy adopted by the company.

None

(2) Briefly specify the changes, if any, made in the Cost Accounting Policy for the product/activity group(s) under audit the current financial year as compared to the previous financial year.

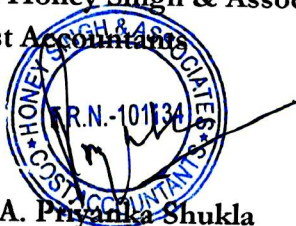
There are no significant changes during the current financial year as compared to the previous financial year. However, the requirement of companies (Cost Records & Audit) Amendment Rules 2017 & 2018 has been considered.

(3) Observation of the Cost Auditor regarding adequacy or otherwise of the budgetary Control System, if any, followed by the company.

The Company has budgeting system. However, the Company has been advised for having scientific system of budgetary control.

For Honey Singh & Associates
Cost Accountants

CMA. Priyanka Shukla
Partner



For Madhyanchal Vidyut Vitran Nigam Limited

DGM(Finance) Director (Finance)

Company Secretary

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year : 2022-23

A-4 PRODUCT / SERVICE DETAILS (for the company as a whole)

Fig. Rs. In Crore

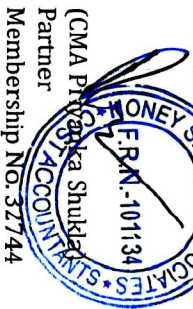
S.N.	Name of Product(s) / Service(s)	UOM	CETA Heading (Wherever applicable)	Whether covered under Cost Audit (Yes/No)	Net operational Revenue (net of taxes, duties etc.)	
					Current Year (Rs. Crore) 2022-23	Previous Year (Rs. Crore) 2021-22
1	Distribution of Electricity	MU	NA	Yes	13707.75	13069.87
	Total Net Revenue from operations				13707.75	13069.87
	Other Incomes of company				6532.97	5382.61
	Total revenue as per financial accounts				20240.72	18452.48
	Exceptional, Extra Ordinary Income				-	-
	Other Comprehensive Income, if any				-	-
	Total Revenue including Exceptional, Extra Ordinary				20240.72	18452.48
	and Other Comprehensive Income, if any				-	-
	Turnovers as per Excise/GST Records				NA	NA

Note: Previous year's figure have been shown as made available by the company.

For:- Honey Singh & Associates

Cost Accountants

FRN: 101434 GH & ASSOCIATES



For Madhyanchal Vidyut Vitran Nigam Limited

[Signature]
DGM (F)

[Signature]
Director (Finance)

[Signature]
Company Secretary

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year :2022-23

PART - C
FOR SERVICE SECTOR

C-1 QUANTITATIVE INFORMATION (for each Service Separately)

Name of the Service Service code (if applicable)		Distribution of Electricity NA		
S.No.	Particulars	UOM	Current Year	Previous Year
1	Available Capacity			
(a)	Installed Capacity			
(b)	Capacity enhanced during the year, if any			
(c)	Total available Capacity			
2	Actual services Provided			
(a)	Own Services	MU	27,347.21	24352.979
(b)	Service under contractual arrangements			
(c)	Outsourced services			
(d)	Total Services	MU	27347.210	24352.979
3	Total Services provided as per Service Tax Records			
4	Capacity Utilization (in-house)		84.94	82.64
5	Actual Sales			
(a)	Service rendered - Domestic	MU	23228.100	20125.983
(b)	Service rendered - Export			
(c)	Total Services rendered	MU	23228.100	20125.983

For:- Honey Singh & Associates

Cost Accountants

FRN: 101134

(CMA Priyanka Chandra)

Partner

Membership No. 32744

For Madhyanchal Vidyut Vitran Nigam Limited


DGM (F)


Director (Finance)


Company Secretary

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year :2022-23

C-2		ABRIDGED COST STATEMENT (for each Service separately)			
Name of the Service		Distribution of Electricity			
Service code (if applicable)		NA			
Unit of Measurement		MU			
S.No	Particulars	Current Year		Previous Year	
1	Services Provided	27347.21		24352.979	
2	Captive Consumption	0.000		0.000	
3	Other Adjustments	4119.110		4226.996	
4	Service rendered	23228.100		20125.983	
S.No.	Particulars	Current Year		Previous Year	
		Amount (Rs. In Crore)	Rate per Unit (Rs.)	Amount (Rs. In Crore)	Rate per Unit (Rs.)
1	Materials Consumed (Specify details as per Para 2A)	16370.06	7.05	13780.16	6.85
2	Utilities (Specify details as per Para 2B)	-	0.00	-	0.00
3	Direct Employees Cost	557.58	0.24	512.85	0.25
4	Direct Expenses	1.04	0.00	0.25	0.00
5	Consumable Stores & Spares	-	0.00	-	0.00
6	Repairs & Maintenance	474.01	0.20	374.22	0.19
7	Quality Control Expenses	-	0.00	-	0.00
8	Research & Development Expenses	-	0.00	-	0.00
9	Technical know-how Fee / Royalty, if any	-	0.00	-	0.00
10	Depreciation/Amortization	820.38	0.35	663.36	0.33
11	Other Overheads	26.18	0.01	18.42	0.01
12	Industry Specific Operating Expenses (Specify details as per Para 2C)	-	0.00	-	0.00
13	Total (1 to 12)	18249.25	7.86	15349.26	7.63
14	Less: Credits for Recoveries, if any	362.11	0.16	472.61	0.23
15	Cost of Service provided (13 - 14)	17887.14	7.70	14876.65	7.39
16	Cost of Outsourced/contractual services	-	0.00	-	0.00
17	Total Service available (15+16)	17887.14	7.70	14876.65	7.39
18	Less: Self/Captive Consumption	-	0.00	-	0.00
19	Other Adjustments (if any)	-	0.00	-	0.00
20	Cost of Services Sold (17 - 18 + 19)	17887.14	7.70	14876.65	7.39
21	Administrative Overheads	833.90	0.36	614.59	0.31
22	Selling & Distribution Overheads	-	0.00	-	0.00
23	Cost of Sales before Interest (20 + 21 + 22)	18721.04	8.06	15491.24	7.70
24	Finance Cost	1782.50	0.77	1707.32	0.85
25	Cost of Sales (23 + 24)	20503.54	8.83	17198.56	8.55
26	Net Sales Realization (Net of Taxes and Duties)	13345.64	5.75	12597.26	6.26
27	Margin [Profit/(Loss) as per Cost Accounts] (26-25)	-7157.90	-3.08	-4601.30	-2.29

For Madhyanchal Vidyut Vitran Nigam Limited

For: Honey Singh & Associates
Cost Accountants

(CMA Pratyanka Sharma)
Partner
Membership No. 32744


DGM (F)


Director (Finance)


Company Secretary

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year :2022-23

C 2A.Details of Materials Consumed									
Name of the Service		Distribution of Electricity							
Service Code (If applicable)		NA							
Description of Material	Category	UOM	Current Year (2022-23)			Previous Year (2021-22)			Amount (Rs. Crore)
			Quantity	Rate per Unit (Rs.)	Amount (Rs. Crore)	Quantity	Rate per Unit (Rs.)		
Electricity Purchased		MU	27347.21	5.73	15677.33	24352.979	5.39	13122.42	
Transmission Charges		MU	27347.21	0.25	692.73	24352.979	0.27	657.74	
Total Materials			27347.21	5.99	16370.06	24352.979	5.66	13780.16	
C 2B.Details of Utilities Consumed									
Name of the Service		Distribution of Electricity							
Service Code (If applicable)		NA							
Description of Material	UOM	Current Year (2022-23)			Previous Year (2021-22)			Amount	
		Quantity	Rate per Unit (Rs.)	Amount	Quantity	Rate per Unit (Rs.)			
Total Utilities			-	-	-	-	-	-	
C 2 C.Details of Industry Specific Expenses									
Name of the Service		Distribution of Electricity							
Service Code (If applicable)		NA							
Description of Industry Specific Expenses		Current Year (2022-23)	Previous Year (2021-22)						
		Amount	Amount						
Total Industry Specific Operating Expenses		-	-						

For: Honey Singh & Associates
Cost Accountants
(CMA & CA)
(MCA 21 No. 101134)
Partnership Firm
Members No. 32744

[Signature]
DCM (F)

[Signature]
Director (Finance)

[Signature]
Company Secretary

For Madhyanchal Vidyut Vitran Nigam Limited

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year :2022-23

PART - D

D-1 PRODUCT AND SERVICE PROFITABILITY STATEMENT (For audited product/services)

S.No.	Particulars	Current Year (2022-23)			Previous Year (2021-22)		
		Sales (Rs. Crore)	Cost of Sales (Rs.Crore)	Margin (Rs. Crore)	Sales (Rs. Crore)	Cost of Sales (Rs.Crore)	Margin (Rs. Crore)
1	Electricity	13345.64	20503.54	-7157.90	12597.26	17198.56	-4601.30
	Total	13345.64	20503.54	-7157.90	12597.26	17198.56	-4601.30

For:- Honey Singh & Associates
Cost Accountants


(Chartered by the Institute of Cost Accountants of India)
(Chartered by the Institute of Cost Accountants of India)
Partnership Firm
Membership No. 32744

For Madhyanchal Vidyut Vitran Nigam Limited


 DGM (F)

Director (Finance)


 Company Secretary

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year :2022-23

2 PROFIT RECONCILIATION (for the company as a whole)		(Amount in Crore)	
S.No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	Profit or Loss as per Cost Accounting Records		
	(a) For the audited product(s)/Service(s)	-7157.90	-4601.30
	(b) For the un-audited product(s)/Service(s)	-	-
2	Add: Incomes not considered in cost accounts:		
	Sale of Scrap	0.00	0.00
	Income from Contractors/ suppliers	34.56	20.98
	Interest from banks on Fixed Deposit	0.84	3.06
	Interest from loans to staff	0.02	0.00
	Interest from loans to others	6.96	13.60
	Other Misc. Income	56.02	56.91
	Rental from staff	0.09	0.04
	Other recoveries from consumers	335.78	184.11
	Prior Period Income (Expenditure) (Net)	0.00	0.00
	Excess found in physical verification of stock	0.00	0.00
	Subsidies & Grants	6098.70	5103.91
	Subsidy From U.P.Govt for repayment for Interest on Loan under UDAY Scheme 2015-16	0.00	0.00
	Total	6532.97	5382.61
3	Less: Expenses not considered in cost accounts:		
	Provision for Bad & doubtful trade Receivables	4174.86	2436.36
	Estimated Losses (fixed assets)	0.00	0.00
	Compensation for injuries, Death & Damages (Out Side)	0.00	0.00
	Exceptional Items	20.13	376.96
	Prior Period Income (Income) (Net)	0.00	0.00
	Total	4194.99	2813.32
4	Difference in Valuation of stock between financial accounts and cost accounts.		
5	Other adjustment if any		
6	Profit or Loss as per Financial Accounts (PBT) .	-4819.92	-2032.01

For Madhyanchal Vidyut Vitran Nigam Limited

For:- Honey Singh & Associates

Cost Accountants


(CMA) Priyanka Shukla
Partner
Member since 1974


DGM (F)


Director (Finance)


Company Secretary

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year :2022-23

D-3 VALUE ADDITION AND DISTRIBUTION OF EARNINGS (for the company as a whole)

S.No. Particulars	Current Year (2022-23)	Previous Year (2021-22)
A Value Addition :		
1 Revenue from Operations	13,707.75	13,069.87
2 Less: Taxes and other duties	-	-
3 Net Revenue form Operations	13,707.75	13,069.87
4 Add: Export Incentives	-	-
5 Add/Less: Adjustment in finished stocks	-	-
6 Less: Cost of bought out inputs		
(a) Cost of Materials Consumed	16,370.06	13,780.16
(b) Process materials / Chemicals	-	-
(c) Consumption Stores & Spares	-	-
(d) Utilities (e.g. power and fuel)	-	-
(e) Other if any	1,289.82	978.35
Total Cost of bought out inputs	17,659.88	14,758.51
7 Value Added	(3,952.13)	(1,688.64)
8 Add: Other income form any other sources	6,532.97	5,382.61
Add: (i) Exceptional, Extra Ordinary Income	-	-
(ii) Other Comprehensive Income, if any	-	-
10 Earnings available for distribution	2,580.84	3,693.97
Distribution of Earnings		
1 Employees as salaries & wages, retirement benefits, etc.	557.81	513.02
2 Shareholders as dividend	-	-
3 Company as retained funds	(4,799.79)	(1,655.05)
4 Government as taxes (Specify)	-	-
5 Exceptional and Extra Ordinary Expenses, if any	-	-
6 Others if any (specify)	6,822.82	4,836.00
7 Total distribution of earnings	2,580.84	3,693.97

For:- Honey Singh & Associates
Cost Accountants



(CMA Priyanka Singh)
Partner

Membership No. 32744

For Madhyanchal Vidyut Vitran Nigam Limited


DGM (F)


Director (Finance)


Company Secretary

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year :2022-23

Amount in Crore


D-4 FINANCIAL POSITION AND RATIO ANALYSIS (for the company as a whole)

S.No	Particulars	Units	Current Year (2022-23)	Previous Year (2021-22)
A.	Financial Position			
1	Share Capital	Rs in Crore	22784.46	20352.29
2	Reserves & Surplus	Rs in Crore	-15905.02	-11278.10
3	Long Term Borrowings	Rs in Crore	14354.79	15770.27
4	(a) Gross Assets	Rs in Crore	21670.64	20259.31
	(b) Net Assets	Rs in Crore	17641.02	17057.58
5	(a) Current Assets	Rs in Crore	24469.93	27775.96
	(b) Less: Current Liabilities	Rs in Crore	20543.11	19732.42
	(c) Net Current Assets	Rs in Crore	3926.82	8043.54
6	Capital Employed	Rs in Crore	23548.74	26493.36
7	Net Worth	Rs in Crore	6879.44	9074.19
B.	Financial Performance			
1	Value Added of company	Rs in Crore	-3952.13	-1688.64
2	Net Revenue from Operations of Company	Rs in Crore	13707.75	13069.87
3	Profit before Tax (PBT)	Rs in Crore	-4819.92	-2032.01
C.	Profitability Ratios			
1	PBT to Capital Employed (B3/A6)	%	-20.47	-7.67
2	PBT to Net Worth (B3/A7)	%	-70.06	-22.39
3	PBT to Value Added (B3/B1)	%	121.96	120.33
4	PBT to Net revenue from Operations (B3/B2)	%	-35.16	-15.55
D.	Other Financial Ratios			
1	Debt-Equity Ratio	%	2.09	1.74
2	Current Assets to Current Liabilities	%	1.19	1.41
3	Valued Added to Net Revenue from Operations	%	-28.83	-12.92
E.	Working Capital Ratios			
1	Raw Materials Stock to Consumption	Months	NA	NA
2	Stores & Spares to Consumption	Months	NA	NA
3	Finished Goods Stock to Cost of Sales	Months	NA	NA

For:- Honey Singh & Associates
Cost Accountants

(CMA Priyanka Sharma)
Partner
Membership No. 32744

For Madhyanchal Vidyut Vitran Nigam Limited


DGM (F)


Director (Finance)


Company Secretary

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

Financial Year :2022-23

D-5 RELATED PARTY TRANSACTIONS (for the company as a whole)

S.No.	Name and address of the Related Party	Name of Product / Service	Nature of Related Party Transaction (Sales, Purchase etc.)	Identification number of Foreign Related Party in Country of Incorporation or Residence	Nature of Issuing Authority in Country of Incorporation or Residence	Country of Related Party	Product or Activity Eight Digit Code	Quantity	Transfer price	Amount in Crore	Normal price	Difference between Average Transfer Price & Average Normal Price	Basis adopted to determine the normal price
1.	U.P. Power Corporation Ltd.	Electricity	Power Purchase	NA	MCA	India		27,347,210	5.73	15,677.33	5.73		Any other Method
2	U.P. Power Transmission Corporation Ltd.	Electricity	Services Rendered	NA	MCA	India		27,347,210	0.25	692.73	0.25		Any other Method

For: Madhyanchal Vidyut Vitran Nigam Limited


DOM (F)

Director (Finance)

Company Secretary

For: Honey Singh & Associates
Cost Accountants
(CMA, F.R.M. -101134)
Partnership Firm
Member since 2022



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
GOKHALE MARG, LUCKNOW

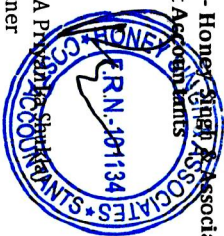
Financial Year : 2022-23

Reconciliation of indirect taxes for the company

Particulars	Assesable Value	Excise duty VAT, CST, Cess and other state taxes	Central goods and service tax	State or union territory goods and service tax	Integrated goods and service tax	Cess and Others
Excise duty payable of company [abstract]						
Excise duty payable for domestic clearances						
Excise duty payable for export clearances						
Excise duty payable on net stock transfers						
Excise duty payable on other clearances						
Total excise duty payable by company						
Value added tax and central sales tax and Cess payable by company						
Other state taxes payable by company						
Goods and services tax [abstract]						
Taxes payable outward taxable supplies (other than zero rated nil rated)	-					
Taxes payable outward taxable supplies (zero rated)						
Taxes payable inward supplies (liable to reverse charge)	-					
Taxes payable other outward supplies (Nil rated, Exempted)	-					
Taxes payable non GST outward supplies						
Total GST Payable	-					
Total duties taxes payable by company						
Duties or taxes paid by utilisation of input tax credit and payment						
Input tax credit utilised [abstract]						
Input tax credit utilised CGST or CENVAT						
Input tax credit utilised SGST or UTGST or VAT						
Input tax credit utilised IGST						
Input tax credit utilised Cess						
Transitional credit						
Other credits utilised						
Total credits utilised by company						
Indirect taxes paid through PLA or cash						
Duties taxes paid by company						
Difference between taxes paid and payable			-	-	-	
Interest penalty fines paid by company						
Notes to reconciliation of GST [text block]						

GST is not applicable on electricity

For:- Honey Singh & Associates
 Cost Accountants



(CMA Prashant Singh)
 Partner
 Membership No. 32744

For:- Madhyanchal Vidyut Vitran Nigam Limited

[Signature]
 DGM (N)

[Signature]
 Director (Finance)

[Signature]
 Company Secretary

Annexure- 3	Submission of RDSS Capex Scheme to Hon'ble Commission (Cl. No. 11.2.3)
------------------------	---

**Madhyanchal Vidyut Vitran
Nigam Limited
Lucknow**



मध्यांचल विद्युत वितरण निगम लिमिटेड
प्रधान कार्यालय, 4-ए, गोखले मार्ग,
लखनऊ।

E-mail : commvvn@gmail.com
CIN:U31200UP2003SGC027459

No. 3792-/CE(Comm-II)/MVVNL/

Dated 20 Oct-2022

To,

The Secretary

Uttar Pradesh Electricity Regulatory Commission

Vibhuti Khand, Gomti Nagar

Lucknow- 226010

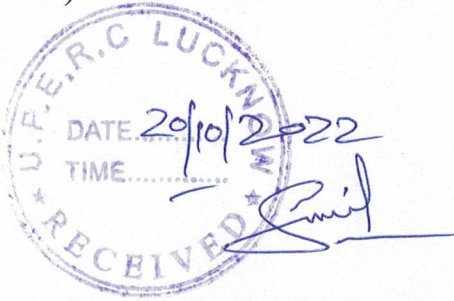
Subject:- Regarding Capex approval Petition of Revamped Distribution Sector Scheme (RDSS) on behalf of MVVNL as under UPERC (Fees & Fines) Regulation – 2010

Dear sirs,

Kindly find enclosed herewith the Approval Petition of Revamped Distribution Sector Scheme (RDSS) on behalf of MVVNL as under UPERC (Fees & Fines) Regulation – 2010 for your kind perusal any necessary action.

Encl: as above

(1+5 Set).



(Daya Ram Bind)
Chief Engineer(Comm-II)
o/c

No. 3792-/CE(Comm-II)/MVVNL/

Dated 20 Oct-2022

Copy forwarded to following for information and necessary action:-

1. Director (Commercial), Uttar Pradesh Power Corporation Ltd., Lucknow.
2. Director (Commercial), Madhyanchal Vidyut Vitran Nigam Limited, Lucknow.
3. Director (Technical), Madhyanchal Vidyut Vitran Nigam Limited, Lucknow.
4. Chief Engineer (RAU), Uttar Pradesh Power Corporation Ltd., Lucknow.

(Daya Ram Bind)
Chief Engineer(Comm-II)
o/c

Annexure- 5	MOD Stack details of Nov-2023 (Cl. No. 11.2.11)
------------------------	--

**In Compliance of UPERC (Merit order dispatch and optimization of power purchase regulation,
2021 (removal of difficulty) first order, 2021 dt. 06-09-21 & UPPCL MOM
dt. 20-09-21.State MOD Stack of Variable Charges (VC) for the fortnightly
(Effective from 01-11-2023 to -15-11-2023)**

S. No.	Generating Station	Variable Charges (Rs. /kWh)
1	Kawas GPS (NAPM)	14.112
2	Dadri (RF)	14.052
3	Auraiya (LF)	12.398
4	Kawas GPS (LNG)	12.127
5	Anta (LF)	12.043
6	Jhanor GPS (NAPM)	11.769
7	Dadri (LF)	11.711
8	Jhanor GPS (LNG)	10.835
9	Auriya (RF)	10.299
10	Anta (RF)	10.109
11	Tanda	5.394
12	Unchahar-III	4.873
13	Unchahar-I	4.799
14	BEPL, Maqsoodpur	4.670
15	Jhajjar	4.639
16	BEPL, Kundarkhi	4.632
17	BEPL, Khambharkhera	4.595
18	BEPL, Barkhera	4.562
19	Unchahar-IV	4.560
20	BEPL, Utraula	4.527
21	Harduaganj	4.521
22	Solapur TPS	4.374
23	Dadri (T) I	4.334
24	Unchahar-II	4.156
25	Dadri (T) II	4.136
26	Farakka (FSTPP I & II)	4.025
27	Harduaganj Ext.(HRDGNJ-D)	3.890
28	TANDA STAGE-II	3.845
29	KSK MAHANADI(KSK LT-53 (770))	3.841
30	KHARGONE STPS	3.661
31	Kahalgaon-I (KHSTPP-I)	3.538
32	Harduaganj Ext.-II	3.440
33	Kahalgaon-II (KHSTPP-II)	3.363
34	Lanco (Anpara-C)	3.327
35	Lalitpur Power (LPGCL)	3.292
36	Rosa II	3.274
37	Parichha - Ext. (PRCH-B)	3.236
38	Parichha - Ext. Stage - II (PRCH-C)	3.236
39	Mauda-II GPS	3.186
40	MB Power (MBP)	3.165
41	Mauda-I GPS	3.156
42	Rosa I	3.101
43	Meja Power	3.027
44	Gadarwara STPS	2.943
45	Nabinagar (NPGCL)	2.692
46	RKM	2.632
47	OBRA-B	2.569
48	BARA (Prayagraj Power)	2.544
49	TRN Energy	2.505
50	Anpara - A	2.329
51	Auraiya (GPS)	2.286
52	Anta (GPS)	2.265
53	Dadri (GPS)	2.250
54	Anpara-D	2.095
55	Anpara - B	2.052
56	Vindychal-I STPS (VSTPS I)	1.808
57	Singrauli	1.775
58	Rihand-I	1.770
59	Vindychal-V STPS (VSTPS V)	1.768
60	Rihand-II	1.766
61	Rihand-III	1.746
62	Vindychal-II STPS VSTPS II	1.746
63	Vindychal-III STPS (VSTPS III)	1.732
64	Kawas GPS	1.722
65	Jhanor GPS	1.717
66	Vindychal-IV STPS (VSTPS IV)	1.711
67	LARA STPS	1.583
68	SIPAT-II STPS	1.514
69	SIPAT-I	1.469
70	Korba-I STPS (KSTPS I&II)	1.456
71	Sasan	1.442
72	Korba-III STPS (KSTPS7)	1.431

**In Compliance of UPERC (Merit order dispatch and optimization of power purchase regulation,
2021 (removal of difficulty) first order, 2021 dt. 06-09-21 & UPPCL MOM
dt. 20-09-21.State MOD Stack of Variable Charges (VC) for the fortnightly
(Effective from 16-11-2023 to -30-11-2023)**

S. No.	Generating Station	Variable Charges (Rs. /kWh)
1	Kawas GPS (NAPM)	14.072
2	Dadri (RF)	14.012
3	Auraiya (LF)	13.051
4	Anta (LF)	12.975
5	Anta (RF)	12.706
6	Dadri (LF)	12.509
7	Auraiya (RF)	12.247
8	Kawas GPS (LNG)	12.089
9	Jhanor GPS (NAPM)	11.732
10	Jhanor GPS (LNG)	10.798
11	Harduaganj	5.119
12	Solapur TPS	4.872
13	BEPL, Khambharkhera	4.639
14	Jhajjar	4.609
15	BEPL, Barkhera	4.599
16	BEPL, Utraula	4.572
17	BEPL, Maqsoodpur	4.567
18	BEPL, Kundarkhi	4.561
19	Unchahar-III	4.462
20	Unchahar-I	4.461
21	Tanda	4.382
22	Dadri (T) II	4.331
23	Dadri (T) I	4.277
24	Unchahar-IV	4.272
25	Harduaganj Ext.(HRDGNJ-D)	4.220
26	Unchahar-II	4.085
27	Farakka (FSTPP I & II)	3.931
28	KHARGONE STPS	3.813
29	KSK MAHANADI(KSK LT-53 (770))	3.800
30	Harduaganj Ext.-II	3.736
31	Gadarwara STPS	3.627
32	Mauda-II GPS	3.457
33	Rosa II	3.392
34	Lalitpur Power (LPGCL)	3.384
35	Mauda-I GPS	3.383
36	Rosa I	3.231
37	Parichha - Ext. (PRCH-B)	3.231
38	Parichha - Ext. Stage - II (PRCH-C)	3.231
39	Kahalgaon-II (KHSTPP-II)	3.200
40	Kahalgaon-I (KHSTPP-I)	3.174
41	Lanco (Anpara-C)	3.166
42	TANDA STAGE-II	3.145
43	MB Power (MBP)	3.137
44	Meja Power	2.920
45	Nabinagar (NPGCL)	2.859
46	OBRA-B	2.799
47	BARA (Prayagraj Power)	2.773
48	RKM	2.625
49	TRN Energy	2.478
50	Anpara - A	2.435
51	Auraiya (GPS)	2.259
52	Anta (GPS)	2.239
53	Dadri (GPS)	2.223
54	Anpara-D	2.199
55	Anpara - B	1.930
56	Vindychal-I STPS (VSTPS I)	1.761
57	Rihand-I	1.760
58	Rihand-II	1.756
59	Rihand-III	1.735
60	Singrauli	1.729
61	Vindychal-V STPS (VSTPS V)	1.723
62	Vindychal-II STPS VSTPS II	1.699
63	Kawas GPS	1.696
64	Jhanor GPS	1.691
65	Vindychal-III STPS (VSTPS III)	1.686
66	Vindychal-IV STPS (VSTPS IV)	1.667
67	SIPAT-II STPS	1.618
68	SIPAT-I	1.571
69	LARA STPS	1.547
70	Korba-I STPS (KSTPS I&II)	1.436
71	Sasan	1.417
72	Korba-III STPS (KSTPS7)	1.411

Annexure- 6	Enhancement of NTI from Broadband and 5G services. (Cl. No. 11.2.15)
------------------------	---



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड

(उ० प्र० सरकारका उपक्रम)

U.P. POWER CORPORATION LIMITED

(Govt. of Uttar Pradesh Undertaking)

CIN: U32201UP1999SGC024928

Regulatory Affairs Unit
15th Floor, Shakti Bhawan Extension,
14-Ashok Marg, Lucknow 226001.
Phone: (0522) 2286519
Email: arrtariffupcl@gmail.com
Fax : (0522) 2287860

No. 528/RAU/Regulation

रेगुलेटरी अफेयर्स इकाई
15^{वाँ} तल, शक्तिभवन विस्तार,
14-अशोक मार्ग, लखनऊ 226001
दूरभाष: (0522) 2286519
Email: arrtariffupcl@gmail.com
फैक्स: (0522) 2287860

Dated: 18 Oct., 2022

The Secretary,
U.P. Electricity Regulatory Commission,
Vidyut Niyamak Bhawan,
Vibhuti Khand, Gomti Nagar,
Lucknow.

Subject: Comments on draft UPERC Facilitation of Telecommunication Network Regulations, 2022.

Sir,

Kindly find enclosed comments of U.P. Power Corporation Ltd. in reference to the notice published vide letter No UPERC/VCA/2022/838 dated 23.09.2022 on the above subject.

Thanking you.


Encl: As above

Yours faithfully,


(Amit Kumar Srivastava)
Director (Commercial)

U.P. Power Corporation Ltd. Comments on Draft UP Electricity Regulatory Commission (Facilitation of Telecommunication Network) Regulations, 2022. The Hon'ble Commission invited suggestions/ objections/ comments from various stakeholders vide Public Notice No UPERC/VCA/2022/838 dated 23.09.2022.

S.No.	Proposed Regulations	Suggestions/ Objections/ Comments
3. Intimation of other business: (3.1)	<p>A distribution licensee shall inform the Commission regarding installation of telecommunication Network on its distribution assets and income derived from such activities on annual basis through ARR. While giving information in terms of Clause of this regulation, the licensee shall furnish the following details -</p> <p>I. The nature and extent of the use of distribution assets of licensee, which are utilized or proposed to be utilized for telecommunication business.</p> <p>II. The impact, if any, of such use of assets and facilities on the ability of the licensee to carry out the duties and obligations of the license business</p> <p>III. Annual revenue income derived or estimated to be derived from the rent of telecommunication business.</p> <p>IV. Any other details required by the Commission.</p>	<p>It is submitted that Hon'ble UPERC (Treatment of income of Other Businesses of Transmission Licensees and Distribution Licensee) Regulation 2004 has already have the similar provision.</p> <p>The Hon'ble Commission is requested to confirm whether the proposed regulation will repeal the existing regulations.</p>
3. Intimation of other business: (3.2)	<p>The Licensee shall have the absolute responsibility to ensure that the utilization of the assets and facilities of</p>	<p>As per the proposed clause the Licensee shall have the absolute responsibility to ensure</p>


 (शुभम अग्रवाल)
 सहायक अभियन्ता (आर०ए०यू०)


 (आर०एस० माथुर)
 अधीक्षण अभियन्ता (आर०ए०यू०)

S.No.	Proposed Regulations	Suggestions/ Objections/ Comments
	the Licensed Business for telecommunication purposes shall not in any manner affect the performance of the obligations or the quality of service required from the Licensee including as specified under CENTRAL ELECTRICITY AUTHORITY (MEASURES RELATING TO SAFETY AND ELECTRIC SUPPLY) REGULATIONS, 2010, UPERC (Standards of Performance Regulations) 2019, Electricity Supply Code, or any other Regulation of the Commission and that any such utilization shall be entirely at the cost and risk of the Licensee.	that the utilization of the assets and facilities of the Licensed Business for telecommunication purposes. It is submitted that renting the Licensee assets for the purposed telecommunication purposes may deteriorate the value of the assets before the useful life of the assets. Therefore, it is requested that an additional R&M may be allowed towards the use of assets for the purposed Telecommunication purpose.
4. Functions of Distribution Licensee: 4(3)	Distribution licensee shall ensure that a particular telecom company does not get access of more than 50% of its total distribution assets for installation of telecommunication network including 5G network infrastructure to deter the abuse of dominant position. If there are more than one Telecom licensee.	It is submitted that assignment of distribution assets to telecom companies will be done through a transparent process/mechanism therefore the limit of 50% of total distribution assets may be removed.
4 (5)	All electricity consumption by telecommunication network installed on distribution assets of the distribution licensee shall be metered at the point of installation through a Smart Meter and the billing of such consumption shall also be done at the point of	The proposed regulations allow the Consolidated bill of all the connections of a particular Telecom licensee within a distribution division or equivalent, can be generated with connection wise details

S.No.	Proposed Regulations	Suggestions/ Objections/ Comments
	installation as individual connections will be released on each point of installation. However, the Consolidated bill of all the connections of a particular Telecom licensee within a distribution division or equivalent, can be generated with connection wise details for convenience of billing & collection. The cost of the connection and meter shall be borne by the telecom company.	for convenience of billing & collection. The proposed clause may also attract other consumers having more than one connections in the area for Consolidated bill. Metering of energy for the Telecommunication equipments installed should be done through SMART PRE PAID Meters so that in case of default by the operators. There is no financial loss to the distribution licensee.
5. Manner of sharing of revenue from telecommunication business -	If the distribution licensee rents out its distribution assets for installation of telecommunication network including 5G network, then an amount equal to 30% from the gross rent as received from the telecommunication company in a given financial year shall be retained by the distribution licensee whereas, the remaining 70% shall be included as non-tariff income of corresponding ARR.	If the distribution licensee rents out its distribution assets for installation of telecommunication network including 5G network, then an amount equal to 50% from the gross rent as received from the telecommunication company in a given financial year shall be retained by the distribution licensee whereas, the remaining 50% shall be included as non-tariff income of corresponding ARR.
Addition Clause	Payment towards monthly rentals of poles shall be made in advance by the telecommunication network operator on or before the due date against the invoice raised by UPPCL/Discom. However, in case of delay in advance payment beyond the due date, penalty shall be charged @ 1.5% per month of delay or part thereof on the monthly rental amount exclusive of taxes/GST/ statutory levies, etc. If the payment is not made by operator within three months then installation be removed and cost of removal also be recovered from the operator.	

82
(शुभम अग्रवाल)
सहायक अभियन्ता (आर०ए०यू०)

Page 3 of 3

(आर० ए० माथुर)
अधीक्षक अभियन्ता (आर०ए०यू०)

Annexure- 7	Pending Cases in different Forums (Cl. No. 11.2.18)
------------------------	--

Details of Pending Court Cases in various Forums as per Cl. No. 11.2.18 :

DISCOM	SI No.	Description of the Case	Forum where the case is Filed	Case No.	Date of Filing	Next date of Listing	Present Status
PVVNL	1	Review of Appeal on T.O. dtd 20.07.2022	APTEL	DFR No. 375 of 2022	13.09.2022	18.07.2023	Pending
PVVNL	2	Review of Appeal on T.O. dtd 11.11.2020	APTEL	DFR No. 466 of 2021	20.12.2021	21.12.2022	Pending
PVVNL	3	Review of Appeal on T.O. dtd 29.07.2021	APTEL	DFR No. 160 of 2021	07.04.2021	23.01.2023	Pending
PVVNL	4	Review of Appeal on T.O. dtd 24.05.2023	APTEL	DFR No. 418 of 2023	11.07.2023	NA	Under Scrutiny
PVVNL	5	East- North Interconnection Com. Ltd vs CERC & Ors.	APTEL	DFR No. 06 of 2022	05.01.2022	NA	Disposed
PVVNL	6	North Karampura Transmission Com. Ltd. & Anr. Vs. CERC	APTEL	DFR No. 144 of 2022	25.04.2022	NA	Pending
PVVNL	7	Reliance Commercial Finance Ltd. Vs. Two Brothers Beverages Pvt. Ltd.*	APTEL	IA-2340/2022	NA	NA	NA
PVVNL	8	M/s Uflex Limited Vs UPERC & Ors.	APTEL	DFR No. 5129/2018 Appeal No. 07/2019	28.12.2018	NA	Under Scrutiny
PVVNL	9	MP Power Management Com. Ltd. Vs. CERC and other	APTEL	DFR No. 386/2023 Appeal No. 602/2023	26.06.2023	NA	Pending
* NOTE: Date of filing & present status is not available at APTEL website.							
DVVNL	1	Review of Appeal on T.O. dtd 24.05.2023	APTEL	DFR No. 418 of 2023	11.07.2023	NA	Under Scrutiny
MVVNL	1	Review of Appeal on T.O. dtd 24.05.2023	APTEL	DFR No. 418 of 2023	11.07.2023	NA	Under Scrutiny
PuVVNL	1	Review of Appeal on T.O. dtd 24.05.2023	APTEL	DFR No. 418 of 2023	11.07.2023	NA	Under Scrutiny
KESCO	1	Review of Appeal on T.O. dtd 24.05.2023	APTEL	DFR No. 418 of 2023	11.07.2023	NA	Under Scrutiny

Annexure- 10	Smart Meter details (14.1 and 14.2) (Cl. No. 11.2.41)
-------------------------	--

REC/RDSS/2022-23/766

Dated: 25.08.2023

The Managing Director
All Discoms, Uttar Pradesh

Subject: Approved Quarterly Targets for Loss Reduction and Smart Metering Works

Sir

Monitoring Committee of RDSS in its 22nd meeting has approved the Quarter-wise Physical & Financial targets for Loss Reduction and Smart Metering works based on the targets submitted by the DISCOMs. Further, MC has directed that the progress shall be updated and monitored on weekly basis. The approved targets are in enclosed as Annexure-I. It is requested that all efforts shall be made to achieve the targets as per the timelines.

With Regards,

Yours sincerely



(Rahu Dwivedi)
Executive Director (PMD)

Copy to:

1. Executive Director/Nodal officers concerned
2. Sr.CPMs/CPMs concerned

Loss Reduction – Quarterly Physical and Financial Targets – FY24

#	DISCOM	Description	Sanctioned Amount (Rs Cr)			Awarded (Rs Cr)	Q2 FY24 Target (Rs Cr)	Q3 FY24 Target (Rs Cr)	Q4 FY24 Target (Rs Cr)
			Infra works	IT/OT	Total				
1	PuVVNL	Physical* Target	4,514	30	4,544	4,365	384	576	902
2		Financial target <i>Expenditure incurred against the physical progress</i>	4,514	30	4,544	4365	384	576	873
3	MVVNL	Physical* Target	4,065	100	4,165	3,304	527	496	718
4		Financial target <i>Expenditure incurred against the physical progress</i>	4,065	100	4,165	3304	429	396	617
5	DVVNL	Physical* Target	3,721	50	3,771	3,509	305	455	737
6		Financial target <i>Expenditure incurred against the physical progress</i>	3,721	50	3,771	3509	276	390	644
7	PVVNL	Physical* Target	3,351	52	3,403	3,335	500	415	706
8		Financial target <i>Expenditure incurred against the physical progress</i>	3,351	52	3,403	3335	359	359	623
9	KESCO	Physical* Target	590	25	615	475	64	66	135
10		Financial target <i>Expenditure incurred against the physical progress</i>	590	25	615	475	59	62	118

*The Quarter wise financial amount mentioned corresponds to the value of physical work executed.

Loss Reduction – Physical Progress of Major items – FY24

#	DISCOM	Item Description	Units	Sanctioned	Q2 FY24 Target	Q3 FY24 Target	Q4 FY24 Target
1	PuVVNL	HT Lines (New) - OH and Cables	ckm	4,645	464	697	697
		LT Lines (Augmentation) - OH and Cables	ckm	49,391	4,939	7,409	7,409
		HT Lines (Augmentation) - OH and Cables	ckm	15,263	1,526	2,289	2,289
2	MVVNL	DTs (New and Augmentation)	Nos.	914	-	183	246
			MVA	44	-	9	12
		LT Lines (New) - OH and Cables	ckm	4,206	421	589	673
		HT Lines (New) - OH and Cables	ckm	11,382	1,814	1,707	1,707
		LT Lines (Augmentation) - OH and Cables	ckm	27,298	2,622	3,822	4,368
		HT Lines (Augmentation) - OH and Cables	ckm	18,918	3,016	2,838	2,838
3	DVVNL	HT Lines (New) - OH and Cables	ckm	11,096	1,110	1,553	1,775
		LT Lines (Augmentation) - OH and Cables	ckm	25,228	2,371	3,532	4,036
4	PVVNL	DTs (New and Augmentation)	Nos.	2,934	440	440	446

#	DISCOM	Item Description	Units	Sanctioned	Q2 FY24 Target	Q3 FY24 Target	Q4 FY24 Target
			MVA	126	19	19	19
		LT Lines (New) - OH and Cables	ckm	1,074	107	150	172
		HT Lines (New) - OH and Cables	ckm	8,973	897	1,256	1,436
		LT Lines (Augmentation) - OH and Cables	ckm	19,253	2,888	2,888	2,926
		HT Lines (Augmentation) - OH and Cables	ckm	6,231	935	935	947
5	KESCO	LT Lines (New) - OH and Cables	ckm	3,426	343	685	857
		HT Lines (New) - OH and Cables	ckm	154	-	29	32
		LT Lines (Augmentation) - OH and Cables	ckm	1,500	225	210	225
		HT Lines (Augmentation) - OH and Cables	ckm	773	98	102	102

Smart Metering – Quarterly Physical Targets – FY24

#	DISCOM	Sanctioned (In Qty)				Q2 FY24 Target (In Qty)				Q3 FY24 Target (In Qty)				Q4 FY24 Target (In Qty)			
		Consumer s	DT	Feed er	Total	Con sumers	D T	Feed er	Total	Cons umer	D T	Fee der	Total	Consume r	DT	Feed er	Total
1	PuVVNL	73,27,988	4,17,854	4,694	77,50,536	-	-	-	-	-	-	-	-	3,66,399	1,04,463	4,694	4,75,556
2	MVVNL	75,28,737	3,83,158	1,745	79,13,640	-	-	-	-	-	-	-	-	1,50,575	95,789	1,745	2,48,109
3	DVVNL	53,54,069	1,87,910	4,393	55,46,372	-	-	-	-	-	-	-	-	2,67,703	46,977	4,393	3,19,073
4	PVVNL	61,43,261	5,31,164	9,349	66,83,774	-	-	-	-	-	-	-	-	6,14,326	1,59,349	9,349	7,83,024
5	KESCO	6,25,000	6,715	693	6,32,408	-	-	-	-	-	-	-	-	31,250	3,357	693	35,300

Smart Metering – Quarterly Financial Targets – FY24

#	DISCOM/PD	Sanctioned GBS (excl. Incentive) (Rs. Cr)	Sanctioned GBS (incl. Incentive)(Rs. Cr)	Q2 FY24 Target (Rs. Cr)	Q3 FY24 Target (Rs. Cr)	Q4 FY24 Target (Rs. Cr)
1	PuVVNL	740.66	901.78	-	-	85.39
2	MVVNL	751.40	1,005.50	-	-	32.30
3	DVVNL	549.46	643.61	-	-	50.31
4	PVVNL	742.03	837.21	-	-	133.81
5	KESCO	49.26	69.98	-	-	4.97



INDEPENDENT AUDITORS' REPORT

To
The Members of
Madhyanchal Vidyut Vitran Nigam Limited

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the Standalone Financial Statements of Madhyanchal Vidyut Vitran Nigam Limited ("the Company"), which comprises the Balance Sheet as at 31st March 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the matters discussed in the 'Basis for Qualified Opinion' section of our report, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at 31st March, 2023, and its Loss (financial performance including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis of Qualified Opinion

I. Books of Account

- i) Company has a system of maintaining various Sectional Journals wherein vouchers relating to day to day transactions are recorded but ledger accounts are not maintained for individual heads of assets or liabilities and Income or Expenditure Accounts. The Existing system of balancing cash book on the monthly basis and posting transactions in different sectional journals, from journals to summaries and from summaries to monthly trial balance(MTBs), which in our opinion is not adequate to give the financial position of different account/s at any given time in an organized manner.

Further, these monthly trial balances(MTBs) are generated/ compiled mostly through outsourced agencies, the data for which are not under direct control of the accounts department which poses a risk of security of data in the accounting records. As only printouts of MTBs are usually made available, there is no mechanism to check data entries in the system and to ensure correctness and completeness of the reports (MTBs) so generated.



- ii) Vouchers are not serially numbered in some units and are numbered month wise in some other units. Also, summary of vouchers was not available in most of the units. MTBs are generated through an outsourced software because of which process of verification of correct accounting, after incorporation of vouchers in MTBs, is not in vogue.
- iii) We draw attention to Para 25 of Note 1B stating that various balances under 'current assets', 'Loans & Advances', 'Current Liabilities' etc are subject to confirmation/ reconciliation and consequential adjustments. Their impact on the financial statements, if any, is not ascertainable at this stage.
- iv) In many cases at zones and head office, party wise breakup, ageing of outstanding amounts, actual nature of transactions and reconciliation/ balance confirmation from the parties under following major heads were not available for verification.

Account Head	Amount (Rs. in Crores)
Deposit & Retention from suppliers	476.48
Advances to Suppliers	113.10
Sundry Liabilities	188.17
Sundry Receivables	25.32

- v) It was noted that the following balances pertaining to various zones are outstanding in the books of Head Quarter since many years which have not been identified, reconciled and transferred to the respective units/zones.

Account Head	Amount (Rs. in Crores)
Other Liabilities and Provisions	8.34
Provision for depreciation	669.33
Stock Related Accounts (net)	11.30
Deposit for Electrification	35.21
Capital Work in Progress	(3.79)

In absence of proper explanations, complete details and reconciliation thereof, the resultant impact on the accounts of the company, if any, could not be ascertained.

- vi) In absence of availability of relevant records from where data has been extracted and the reconciliation/ balance confirmation from parties, the correctness of balances stated in respect of Liabilities for Capital Works, O & M Works and Other liabilities and provisions, could not be verified in most of the cases.
- vii) The details of restatements of 'Prior period adjustments' as per para 28 of Note 1B have not been verified and certified by the concerned zonal auditors. Similarly, accounting policies of the company for the year under reference were not certified by the branch auditors of 'Bareilly', 'LESA Ciss' and 'Ayodhya' zones.



2. Trade receivable on account of supply of Power:

- i) Party/Consumer wise (debtors from sale of power) details were not available at the zones in support of balances of 'Trade Receivable (Current)' as appearing in Note 8. Further, reconciliation of outstanding balances of consumers as per consumer ledgers maintained by the billing agencies and the balances appearing in the books of account of concerned zones has also not been done.
- ii) There are differences in sundry debtors as per billing ledger and amount shown in trial balance as the sales is booked on assessment basis and amount credited to sundry debtors on the basis of actual receipts. Further, credit balances of Rs Rs.27.27 Crores were reflected in 4 divisions of Ayodhya zone due to wrong classification of accounting entries in MTB.
- iii) In several cases, legal notices/ recovery proceedings have been initiated against consumers at the zones to recover the outstanding over dues against sale of power. However, all the 'Trade Receivables' in the financial statements have been classified as 'considered good' by deducting the amount of 'total provision for doubtful debts' from the total debtors without identifying these cases or ascertaining their actual position.
- iv) We draw attention to Note 8 and para 36(B) of Note 1B relating to disclosures of trade receivables wherein the company has not ascertained and classified the Trade Receivables into 'Disputed/ Undisputed', 'significant increase in credit risk' and 'credit impaired', as required by amended Schedule III to the Companies Act, 2013.
- v) The segregation of 'Trade Receivable (Current)' into Government/ Non-Government and ageing into different age buckets as per para 36(B) of note 1B have been made only on the basis of online billing data provided to the zonal auditors in excel form. However, in many cases, the same did not match with the amounts shown as recoverable in the books of concerned zones and was subject to reconciliation.

Further, the total trade receivables as per the data provided by the commercial section as on 31st March 2023 did not match with the total 'trade receivables' as shown in the books of accounts of the company and the same has been reduced under the category of 'Non-Government consumers' under 'Receivables outstanding for more than 3 years' while categorizing the age buckets.

- vi) As referred in para 18 of note 1B to financial statements, the 'Provision of bad and doubtful debts' against 'non-government debtors' has been made as per 'expected credit loss' following simplified approach prescribed in 'Ind AS 109' based on age bucket of debtors, trends of past collections etc.

The data used while calculating the rates of provisions like 'collection of receivables' and determining the unpaid amount against the 'assessment made in the base period' by the age buckets etc., were not verified by the concerned zonal auditors and hence have been relied upon by us based on management's certification.



3. Property, Plant and Equipment

- i) In case of fixed assets, which are decommissioned, the corresponding accumulated depreciation is reversed on estimated basis, which has no relation with their carrying cost in MTBs. As a result, the cost and accumulated depreciation of assets in use are not correctly reflected in MTBs in several cases. Such practice of determination of carrying cost on estimated basis and charging depreciation thereon is not in accordance with IND AS 16. In the absence of complete details, effect of the said deviation, from Ind AS, on financial statement could not be ascertained.

- ii) We draw attention to para 3(I)(e) of General Information and Significant accounting policies stating that employee cost to capital works are capitalized @ 15% on deposit works, 13.50% on distribution works and 9.5% on other works. Further, it was noted that a sum of Rs. 256.98 Crores of establishment expenses has been capitalized to fixed assets out of total establishment expenditure of Rs. 814.79 Crores incurred during the year

In our opinion, capitalizing establishment cost on fixed percentages of 'direct costs' instead of establishment costs directly attributable for such construction, is neither in accordance with generally accepted accounting practices nor as per Ind AS-16. The impact of over capitalization of establishment costs to fixed assets, as above, on the financial statements is not ascertainable at this stage in absence of complete details.

- iii) A sum of Rs. 28.07 Crores were capitalized as fixed assets (Computer & Printers) by transferring amounts from 'Capital WIP' on centralized basis at head office level. It was noted that these amounts comprised of various type of computers/ hardware/Accessories etc. purchased in earlier years and delivered/ being used at various zones/ field units and hence capitalizing the same on centralized basis was not proper. Further, item/ location wise entries of these assets were not made in the Fixed Assets register.

Similarly, payments of 27.98 Crores made for ERP software during 19-20 and 20-21 were capitalized as 'Intangible Assets' during the year. However, the completion report, date of completion, useful life etc. were not available for verification. Further, no amortization of these intangible assets has been done during the year.

- iv) During the year, 'GOI Loans' under 'RAPDRP' of Rs 230.25 Crores were converted into 'Capital Grants'. The unprovided interest liability on 'Loans converted into grant' amounting to Rs 144.87 Crores (Including Rs 102.26 Crores upto the period 30.09.2017 and Rs 42.61 Crores upto 31.3.2017), have been transferred to 'Capital Grants' and 'Interest pending capitalization' head by treating the same as 'borrowing cost'. Accordingly, an amount of Rs. 170 Crores pertaining to 'interest pending capitalization' (Including Rs 25.14 Crores of interest for the period 1.10.2017 to 31.3.2019) has been transferred to field units through 'Inter Unit Transactions' as on 31.3.23.

However, due to non-acceptance of these debit advices by the concerned units, the capitalization of this amount in 'Property Plant & Equipment's' and corresponding 'Provision for depreciation' for the period from F.Y. 2017-18 to 2022-23 has not been done resulting in overstatement of 'Inter Unit Transactions' and understatement of 'Fixed assets' and 'Depreciation'. The resultant impact of not charging depreciation on the profits for the year could not be ascertained in absence of complete details.



4. Capital Work in progress (CWIP)

At Ayodhya Zone, a sum Rs.337.61 Crores and revenue expenses of Rs.40.25 Crores has been capitalized during the year but the details of material & labour consumed, assets created and completion certificates of capital works completed were not available. Further, Details of projects under 'Capital Work in Progress' amounting to Rs.11.55 Crores does not contain item-wise details of consumption.

5. Inventories:

- i) Ageing of inventory was not done and obsolete items were also not identified and adjusted in the books of account in some cases. Further, in respect of inventories of Rs. 272.37 Crores in Ayodhya zone, inventory records, item wise details of inventory and its valuation (except inventory worth 102.74 Crores pertaining to (Workshop and Store divisions) as at the year end were not available.
- ii) We draw attention to note 3(V) (a) of the accounting policy stating that store and spare are valued at cost which is not in accordance with IND AS 2 which provides for valuation at lower of cost and net realizable value.
- iii) Provision for Unserviceable store of Rs. 41.76 Crores as appearing in Note 7- Inventories continues since 2012-13 despite substantial increase in level of inventory to Rs 723.11 Crores in 2022-23 as against Rs. 230 Crores in 2012-13. In absence of complete details, we are unable to comment on the adequacy of provision on this account and its impact on financial statements.

6. Inter Unit Transactions

- i) The company is in the process of reconciliation of various type of inter unit transactions. Inter-unit account showing net debit balance of Rs. 557.16 Crores (P.Y. 674.62 Crores) under 'Note 11- Other Current assets' is represented by large number of un-reconciled entries under various heads like IUTs within zone, IUTs outside zone etc. since many years.
- ii) On analyzing the differences in IUTs for the current year, following major unmatched amounts were ascertained in different heads.

Particulars	Amount (Rs.) in Crores		
	Debit	Credit	Net Differences
Liabilities for IUT-With in Zone	2,963.51	3,053.65	-90.15
Other Adj.-With in Zone	3,845.14	3,369.93	475.22
Liabilities for IUT-Outside Zone	267.37	300.34	-32.97
Fund Transfer by HQ	2,765.17	2,773.82	-8.65
Remittance to HQ	523.54	537.36	-13.82
Accts-Cash -With in Zone	54.67	94.05	-39.38
Capital Exp.-With in Zone	149.07	134.48	14.59
MATERIALS-Outside Zone	340.31	263.25	77.06
Central Receipts on behalf of Divisions	918.24	1,251.44	-333.21
MATERIALS-With in Zone	2,187.73	2,351.57	-163.85

The detailed list of these unmatched entries during the year, along with reasons of their non-adjustment were not available to us for our verification. The impact of such non reconciliation on the financial statements of the company is not ascertainable at this stage.

7. Non-Compliance with Ind AS and Schedule III

- i) *We draw attention to para 19 of Note 1B stating that provision for accrued liability on account of pension and gratuity covered under GPF scheme has been made on the basis of fixed percentages given in the actuarial valuation report dated 09.11.2000 instead of the providing the same on the basis of latest actuarial valuation as on balance sheet date. This accounting treatment is not in conformity with the provisions of 'Ind AS 19 –Employee Benefits'.*

In view of non-availability of actuarial valuation on balance sheet date and non-creation of any fund on the said accounts, we are unable to comment on adequacy or otherwise of the provision made on this account.

- ii) *The amounts under 'Capital grants/ Subsidies' (in Note 13) and 'Revenue subsidies/ Grants' (in Note 20) have been accounted for by the company only on the basis of credit advices issued by UPPCL, the holding company (Refer Para 17 of Note 1B). The complete details and related terms and conditions of these subsidies/grants could not be verified by us as the same were not available with the company. Further, the conditions and contingencies for each government grant received/ recognised' have also not been disclosed as per the requirements of Ind AS 20.*
- iii) *We draw attention to para 36 of Note 1B relating to disclosures relating to 'Trade Payables' and 'Capital Work in progress' pursuant to amended Schedule III to the Companies Act. It was noted that information relating to 'dues payable to MSME' 'disputed dues', CWIP of 'Projects in Progress', 'Projects temporarily suspended' etc. were not properly disclosed. Similarly, disclosures of promoter's shareholding/ changes during the year in 'Equity Share Capital- Note 12' have also not been disclosed.*
- iv) *The 'liabilities for capital works', 'liabilities for O&M works' and 'Liability for expenses' etc. have been categorized under 'Other Financial Liability(current)' instead of showing them under 'Financial liability (Trade payable)'. Further, the disclosures/ ageing of 'trade payables' as per 'Para 36 of Note 1B', have been done without taking into account the amounts shown under the heads 'Other Financial Liability'/ figures certified by the zonal auditors.*
- v) *Financial Assets-Other – Current (Note-10) and Other Financial Liabilities- Current (Note-18) have been classified as 'current' but include balances which are outstanding for realization/ settlement since previous financial years and in the absence of adequate information/explanations regarding the realizability /settlement of such amounts within twelve months after the year end, not classifying them as non-current assets/ liabilities is not in accordance with Ind AS-1 "Presentation of Financial Statements.*



- vi) *Additional Disclosures relating to maturity / redemption or conversion date of bonds, repayment of term loan & Other loans, nature of security etc. in respect of various borrowing appearing in Note 14- 'Financial Liability – Borrowing' and current maturity of Long term borrowing in Note 16 have not been made as required by Companies Act 2013.*

8. Other Observations

- i) *Advances to suppliers amounting to Rs 113.10 Crores at the HO level are outstanding since more than 7-8 years. It also included Rs 40.61 Crores for which even party wise/ date wise details were not available with the concerned unit. No documentary evidence or explanations were made available to us regarding the recoverability of these amounts. Accordingly, in our opinion, these amounts are doubtful of recovery and provision should have been made against these advances.*

Non provisioning of these amounts has resulted in overstatement of advances and understatement of losses for the year by Rs 113.10 Crores.

- ii) *As referred in para 42 of Note 1B, the company has made 'provision for loss incurred by GPF/ CPF trusts' amounting to Rs 397.09 Crores as on 31.03.2023 on account of insolvency of DHFL. Any other loss/shortfall in the fund value as compared to total obligation as on the balance sheet date, if any, is not ascertainable in absence of complete information with the company.*

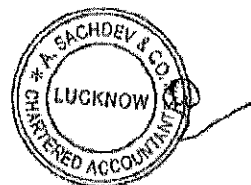
- iii) *Bank reconciliation statements at some of the divisions/ units have not been prepared and various old un-reconciled entries are appearing in the bank reconciliation statements in various units at zones/ head office since long periods which require adjustments and appropriate accounting in the books of account. Similarly, the copies of bank statements were available but proper balance confirmation certificates/ statements, duly authenticated by the bank were not available in many cases.*

Further, in Ayodhya zone, the divisions have bank balance of Rs.119.95 Crores, while balances as per Bank Statements is Rs.15.77 Crores. Similarly, BRS at the divisions of LESA Ciss zone reflect unidentified debit entries amounting to Rs.1.29 Crores and credit entries amounting to Rs.87.94 Crores outstanding for long period which require adjustments and appropriate accounting in the books of account.

The exact financial impact of the above on the financial statements could not be ascertained at this stage.

Information Other than the Standalone Financial Statement and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in Board's Report including Annexure to Board's Report but does not include the standalone financial statements and our Auditor's Report thereon. Other Information as stated above are expected to be made available to us after the date of this auditor's report.



Our opinion on the standalone financial statements does not cover the other information and we do not and will not express any form of assurance/ conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or with our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. When we read the board report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action, if required.

Responsibility of Management and those charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance including other comprehensive income of the company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- ◇ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ◇ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- ◇ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ◇ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ◇ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



EMPHASIS OF MATTER

We draw attention to the para 7 of Note 1B of the Standalone Financial Statements stating that *Audited annual accounts of the company for 2021-22 are yet to be considered and adopted in Annual General Meeting as final comments of C & AG are yet to be received.*

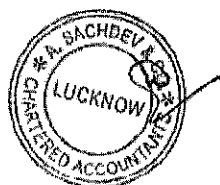
Our opinion is not modified in respect of these matters.

Other Matter

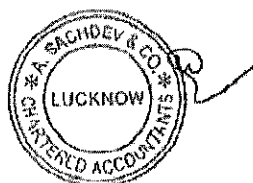
We did not audit the financial statements/ information of 6 zones included in the standalone financial statements of the company whose financial statements reflect total assets of Rs. 41,776.13 Crores as at 31st March 2023 and total revenue of Rs. 13,707.75 Crores for the year ended on that date, as considered in the standalone financial statements. The financial statements/information of these zones have been audited by the zonal auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these zones, is based solely on the report of such zonal /branch auditors.

Report on Other Legal and Regulatory Requirements

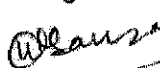
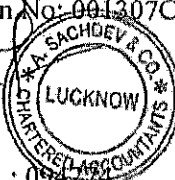
1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Government of India in terms of sub-section (11) of Section 143 of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate, and according to the information and explanations given to us, we give in the 'Annexure 1', a statement on the matters specified in the paragraphs 3 and 4 of the said Order.
2. On the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we are enclosing our report in the 'Annexure 2' on the directions and sub-directions issued by the Comptroller and Auditor General of India in terms of Section 143 (5) of the Act.
3. As required by Section 143 (3) of the Act, we report that:
 - a) *We have sought and except for the matters /effects/ possible effects described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.*
 - b) *Except for the effect of the matters described in the basis for Qualified opinion paragraph above, in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books and proper returns adequate for the purpose of our audit have been received from the zones/Units not visited by us.*
 - c) The report on the accounts of the zones of the company audited under section 143(8) of the Act by the zonal auditors appointed by the Comptroller and Auditor General of India have been sent to us and have been properly dealt by us in preparing this report.



- d) *Except for the effect of the matters described in the basis for Qualified opinion paragraph above, the Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.*
- e) *Except for the effect of the matters described in the basis for Qualified opinion paragraph above, in our opinion, the aforesaid financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act and rules made there under.*
- f) *The matters described in the Basis for Qualified Opinion para above, in our opinion may have an adverse effect on the functioning of the Company.*
- g) Being a Government Company, pursuant to the Notification No. GSR 463(E) dated 5th June 2015 issued by Ministry of Corporate Affairs, Government of India, provisions of sub-section (2) of Section 164 of the Companies Act, 2013, are not applicable to the Company.
- h) *The qualification relating to maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph.*
- i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in 'Annexure 3'.
- j) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- a. *The Company has disclosed the impact of pending litigations on its financial position in its financial statements(Refer Note 34 to the financial statements). However, the completeness and actual financial impact thereof could not be ascertained in absence of proper details and adequate records.*
- b. As per Information and Explanation provided by the Company, no provision is required to be made under the applicable law or accounting standards, for material foreseeable losses on long-term contracts including derivative contracts.
- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d. a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



- b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies). Including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c) Based on audit procedures performed that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations referred under clause (a) and (b) contain any material mis-statement.
- d) The company has not declared or paid any dividend during the year therefore compliance with section 123 of the Companies Act, 2013 was not applicable.

For A. Sachdev & Co.
Chartered Accountants
Firm Registration No: 001307C


K. G. Bansal
(Partner)
Membership No. : 094227
Date: 25.08.2023
Place: Lucknow
UDIN : 23094274BGXJYI9785

**ANNEXURE '1' TO THE AUDITORS' REPORT REFERRED TO IN OUR REPORT OF
EVEN DATE OF MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED ON THE
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

As per the books and records produced before us and as per the information and explanations given to us, reports of zonal auditors and based on such audit checks that we considered necessary and appropriate, we confirm that:

- (i) (a) *Property, Plant and Equipment registers have been maintained by company at various zones except at head office. Further, full particulars like date of commissioning, location of fixed assets were not recorded in the register at Ayodhya zone.*
- (b) *In our opinion, the company has not maintained proper records for the intangible assets.*
- (c) *As per informations made available to us, the physical verification of the fixed assets of the company have not been done by the management during the year.*
- (d) *According to the information and explanations given to us, most of the immovable properties were acquired prior to the year 2000 and title deeds of the same are not held in the name of the company. Further, the title deeds for the properties acquired after the incorporation of company were also not available for verification at most of the zones.*
- (e) *The company has not revalued its Property, Plant and Equipment during the year.*
- (f) *No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder*
- (ii) (a) *The management has conducted the physical verification of inventory at reasonable intervals except at Ayodhya Zone where physical verification was not done in 29 of their divisions. Further, no material discrepancies of more than 10% were reported on physical verification in other zones.*
- (b) *The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.*
- (iii) *According to information and explanation given to us, the Company has not granted any loans secured or unsecured to companies, firms or other parties covered in the register maintained under the Section 189 of the Companies Act, 2013.*
- (iv) *According to information and explanation given to us, the Company has not granted any loans, investments, guarantees, and security to the parties covered under Section 185 and 186 of the Companies Act, 2013.*



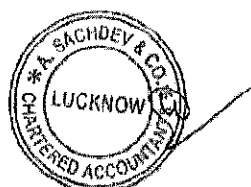
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- (vi) Maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013. The company has maintained the cost records centrally at the Head Quarter.
- (vii) (a) *It was observed from records and on the basis of reports of zonal auditors that company is generally regular in deposition of material undisputed statutory dues. However, at Ayodhya and at LESA Ciss Gomti Zones, the MTBs contained various amounts outstanding as on 31st March, 2023 but the reasons for non-payment or non-transfer to Head Office or existence of any dispute and the amount of dues outstanding for a period exceeding six months from the date they become payable were not provided by the management.*

Statutory dues of CPF and GPF of all the employees are deposited/ transferred to 'UPPCL Employees CPF trust' on lump sum basis at centralized level. Similarly Electricity duty was also paid on centralized basis on behalf of zones. As the month wise details of unpaid dues were not ascertainable, the total dues pending under these heads for deposition at the year end were arrived as follows.

(Rs in Crores)

Head	Op. Bal 01.04.22	Liability during the year 22-23	Total amounts paid in 22-23	Outstanding balance as on 31.03.23
CPF	15.70	80.87	(87.50)	9.07
GPF	365.61	75.91	(47.38)	394.13
ED	2,779.68	625.14	(492.20)	2,912.62

- (b) *As per information and explanation provided by Management, there are no material amounts of pending dues which have not been deposited on account of any dispute in respect of Income Tax, GST, service tax or other duties and cess.*
- (viii) There were no un-recorded transactions in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961.
- (ix) As per the information and explanation given to us the company has not defaulted in repayment of dues at the year end. Further, the documents of loans which have been transferred to the company from Uttar Pradesh Power Corporation Limited (holding company) vide office orders have not been transferred in the name of the company. Repayments of the above loans are made by the UPPCL on behalf of the company and accounting of the same is done on the basis of advice received from the UPPCL.



- (x) The Company has not raised any money by way of initial public offer or further public offer (including debt Instrument). According to the information and explanations given to us, the money raised by the Company by way of term loans have been applied for the purpose for which they were obtained.
- (xi) (a) According to the information and explanations given to us and as represented by the Management and based on our examination of the books and records of the Company and in accordance with generally accepted auditing practices in India, an embezzlement of cash of Rs.0.50 Cr was reported in EDD, Rudauli (Ayodhya Zone), for which F.I.R. has been lodged with Police and departmental enquiry has been initiated.
- (b) Considering the amount of fraud involved, no report under sub-section (12) of section 143 of the Companies Act was required to be filed by the auditors of the company in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As informed, no whistle-blower complaints were received during the year by the company.
- (xii) As the company is neither carrying on the business of Nidhi nor reported as a Nidhi company, hence clauses a, b, c of this order are not applicable.
- (xiii) According to the information and explanation given to us, the Company has complied with the provisions of Section 177 and 188 of the Companies Act, 2013 w.r.t. transactions with the related parties, wherever applicable. Details of the transactions with the related parties have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) (a) The Internal audit of the Company is being conducted by firms of Chartered Accounts/ Cost Accountants which was generally commensurate with the size and nature of its business except at Ayodhya zone where the system of timely receipt of internal audit reports and their compliance was found weak and information about its compliance was not available at the Zonal level.
- (b) The reports of the Internal Auditors for the period under audit have been appropriately considered while framing the audit report.
- (xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with the directors or persons connected with them as covered under Section 192 of the Companies Act, 2013.
- (xvi) According to information and explanation given to us, the Company is not required to be registered u/s 45-IA of Reserve Bank of India Act, 1934. Accordingly, provisions of clause (b), (c) and (d) are not applicable to the Company.

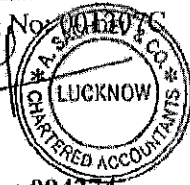


- (xvii) As per information and explanation provided to us, the company has not incurred cash losses in the current financial year or in the immediately preceding financial year.
- (xviii) There has not been any resignation of the statutory auditors during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report, that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. This is not an assurance as to the future viability of the Company and our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) (a) The company had no unspent amount required to be transferred to the Fund specified in Schedule VII to the Companies Act.
- (b) There were no amounts required to be transferred to special account in compliance with the provision of subsection (6) of section 135 of the Act.
- (xxi) The clause regarding qualifications or adverse remarks in the CFS is not applicable in the standalone financial statements.

For A. Sachdev & Co.
Chartered Accountants
Firm Registration No. 004607C


K. G. Bansal
(Partner)

Membership No. : 094274



Date: 25.08.2023
Place: Lucknow
UDIN : 23094274BGXJY19785

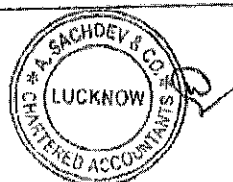
Annexure-2 to the Independent Auditor's Report
Referred to in our report of even date to the members of Madhyaanchal Vidyut Vitran Nigam
Limited on the accounts for the year ended on 31st March 2023
Directions under section 143(5) of Companies Act 2013

Directions	Comments
1. Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	<p>No. The Company does not have system in place to process all accounting transactions through IT system except for billing of power wherein billing of power is done through outsourced IT system and all accounting transactions are recorded manually. The vouchers prepared manually are entered in software through various agencies, which is outside the control/ purview of the units/Zone and only printouts of monthly trial balances are provided to the units.</p> <p>The controls and checks in this software have not been evaluated and there is no apparent system to check the data entry and reports generated from this software. Composition of accounts are not generated from this software and as a result, party wise and time wise details of amount stated in MTBs are not available.</p> <p>However, billing system of sale of power is independent of account department and reports generated from billing system are not reconciled with the accounts. Further, Consumer wise outstanding and ageing analysis of outstanding amount is not available with account department to reconcile trade receivable as per books of account.</p>
2. Whether there is any restructuring of an existing loan or cases of waiver/write off of debts /loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.	We have been informed that there is no restructuring in existing loan or waiver/write off of debts /loans/interest etc. However, PFC (GOI- RAPDRP scheme) loan amounting to Rs. 230...25 Crores along with interest thereon of Rs 102.26 Crore has been converted during the year, considering the achievement of targets as stipulated in the scheme.
3. Whether funds received/receivable for specific schemes from central/ state agencies were properly accounted for/ utilized as per its term and conditions? List the cases of deviation.	On the basis of information and explanations provided to us, funds received for specific scheme, from central/state agencies, are properly accounted for and utilized as per terms and conditions.



Sub-Directions under section 143(5) of Companies Act 2013

Sub-Direction	Remark
1. Has the company entered into the agreements with franchisee for distribution of electricity in selected areas and revenue sharing agreement adequately protected the financial interest of the company.	As per information and explanations provided to us and on the basis of reports provided by zonal auditors, Company has not entered into the agreements with franchisee for distribution of electricity.
2. Report on efficacy of the system of billing and collection of the revenue in the company.	<p>We were informed that Billing for sale of electricity to consumers are accounted for on the basis of report generated through online billing system implemented through various outsourced agencies. However, reconciliation of sale of Power/ Receivables as per billing software with figures of sundry receivables appearing in Financial Statement has not been done.</p> <p>Further, overall trade receivables as at year end stands at Rs. 28,513.25 Crores as against sale of energy of Rs. 13,707.75 Crores during the year, which reflect lack of efficiency in collection of revenue.</p> <p>Various weaknesses i.e. lack of consumer-wise outstanding, ageing analysis of outstanding amounts, non-linking of revenue with billing software and MTB, Non reconciliation of outstanding with customer ledger at unit level, non-determination of distribution losses etc. have been observed at zones, which needs to be streamlined and strengthened for improving the billing and collection efficiency.</p>
3. Whether temper proof meters have been installed for all consumers. If not, then examine how accuracy of billing is ensured.	It has been informed that Temper proof meters have been installed for all consumers in all the zones. However, no records /data was furnished about the customer where meters have not been installed or where meters are found defective.
4. Whether the reconciliation of receivables and payables between generation, distributions and transmission companies has been completed. The reasons for difference may be examined	As informed by management, receivables and payables between UPPCL and other DISCOMs/ UPPTCL have been reconciled.
5. Whether the company is supplying power to franchisees, if so whether the company is not supplying power to franchisees at below its average cost of purchase.	As per information and explanation provided to us, the company is not supplying power to franchisees.



6. Whether the Company has adequate system for recording and accounting of fixed assets created under various schemes implemented by the Government from time to time and those created out of consumers' contributions viz. maintenance of assets registers and their timely updating. The deficiency noticed if any may be suitably reported.	The assets created out of government schemes and consumer contributions are not separately recorded in the books of account and Fixed Assets Register but are part of total fixed assets of the zone.
---	---

For A. Sachdev & Co.

Chartered Accountants

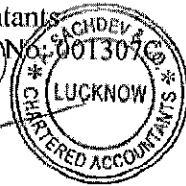
Firm Registration No. 0013076

K. G. Bansal

K. G. Bansal

(Partner)

Membership No. : 094274



Date: 25.08.2023

Place: Lucknow

UDIN : 23094274BGXJYI9785

ANNEXURE 3 TO THE AUDITOR'S REPORT

(Referred to in our report of even date of Madhyanchal Vidyut Vitran Nigam Limited on the accounts for the year ended on 31st March 2023)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013("the Act")

We have audited the internal financial controls over financial reporting of **Madhyanchal Vidyut Vitran Nigam Limited** ("the Company") as of 31st March 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

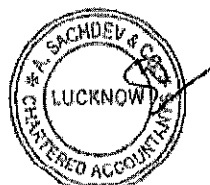
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial control over financial reporting included obtaining an understanding of internal financial control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Qualified audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Qualified Opinion

- 1) *Company has system of maintaining various Sectional Journals wherein vouchers relating to day to day transactions are recorded. The Existing system of balancing cash book on the monthly basis and posting transactions in different sectional journals, from journals to summaries and from summaries to monthly trial balance, in our opinion is not adequate to give the financial position of different account/s at any given time in an organized manner.*

The Zones/ units do not have an appropriate internal control system for maintenance of books of account and other subsidiary records to ascertain composition of financial transactions on time basis and party wise balances outstanding at any point of time. The monthly trial balances are compiled from vouchers through an outsourced software/ outsourced agencies, which are not under control of the accounts department. Neither the risk of security of data in accounting system has been assessed nor is there any mechanism to check data entries and to ensure correctness and completeness of the accounting reports generated.

- 2) *System of compilation of Bank Reconciliation statement is weak in as much as various old un-reconciled entries are pending in BRS for adjustment and its appropriate accounting in the books of account.*
- 3) *The company is under the process of reconciliation of inter unit transactions at zones/ head office level. It was noted that large number of un-reconciled IUTs are persisting since previous year which are still under reconciliation.*



- 4) Party wise details/ sub-ledgers of advances to supplier, contractors, staff, security deposits and other parties was generally not maintained and hence the system of reconciliation and balance confirmation with the concerned parties is not in vogue.
- 5) It was noted that billing of power is generated through IT system but the billing system is independent of account department and reports generated from billing system were not reconciled with the accounts. Further, Consumer wise outstanding and ageing analysis of outstanding amount is not available with account department to reconcile trade receivable as per books of account with the data of commercial department.

It was also noted that billing for sale of electricity to consumers are accounted for on the basis of report generated through Online Billing System implemented by various outsourced agencies. However, system audit of the said billing system, if any, being dealt at UPPCL was not made available and as such we are unable to comment on the efficacy of the same.

- 6) It was noted that various payments for AMCs/ online billing system are done by UPPCL on behalf of the company and its accounting is done in the books on the basis of debit notes raised by UPPCL. However, there was no system in the company to ascertain and ensure the provisioning of total expenditures pertaining to the financial year.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis


In our opinion, except for the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the Company has maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as of March 2023 based on the internal controls over financial reporting criteria established by the Company considering the components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the financial statements of the Company as at March 31, 2023, and these material weaknesses have affected our opinion on the standalone financial statements of the Company and therefore we have issued a Qualified Opinion on the standalone financial statements of the Company.

For A. Sachdev & Co.

Chartered Accountants

Firm Registration No. 1011307C


K. G. Bansal
(Partner)

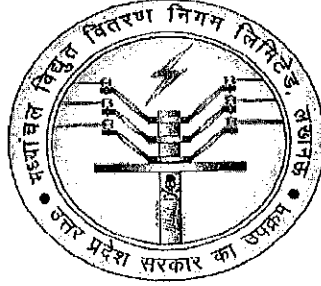
Membership No. : 094274

Date: 25.08.2023

Place: Lucknow

UDIN : 23094274BGXJYI9785





**Madhyanchal Vidyut Vitran Nigam Limited
Lucknow**

**Financial Statements
for the
F.Y. 2022-23**

Registered Office :- 4-A , GOKHLE MARG , LUCKNOW , UTTAR PRADESH , 226001
CIN:U31200UP2003SGC027459

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

CONTENTS

Sl. No.	Particulars
1	Balance Sheet
2	Statement of Profit & Loss
3	Statement of Changes In Equity of Financial Statement
4	Notes (2-28) of Financial Statement
5	Statement of Cash Flow
6	Significant Accounting Policies of Financial Statement - Note No. 1A
7	Notes on Accounts of Financial Statement - Note No. 1B

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

BALANCE SHEET AS AT 31.03.2023 (Audited)

(₹ in Crore)

Particulars	Note No.	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
(I) ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	2	17641.02	17067.58
(b) Capital work-in-progress	3	262.22	166.29
(c) Assets not in Possession	4	6.89	8.38
(d) Intangible assets	5	27.98	0.00
(e) Intangible Assets Under Development	5A	0.36	0.00
(f) Financial Assets - Others	6	697.83	791.25
(2) Current assets			
(a) Inventories	7	723.11	1027.08
(b) Financial Assets	8	20222.64	22535.21
(i) Trade receivables	9	699.90	1061.76
(ii) Cash and cash equivalents	9-A	0.85	37.53
(iii) Bank balances other than (ii) above	10	1916.64	2160.71
(iv) Others	11	906.99	944.67
(c) Other Current Assets			
Total Assets		43106.23	45799.46
(II) EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	12	22784.46	20352.29
(b) Other Equity	13	(15905.02)	(11278.10)
LIABILITIES			
(1) Non-current liabilities			
(a) Financial liabilities	14	14354.79	16770.27
(i) Borrowings	15	1328.89	1222.88
(b) Other financial liabilities			
(2) Current liabilities			
(a) Financial liabilities	16	3712.05	2432.83
(i) Borrowings	17	9886.15	9942.49
(ii) Trade payables	18	6944.91	7357.10
(b) Other financial liabilities	1A		
Significant Accounting Policies of Annual Financial Statement	1B		
Notes on Accounts of Annual Financial Statement			
Note 1 to 28 form integral part of Accounts.			
Total Equity and Liabilities		43106.23	45799.46

The accompanying notes form an integral part of the financial statements.

(Abha Sethi Tandon)
Company Secretary
MVVNL, Lucknow
M.No.: F6733

(Sanjeev Kumar Verma)
Dy. General Manager
MVVNL, Lucknow

(Santosh Kumar Jadla)
Director (Finance)
MVVNL, Lucknow
DIN: 09618860

(Bhawani Singh Khangarot)
Managing Director
MVVNL, Lucknow
DIN: 08648162

As per our separate report of even date
For A. Sachdev & Co.
(Chartered Accountants)
FRN: 001307C

(K.G. Bansal)
Partner
M.No.: 084274



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
4-A, GOKHLE MARG, LUCKNOW.
CIN: U31200UP2003SGC027459

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED ON 31.03.2023

		₹ in Crore	
Particulars	Note No.	For the year ended 31.03.2023	For the year ended 31.03.2022
I Revenue From Operations	19	13707.75	13069.87
II Other Income	20	6532.97	5382.61
III Total Income (I+II)		20240.72	18452.48
IV EXPENSES	21	16370.06	13780.16
1 Purchases of Stock-in-Trade (Power Purchased)	22	557.81	513.02
2 Employee benefits expense	23	1808.45	1725.57
3 Finance costs	24	839.51	674.07
4 Depreciation and amortization expenses	25	813.04	603.64
5 Administration, General & Other Expense	26	476.78	374.71
6 Repair and Maintenance	27	4174.86	2436.36
7 Bad Debts & Provisions		26040.51	20107.63
IV Total expenses		(4799.79)	(1655.05)
V Profit/(Loss) before exceptional items and tax (III-IV)	28	(20.13)	(376.98)
VI Exceptional Items		(4819.92)	(2032.01)
VII Profit/(Loss) before tax (V(+/-)VI)		-	-
VIII Tax expense:		-	-
(1) Current tax		(4819.92)	(2032.01)
(2) Deferred tax		-	-
IX Profit/(Loss) for the period from continuing operations (VII-VIII)		-	-
X Profit/(Loss) from discontinued operations		-	-
XI Tax expense of discontinued operations		-	-
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)		(4819.92)	(2032.01)
XIII Profit/(Loss) for the period (IX+XII)		-	-
XIV Other Comprehensive Income		(4.65)	(0.11)
A (i) Items that will not be reclassified to profit or loss- Remeasurement of Defined Benefit Plans (Actuarial Gain or Loss)		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)		(4824.57)	(2032.12)
XVI Earnings per equity share (continuing operation) :		(225.55)	(100.20)
(1) Basic		(225.55)	(109.20)
(2) Diluted		-	-
XVII Earnings per equity share (for discontinued operation) :		-	-
(1) Basic		-	-
(2) Diluted		-	-
XVIII Earnings per equity share (for discontinued & continuing operations)		(225.55)	(109.20)
(1) Basic		(225.55)	(109.20)
(2) Diluted		-	-
Significant Accounting Policies of Annual Financial Statement	1A		
Notes on Accounts of Annual Financial Statement	1B		
Notes 1 to 28 form integral part of Accounts.			

The accompanying notes form an integral part of the financial statements.

(Abhishek Tandon)
Company Secretary
MVVNL, Lucknow
M.No.: F6733

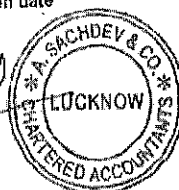
(Sanjeev Kumar Verma)
Dy. General Manager
MVVNL, Lucknow

(Santosh Kumar Jadia)
Director (Finance)
MVVNL, Lucknow
DIN: 09618850

(Bhawani Singh Khangarot)
Managing Director
MVVNL, Lucknow
DIN: 08648162

As per our separate report of even date
For A. Sachdev & Co.
(Chartered Accountants)
FRN: 001307C

(K.G. Bansal)
Partner
M.No.: 094274



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

STATEMENT OF CHANGES IN EQUITY

(₹ In Crore)

A. EQUITY SHARE CAPITAL AS AT 31.03.2023 (Audited)

Balance at the beginning of the reporting period	Changes in Equity Share Capital during the year	Change in Equity Share Capital due to Prior Period Errors	Balance at the end of the reporting period
20352.29	2432.17	0.00	22784.46

B. OTHER EQUITY AS AT 31.03.2023 (Audited)

Particulars	Share application money pending allotment	Capital Reserve	Restructuring Reserve	General Reserve	Retained Earnings	Total
Balance at the beginning of the reporting period	1157.43	3084.95	0.00	0.00	(16520.48)	(11278.10)
Changes in accounting policy or prior period errors	0.00	0.00	0.00	0.00	0.00	0.00
Restated balance at the beginning of the reporting period	1157.43	3084.95	0.00	0.00	(16520.48)	(11278.10)
Profit/(Loss) for the Period	0.00	0.00	0.00	0.00	(4819.92)	(4819.92)
Other Comprehensive Income for the Period	0.00	0.00	0.00	0.00	(4.65)	(4.65)
Addition during the Year	0.00	911.40	0.00	0.00	0.00	911.40
Reduction during the Year	0.00	(162.89)	0.00	0.00	0.00	(162.89)
Share Application Money Received	1991.50	0.00	0.00	0.00	0.00	1991.50
Share Allotted against Application Money	(2432.17)	0.00	0.00	0.00	0.00	(2432.17)
Balance at the end of the reporting period	905.86	3033.47	0.00	0.00	(20345.05)	(16905.02)
Net Balance at the end of the reporting period						(16905.02)

(₹ In Crore)

A. EQUITY SHARE CAPITAL AS AT 31.03.2022 (Restated)

Balance at the beginning of the reporting period	Changes in Equity Share Capital during the year	Change in Equity Share Capital due to Prior Period Errors	Balance at the end of the reporting period
17440.46	2911.83	0.00	20352.29

B. OTHER EQUITY AS AT 31.03.2022 (Restated)

Particulars	Share application money pending allotment	Capital Reserve	Restructuring Reserve	General Reserve	Retained Earnings	Total
Balance at the beginning of the reporting period	1793.84	2999.98	0.00	0.00	(13447.16)	(8553.34)
Changes in accounting policy or prior period errors	0.00	0.00	0.00	0.00	(41.20)	(41.20)
Restated balance at the beginning of the reporting period	1793.84	2999.98	0.00	0.00	(13488.36)	(8594.54)
Profit/(Loss) for the Period	0.00	0.00	0.00	0.00	(2032.01)	(2032.01)
Other Comprehensive Income for the Period	0.00	0.00	0.00	0.00	(0.11)	(0.11)
Addition during the Year	0.00	627.53	0.00	0.00	0.00	627.53
Reduction during the Year	0.00	(142.56)	0.00	0.00	0.00	(142.56)
Share Application Money Received	2275.42	0.00	0.00	0.00	0.00	2275.42
Share Allotted against Application Money	(2911.83)	0.00	0.00	0.00	0.00	(2911.83)
Balance at the end of the reporting period	1167.43	3084.95	0.00	0.00	(15520.48)	(11278.10)
Net Balance at the end of the reporting period						(11278.10)

(Alpha Dethi Tandon)
Company Secretary
MVVNL, Lucknow
M.No.: F6733

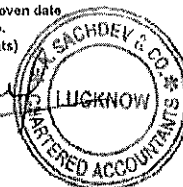
(Sanjeev Kumar Verma)
Dy. General Manager
MVVNL, Lucknow

(Bantosh Kumar Jadia)
Director (Finance)
MVVNL, Lucknow
DIN: 09618850

(Bhawant Singh Kharsarot)
Managing Director
MVVNL, Lucknow
DIN: 08648162

As per our separate report of even date
For A. Sachdev & Co.
(Chartered Accountants)
FRN: 001307C

(K.G. Bansal)
Partner
M.No.: 094274



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

NOTE-2

PROPERTY, PLANT & EQUIPMENT

Particulars	Gross Block		Depreciation		Net Block	
	AS AT 01.04.2022	Addition	Adjustment/ Deletion	AS AT 31.03.2023 (Audited)	AS AT 01.04.2022	AS AT 31.03.2023 (Audited)
Land & Land Rights	1.07	-	-	1.07	0.46	0.61
Buildings	295.47	4.95	-	300.42	55.72	220.84
Other Civil Works	14.17	-	-	14.17	7.93	6.12
Plant & Machinery	5,458.99	1,504.28	720.43	6,242.84	840.05	4,618.94
Lines, Cable Networks etc.	14,342.72	668.58	75.22	14,936.08	2,176.15	12,166.57
Vehicles	6.11	0.30	-	6.41	5.74	0.37
Furniture & Fixtures	13.65	0.43	-	14.08	7.75	5.90
Office Equipments	127.13	28.44	-	155.57	107.93	38.21
Total	20,259.31	2,206.98	795.65	21,670.84	3,201.73	17,641.02
					1,000.31	4,029.62
						17,057.58

NOTE-2

PROPERTY, PLANT & EQUIPMENT

Particulars	Gross Block		Depreciation		Net Block	
	AS AT 01.04.2021	Addition	Adjustment/ Deletion	AS AT 31.03.2022 (Restated)	AS AT 01.04.2021	AS AT 31.03.2022 (Restated)
Land & Land Rights	1.07	-	-	1.07	0.45	0.61
Buildings	228.58	65.89	-	295.47	67.56	239.75
Other Civil Works	14.17	-	-	14.17	7.76	6.24
Plant & Machinery	4,731.08	1,280.65	552.74	5,458.99	88.13	4,618.94
Lines, Cable Networks etc.	11,365.45	3,160.61	183.34	14,342.72	2,044.26	12,166.57
Vehicles	6.01	0.14	0.04	6.11	5.96	0.05
Furniture & Fixtures	12.99	0.65	-	13.65	7.04	5.95
Office Equipments	126.15	0.98	-	127.13	98.83	27.32
Total	16,485.50	4,509.93	736.12	20,259.31	2,320.00	14,165.50
					816.04	3,201.73
						17,057.58



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-3**CAPITAL WORKS IN PROGRESS***(₹ in Crore)*

Particulars	AS AT 01.04.2022	Additions	Deductions/ Adjustments	Capitalised During the Year	AS AT 31.03.2023 (Audited)
Capital Work in Progress*	117.49	2,339.36	-97.49	-2,206.98	162.38
Advance to Supplier/Contractor**	48.80	143.62	-82.58	-	109.84
Total	166.29	2,482.98	-180.07	-2,206.98	262.22

Particulars	AS AT 01.04.2021	Additions	Deductions/ Adjustments	Capitalised During the Year	AS AT 31.03.2022 (Restated)
Capital Work in Progress*	1,533.81	2,795.67	297.94	-4,509.93	117.49
Advance to Supplier/Contractor**	1,166.04	706.34	-1,823.58	-	48.80
Total	2,699.85	3,502.01	-1,525.64	-4,509.93	166.29

Note:- * Includes establishment cost related to works.

** Includes Material Issued to Contractors for Capital Works



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-4

Assets not in Possession

(₹ in Crore)

Particulars	Gross Block		Depreciation		Net Block	
	AS AT 01.04.2022	Adjustment/ Deletion	AS AT 31.03.2023 (Audited)	AS AT 01.04.2022	AS AT 31.03.2023 (Audited)	AS AT 31.03.2023 (Restated)
Assets not in Possession of Company	11.96	-	11.96	3.58	1.49	5.07
Total	11.96	-	11.96	3.58	1.49	5.07
						8.38

Note-4

Assets not in Possession

(₹ in Crore)

Particulars	Gross Block		Depreciation		Net Block	
	AS AT 01.04.2021	Adjustment/ Deletion	AS AT 31.03.2022 (Restated)	AS AT 01.04.2021	AS AT 31.03.2022 (Restated)	AS AT 31.03.2021
Assets not in Possession of Company	11.96	-	11.96	3.53	0.05	3.58
Total	11.96	-	11.96	3.53	0.05	3.58
						8.43



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-5

Intangible Assets

Particulars	Gross Block		Amortisation		Net Block	
	AS AT 01.04.2022	AS AT 31.03.2023 (Audited)	Adjustment/Deletion	Addition	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
Software	0	27.98	0	0	27.98	0.00
Total	0.00	27.98	0.00	0.00	27.98	0.00

Intangible Assets under Development

Particulars	Gross Block	
	AS AT 01.04.2022	AS AT 31.03.2023 (Audited)
Software	0.00	27.98
Total	0.00	27.98

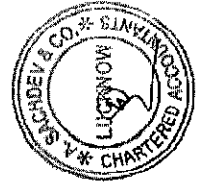
Note-5

Intangible Assets

Particulars	Gross Block		Depreciation		Net Block	
	AS AT 01.04.2021	AS AT 31.03.2022 (Restated)	Adjustment/Deletion	Addition	AS AT 31.03.2022 (Restated)	AS AT 31.03.2021
Software	0	0.00	0	0	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

Intangible Assets under Development

Particulars	Gross Block	
	AS AT 01.04.2021	AS AT 31.03.2022 (Restated)
Software	0.00	0.00
Total	0.00	0.00



Handwritten signature and initials.

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-6

FINANCIAL ASSETS - OTHERS (NON-CURRENT)

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
Receivable from Govt. of U.P. (Aatmnirbhar Scheme)*	697.83	791.25
Total	697.83	791.25

*Note:- Refer point no. 41 of Notes on Accounts annexed with the Financial Statements.

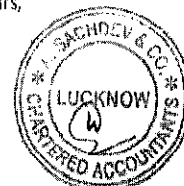
Note-7

INVENTORIES

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
(a) Stores and Spares		
Stock of Materials - Capital Works	610.83	14.64
Stock of Materials - O&M	98.99	707.82
(b) Others*	57.05	946.10
B	764.87	1,068.30
Provision for Unserviceable Stores	-41.76	-41.22
Total	723.11	1,027.08

*Note:- Other materials includes material issued to fabricators, obsolete material, scrap, transformer sent for repairs, store excess/shortage pending for investigation.



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-8**FINANCIAL ASSETS - TRADE RECEIVABLES (CURRENT)***(₹ in Crore)*

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
-------------	----------------------------	-----------------------------

Trade Receivables outstanding from Customers on account of Sale of Power

Secured & Considered goods*	726.07	657.52
Unsecured & considered good	17,851.69	19,869.42
Unsecured & Considered doubtful	7,616.26	3,740.40
	26,194.02	24,276.40

Trade Receivables outstanding from Customers on account of Electricity Duty

Secured & Considered goods*	64.29	64.33
Unsecured & considered good	1,580.59	1,943.94
Unsecured & Considered doubtful	674.35	366.83
	2,319.23	2,375.10

Sub-Total	28,513.25	26,651.50
Allowance for Bad & Doubtful Debts	-8,290.61	-4,116.29
Total **	20,222.64	22,535.21

Note:- *Trade receivables are secured to the extent liability for Security Deposit of Rs. 790.36 Crores (Previous Year Rs. 721.84 Crores) from consumers as referred in Note-15

** The carrying amount of Trade Receivables includes unbilled Revenue of Rs. 818.39 Crores (Previous Year Rs. 773.42 Crores)

Note-9**FINANCIAL ASSETS - CASH AND CASH EQUIVALENTS (CURRENT)***(₹ in Crore)*

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
-------------	----------------------------	-----------------------------

(a) Balance with Banks

In Current & Other Account	648.20	1,012.71
Deposit with original maturity upto 3 months	36.06	40.99
	684.26	1,053.70

(b) Cash in Hand

Cash in Hand (Including Stamps in Hands)	15.64	8.04
Cash imprest with Staff	-	0.02
	15.64	8.06

Total	699.90	1,061.76
-------	--------	----------

Note-9-A**FINANCIAL ASSETS - BANK BALANCES OTHER THAN ABOVE (CURRENT)***(₹ in Crore)*

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
-------------	----------------------------	-----------------------------

Deposit with original maturity of more than 3 months but less than 12 months	0.65	37.53
--	------	-------

Total	0.65	37.53
-------	------	-------



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-10

FINANCIAL ASSETS - OTHERS (CURRENT)

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
<u>Receivables (unsecured)</u>		
Uttar Pradesh Government	425.83	425.83
Receivable from Govt. of UP (Aatmnirbhar Scheme)	93.42	93.42
Uttar Pradesh jal Vidyut Nigam Ltd.	0.02	0.02
Uttar Pradesh Power Corporation Limited	312.38	7.37
<u>Utttaranchal PCL</u>		
Receivable - Uttrakhand PCL	0.01	0.01
<u>UPPTCL</u>		
Receivable -UPPTCL	281.90	281.79
<u>Subsidiaries (Unsecured)</u>		
KESCO	6.47	5.79
Dakshinanchal VVNL	103.79	95.88
Pashchimanchal VVNL	79.10	78.95
Purvanchal VVNL	75.21	78.66
	264.57	269.28
<u>Employees (Receivables)</u>		
Others	72.21	57.84
	311.38	272.15
	383.59	329.99
<u>Receivable on account of Loan & Other (Unsecured)</u>		
UPPCL (Loan & Other (Unsecured))	16,899.74	14,426.22
Less: Liabilities against Loan (Unsecured)	-16,744.82	-13,654.22
	154.92	772.00
<u>Theft of Fixed Assets Pending Investigation</u>		
Prov. For estimated Losses	5.22	5.22
	-5.22	-
Total	1,916.64	2,169.71

Note-11

OTHER CURRENT ASSETS

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
Advances to Suppliers/Contractors	344.46	270.96
Less: Provision for Doubtful Advances	-0.17	-0.17
	344.29	270.79
Tax Deducted at source	5.39	6.74
Income Accrued but not Due	0.11	0.10
Inter Unit Transfers	557.20	667.04
Total	906.99	944.67

[Signature]

[Signature]



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-12

EQUITY SHARE CAPITAL

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
(A) AUTHORISED : 300000000 Equity shares (P.Y. 3000000000) of par value of Rs. 1000/- each	300000.00	300000.00
(B) ISSUED SUBSCRIBED AND FULLY PAID UP 227844577 Equity shares (P.Y. 203522899) of par value Rs. 1000/- each	22784.46	20352.29
Total	22784.46	20352.29

a) During the year, The Company has issued 24321678 Equity Shares of Rs. 1000 each to UPPCL only and has not bought back any shares.
b) The Company has only one class of equity shares having a par value Rs. 1000/- per share.
c) During the year ended 31st March 2023, no dividend has been declared by board due to heavy accumulated losses.

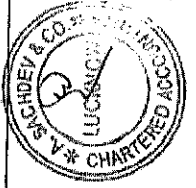
d) Detail of Shareholders holding more than 5% share in the Company:

Shareholder's Name	AS AT 31.03.2023 (Audited)		AS AT 31.03.2022(Restated)	
	No. of Shares*	% of Holdings	No. of Shares*	% of Holdings
U.P. Power Corporation Limited and its Nominees	227844577	100	203522899	100

*Includes 500 Equity Shares of ₹ 1000 each allotted to nominees of UPPCL.

e) Reconciliation of No. of Shares

No. of Shares as on 01.04.2022	Issued During the Period	Buy Back during the Period	No. of Shares as on 31.03.2023
203522899	24321678	0	227844577



Handwritten signature and initials.

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

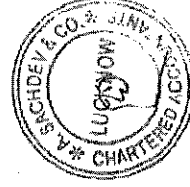
Note-13

OTHER EQUITY

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)	(₹ in Crores)
A. Share Application Money (Pending For Allotment)	606.56		1,157.43
B. Capital Reserve			
(i) Consumers Contributions towards Service Line and other charges	2,852.51	2,585.93	
(ii) Subsidies towards Cost of Capital Assets.	974.76	492.48	
(iii) APDRP Grant/Other Grants	6.20	6.54	3,084.95
C. Restructuring Reserve*			
D. Surplus in Statement of P&L			
Opening Balance	-15,520.48	-13,447.16	
Add: Profit/(Loss) for the year	-4,819.92	-2,032.01	
Add: Other Comprehensive Income/(Loss)	-4.65	-0.11	
Less: Prior Period Expenditure/(Income)	-	-41.20	-15,520.48
Total	-15,905.02		-11,278.10

Note:- Refer Statement of Changes in Equity for movement in share application money (pending for allotment) and capital reserve

* The Closing Balance of Restructuring Reserve as on 31.03.2023 is Rs. 308/- (Prev. Year Rs. 305/-), but due to figures of Financial Statement being in Crores, it is reflected as zero.



[Handwritten signature]

MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

FINANCIAL LIABILITIES - BORROWINGS (NON-CURRENT)

Note-14

		(₹ In Crore)	
Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)	
(A) Secured Loans directly taken by the Company			
(i) Rural Electrification Corporation Ltd. (REC)			
R-APDRP Part-B	122.96	154.33	
Saubhagya	554.77	682.90	
DDUGGY	278.81	340.63	
(ii) Power Finance Corporation Ltd. (PFC)			
R-APDRP Part-B	601.92	896.19	
IPDS	172.95	187.31	
AB CABLE	118.04	118.04	2,379.40
(B) BONDS/ LOANS THROUGH UPPCL (Unsecured)			
9.70 % UDAY Bond / Bonds	1,445.26	1,637.64	
REC (Unsecured Loans)	3,204.23	3,661.92	
PFC (Unsecured Loans)	3,528.39	4,150.62	
UP GOVERNMENT LOAN (OTHERS)	-	70.75	9,520.93
(C) BONDS THROUGH UPPCL (Secured)			
9.70% Non Convertible Bonds	1,409.20	1,409.20	
8.97% Rated Listed Bond	548.53	731.37	
10.15% Rated Listed Bonds	624.80	781.00	
9.75% Rated Listed Bonds	429.04	543.46	
8.48% Rated Listed Bonds	303.69	404.91	
9.95% Rated Listed Bonds	1,012.20	-	3,869.94
Total	14,354.79	15,770.27	

Note:- Refer point no. 6 of Notes on Accounts annexed with the Financial Statements.

[Signature]

[Signature]

[Signature]



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-15

FINANCIAL LIABILITIES - OTHERS (NON-CURRENT)

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
Security Deposits From Consumers	790.36	721.84
Liability/Provision for Leave Encashment	352.00	338.97
Liability/Provision for Gratuity on CPF Employees	186.53	161.77
Total	1,328.89	1,222.58

Note-16

FINANCIAL LIABILITIES - BORROWINGS (CURRENT)

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
Secured Loan		
Current Maturity of Long Term Borrowings (MVVNL)*	203.21	95.17
Current Maturity of Long Term Borrowings through UPPCL*	3,257.80	2,166.35
Interest Accrued but not Due on Borrowings	251.04	171.31
Total	3,712.05	2,432.83

*Note:- Details of Current Maturity of Long Term Borrowings is annexed with this Note. (Refer Annexure to Note - 16)

Note-17

FINANCIAL LIABILITIES - TRADE PAYABLE (CURRENT)

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
Liability for Purchase of Power	8,565.72	8,622.44
Liability for Wheeling charges	1,320.43	1,320.05
Total	9,886.15	9,942.49



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

CURRENT MATURITY OF LONG TERM BORROWINGS

Annexure to Note-16

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)	
(A) Secured Loans directly taken by the Company			
(I) Rural Electrification Corporation Ltd. (REC)			
R-APDRP Part-B	31.37	31.37	
Saubhagya	61.64	-	
DDUGGY	33.17	-	
(II) Power Finance Corporation Ltd. (PFC)			
R-APDRP Part-B	63.51	50.06	
IPDS	13.52	13.73	95.17
		203.21	
(B) BONDS/ LOANS THROUGH UPPCL (Unsecured)			
9.70 % UDAY Bond / Bonds	192.38	192.38	
REC (Unsecured Loans)	1,030.00	754.30	
PFC (Unsecured Loans)	1,480.74	653.19	
UP GOVERNMENT LOAN (OTHERS)	-	11.79	1,611.66
		2,703.11	
(C) BONDS THROUGH UPPCL (Secured)			
8.97% Rated Listed Bond	182.84	182.84	
10.15% Rated Listed Bonds	156.20	156.20	
9.75% Rated Listed Bonds	114.41	114.41	
8.48% Rated Listed Bonds	101.23	101.23	554.68
		554.68	
Total		3,461.01	2,261.52

[Signature]

[Signature]

1/3/24



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-18

OTHER FINANCIAL LIABILITIES (CURRENT)

(₹ in Crore)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Restated)
Liability for Capital Supplies/works	568.22	938.28
Liability for O&M Supplies/works	31.36	49.53
Deposits & Retentions from Suppliers & others	915.88	1,255.47
Electricity Duty & other levies payable to govt.*	2,912.62	2,779.69
Deposit for Electrification works	335.34	309.16
Liabilities for Gratuity on CPF Employees	6.90	4.81
Liability for Leave Encashment	25.72	33.76
Staff related Liabilities	156.01	159.50
Other Liabilities Payable to:		
Sundry Liabilities	954.19	832.72
Payable -UPRVUNL	0.05	0.05
Liabilities for Expenses	39.37	35.37
Liabilities towards UPPCL CPF Trust	9.07	15.70
Liabilities towards UP Power Sector Employees Trust		
General Provident Fund	394.13	365.61
Pension & Gratuity Liability	118.44	135.16
Provision for Loss incurred by GPF Trust	231.77	222.60
Provision for Loss incurred by CPF Trust	165.32	154.36
Interest on Security Deposits from Consumer	82.52	67.33
Total	6,944.91	7,357.10

*Note:- Refer point no. 24 of Notes on Accounts annexed with the Financial Statements.

[Signature]

[Signature]

17/3/24



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

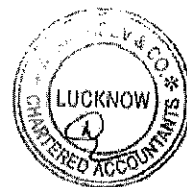
Note-19

REVENUE FROM OPERATIONS (GROSS)

(₹ in Crore)

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
<u>Large Supply Consumer</u>		
Industrial	2,687.32	2,654.93
Traction	12.68	19.04
Irrigation	58.52	133.06
Public Water Works	310.12	281.10
	3,068.64	3,088.13
<u>Small & Other Consumers</u>		
Domestic	6,652.35	5,855.68
Commercial	2,212.16	2,052.40
Industrial Low & Medium Voltage	352.51	354.32
Public Lighting	68.25	206.34
STW & Pump Canals	253.61	604.43
PTW & Sewage Pumping	713.53	432.23
Miscellaneous Charges form Consumers	87.51	333.52
Energy Internally Consumed	274.60	139.09
Electricity Duty	625.14	698.74
	11,239.66	10,676.75
<u>Other Operating Revenue</u>		
Extra State Consumer	24.59	3.73
	14,332.89	13,768.61
Less: Electricity Duty	-625.14	-698.74
Total	13,707.75	13,069.87

[Handwritten signatures]



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-20

OTHER INCOME

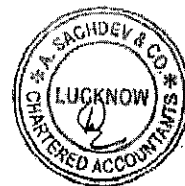
(₹ in Crore)

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
From U.P. Govt.		
RE Subsidy from Govt. of U.P.	356.84	381.71
Revenue Subsidy from Govt. of U.P.	3,335.24	3,281.83
Subsidy for Operational Losses	2,404.36	1,428.34
Subsidy for repayment of interest on loan	2.26	12.03
	6,098.70	5,103.91
(a) Interest from :		
Loans to Staff	0.02	-
Fixed Deposits	0.84	3.06
Others	6.96	13.60
	7.82	16.66
(b) Other non operating income		
Delayed Payment Charges	335.78	184.11
Income from Contractors/Suppliers	34.56	20.98
Rental from Staff	0.09	0.04
Miscellaneous Income/ Receipts	56.02	56.91
	426.45	262.04
Total	6,532.97	5,382.61

[Signature]

[Signature]

[Signature]



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-21

PURCHASE OF POWER

(₹ in Crore)

Particulars	For the Year Ended on 31.03.2023		For the Year Ended on 31.03.2022	
Transmission Charges from UPPTCL	692.73		657.74	
Power Purchase from UPPCL	15,677.33	16,370.06	13,122.42	13,780.16
Total		16,370.06		13,780.16

[Handwritten signature] *[Handwritten initials]*



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-22

EMPLOYEE BENEFIT EXPENSES

(₹ in Crore)

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
Salaries & Allowances	466.34	462.64
Dearness Allowance	171.39	118.75
Other Allowances	27.39	26.86
Bonus/Ex.Gratia	4.09	0.89
Medical Expenses (Reimbursement)	8.46	5.80
Earned Leave Encashment	28.37	43.03
Compensation	0.16	0.14
Staff Welfare Expenses	0.18	0.13
Pension & Gratuity	49.27	68.74
Other Terminal Benefits	30.23	37.81
Interest on GPF (General Provident Fund)	28.13	26.14
Interest on CPF (Contributory Provident Fund)	0.78	1.20
Sub Total	814.79	791.93
Expense Capitalised	-256.98	-278.91
Total	557.81	513.02

Note-23

FINANCE COST

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
(a) other borrowing costs		
Finance Charges/Cost of Raising Fund	8.54	15.16
Bank Charges	25.95	18.25
Guarantee Charges*	34.49	33.41
(b) Interest on Loans		
Interest on Govt Loan	7.36	10.46
Interest on Bonds	613.26	494.40
PFC	568.50	571.62
REC	546.13	594.28
Interest to Consumers on Security Deposit	38.71	21.40
Sub Total	1,808.45	1,725.57
Interest Capitalised	-	-
Total	1,808.45	1,725.57

* Note:- The amount of Guarantee Charges for the year ended 31.03.2023 is Rs. 2,500/- (Prev. Year Rs. 3,718/-), but due to figures of Financial Statement being in Crores, it is reflected as zero.



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-24

DEPRECIATION AND AMORTIZATION EXPENSE

(₹ in Crore)

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
<u>Depreciation on -</u>		
Buildings	11.33	7.32
Other Civil Works	3.99	0.43
Plant & Machinery	292.55	256.93
Lines Cables Networks etc.	675.39	541.19
Vehicles	3.65	0.12
Furnitures & Fixtures	1.38	0.79
Office Equipments	12.61	9.80
Less:- Equivalent amount of dep. on assets acquired out of the consumer's contribution & GoUP subsidy	-162.89	838.02
		-142.56
		674.02
Amortization of Asset not in possession of Company	1.49	0.05
Total	839.51	674.07

[Signature]

[Signature]

[Signature]



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

Note-25

ADMINISTRATIVE, GENERAL & OTHER EXPENSES

(₹ in Crore)

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
Rent	0.47	0.87
Insurance	1.04	0.25
Communication Charges	10.40	5.81
Legal Charges	4.92	1.38
Auditors Remuneration & Expenses	0.57	0.60
Consultancy Charges	11.73	18.99
Licence Fees	8.54	9.44
Technical Fees & Professional Charges	6.51	1.31
Travelling & Conveyance	17.86	10.21
Printing & Stationary	8.83	3.83
Advertisement Expenses	2.21	5.96
Electricity Charges	274.60	139.09
Water Charges	0.48	0.01
Miscellaneous Expenses	31.81	29.82
Compensation(Other than Staff)	19.36	12.69
Vehicle Expenses	83.15	59.42
Online, Spot Billing & Camp Charges	230.02	239.87
Payment to Contractual Persons	100.54	64.09
Total	813.04	603.64

Signature *Signature* *Signature*



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG, LUCKNOW.

CIN: U31200UP2003SGC027459

REPAIRS AND MAINTENANCE**Note-26***(₹ in Crore)*

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
Plant & Machinery	108.92	113.45
Buildings	1.17	0.63
Other Civil Works	4.46	3.32
Lines, Cables Networks etc.	359.46	256.82
Furnitures & Fixtures*	-	0.06
Office Equipments	2.77	0.43
Total	476.70	374.71

* Note:- The amount of Furnitures and Fixtures for the year ended 31.03.2023 is Rs. 45,145/-, but due to figures of Financial Statement being in Crores, it is reflected as zero.

BAD DEBTS & PROVISIONS**Note-27***(₹ in Crore)*

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
PROVISIONS		
Doubtful Debts (Sale of Power)	4,174.32	2,436.70
Doubtful Other Current Assets (Receivables)	0.54	-0.34
	4,174.86	2,436.36

EXCEPTIONAL ITEMS**Note-28***(₹ in Crore)*

Particulars	For the Year Ended on 31.03.2023	For the Year Ended on 31.03.2022
Provision for Loss being incurred by GPF Trust	9.17	222.60
Provision for Loss being incurred by CPF Trust	10.96	154.36
	20.13	376.96

Note:- Refer point no. 42 of Notes on Accounts annexed with the Financial Statements.





MADHYANCHAL VIDHYUT VITRAN NIGAM LIMITED

4-A, GOKHLE MARG LUCKNOW
CIN: U31200UP2003SGC027459

STATEMENT OF CASH FLOW FOR THE PERIOD ENDED ON 31st MARCH 2023

(Amount in Crore)

Particulars	As at 31.03.2023	As at 31.03.2022
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before Taxation & Extraordinary Items	(4,799.79)	(1,655.05)
Adjustment For:		
a Depreciation	839.51	674.07
b Interest & Financial Charges	1,808.45	1,725.57
c Bad Debts & Provision	4,174.86	2,436.36
d Interest Income	(7.82)	(16.66)
e PPE / Exceptional Items	(20.13)	(418.16)
f Other comprehensive income	(4.65)	(0.11)
Sub Total	6,790.22	4,401.07
Operating Profit Before Working Capital Change	1,990.43	2,746.02
Adjustment for:		
a Inventories	303.44	(194.03)
b Trade Receivable	(1,861.75)	(4,071.70)
c Other Current Assets	37.68	979.06
d Financial assets-others	253.07	1,038.55
e Other financial Liab.	(412.19)	(696.75)
f Financial Liabilities-Borrowings	1,279.22	613.37
g Trade Payable	(56.34)	(94.15)
h Bank balance other than cash	36.88	32.06
Sub Total	(419.99)	(2,393.61)
NET CASH FROM OPERATING ACTIVITIES (A)	1,570.44	352.41
B CASH FLOW FROM INVESTING ACTIVITIES		
a Decrease (Increase) in Property, Plant & Equipment	(1,584.35)	(3,707.22)
b Decrease (Increase) in Work in Progress	(96.29)	2,533.56
c (Increase)/Decrease in Investments	-	(8.43)
d Decrease/(Increase) in Other Non-Current Assets	-	(791.25)
e Decrease/(Increase) in Loans & Other financial assets Non-current Assets	93.42	-
f Interest Incomes	7.82	16.66
g Decrease (Increase) in Intangible assets	(27.98)	-
NET CASH GENERATED FROM INVESTING ACTIVITIES (B)	(1,607.38)	(1,956.68)
C CASH FLOW FROM FINANCING ACTIVITIES		
a Proceeds from Borrowing	(1,415.48)	(128.74)
b Proceeds from Share Capital	2,432.17	2,911.83
c Changes in other equity	(550.87)	(636.41)
d Proceeds from consumers contribution & CoUP capital subsidy (Reserve &	911.40	527.53
e Other long term liabilities	106.31	547.34
f Interest & Financial Charges	(1,808.45)	(1,725.57)
NET CASH GENERATED FROM FINANCING ACTIVITIES (C)	(324.92)	1,495.98
NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(361.86)	(108.29)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,061.76	1,170.05
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR (Refer Note no. 09)	699.90	1,061.76

Notes to the Cash-Flow Statement:

- This Statement has been prepared under indirect method as prescribed by Ind AS-07
- Cash and cash equivalent consists of cash in hand, bank balances with scheduled banks and fixed deposits with banks.
- Previous year figures have been regrouped and reclassified wherever considered necessary.

(Abha Sothi Tandon)
Company Secretary
MVVNL, Lucknow
M.No.: F6733

(Sanjeev Kumar Verma)
Dy. General Manager
MVVNL, Lucknow

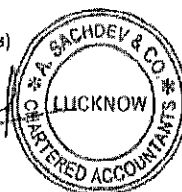
(Santosh Kumar Jadia)
Director (Finance)
MVVNL, Lucknow
DIN: 03618860

(Bhawani Singh Khangarot)
Managing Director
MVVNL, Lucknow
DIN: 08848162

As per our separate report of even date

For A. Sachdev & Co.
(Chartered Accountants)
FRN: 001307C

(K.G. Bansal)
Partner
M.No.: 094274



MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED

4-A, GOKHALE MARG, LUCKNOW
CIN – U31200UP2003SGC027459

NOTE No.1A

GENERAL INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

1. REPORTING ENTITY

- (a) The Company is a wholly owned subsidiary of U.P. Power Corporation Limited, Lucknow (A state govt. Company) domiciled in India and is engaged in the distribution of electricity in its specified area.
- (b) The Company was incorporated under the Companies Act, 1956 on 01-05-2003 and commenced the business operation of w.e.f. 12-08-2003 in terms of Government of Uttar Pradesh Notification No. 2740/P-1/2003-24-14P/2003 dated 12-08-2003. The address of the Company's registered office is 4A, Gokhle Marg, Lucknow, Uttar Pradesh – 226001.

2. GENERAL BASIS OF PREPARATION

- (a) The financial statements are prepared in accordance with the applicable provisions of the Companies Act, 2013. However where there is a deviation from the provisions of the Companies Act, 2013 in preparation of these accounts, the corresponding provisions of Electricity (Supply) Annual Accounts Rules 1985 have been adopted.
- (b) The accounts are prepared under historical cost convention, on accrual basis, unless stated otherwise in pursuance of Ind AS, and on accounting assumption of going concern.
- (c) Insurance and Other Claims, Refund of Custom Duty, Interest on Income Tax & Trade Tax and Interest on loans to staff are accounted for on receipt basis after the recovery of principal in full.
- (d) **Statement of compliance**

The financial statements are prepared on accrual basis of accounting, unless stated otherwise, and comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

- (e) **Functional and presentation currency**

The financial statements are prepared in Indian Rupee which is the Company's functional currency. All financial information presented in Indian rupees has been rounded to the nearest rupees in crores (up to two decimals), except as stated otherwise.

- (f) **Use of estimates and management judgments**

The preparation of financial statements require management to make judgements, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures concerning the items involved as well as contingent Assets and Liabilities at the balance sheet date. The estimates and management's judgements are based on previous experience and other factor considered reasonable and prudent in the circumstances. Actual results may differ for this estimate.

Estimates and underlying assumptions are reviewed as on ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate are reviewed and if any future periods affected.

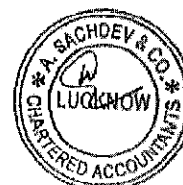
- (g) **Current and non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is current when it is:

- Expected to be realized or intended to sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for the last twelve months after the reporting period.

All other assets are classified as non-current.



A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

3.

SIGNIFICANT ACCOUNTING POLICIES

I PROPERTY, PLANT AND EQUIPMENT

- (a) Property, Plant and Equipment are shown at historical cost less accumulated depreciation.
- (b) All cost relating to the acquisition and installation of Property, Plant and Equipment till the date of commissioning are capitalized.
- (c) Consumer Contribution, Grants and Subsidies received towards cost of capital assets are treated initially as capital reserve and subsequently amortized in the proportion in which depreciation on related asset is charged.
- (d) In the case of commissioned assets, where final settlement of bills with the contractor is yet to be affected, capitalization is done, subject to necessary adjustment in the year of final settlement.
- (e) Due to multiplicity of functional units as well as multiplicity of functions at particular unit, Employees cost to capital works are capitalized @ 15% on deposit works, 13.50% on distribution works and 9.5% on other works on the amount of total expenditure except as stated otherwise under notes on accounts.
- (f) Borrowing cost during construction stage of capital assets are capitalized as per provisions of Ind AS-23.

II CAPITAL WORK-IN-PROGRESS

Property, Plant and Equipment, those are not yet ready for their intended use are carried at cost under Capital Work-In-Progress, comprising direct costs, related incidental expenses and attributable interest.

The value of construction stores is charged to capital work-in-progress as and when the material is issued. The material at the year-end lying at the work site is treated as part of capital work-in-progress.

III INTANGIBLE ASSETS

Intangible assets are measured on initial recognition at cost. Subsequently the intangible assets are carried at cost less accumulated amortization/accumulated impairment losses. The amortization has been charged over its useful life in accordance with Ind AS-38.

An intangible asset is derecognized on disposal or when no future economic benefits are expected from its use.

IV DEPRECIATION

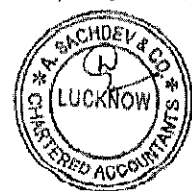
- (a) In terms of Part-B of Schedule-II of the companies Act, 2013, the company has followed depreciation rate/useful life using the straight line method and residual value of Property, Plant and Equipment as notified by the UPERC Tariff Regulations.
- (b) Depreciation on addition to/deduction from Property, Plant and Equipment during the year is charged on Pro-rata basis.

V STORES & SPARES

- (a) Stores and spares are valued at cost.
- (b) As per practice consistently following by the Company, Scrap is accounted for as and when sold.
- (c) Any shortage /excess of material found during the year end are shown as "material short/excess pending investigation" till the finalization of investigation.

VI REVENUE/ EXPENDITURE RECOGNITION

- (a) Revenue from sale of energy is accounted for on accrual basis.
- (b) Late payment surcharge recoverable from consumer on energy bills is accounted for on cash basis due to uncertainty of realisation.
- (c) The sale of electricity does not include electricity duty payable to the State Government.
- (d) Sale of energy is accounted for based on tariff rates approved by U.P. Electricity Regulatory Commission.



- (e) In case of detection of theft of energy, the consumer is billed on laid down norms as specified in Electricity Supply Code.
- (f) Penal interest, overdue interest, commitment charges restructuring charges and incentive/rebates on loans are accounted for on cash basis after final ascertainment.

VII POWER PURCHASE

Power purchase is accounted for in the books of Corporation as below:

- (a) The Bulk purchase of power is made available by the holding company (U.P. Power Corporation Limited) and the cost of Power Purchase is accounted for on accrual basis at the rates approved/bills raised by UPPCL.
- (b) Transmission charges by the U.P. Power Transmission Corporation Limited are accounted for on accrual basis at the rates approved by UPERC.

VIII EMPLOYEE BENEFITS

- (a) Liability for Pension & Gratuity in respect of employees has been determined on the basis of actuarial valuation and has been accounted for on accrual basis.
- (b) Medical benefits and LTC are accounted for on the basis of claims received and approved during the year.
- (c) Leave encashment has been accounted for on accrual basis.

IX PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

- (a) Accounting of the Provisions is made on the basis of estimated expenditures to the extent possible as required to settle the present obligations.
- (b) Contingent assets and liabilities are disclosed in the Notes on Accounts.
- (c) The contingent assets of unrealizable income are not recognized.

X GOVERNMENT GRANT, SUBSIDIES AND CONSUMER CONTRIBUTIONS

Government Grants (including Subsidies) are recognised when there is reasonable assurance that it will be received and the Company will comply the conditions attached, if any, to the grant. The amount of Grant, Subsidies and Loans are received from the State Government by the UPPCL centrally, being the Holding Company and distributed by the Holding Company to the DISCOMS.

Consumer Contributions, Grants and Subsidies received towards cost of capital assets are treated initially as capital reserve and subsequently amortized in the proportion in which depreciation on related asset is charged.

XI FOREIGN CURRENCY TRANSACTIONS

Foreign Currency transactions are accounted at the exchange rates prevailing on the date of transaction. Gains and losses, if any, as at the year end in respect of monetary assets and liabilities are recognized in the Statement of Profit and Loss.

XII DEFERRED TAX LIABILITY

Deferred tax liability of Income Tax (reflecting the tax effects of timing difference between accounting income and taxable income for the period) is provided on the profitability of the Company and no provision is made in case of current loss and past accumulated losses as per Para 34 of Ind AS 12 "Income Taxes".

XIII CASH FLOW STATEMENT

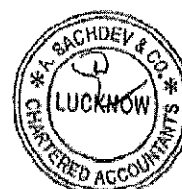
Cash Flow Statement is prepared in accordance with the indirect method prescribed in Ind AS-7 'Statement of Cash Flow'.

XIV FINANCIAL ASSETS

Initial recognition and measurement:

Financial assets of the Company comprise, Cash & Cash Equivalents, Bank Balances, Trade Receivable, Advance to Contractors, Advance to Employees, Security Deposits, Claim recoverable etc. The Financial assets are recognized when the company becomes a party to the contractual provisions of the instrument.

All the Financial Assets are recognized initially at fair value plus transaction cost that are attributable to the acquisition or issue of the financial assets as the company purchase/acquire the same on arm length price and the arm length price is the price on which the assets can be exchanged.



Subsequent Measurement:

- A- **Debt Instrument:** - A debt instrument is measured at the amortized cost in accordance with Ind AS 109.
- B- **Equity Instrument:** - All equity investments in entities are measured at fair value through P & L (FVTPL) as the same is not held for trading.
- Impairment on Financial Assets:** Expected credit loss or provisions are recognized for all financial assets subsequent to initial recognition. The impairment losses and reversals are recognized in Statement of Profit & Loss.

XV FINANCIAL LIABILITIES

Initial recognition and measurement:

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. All the financial liabilities are recognized initially at fair value. The Company's financial liabilities include trade payables, borrowings and other payables.


Subsequent Measurement:


Borrowings have been measured at fair value using effective interest rate (EIR) method. Effective interest rate method is a method of calculating the amortized cost of a financial instrument and of allocating interest and other expenses over the relevant period. Since each borrowing has its own separate rate of interest and risk, therefore the rate of interest at which they are existing is treated as EIR. Trade and other payables are shown at contractual value.


A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expired.

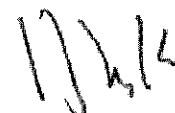
XVI MATERIAL PRIOR PERIOD ERRORS

Material prior period errors are corrected retrospectively by restating the comparative amount for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balance of assets, liabilities and equity for the earliest period presented, are restated.

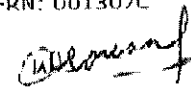

(Abha Sethi Tandon)
Company Secretary
MVVNL, Lucknow
M.No.: F6733

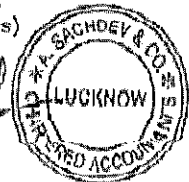

(Sanjeev Kumar Verma)
Dy. General Manager
MVVNL, Lucknow


(Santosh Kumar Jadia)
Director (Finance)
MVVNL, Lucknow
DIN : 09618850


(Bhawani Singh Khangarot)
Managing Director
MVVNL, Lucknow
DIN : 08648162

As per our separate report of even date
For A. Sachdev & Co.
(Chartered Accountants)
FRN: 001307C


(K. G. Bansal)
Partner
M.No.: 094274





MADHYANCHAL VIDYUT VITRAN NIGAM LIMITED
4-A GOKHLEY MARG LUCKNOW
CIN-U31200UP2003SGC027459

NOTE NO.1B

Notes on Accounts annexed to and forming part of Balance Sheet as at 31st March, 2023 and Statement of Profit & Loss for the Financial year ended on that date.

1. The Company was incorporated under the Companies Act 1956 on 01.05.2003, and commenced the business operation w.e.f. 12.08.2003 in terms of Government of U.P. Notification No. 2740/P-1/2003-24-14P/2003 dated 12.08.2003.
2. The Company is a wholly owned subsidiary of U.P. Power Corporation Limited, Lucknow (a State Government Company) and is engaged in the business of distribution of electricity in its specified area.
3. **Financial Risk Management**

The company's principal financial liabilities comprise loans and borrowings, trade payables and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include borrowings/advances, trade & other receivables and cash that are derived directly from its operations.

The group is exposed to the following risks from its use of financial instruments:

- (a) **Credit Risk:** Credit risk is the risk of financial loss to the Company if a customer or counter party to a financial instrument fails to meet its contractual obligation resulting in a financial loss to the Company. Credit risk arises principally from cash & cash equivalents and deposits with banks and financial institutions. In order to manage the risk, company accepts only high rated banks/FIs.
- (b) **Market Risk:** Market risk is the risk that occurs due to changes in market prices, such as foreign exchange rates and interest rates will affect the Company's income/loss. The objective of market risk management is to manage and control market risk exposure within acceptable parameters, while optimizing the return. The Company has no material foreign currency transaction hence there is no Market Risk w.r.t foreign currency translation.
- (c) **Liquidity Risk:** Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or other financial assets. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed condition, without incurring unacceptable losses or risking damage to the company's reputation. The Company manages liquidity risk by maintaining adequate FI/Bank facilities and reserve borrowing facilities by continuously monitoring, forecasting the actual cash flows and matching the maturity profile of financial assets and liabilities.

[Handwritten signature]



- (d) **Regulatory Risk:** The Company's substantial operations are subject to regulatory interventions, introductions of new laws and regulations including changes in competitive framework. The rapidly changing regulatory landscape poses a risk to the Company.

Regulations are framed by State Regulatory Commission as regard to Standard of Performance for utilities, Terms & Conditions for determination of tariff, obligation of Renewable Energy purchase, grant of open Access, Deviation Settlement Mechanism, Power Market Regulations etc. Moreover, the State/Central Government are notifying various guidelines and policy for growth of the sector. These Policies/Regulations are modified from time to time based on need and development in the sector. Hence the policy/regulation is not restricted only to compliance but also has implications for operational performance of utilities, return of Equity, Revenue, competitiveness, and scope of supply.

To protect the interest of utilities, State Utilities are actively participating while framing of Regulations. ARR is regularly filed to UPERC considering the effect of change, increase/decrease, of power purchase cost and other expenses in deciding the Tariff of Sales to ultimate consumers.

- (e) **Interest Rate Risk:** The Company is exposed to interest rate risk arising from borrowing with floating rates because the cash flows associated with floating rate borrowings will fluctuate with changes in interest rates. The company manages the interest rate risks by entering into different kind of loan arrangements with varied terms (e.g. Rate of interest, tenure, etc.)

At the reporting date the interest rate profile of the Company's interest-bearing financial instruments are as under:

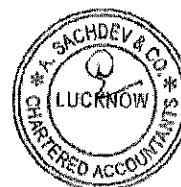
(₹ in Crores)

Particulars	F.Y. ended on 31.03.2023	F.Y. ended on 31.03.2022
Financial Assets		
Fixed Interest Rate Instruments- Deposits with Bank	36.71	78.52
Total	36.71	78.52
Financial Liabilities		
Fixed Interest Rate Instruments- Financial Instrument Loans	17,815.80	18,031.79
Variable Interest Rate Instruments- Cash Credit from Banks	-	-
Total	17,815.80	18,031.79

Fair value sensitivity analysis for fixed-rate instruments

The company's fixed rate instruments are carried at amortized cost. They are therefore not subject to interest rate risk, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

[Handwritten signatures]



4. **Capital Management:** The Company's objective when managing capital is to safeguard its ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders and maintain an appropriate capital structure of debt & equity. The Company is wholly owned by the Uttar Pradesh Power Corporation Limited and the decision to transferring the share application money for issuing the shares lies solely with Uttar Pradesh Power Corporation Limited. The Company acts on the instruction and orders of the Uttar Pradesh Power Corporation Limited to comply with the statutory requirements. The debt portion of capital structure is funded by the various banks, FIs and other institutions as per requirement of the company.
5. The Equity includes 500 Equity Shares of Rs. 1000 each allotted to the subscribers of the Memorandum of Association and shown separately in Balance Sheet.
6. The loan taken by the Company during the financial year amounting to ₹2,505.75 Crores, out of which ₹ 24.83 Crores is taken directly and ₹2,480.92 Crores is taken by the Parent Company i.e. UPPCL for and on behalf of MVVNL as per details given below :-

(₹ in Crores)

S. No.	Particulars	MVVNL	UPPCL	Total
1	REC Ltd	4.51	595.36	599.87
2	PFC Ltd	20.32	873.36	893.68
3	Bonds	-	1,012.20	1,012.20
	Total	24.83	2,480.92	2,505.75

7. The Annual Accounts of Financial Year 2021-22 are yet to be adopted in Annual General Meeting.
8. The company has not created any new regulatory assets in the latest tariff determination cycle.

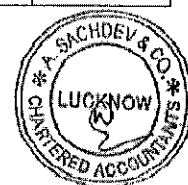
9. **Guarantee:-**

- i. No guarantee has been issued by the State Govt. (GoUP) or any of its PSU's in support of the Loans taken by the company itself.
- ii. However, the state Govt. (GoUP) has issued guarantees in support of fund arrangement through loans/bonds taken/issued by the Holding Company (UPPCL) on behalf of the company as given below:-

(₹ In Crores)

Sl. No.	Particulars	Date of Guarantee	Guarantee Amount Allocated to MVVNL
1	1752/24-1-16-1567(Bank Guarantee)/2016 dt. 29-07-16	29-07-2016	975.54
2	2450/24-1-16-1567(Bank Guarantee)/2016 dt. 04-01-17	04-01-2017	900.47
3	185/24-1-17-2580(Undertaking)/2016 dt. 06-02-17	06-02-2017	1,279.90
4	286/24-1-17-2580 (Undertaking)/2016 dt. 03-03-17	03-03-2017	708.60
5	337/24-1-17-817(Bank Guarantee)/2015 dt. 17-03-17	17-03-2017	99.98
6	588/24-1-17-817 (Bank Loan)/2015 dt. 07.06.17	07-06-2017	276.64
7	1383/24/1/17/28P/2001 dt. 30-06-17	30-06-2017	92.45
8	767/24-1-17-1567 (Bank Loan)/2016 dt. 14.07.17	14-07-2017	57.38
9	1720/24-1-17-817 (Bank Loan)/2015 dt. 12.09.17	12-09-2017	500.00
10	2312/24-1-17-28P/2001 T.C. dt. 26-09-17	26-09-2017	107.50
11	2312/24-1-17-28P/2001 T.C. dt. 26-09-17	26-09-2017	22.58
12	2833/24-1-17-2580(Undertaking)/2016 dt. 24.11.17	24-11-2017	972.50
13	726/24-1-18-2580 (Undertaking)/2016 dt. 21.03.18	21-03-2018	1,327.70

[Handwritten signature]



14	2567/24-1-18-817 (Bank Loan)/2018 dt. 28.09.18 (continued under Moratorium policy)	28-09-2018	750.00
15	2567/24-1-18-817 (Bank Loan)/2018 dt. 28.09.18	28-09-2018	400.00
16	2755/24-1-18-817 (Bank Loan)/2018 dt. 07.02.19	02-07-2019	100.00
17	481/24-1-18-817 (Bank Loan)/2018 dt. 05.03.19	03-05-2019	450.00
18	830/24-1-19-817 (Bank Loan)/2018 dt. 15.05.19	15-05-2019	475.00
19	1361/24-1-19-817 (Bank Loan)/2018 dt. 23.07.19	23-07-2019	130.00
20	2188/24-1-19-817 (Bank Loan)/2018 dt. 25.10.19	25-10-2019	105.00
21	184/24-1-20-817 (Bank Loan)/2018 dt. 25.02.20	25-02-2020	45.00
22	183/24-1-20-817 (Bank Loan)/2018 dt. 25.02.20	25-02-2020	185.00
23	965/24-1-20-817 (Bank Loan)/2020 dt. 28.07.20	28-07-2020	4,502.10
24	966/24-1-20-817 (Bank Loan)/2019 dt. 29.07.20	29-07-2020	20.00
25	656/24-1-20-817 (Bank Loan)/2020 dt. 25.03.21	25-03-2021	1,505.00
26	1386/24-1-21-1010/2021 dt. 19.08.21	19-08-2021	1,286.35
27	260/24-1-22-1049-2021 dt. 21.03.22	21-03-2022	2,604.00
28	1002/24-1-23-1008/2022	30-03-2023	2,045.78
	TOTAL		21,924.46

10. The company has escrowed all the Revenue Receipt Accounts in favor of U.P. Power Corporation Limited, Lucknow. The Parent Company has been further authorized to escrow those revenue accounts for raising or borrowing the funds for & on behalf of Madhyanchal Vidyut Vitran Nigam Limited for all necessary present and future financial needs including Power Purchases obligation.
11. Accounting entries of Inter Unit transactions after reconciliation have been incorporated in the current year. Reconciliation of outstanding balances is under progress and will be accounted for in coming years.
12. Disclosure as per Ind AS 24 Issued (Related Party): -
- (1) List of related parties:

(a) List of Parent and Fellow Subsidiary: -

S. No.	Name	Nature of Relationship
1	Uttar Pradesh Power Corporation Limited	Parent
2	Dakshinanchal Vidyut Vitran Nigam Limited, Agra	Fellow Subsidiary
3	Purvanchal Vidyut Vitran Nigam Limited, Varanasi	Fellow Subsidiary
4	Paschimanchal Vidyut Vitran Nigam Limited, Meerut	Fellow Subsidiary
5	KESCO, Kanpur	Fellow Subsidiary

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]



(b) Key Managerial Personnel: -
(i) Parent Company (UPPCL): -

S. No.	Name	DIN/PAN	Designation	Working Period (for F.Y. 2022-23)	
				Appointment	Retirement/ Cessation
1	Sri. M. Devraj	08677754	Chairman	02.02.2021	Working
2	Sri. Pankaj Kumar	08095154	Managing Director	10.03.2021	Working
3	Sri. Ajay Kumar Purwar	08544396	Director (PM & A)	10.07.2019	09.07.2022
	Sri. Mrugank Shekhar Das Bhattamishra	09671246		12.07.2022	Working
4	Sri. Ashwani Kumar Srivastava	07677222	Director (Distribution)	02.03.2021	23.07.2022
5	Sri. Nidhi Kumar Narang	03473420	Director (Finance)	01.06.2022	Working
6	Sri. Kamalesh Bahadur Singh	09642954	Director (Corp. Planning)	18.06.2022	Working
7	Sri. Amit Kumar Srivastava	09617008	Director (Commercial)	24.05.2022	Working
8	Sri. Sourajit Ghosh	09642955	Director (I.T.)	18.06.2022	Working
9	Sri. Anil Kumar Awasthi	ABWPA3216B	Chief Financial officer	05.03.2020	30.11.2022
	Sri. Nitin Nijhawan	AEHPN7732B		01.12.2022	Working
10	Sri. Guru Prasad Porala	07979258	Nominee Director	23.07.2021	Working
11	Sri. Anupam Shukla	09659225	Nominee Director	10.08.2022	Working
12	Smt. Neha Sharma	BPTPS8628M	Nominee Director	02.09.2022	Working
13	Sri. Neel Ratan Kumar	03616458	Nominee Director	16.04.2013	Working
14	Sri. Kanhaiya Lal Verma	09670499	Nominee Director	06.06.2022	14.02.2023
15	Sh. Sanjay Kumar Singh	AJTPS5680G	Nominee Director	14.02.2023	Working
16	Sh. Jawed Aslam	08608001	Nominee Director	17.07.2020	06.06.2022
17	Sh. Ranjan Kumar Srivastava	07338796	Nominee Director	17.07.2021	01.06.2022
18	Sh. Anil Kumar	09380929	Nominee Director	13.01.2022	30.06.2022
19	Dr. Jyoti Arora	AEIPC9192F	Company Secretary	30.07.2021	16.07.2022

[Signature]

[Signature]

[Signature]



(ii) Madhyanchal Vidyut Vitran Nigam Ltd: -

S. No.	Name	DIN/PAN	Designation	Working Period (for F.Y. 2022-23)	
				Appointment	Retirement/ Cessation
1	Shri M. Devraj	08677754	Chairman	01.02.2021	Working
2	Shri Chandra Vijay Singh		Managing Director	27.01.2022	02.04.2022
	Shri Anil Dhingra			05.04.2022	08.06.2022
	Shri Bhawani Singh Khargarot	08648162		08.06.2022	Working
3	Shri Pradeep Kakkar	09096257	Director (PM & A)	19.01.2021	03.09.2022
	Shri Yogesh Kumar	09665313/ AIHPK2732Q		07.10.2022	Working
4	Shri Pradeep Kakkar	09096257	Director (Commercial)	05.02.2021	21.05.2022
	Shri Yogesh Kumar	09665313/ AIHPK2732Q		21.05.2022	Working
5	Shri Pradeep Kakkar	09096257	Director (Technical)	21.09.2021	07.06.2022
	Shri Ajay Kumar Srivastava	09694167/ ACUPS2757C		07.06.2022	Working
6	Shri Mahesh Chandra Pal	08766010	Director (Finance)	29.02.2020	08.07.2022
	Shri Nidhi Kumar Narang	03473420		13.07.2022	26.09.2022
	Shri Santosh Kumar Jadla	09618850		26.09.2022	Working
7	Smt. Saumya Agarwal	08049292	Women Director	28.07.2020	29.08.2022
	Smt. Sandeep Kaur	-		29.08.2022	Working
8	Sri. Sanjeev Kumar Verma	ADZPV4681Q	Chief Financial officer	22.12.2022	Working
9	Shri Pankaj Kumar	08095154	Nominee Director	10.03.2021	Working
10	Shri P. Guruprasad	07979258	Nominee Director	23.07.2021	Working
11	Shri Ranjan Kumar Shrivastava	07338796	Nominee Director	17.07.2021	01.06.2022
	Shri Nidhi Kumar Narang	03473420		01.06.2022	Working

(c) The Company is a State Public Sector Undertaking (SPSU) controlled by State Government by holding majority of shares of its holding company. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control, or significant influence, the reporting entity and other entities shall be regarded as related parties. The Company has applied the exemption available for Government entities and has made limited disclosures in the financial statements. Such entities from which company has significant transactions includes, but not limited to:

1. UP Power Transmission Corporation Limited,
2. Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited and
3. Uttar Pradesh Jal Vidyut Nigam Limited.

(d) Post-Employment Benefit Plan: -

1. U.P. State Power Sector Employees Trust
2. U.P. Power Corporation Contributory Provident Fund Trust

[Signature]

[Signature]

[Signature]

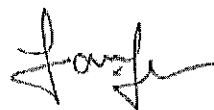


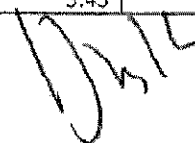
(2) Transactions with Related Parties: -

(a) Transactions during the period with Parent and Fellow Subsidiary: -

(₹ in Crores)

Particulars	F.Y. ended on 31.03.2023	F.Y. ended on 31.03.2022
UPPCL:-		
Sales	-	-
Purchase	15,677.33	13,122.42
Dividend Received	-	-
Equity Contribution Received	1,881.30	2,275.42
Loans Granted	-	-
Guarantee Received	-	-
Others (net)	312.07	78.36
KESCO:-		
Sales	-	-
Purchase	-	-
Dividend Received	-	-
Equity Contribution Received	-	-
Loans Granted	-	-
Guarantee Received	-	-
Others (net)	0.68	1.55
PVVNL		
Sales	-	-
Purchase	-	-
Dividend Received	-	-
Equity Contribution Received	-	-
Loans Granted	-	-
Guarantee Received	-	-
Others (net)	7.91	5.18
PVVNL		
Sales	-	-
Purchase	-	-
Dividend Received	-	-
Equity Contribution Received	-	-
Loans Granted	-	-
Guarantee Received	-	-
Others (net)	0.15	1.54
PuVVNL		
Sales	-	-
Purchase	-	-
Dividend Received	-	-
Equity Contribution Received	-	-
Loans Granted	-	-
Guarantee Received	-	-
Others (net)	3.45	1.74






- (b) Transactions with Key Managerial Persons – Remuneration and benefits paid to key managerial personnel of Madhyanchal Vidyut Vitran Nigam Limited are as follows:-

(₹ in Crores)

Particulars	F.Y. ended on 31.03.2023	F.Y. ended on 31.03.2022
Salary & Allowances	0.93	0.65
Leave Encashment	0.29	0.26
Contribution to Gratuity /Pension/PF	0.12	0.02

- (c) Transactions with related parties under the control of same government

(₹ in Crores)

S. No.	Name of the company	Nature of Transaction	F.Y. ended on 31.03.2023	F.Y. ended on 31.03.2022
1	UP Power Transmission Corporation Limited	Power Transmission Cost	692.73	657.74
2	Uttar Pradesh Rajya Vidyut Utpadan Nigam Ltd	-	-	-
3	Uttar Pradesh Jal Vidyut Nigam Limited.	-	-	-
4	UP State Power Sector Employee Trust	Employee benefit contributions	18.97	259.42
5	U.P. Power Corporation Contributory Provident Fund Trust	Employee benefit contributions	4.33	145.99

- (d) Outstanding Balances with related parties: -

(₹ in Crores)

Particulars	F.Y. ended on 31.03.2023	F.Y. ended on 31.03.2022
Amount Receivable towards loans :-		
Uttar Pradesh Power Corporation Limited	154.92	772.00
KESCO	-	-
Dakshinanchal Vidyut Vitran Nigam Limited	-	-
Paschimanchal Vidyut Vitran Nigam Limited	-	-
Purvanchal Vidyut Vitran Nigam Limited	-	-
Key Managerial Personnel	-	-
UP Power Transmission Corporation Limited	-	-
UP Rajya Vidyut Utpadan Nigam Limited	-	-
UP Jal Vidyut Nigam Limited	-	-
UP State Power Sector Employees Trust	-	-
UP Power Corporation Contributory Provident Fund Trust	-	-

Handwritten signature and initials



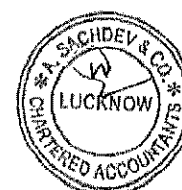
Amount Payable towards other than loans:		
UP Power Corporation Ltd. -ICT	-	-
UP Power Corporation Ltd. -(Power Purchase)	8,565.72	8622.44
KESCO	-	-
Dakshinanchal Vidyut Vitran Nigam Limited	-	-
Paschimanchal Vidyut Vitran Nigam Limited	-	-
Purvanchal Vidyut Vitran Nigam Limited	-	-
Key Managerial Personnel	-	-
UP Power Transmission Corporation Limited	1320.43	1320.05
UP Rajya Vidyut Utpadan Nigam Limited	0.05	0.05
UP Jal Vidyut Nigam Limited	-	-
UP State Power Sector Employees Trust	742.34	723.37
UP Power Corporation Contributory Provident Fund Trust	174.39	170.06
Amount Receivable towards other than loans : -		
Uttar Pradesh Power Corporation Ltd.	312.38	7.37
KESCO	6.47	5.79
Dakshinanchal Vidyut Vitran Nigam Limited	103.79	95.88
Paschimanchal Vidyut Vitran Nigam Limited	79.10	78.95
Purvanchal Vidyut Vitran Nigam Limited	75.21	78.66
Key Managerial Personnel	-	-
UP Power Transmission Corporation Limited	281.90	281.79
UP Rajya Vidyut Utpadan Nigam Limited	-	-
UP Jal Vidyut Nigam Limited	0.02	0.02
UP State Power Sector Employees Trust	-	-
UP Power Corporation Contributory Provident Fund Trust	-	-

13. Receivables and payables from/to Inter Company/Inter DISCOM/Holding Company have been shown as net of receivables and payables in Note No. 10 & 18. The details of transactions have been shown separately in Notes to Accounts.
14. (a) The Company earns revenue primarily from supply of power to ultimate consumers situated in the area covered under its jurisdiction to supply the power. The Company procures power from its Holding Company (UPPCL) which procures the power on our behalf & supplies the same to us.
(b) Revenue from sale of power is recognized on satisfaction of performance obligation upon supply of power to the consumers at an amount that reflects the consideration (as per UPERC Tariff), adjusted for rebate on timely payment (if any), the Company expects to receive in exchange for those supplied power.
(c) Consumer Contribution received under Deposit Work has been amortized in the proportion in which depreciation on related asset is charged to allocate the transaction price over the period of life of assets.
15. (a) The Property, Plant and Equipment including Land remained with the Company after notification of final transfer scheme are inherited from erstwhile UPSEB, which had been the title holder of such Assets. The title deeds of new assets created after incorporation of the Company, are held in the respective units where such assets were created/purchased.

[Handwritten Signature]

[Handwritten Mark]

[Handwritten Mark]



(b) Where historical cost of a discarded/retired/obsolete Property, Plant and Equipment is not available, the estimated value of such assets and depreciation thereon has been adjusted and accounted for.

(c) As provided under Part-B of Schedule II of Companies Act, 2013, the depreciation/amortization on Property Plant & Equipment's/Intangible Assets have been calculated taking into consideration the rates of depreciation of assets as approved in the orders of UPERC (terms & conditions for determination of distribution tariff) Regulation.

(d) Property, plant and equipment are stated at cost comprising of purchase price and any initial directly attributable cost of bringing the asset to its working condition for its intended use.

16. Capitalization of Interest on borrowed fund utilized during construction stage of Property, Plant & Equipment has been done by identifying the Schemes/Assets and the funds used for the purpose to the extent established.
17. The amount of Equity, Loans, Subsidies and Grants were received from the State Government by the U.P. Power Corporation Limited centrally, being the Parent Company and have been distributed by the Parent Company to the DISCOMs, which have been accounted for accordingly.
18. **Provision for Bad & Doubtful Debts on Trade Receivables:-**

- I. The Company has reviewed the policy of provision of Bad & Doubtful Debts followed for the year 2021-22, in order to ensure compliance as well as accounting in accordance with the provisions contained in the Ind AS-109 and companies Act, 2013. The objective of introducing/implementing new policy is to provide a scientific approach and logical mode of calculation for creating provision on the receivable reflecting at the end of Financial Year i.e. 31.03.2023. The Company has adopted simplified approach described in the above Ind AS to calculate the expected credit loss as tabulated below:-

Ageing Bucket	Non-Govt. Arrears	Provisioning %	Provisioning Amount
Up to 6 Months	769.44	0.00%	-
Greater than 6 months and up to 1 year	644.81	18.78%	121.10
Greater than 1 year and up to 2 years	1,902.40	21.94%	417.34
Greater than 2 year and up to 3 years	952.41	29.19%	278.02
Greater than 3 years	18,683.37	40.00%	7,474.15
Total Provision as on 31.03.2023			8,290.61

Handwritten signature and initials



Note:- Following assumption/management estimate has been considered while formulating the above mentioned provisioning rates:-

- a) Electricity dues/receivables from Government Consumers as at the end of financial year has not been considered for provisioning towards Bad & Doubtful Debts considering that the GoUP makes the provision regularly in its budget towards payment against electricity dues/receivables from the Departments of GoUP based on the decision taken to release payment of electricity dues/receivables centrally. Further, the Central Government's Departments generally make regular payment of electricity dues/receivables.
- b) Under age bucket upto 6 month:- As company believes that the consumers in this category are in the phase of temporary disconnection for 6 months until it becomes permanently disconnected and would pay their dues within 6 months from the date of being temporarily disconnected based on the collection efforts and initiatives being taken. The chances of recovery during this period are significantly higher. Therefore it has been assumed that the expected loss amount would be zero in this age bucket.
- c) Under age bucket greater than 3 year:- Based on the collection efforts and the current and future initiatives being undertaken for collection, provisioning @ 40% on trade receivables is proposed under this age bucket.
- II. As required Ind AS-8, the effect of changes due to revised estimations towards provision for Bad & Doubtful Debts on Trade Receivables in the current year is as under:-

(₹ in Crore)

Particulars	Amount as per Revised Estimate	Amount as per Previous Estimate
Provision for bad & doubtful debts against Trade Receivables	4,174.32	840.59

The effect of changes due to above accounting estimate in future reporting periods could not be ascertained as it is impracticable to determine the future outstanding balance of Trade Receivable.

[Handwritten signature] *[Handwritten initials]*



19. (a) Based on actuarial valuation report dated 09.11.2000 submitted by M/s Price Waterhouse Coopers to Uttar Pradesh Power Corporation Limited (the Parent Company) provision for accrued liability on account of Pension and Gratuity of employees covered under GPF scheme has been made @16.70% and 2.38% respectively on the amount of Basic pay, Grade pay and DA paid to employees.

(b) As required by Ind AS 19, the provision for accrued liability of Gratuity of employees covered under CPF scheme and provision for accrued liability for Earned Leave Encashment of all employees has been made on the basis of actuarial valuation report dated 02.05.2023 submitted by M/s Mithras Consultants, Gurgaon, Haryana. The disclosures in this regard are as below:-

(₹ in Crores)

S. No.	Defined benefit plans:-	Gratuity		Leave Encashment	
		As on 31.03.2022	As on 31.03.2023	As on 31.03.2022	As on 31.03.2023
1.	Assumptions				
	Discount Rate	7.29% p.a.	7.48% p.a.	7.29% p.a.	7.48% p.a.
	Rate of increase in Compensation levels	8.00% p.a.	8.00% p.a.	8.00% p.a.	8.00% p.a.
	Rate of Return on Plan Assets	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Average future service(In years)	23.58 Years	23.00 Years	19.96 Years	20.01 Years
2.	Service Cost				
	Current Service Cost	12.92	13.96	10.30	10.80
	Past Service Cost (including curtailment Gains/ Losses)	0	0	0	0
	Gains or losses on Non Routine settlements	0	0	0	0
	Total	12.92	13.96	10.30	10.80
3.	Net Interest Cost				
	Interest Cost on Defined Benefit Obligation	10.30	12.14	23.41	26.52
	Interest Income on Plan Assets	0	0	0	0
	Net Interest Cost (Income)	10.30	12.14	23.41	26.52
4.	Change in present value of obligations				
	Opening of defined benefit obligations	151.21	166.58	343.76	366.23
	Liability Transfer In/(Out)	0	0	0	0
	Service cost	12.92	13.96	10.30	10.80
	Interest Cost	10.30	12.14	23.41	26.52
	Benefit Paid	-7.96	-3.91	-15.57	-25.66

[Handwritten signatures and initials]



	Actuarial (Gain)/Loss on total liabilities:	0.11	4.65	4.33	-1.82
	- due to change in financial assumptions	-11.40	-4.78	-17.80	-10.20
	- due to change in demographic assumptions	0	0	0	0
	- due to experience variance	11.51	9.44	22.13	8.38
	Closing of defined benefit obligation	166.58	193.42	366.23	376.08
5.	Change in the fair value of plan assets				
	Opening fair value of plan assets	0	0	0	0
	Asset Transfer In/ (Out)	0	0	0	0
	Actual Return on Plan Assets	0	0	0	0
	Employer Contribution	7.96	3.91	15.57	25.66
	Benefit Paid	-7.96	-3.91	-15.57	-25.66
	Closing fair value of plan assets	0.00	0.00	0.00	0.00
6.	Actuarial (Gain)/Loss on Plan Asset				
	Expected interest income	0	0	0	0
	Actual income on Plan Asset	0	0	0	0
	Actuarial gain / (loss) on Assets	0	0	0	0
7.	Other Comprehensive income				
	Opening amount recognized in OCI outside P&L account	0	0	Not Applicable	Not Applicable
	Actuarial Gain / (loss) on liabilities	-0.11	-4.65	Not Applicable	Not Applicable
	Actuarial gain / (loss) on assets	0.00	0.00	Not Applicable	Not Applicable
	Closing amount recognized in OCI outside P&L account	-0.11	-4.65	Not Applicable	Not Applicable
8.	The amount to be recognized in Balance Sheet Statement				
	Present Value of Obligations	166.58	193.42	366.24	376.08
	Fair value of plan assets	0	0		
	Net Obligations	166.58	193.42	366.24	376.08
	Amount not recognized due to asset limit	0	0	0	0

Handwritten signatures and initials:



	Net defined benefit liability / (assets) recognized in balance sheet	166.58	193.42	366.24	376.08
9.	Expense recognized in Statement of profit and Loss				
	Service cost	12.92	13.96	10.30	10.80
	Net interest cost	10.30	12.14	23.41	26.52
	Net actuarial (gain)/ loss	Not Applicable	Not Applicable	4.33	-1.82
	Expenses Recognized in the statement of profit & Loss	23.22	26.10	38.04	35.50
10.	Change in Net Defined Obligations				
	Opening of Net defined benefit liability	151.21	166.58	343.76	366.23
	Service cost	12.92	13.96	10.30	10.80
	Net Interest Cost	10.30	12.14	23.41	26.52
	Re-measurements	0.11	4.65	4.33	-1.82
	Liability Transferred In / (out) - Net	0	0	0	0
	Contribution paid to fund	-7.96	-3.91	-15.57	-25.66
	Closing of Net defined benefit liability	166.58	193.42	366.23	376.08
11.	Sensitivity Analysis				
	Item	As on 31.03.2023	Impact	As on 31.03.2023	Impact
	Base Liability	193.42		376.08	
	Increase Discount Rate by 1.00%	170.84	-22.58	338.00	-38.08
	Decrease Discount Rate by 1.00%	220.65	27.23	421.71	45.63
	Increase Salary inflation by 1.00%	207.81	14.39	419.69	43.61
	Decrease Salary inflation by 1.00%	178.20	-15.22	338.89	-37.19
	Increase Withdrawal Rate by 1.00%	195.50	2.07	375.41	-0.67
	Decrease Withdrawal Rate by 1.00%	190.82	-2.60	376.78	0.71

20. The various Expenditure like Employee Expenses, Repair & Maintenance Cost and Administrative & General Expenses etc. incurred at U.P. Power Corporation Ltd., Lucknow has been allocated in all the Company vide Debit/Credit Notes. This Allocation of Expenses in Company has been made in compliance of O.M. No. 743 dated 10.06.2020 of U.P Power Corporation Ltd., Lucknow (The Holding Company).

[Handwritten signatures]



21. An embezzlement of cash amounting to Rs.0.50 Crores in EDD-Rudaull (Location code-592A), Ayodhya Zone came to the knowledge of management for which first Information report has been lodged and necessary departmental proceedings have been initiated against the concerned.
22. In the opinion of management, there is no specific indication of Impairment of any assets as on balance sheet date as envisaged by Ind AS 36 of ICAI. Further, the assets of the corporation have been accounted for at their historical cost and most of the assets are very old where the impairment of assets is very unlikely.
23. (A) Bill of power purchase are being taken in to account as per the bills raised by Uttar Pradesh Power Corporation Limited after due verification.
(B) Bills of Transmission Charges raised by Uttar Pradesh Power Transmission Corporation Limited (UPPTCL) as per the rates approved by UPERC, have been accounted for on accrual basis. Further, as per the UPERC's Tariff/True-Up order dated 24.05.2023 for the F.Y. 2021-22, the UPPTCL has raised the Supplementary Bills of ₹ 23.70 crore against the bills earlier raised for the F.Y. 2021-22. The bills have been received before finalization of Financial Statements of the Company for the F.Y. 2022-23. Hence, in accordance with the provisions contained in the Ind AS-10 (Events after the reporting period), the company has considered the same as material adjusting event and recognized/accounted for in the financial statements for the F.Y.22-23.
24. Government dues in respect of Electricity Duty and other Levies amounting to ₹ 2912.62 Crores shown in Note-18 includes (₹ 4.44 Crores) on account of Other Levies realized from consumers.
25. Some balances appearing under the heads 'Current Assets', 'Loans & Advances', 'Current Liabilities', Material in transit/under inspection/lying with contractors are subject to confirmation/reconciliation and subsequent adjustments, as may be required.
26. Amount due to Micro, Small and medium enterprises (under the MSMED Act 2006) could not be ascertained and interest thereon could not be provided for want of sufficient related information.
27. Liability towards medical expenses and LTC has been provided to the extent established.
28. In accordance with the provisions of IND AS 8 (accounting policies, changes in accounting estimates and errors), prior period(s) errors/omission have been corrected retrospectively by restating the comparative amounts of profit & loss for the prior period i.e. F.Y. 2021-22 to the extent practicable along with changes in basic and diluted earnings per share. If the error /omission relates to a period prior to the comparative figure i.e. before F.Y 2021-22, the other equity of the comparative period has been restated. The opening balance sheet items have also been restated wherever required.



Reconciliation of financial statement line items which are retrospectively restated as under in accordance with Ind AS-8 "Accounting Policies, Change in Accounting Estimates and Errors".

As at 31st March 2023

(₹ in Crore)

S. No.	PARTICULARS	Note No.	Audited figures as at 31st March 2022	PPE & Regrouping Adjustments	Restated / Regrouped Figures as at 31st March 2022	Remarks
	<u>ASSETS</u>					
(1)	Non-current assets					
	(a) Property, Plant and Equipment	2	17,060.64	-3.06	17,057.58	PPE Adjustment
	(b) Capital work-in-progress	3	437.06	-270.77	166.29	Regrouping
	(c) Assets not in Possession	4	-	8.38	8.38	PPE Adjustment
	(d) Intangible Assets	5	-	-	-	
	(e) Intangible Assets under development	5A	-	-	-	
	(f) Financial Assets - Others	6	-	791.25	791.25	Regrouping
(2)	Current assets					
	(a) Inventories	7	1,027.08	-	1,027.08	
	(b) Financial Assets					
	(i) Trade receivables	8	22,485.80	49.41	22,535.21	PPE Adjustment
	(ii) Cash and cash equivalents	9	1,061.06	-0.10	1,061.76	PPE Adjustment
	(iii) Bank Balance (Other than ii above)	9A	37.53	-	37.53	
	(iv) Others	10	2,965.55	-795.84	2,169.71	PPE Adjustment & Regrouping
	(c) Other Current Assets	11	681.47	263.20	944.67	PPE Adjustment & Regrouping
	Total Assets		45,766.99	42.47	45,799.46	
	<u>EQUITY AND LIABILITIES</u>					
(1)	<u>EQUITY</u>					
	(a) Equity Share Capital	12	20,352.29	-	20,352.29	
	(b) Other Equity	13	-11,304.16	26.06	-11,278.10	PPE Adjustment
(2)	<u>LIABILITIES</u>					
(I)	<u>Non-Current liabilities</u>					
	(a) Financial Liabilities					
	(i) Borrowings	14	15,761.74	8.53	15,770.27	PPE Adjustment
	(ii) Other financial liabilities	15	721.84	500.74	1,222.58	Regrouping
(II)	<u>Current liabilities</u>					
	(a) Financial Liabilities					
	(i) Borrowings	16	-	2,432.83	2,432.83	Regrouping
	(ii) Trade payables	17	9,942.49	-	9,942.49	
	(b) Other Financial Liabilities	18	10,282.79	-2,925.69	7,357.10	PPE Adjustment & Regrouping
	Total Equity and Liabilities		45,766.99	42.47	45,799.46	

[Handwritten signature and initials]



RECONCILIATION OF PRIOR PERIOD ADJUSTMENTS (Profit and Loss A/c)

For the year ended 31st March 2023

₹ in Crore

S. No.	PARTICULARS	Note No.	Audited figures for the year ended 31st March 2022	Adjustment Related to the year ended 31st March 2022	Adjustment Related to the year ended 31st March 2021 and before	Total	Restated / Regrouped Figures For the year ended 31st March 2022	Other Equity (Reserve & Surplus) Restated / Regrouped for the period ended 31st March 2021 and before
	REVENUE							
I	Revenue From Operations	19	13,050.20	19.67	-27.49	-7.82	13,069.87	-27.49
II	Other Income	20	5,382.70	-0.09	-8.55	-8.64	5,382.61	-8.55
III	Total Revenue (I + II)		18,432.90	19.58	-36.04	-16.46	18,452.48	-36.04
	EXPENSES							
1	Purchase of Stock in Trade (Power Purchased)	21	13,780.16	-	-	-	13,780.16	-
2	Employees Benefits Expenses	22	513.12	-0.10	0.20	0.10	513.02	0.20
3	Finance Cost	23	1,725.57	-	-	-	1,725.57	-
4	Depreciation and Amortization Expenses	24	672.41	1.66	4.97	6.63	674.07	4.97
5	Administrative, General & Other Expenses	25	595.83	7.81	-	7.81	603.64	-
6	Repair & Maintenance	26	374.70	0.01	-	0.01	374.71	-
7	Bad Debts & Provisions	27	2,436.36	-	-	-	2,436.36	-
IV	Total Expenses		20,098.15	9.38	5.17	14.55	20,107.53	5.17
V	Profit / (Loss) before tax and exceptional items (III - IV)		-1,665.25	10.20	-41.21	-31.01	-1655.05	-41.21
VI	Profit / (Loss) from Exceptional Items	28	-376.96	-	-	-	-376.96	-
VII	Profit / (Loss) before tax (V + VI)		-2,042.21	10.20	-41.21	-31.01	-2032.01	-41.21
VIII	Tax Expenses:							
	(1) Current tax		-	-	-	-	-	-
	(2) Deferred tax		-	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing operations (VII - VIII)		-2,042.21	10.20	-41.21	-31.01	-2032.01	-41.21
X	Profit / (Loss) from discontinued operations		-	-	-	-	-	-
XI	Tax Expenses of discontinued operations		-	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X - XI)		-	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX + XII)		-2,042.21	10.20	-41.21	-31.01	-2032.01	-41.21
XIV	Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss		- - - -	-0.11 - - -	- - - -	-0.11 - - -	-0.11 - - -	- - - -
XV	Total Income for the period (XIII + XIV) comprising Profit / (Loss) and Other Comprehensive Income for the period		-2,042.21	10.09	-41.21	-31.12	-2032.12	-41.21

Signature

Signature



29. Basic and diluted earnings per share has been shown in the Statement of Profit & Loss in accordance with Ind AS-33 "Earnings Per Share". Basic earnings per share have been computed by dividing net loss after tax by the weighted average number of equity shares outstanding during the year. Number of shares used for calculating diluted earnings per equity share includes the amount of share application money (pending for allotment).

(₹ in Crores)

Particulars	Earnings Per Share	
	F.Y. ended on 31.03.2023	F.Y. ended on 31.03.2022
(a) Net P/L after tax (numerator used for calculation)	(4,824.57)	(2,032.12)
(b) Weighted average number of Equity Shares (denominator for calculating Basic EPS) (In Crore)	21.39	18.61
(c) Weighted average number of Equity Shares (denominator for calculating Diluted EPS) (In Crore)	22.24	20.33
(d) Basic earnings per share of Rs. 1000/- each	(225.55)	(109.20)
(e) Diluted earnings per share of Rs. 1000/- each*	(225.55)	(109.20)

*(As per para 43 of Ind AS-33 issued by Institute of Chartered Accountants of India, Potential Equity Shares are treated as Anti-Dilutive as their conversion to Equity Share would decrease loss per share, therefore, effect of Anti-Dilutive Potential Equity Shares is Ignored in calculating Diluted Earnings Per Share).

30. Payments to Directors and officers in foreign currency towards foreign tours were Nil (Previous Financial Year NIL).
31. Debts due from Directors are Nil (Previous Financial Year NIL)
32. Quantitative details of energy purchased and sold and Computation of AT&C Losses are given as below: -

TABLE - 1

(₹ in Crores)

S. No.	Particulars	Financial Year	
		2022-23	2021-22
A	Input Energy (MkWh)	27,347.21	24,352.98
B	Energy Sold (MkWh)	23,228.10	20,125.98
C	Distribution Losses (MkWh)	15.06%	17.36%
D	Revenue from sale of Energy (Rs.Cr.)	13,707.75	13,069.87
E	Adjusted Revenue from Sale of Energy on Subsidy Received basis (Rs.Cr.)	17,399.83	16,733.41
F	Opening Debtors for Sale of Energy (Rs.Cr.)	24,276.40	20,684.55
G	Closing Debtors for Sale of Energy (Rs.Cr.)	26,194.03	24,276.40
H	Adjusted Closing Debtors for sale of Energy (Rs.Cr.)	26,194.03	24,276.40
I	Collection Efficiency (Including Revenue Subsidy) (%)	88.98%	78.53%
J	Units Realized (MkWh) = [Energy Sold*Collection efficiency]	20,668.13	15,805.92
K	Units Unrealized (MkWh) = [Net Input Energy-Units Realized]	6,679.08	8,547.06
L	AT&C Losses (%) = [(Units Unrealized/Net Input Energy)*100]	24.42%	35.10%

TABLE - 2

(₹ in Crores)

S.No.	Particulars	Financial Year	
		2022-23	2021-22
1	Subsidy Booked during the year	6,098.70	5,103.91
2	Subsidy received during the year	6,192.12	5,197.33
I)	Subsidy received against subsidy booked for current year	6,098.70	5,103.91
II)	Subsidy received against subsidy booked for previous year	93.42	93.42

[Handwritten signatures and initials]



33. Disclosures regarding PQ/SOP compliance under RDSS Scheme are given as below: -

Table 1: Revenue Details	2022-23 (Audited)	2021-22 (Restated)
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	13,708	13,070
A1: Revenue from Sale of Power	13,683	13,066
A2: Fixed Charges/Recovery from theft etc.		
A3: Revenue from Distribution Franchisee		
A4: Revenue from Inter-state sale and Trading	25	4
A5: Revenue from Open Access and Wheeling		
A6: Any other Operating Revenue		
Revenue - Subsidies and Grants (B = B1+B2+B3)	6,099	5,104
B1: Tariff Subsidy Booked	3,692	3,664
B2: Revenue Grant under UDAY		
B3: Other Subsidies and Grants	2,407	1,440
Other Income (C = C1+C2+C3)	134	279
C1: Income booked against deferred revenue*		
C2: Misc Non-tariff income from consumers (including DPS)	336	184
C3: Other Non-operating income	99	95
Total Revenue on subsidy booked basis (D = A + B + C)	20,241	18,452
Tariff Subsidy Received (E)	3,692	3,664
Total Revenue on subsidy received basis (F = D-B1+E)	20,241	18,452
Whether State Government has made advance payment of subsidy for the period(Yes/No)	No	No

Table 2: Expenditure Details	2022-23 (Audited)	2021-22 (Restated)
Cost of Power (G = G1 + G2 + G3)	16,370	13,780
G1: Generation Cost (Only for GEDCOS)		
G2: Purchase of Power	15,678	13,122
G3: Transmission Charges	692	658
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	8,695	6,705
H1: Repairs & Maintenance	478	375
H2: Employee Cost	558	512
H3: Admin & General Expenses	813	604
H4: Depreciation	839	674
H5: Total Interest Cost	1,808	1,726
H6: Other expenses	4,174	2,437
H7: Exceptional Items	25	377
Total Expenses (I = G + H)	25,065	20,485
Profit before tax (J = D - I)	(4,824)	(2,033)
K1: Income Tax		
K2: Deferred Tax		
Profit after tax (L = J - K1 - K2)	(4,824)	(2,033)

Signature

Signature

13/5/24



Balance Sheet		
Table 3: Total Assets	2022-23 As on 31st Mar (Audited)	2021-22 As on 31st Mar (Restated)
M1: Net Tangible Assets & CWIP	17,938	17,232
M2: Other Non-Current Assets	698	791
M3: Net Trade Receivables	20,223	22,535
M3a: Gross Trade Receivable Govt. Dept.	5,559	26,651
M3b: Gross Trade Receivable Other than Govt. Dept.	22,954	
M3c: Provision for bad debts	8,291	
M4: Subsidy Receivable	93	93
M5: Other Current Assets	4,154	5,147
Total Assets (M = M1 + M2 + M3 + M4 + M5)	43,106	45,799
Table 4: Total Equity and Liabilities		
N1: Share Capital & General Reserves	23,391	21,510
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	-20,345	-15,520
N3: Government Grants for Capital Assets	3,833	3,085
N4: Non-current liabilities	1,329	1,223
N5: Capex Borrowings	17,816	18,032
N5a: Long Term Loans - State Govt.	0	71
N5b: Long Term Loans - Banks & FIs	14,355	15,700
N5c: Short Term/ Medium Term - State Govt.	0	12
N5d: Short Term/ Medium Term - Banks & FIs	3,461	2,250
N6: Non-Capex Borrowings		
N6a: Short Term Borrowings/ from Banks/ FIs	0	0
N6b: Cash Credit/ OD from Banks/ FIs	0	0
N7: Payables for Purchase of Power	9,885	9,942
N8: Other Current Liabilities	7,196	7,528
Total Equity & Liabilities (N=N1 +N2 +N3 +N4 +N5 + N6 + N7 + N8)	43,106	45,799

[Signature]

[Signature]

[Signature]



Table 5: Technical Details	2022-23 (Audited)	2021-22 (Restated)
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)		
O1a: Hydel		
O1b: Thermal		
O1c: Gas		
O1d: Others		
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)		
O2a: Hydel		
O2b: Thermal		
O2c: Gas		
O2d: Others		
O3: Total Auxiliary Consumption (MU) (Quarter Ended)		
O4: Gross Power Purchase (MU) (Quarter Ended)	27,347	24,353
Gross Input Energy (MU) (O5=O2-O3+O4)	27,347	24,353
O6: Transmission Losses (MU)(Interstate & Intrastate)		
O7: Gross Energy sold (MU)	23,228	20,126
O7a: Energy Sold to own consumers	23,202	20,114
O7b: Bulk Sale to Distribution Franchisee		
O7c: Interstate Sale/ Energy Traded/Net UI Export	26	12
Net Input Energy (MU) (O8 = O5-O6 -O7c)	27,321	24,341
Net Energy Sold (MU) (O9 = O7 - O7c)	23,202	20,114
Revenue Billed Including subsidy booked (O10 = A1 + A2 + A3 + B1)	17,375	16,730
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	24,276	20,685
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	26,194	24,276
Revenue Collected Including subsidy received (O13 = A1 + A2+A3+E+O11 - O12)	15,458	13,138
Billing Efficiency (%) (O14 = O9/O8*100)	84.92	82.63
Collection Efficiency (%) (O15 = O13/O10*100)	88.96	78.53
Energy Realised (MU) (O15a = O15*O9)	20,642	15,795
AT&C Loss (%) (O16 = 100- O14*O15/100)	24.45	35.11

Table 6: Key Parameters	2022-23 (Audited)	2021-22 (Restated)
ACS (Rs./kWh) (P1 = I*10/O5)	9.17	8.41
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	7.40	7.58
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	1.76	0.83
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	7.40	7.58
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	1.76	0.83
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P6 = (F-B2-C1)*10/O5)	7.40	7.58
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	1.76	0.83
Receivables (Days) (P8 = 365*M3/A)	538	629
Payables (Days) (P9 = 365*N7/G)	220	263
Total Borrowings (P10 = N5 + N6)	17,816	18,032

[Handwritten Signature]

[Handwritten Mark]

[Handwritten Mark]



Table 7: Consumer Category-wise Details of Sale (MU)		2022-23 (Audited)	2021-22 (Restated)
Q1: Domestic		13,149	11,141
Q2: Commercial		2,812	2,379
Q3: Agricultural		2,527	2,421
Q4: Industrial		2,497	2,155
Q5: Govt. Dept. (ULB/RLB/ PWW/PL)		1,921	1,748
Q6: Others		322	282
	Railways	31	31
	Bulk Supply	-	-
	Miscellaneous	265	239
	Distribution Franchisee	-	-
	Interstate/ Trading/ UI	26	12
Gr. Energy Sold (Q7=Q1+Q2+Q3+Q4+Q5+Q6)		23,228	20,126

Table 8: Consumer Category-wise Details of Sale (Rs. Cr.)		2022-23 (Audited)	2021-22 (Restated)
Q1: Domestic		6,652	5,856
Q2: Commercial		2,212	2,052
Q3: Agricultural		772	565
Q4: Industrial		3,040	3,009
Q5: Govt. Dept. (ULB/RLB/ PWW/PL)		907	1,231
Q6: Others		125	356
	Railways	13	19
	Bulk Supply	-	-
	Miscellaneous	88	334
	Distribution Franchisee	-	-
	Interstate/ Trading/ UI	25	4
Gr. Energy Sold (Q7=Q1+Q2+Q3+Q4+Q5+Q6)		13,708	13,070

34. Details of Contingent Liabilities are as under: -

(₹ In Crores)

S.No.	Details	FY 2022-23	FY 2021-22
1.	Claims against the Company not acknowledged as debts	61.41	35.59

35. Disclosure as per Ind AS 37 is as under: -

(₹ in Crores)

Particulars	Movement of Provisions			
	Opening Balance as on 1.04.2022	Provision Made During The year	Withdrawal / Adjustment of Provision During the year	Closing Balance as on 31.03.2023
Provision for Doubtful debts on Sundry Debtors (Sale of Power)	4,116.29	4,174.32	-	8,290.61
Provision for Doubtful Advances	0.17	-	-	0.17
Provision for estimated losses on theft of Property, Plant and Equipment pending for investigation	5.22	-	-	5.22
Provision for unserviceable stores	41.22	0.54	-	41.76

[Handwritten signatures]



36. Additional Information required under the Schedule-III of the Companies Act, 2013 as on 31.03.2023 are as under: -

Aging Schedules: -

(A) Work-in-progress (Capital expenditure)

(₹ in Crores)

Amount in CWIP for a period of F.Y. 2022-23		
	Intangible Asset	Tangible Asset
Less than 1 year	0.36	84.03
1-2 year	-	35.46
2-3 year	-	16.23
More than 3 years	-	16.66
Total	0.36	152.38

(B) Trade Receivables:

(₹ in Crores)

Ageing	Government Dues	Non-Government Dues	Total
Less than 6 months	696.82	769.44	1,466.26
6 months - 1year	218.40	644.81	863.21
1-2 year	468.22	1,902.40	2,370.62
2-3 year	942.03	952.41	1,894.44
More than 3 years	3,233.36	18,685.37	21,918.73
Total	5,558.83	22,954.43	28,513.26

* The above total trade receivable includes unbilled debtors amounting to Rs. 818.39 Cr.

(C) Trade Payables:

(₹ in Crores)

Outstanding for following periods from due date of payment			
	UPPCL	UPPTCL	Total
Less than 1 year	8,565.72	692.73	9,258.45
1-2 year	-	627.70	627.70
2-3 year	-	-	-
More than 3 years	-	-	-
Total	8,565.72	1,320.43	9,886.15

37. Since the Company is principally engaged in the distribution business of Electricity and there is no other reportable segment as per Ind AS 108, hence the disclosure as per Ind AS 108 on segment reporting is not required.
38. Due to heavy carried forward losses/unabsorbed depreciation and uncertainties to recover such losses/ unabsorbed depreciation in near future, the deferred tax assets have not been recognized in accordance with Ind AS 12 issued by ICAI.
39. The figures as shown in the Balance Sheet, Statement of Profit & Loss & Notes shown in "()" denotes negative figures.
40. The company has not revalued its Property, Plant and Equipment/Intangible Assets during the FY 2022-23.

[Signature]

[Signature]

[Signature]



41. **Disclosure Regarding Aatmnirbhar Bharat Scheme**

The GoUP vide its G.O. No. 445/24-1-21-731(budget)/2020 Dated 05.03.2021 has approved/declared subsidy of of ₹ 20,940.00 Crore in respect of the DISCOM's as under:

(₹ in Crores)		
S.No.	Particulars	Amount
(i)	The balance amount of subsidy against Tariff/True-up orders for the period 2007-08 to 2019-20	14,661.54
(ii)	The balance amount of loss under UDAY Scheme of GoI	6,278.47
Total		20,940.01
Or say		20,940.00

The above subsidy was to be paid by the GoUP through budget in the forthcoming ten years. As per the conditions laid down in the aforesaid GoUP order the subsidy shall be utilized for payment against loans (and interest due thereon) taken from PFC and REC under Aatmnirbhar Sheme of GoI. The share of MVVNL in the above subsidy receivable of ₹ 20,940.00 Crore works out to be ₹ 978.08 Crore.

The said amount of ₹ 978.08 Crore has been accounted for as "Receivable from GoUP" and Credited in Statement of Profit & Loss in the FY 2020-21. Out of total subsidy receivable, the company has received ₹186.83 Crore upto the end of Current Financial Year and ₹ 791.25 Crores is to be received from GoUP in subsequent years.

42. **Exceptional Items:**

The company presents the information excluding exceptional items which allows a better understanding of underlying performance of the company. Exceptional Items are identified by virtue of nature so as to facilitate, the comparison with prior period and to assess underlying trends in financial performance of the company. Accordingly, the company has shown the amount of loss incurred by the Trusts (CPF & GPF) on investment in DHFL as 'Exception Items' in the profit and loss account as detailed below:-

(₹ in Crore)			
Trust's Letter Reference	Name of item	Current Year	Previous Year
CPF Trust Letter No. 1021 Dt. 11.07.2022	Principal & Interest	-	154.36
CPF Trust Letter No. 0455 Dt. 06.05.2023	Interest	10.96	-
GPF Trust Letter No. 0787 Dt. 11.07.2022 & GPF Trust Letter No. 0637 Dt. 31.05.2023	Principal & Interest	(6.63)	222.60
GPF Trust Letter No. 0549 Dt. 08.05.2023	Interest	15.80	-
Total		20.13	376.96

[Handwritten signatures]



43. **Recent pronouncements/Amendments:**

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 31, 2023 MCA amended the Companies (Indian Accounting Standards) Rules, 2015 by Issuing the Companies (Indian Accounting Standards) Amendment Rules, 2023, applicable from April 1, 2023, as below:

Ind AS 1 – Presentation of Financial Statements

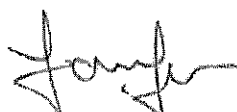

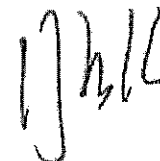
The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general purpose financial statements. The Company does not expect this amendment to have any significant impact in its financial statements.

Ins AS 12 – Income Taxes

The amendments clarify the accounting treatment for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. The Company does not expect this amendment to have any significant impact in its financial statements.

Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors

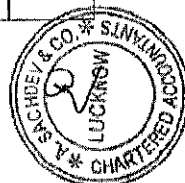
The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a '*change in accounting estimates*' has been replaced with a definition of '*accounting estimates*'. Under the new definition, *accounting estimates* are "monetary amounts in financial statements that are subject to measurement uncertainty". Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact in its financial statements.



44. Additional Regulatory Information as required under the Schedule-III of the Companies Act, 2013 are as under: -
(a) Financial Ratios:

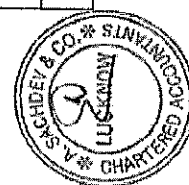
(a) Financial Ratios:														
S.No.	Particulars	Formula	Numerator		Denominator		₹ (in Crores)		₹ (in Crores)		Ratio			
			22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	Difference	Basis	% Change	
1	Current Ratio	Current Assets/Current Liabilities	Current Assets includes		Current Liabilities includes									
			-Inventory		-Trade Payables		723.11	1,027.08	9,886.15	9,942.49				
			-Trade Receivable		-Short term debt (current LTb)		20,222.64	22,535.21	3,712.05	2,432.83				
			-Cash & Cash equivalents		-Outstanding Expenses		699.90	1,061.76	-	-				
			-Bank Balance		-Provision for taxation		0.65	37.53	-	-				
			-Loans & Advances		-Other current liabilities		-	-	6,944.91	7,357.10				
			-Receivables/Accruals				1,916.64	2,169.71						
			-Other current assets				906.99	944.67						
			Total		Total		24,469.93	27,775.96	20,543.11	19,732.42				
2	Debt-Equity Ratio	Total Debt/Equity or Shareholder's fund	Debt includes		Equity includes									
			-Short term debt (current LTb)		-Equity Share Capital		3,712.05	2,432.83	22,784.46	20,352.29				
			-Long term debt		-Accumulated profits		14,354.79	15,770.27	(15,905.02)	(11,278.10)				
			-Other fixed obligation				-	-						
			Total		Total		18,066.84	18,203.10	6,879.44	9,074.19				
			Earnings available for debt service includes		Denominator includes									
			-Net profit after tax		-Interest		(4,824.57)	(2,032.12)	1,808.45	1,725.57				
			-depreciation		-Principal (Current Maturity Opening)		839.51	674.07	2,261.52	1,562.83				
			-Amortization				-	-						
			-Interest				1,808.45	1,725.57						
3	Debt Service Coverage Ratio	Earning available for debt service/interest plus Instalments	Other non-cash/non-operating Expenses & Incomes											
			- Other Income				6,532.97	5,382.61						
			- Provision for Doubtful Debt				4,174.86	2,436.36						
			- Exceptional Items				(20.13)	(376.96)						
			- Remeasurements of Defined Benefit Plans				(4.65)	(0.11)						
			Total		Total		8,506.44	7,809.42	4,069.97	3,388.40				
			Net profit available for equity shareholder's includes		Equity Shareholder's fund includes									
			-Net profit after taxes minus Preference Shareholder's dividend		-Equity Share Capital		(4,824.57)	(2,032.12)	22,784.46	20,352.29				
			Total		Total		(4,824.57)	(2,032.12)	(15,905.02)	(11,278.10)				
			Cost of goods sold includes		Denominator includes									
4	Return on Equity	Net profit available for equity Shareholder's fund	Cost of power purchase		Average Inventory		16,370.05	13,780.16	875.19	930.07				
5	Inventory Turnover Ratio	Cost of Goods sold/Average Inventory												



6	Trade Receivable Turnover Ratio	Credit sales/Average account receivables	Credit sales includes -Revenue from operation Incl.ED	14,332.89	13,768.61	Denominator includes -Average Trade Receivable	27,582.38	24,615.56	0.52	0.56	(0.04)	Times	-7.14%
7	Trade Payable Turnover Ratio	Credit purchases/Average account payables	Credit purchase includes -Cost of power purchase	16,370.06	13,780.16	Denominator includes -Average Trade payables	9,914.32	11,731.89	1.65	1.17	0.48	Times	41.03%
8	Net Capital Turnover Ratio	Total Sales/Shareholder's Equity	Total Sales includes -Revenue from operation	13,707.75	13,069.87	Shareholder's Equity includes -Equity Share capital	22,784.46	20,352.29	1.99	1.44	0.55	Times	38.19%
9	Net Profit Ratio	Net Profit x 100/Sales	Total Net profit includes	13,707.75	13,069.87	-Accumulated profits Total	(15,906.02)	(11,278.10)					
10	Return on Capital Employed	EBIT x 100/ Capital Employed	Net profit after tax EBIT includes	(4,824.57)	(2,032.12)	Sales includes -Revenue from operation Capital employed includes	13,707.75	13,069.87	(0.35)	(0.16)	(0.19)	Percent	118.75%
11	Return on Investment	Return x 100/Owner's equity or fund invested in business	-Earnings before interest & tax -Profit before tax -Interest Total	(4,824.57) 1,808.45 (3,016.12)	(2,032.12) 1,725.57 (306.55)	-Total Assets minus Current Liabilities -Total Asset -Current Liabilities Total	43,106.23 20,543.11 22,563.12	45,799.46 19,732.42 26,067.04	(0.13)	(0.01)	(0.12)	Percent	1200.00%
12	Creditor Days	(Liability for power purchase/ Cost of power purchase) x 365	Return includes Net profit after tax Liability for power purchase	(4,824.57) 9,886.15	(2,032.12) 9,942.49	Owner's Equity or Fund Invested Cost of power purchase	6,879.44 16,370.06	9,074.19 13,780.16	(0.70)	(0.22)	(0.48)	Percent	218.18%
									220.43	263.35	(42.92)	Days	-16.30%

(b) Explanation for change in the ratio by more than 25% as compared to the preceding year:-

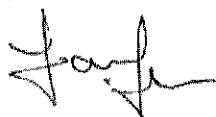
S. No.	Particulars	% Change	Explanation
1	Debt-Equity Ratio	30.85%	Increase in accumulated losses due to major change in provisioning estimates of bad & doubtful debts and increase in power purchase cost.
2	Return on Equity	218.18%	Increase in losses due to major change in provisioning estimates of bad & doubtful debts and increase in power purchase cost.
3	Inventory Turnover Ratio	26.25%	Increase in power purchase cost.
4	Trade Payable Turnover Ratio	41.03%	Increase in power purchase cost and reduction in creditors.
5	Net Capital Turnover Ratio	38.19%	Increase in accumulated losses due to major change in provisioning estimates of bad & doubtful debts and increase in power purchase cost.
6	Net Profit Ratio	118.75%	Increase in losses due to major change in provisioning estimates of bad & doubtful debts and increase in power purchase cost.
7	Return on Capital Employed	1200.00%	Increase in losses due to major change in provisioning estimates of bad & doubtful debts and increase in power purchase cost along with decrease in Current Assets
8	Return on Investment	218.18%	Increase in losses due to major change in provisioning estimates of bad & doubtful debts and increase in power purchase cost.



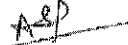
[Handwritten signature]


[Handwritten signature]


- (c) The Company has not provided any Loans/Advances to its promoters/Directors/KMP's and Related Parties.
- (d) No proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder during the Financial Year ended 31st March, 2023.
- (e) The Company does not have borrowings from banks or financial institution on the basis of security of current assets.
- (f) The company has not traded or Invested in Crypto Currency or virtual currency during the Financial Year ended 31st March, 2023.
- (g) The company has not surrendered any Income during the Financial Year 2022-23, under the provisions of Income Tax Act, 1961.
- (h) As per best of our knowledge, there are no charges or satisfaction yet to be registered with ROC beyond the statutory period.
- (i) Compliance with number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 is not applicable on the Company, as the Company is a Government Company as defined under clause 45 of section 2 of Companies Act, 2013.
- (j) The Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority during the Financial Year ended 31st March, 2023.
- (k) As per best of our knowledge, the Company does not have any transactions with companies struck off under section 248 of Companies Act, 2013 (as amended) or section 560 of Companies Act, 1956.
- (l) No arrangement has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- (m) Company has not advanced or loaned or invested fund (either borrowed fund or share premium or any other sources or kind of funds) to any other person (s) or entity (ies) including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall
 - i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - ii. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (n) Company has not received any fund from any other person (s) or entity (ies) including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

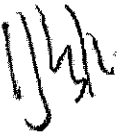


- i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - ii. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (o) As per the requirement of Section 135 of Schedule-VII of Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy), Rules 2014, the company has incurred losses during the three immediately preceding financial years as per Section 198 of Companies Act, 2013, hence no CSR activity has been undertaken and accordingly no provision has been made by the company in this regard.
- (p) Consequent to the applicability of Ind AS the financial statements for the Financial Year ended 31.03.2023 has been prepared as per Ind AS. Accordingly previous year's figures have been regrouped/ restated wherever necessary to confirm to this year's classification.


(Abha Sethi Tandon)
Company Secretary
MVVNL, Lucknow
M.No.: F6733



(Sanjeev Kumar Verma)
Dy. General Manager
MVVNL, Lucknow

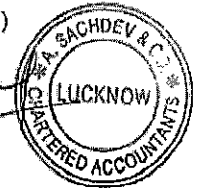

(Santosh Kumar Jadia)
Director (Finance)
MVVNL, Lucknow
DIN : 09618850


(Bhawani Singh Khangarot)
Managing Director
MVVNL, Lucknow
DIN : 08648162

As per our separate report of even date
For A. Sachdev & Co.
(Chartered Accountants)

FRN: 001307C


(K. G. Bansal)
Partner
M. No.: 094274



REC/RDSS/2022-23/766

Dated: 25.08.2023

The Managing Director
All Discoms, Uttar Pradesh

Subject: Approved Quarterly Targets for Loss Reduction and Smart Metering Works

Sir

Monitoring Committee of RDSS in its 22nd meeting has approved the Quarter-wise Physical & Financial targets for Loss Reduction and Smart Metering works based on the targets submitted by the DISCOMs. Further, MC has directed that the progress shall be updated and monitored on weekly basis. The approved targets are in enclosed as Annexure-I. It is requested that all efforts shall be made to achieve the targets as per the timelines.

With Regards,

Yours sincerely



(Rahu Dwivedi)
Executive Director (PMD)

Copy to:

1. Executive Director/Nodal officers concerned
2. Sr.CPMs/CPMs concerned

Loss Reduction – Quarterly Physical and Financial Targets – FY24

#	DISCOM	Description	Sanctioned Amount (Rs Cr)			Awarded (Rs Cr)	Q2 FY24 Target (Rs Cr)	Q3 FY24 Target (Rs Cr)	Q4 FY24 Target (Rs Cr)
			Infra works	IT/OT	Total				
1	PuVVNL	Physical* Target	4,514	30	4,544	4,365	384	576	902
2		Financial target <i>Expenditure incurred against the physical progress</i>	4,514	30	4,544	4365	384	576	873
3	MVVNL	Physical* Target	4,065	100	4,165	3,304	527	496	718
4		Financial target <i>Expenditure incurred against the physical progress</i>	4,065	100	4,165	3304	429	396	617
5	DVVNL	Physical* Target	3,721	50	3,771	3,509	305	455	737
6		Financial target <i>Expenditure incurred against the physical progress</i>	3,721	50	3,771	3509	276	390	644
7	PVVNL	Physical* Target	3,351	52	3,403	3,335	500	415	706
8		Financial target <i>Expenditure incurred against the physical progress</i>	3,351	52	3,403	3335	359	359	623
9	KESCO	Physical* Target	590	25	615	475	64	66	135
10		Financial target <i>Expenditure incurred against the physical progress</i>	590	25	615	475	59	62	118

*The Quarter wise financial amount mentioned corresponds to the value of physical work executed.

Loss Reduction – Physical Progress of Major items – FY24

#	DISCOM	Item Description	Units	Sanctioned	Q2 FY24 Target	Q3 FY24 Target	Q4 FY24 Target
1	PuVVNL	HT Lines (New) - OH and Cables	ckm	4,645	464	697	697
		LT Lines (Augmentation) - OH and Cables	ckm	49,391	4,939	7,409	7,409
		HT Lines (Augmentation) - OH and Cables	ckm	15,263	1,526	2,289	2,289
2	MVVNL	DTs (New and Augmentation)	Nos.	914	-	183	246
			MVA	44	-	9	12
		LT Lines (New) - OH and Cables	ckm	4,206	421	589	673
		HT Lines (New) - OH and Cables	ckm	11,382	1,814	1,707	1,707
		LT Lines (Augmentation) - OH and Cables	ckm	27,298	2,622	3,822	4,368
		HT Lines (Augmentation) - OH and Cables	ckm	18,918	3,016	2,838	2,838
3	DVVNL	HT Lines (New) - OH and Cables	ckm	11,096	1,110	1,553	1,775
		LT Lines (Augmentation) - OH and Cables	ckm	25,228	2,371	3,532	4,036
4	PVVNL	DTs (New and Augmentation)	Nos.	2,934	440	440	446

#	DISCOM	Item Description	Units	Sanctioned	Q2 FY24 Target	Q3 FY24 Target	Q4 FY24 Target
			MVA	126	19	19	19
		LT Lines (New) - OH and Cables	ckm	1,074	107	150	172
		HT Lines (New) - OH and Cables	ckm	8,973	897	1,256	1,436
		LT Lines (Augmentation) - OH and Cables	ckm	19,253	2,888	2,888	2,926
		HT Lines (Augmentation) - OH and Cables	ckm	6,231	935	935	947
5	KESCO	LT Lines (New) - OH and Cables	ckm	3,426	343	685	857
		HT Lines (New) - OH and Cables	ckm	154	-	29	32
		LT Lines (Augmentation) - OH and Cables	ckm	1,500	225	210	225
		HT Lines (Augmentation) - OH and Cables	ckm	773	98	102	102

Smart Metering – Quarterly Physical Targets – FY24

#	DISCOM	Sanctioned (In Qty)				Q2 FY24 Target (In Qty)				Q3 FY24 Target (In Qty)				Q4 FY24 Target (In Qty)			
		Consumer s	DT	Feed er	Total	Con sumers	D T	Feed er	Total	Cons umer	D T	Fee der	Total	Consume r	DT	Feed er	Total
1	PuVVNL	73,27,988	4,17,854	4,694	77,50,536	-	-	-	-	-	-	-	-	3,66,399	1,04,463	4,694	4,75,556
2	MVVNL	75,28,737	3,83,158	1,745	79,13,640	-	-	-	-	-	-	-	-	1,50,575	95,789	1,745	2,48,109
3	DVVNL	53,54,069	1,87,910	4,393	55,46,372	-	-	-	-	-	-	-	-	2,67,703	46,977	4,393	3,19,073
4	PVVNL	61,43,261	5,31,164	9,349	66,83,774	-	-	-	-	-	-	-	-	6,14,326	1,59,349	9,349	7,83,024
5	KESCO	6,25,000	6,715	693	6,32,408	-	-	-	-	-	-	-	-	31,250	3,357	693	35,300

Smart Metering – Quarterly Financial Targets – FY24

#	DISCOM/PD	Sanctioned GBS (excl. Incentive) (Rs. Cr)	Sanctioned GBS (incl. Incentive)(Rs. Cr)	Q2 FY24 Target (Rs. Cr)	Q3 FY24 Target (Rs. Cr)	Q4 FY24 Target (Rs. Cr)
1	PuVVNL	740.66	901.78	-	-	85.39
2	MVVNL	751.40	1,005.50	-	-	32.30
3	DVVNL	549.46	643.61	-	-	50.31
4	PVVNL	742.03	837.21	-	-	133.81
5	KESCO	49.26	69.98	-	-	4.97