

ANNUAL ENERGY AUDIT REPORT



KASHMIR POWER DISTRIBUTION CORPORATION LIMITED

(KPDCL)

**Exhibition Ground, Opposite High Court,
Jahanagir Chowk, Srinagar – 190009
(Jammu & Kashmir)**

FY 2025 -26

Conducted by



A-Z Energy Engineers Private Limited

**PLOT NO. 12, 4860-62, HARBANS SINGH STREET, KOTHI NO.-24, WARD NO.-II,
DARYA GANJ, NEW DELHI-110002, Tel: 0129-4046120, Mob. 9811402040,**

Email: pp_mittal@yahoo.com

Table of Contents

List of Abbreviations	5
Acknowledgement	6
1. Executive Summary	7
1.1. Goals and Objectives	7
1.2. About Energy Audit firm	8
1.3. AT&C losses for FY 2025-26	8
2. Background	9
2.1. Extant Regulations and role of BEE	9
2.2. Purpose of Audit and Accounting Report	11
2.3. Period of Energy Auditing and accounting	12
3. DISCOM Introduction and Overview	13
3.1. Name and address of DISCOM	13
3.2. Name and contact details of energy manager (BEE Certified, if any) and Authorized signatory of DISCOM (Nodal Officer)	13
3.3. Summary profile of DISCOM	13
3.4. Electrical infrastructure and Assets Voltage wise	17
3.5. Energy Conservation measures	24
4. Energy flow analysis	26
4.1. Energy flow across Service Levels	26
4.2. Validation of metered data	27
4.3. Validation of energy flow data and losses	28
4.4. Energy accounts analysis for previous year	30
4.5. Energy accounts analysis and performance in current year (based on quarterly data)	33
4.6. Subsidy computation and analysis (based on quarterly data)	48
4.7. Trend analysis and identification of key exceptions	50
5. Energy Audit findings	52
5.1. Review of capacity of DISCOM's energy accounting and audit wing	52
5.2. Critical Analysis	52
5.3. Revised findings based on data validation and field verification	57
5.4. Inclusions and Exclusions	57
6. Conclusion and Action Plan	58
6.1. Summary of critical analysis and way forward proposed by Energy Auditor	58
6.2. Summary of key findings – energy balance and losses	59
6.3. Recommendations and best practices	59
6.4. Action plan for line loss reduction	60
6.5. Action plan for monitoring and reporting	63
6.6. Action plan for automated energy accounting	64
Annexures	67
Annexure I - Introduction of Verification Firm	67
Annexure II - Minutes of Meeting with the DISCOM team	69
Annexure III - Check List prepared by auditing Firm	71
Annexure IV - Brief Approach, Scope & Methodology for audit	72
Annexure V - Infrastructure Details	73
Annexure VI - Power Purchase Details	74
Annexure VII - Single Line Diagram (SLD)	78
Annexure VIII - Category of service details (With Consumer and voltage-wise)	83
Annexure IX - Field Verification data and reports	84
Annexure X - List of documents verified with each parameter	89
Annexure XI - Brief Description of Unit	90
Annexure XII - Detailed Formats	92

List of Tables

Table 1: Energy Balance& Losses for FY 2025-26.....	8
Table 2: Period of Energy Auditing and accounting	12
Table 3: Name and Address of DISCOM	13
Table 4: Details of energy manager and Authorized signatory of DISCOM	13
Table 5: Details of Energy Manager and Authorized Signatory of DISCOM	15
Table 6: Administrative hierarchy structure in KPDCL	15
Table 7: Administrative hierarchy in KPDCL upto section level	15
Table 8: Customer Profile for FY 2025-26	17
Table 9: Network Infrastructure details	17
Table 10: Input Energy & Infrastructure details.....	18
Table 11: Voltage wise Meter Consumers.....	19
Table 12: Numbers of Distribution Transformers	19
Table 13: Voltage wise numbers of Feeders.....	19
Table 14: Length of Distribution Lines.....	20
Table 15: Energy Flow details	20
Table 16: Month wise Input Energy for FY 2025-26	23
Table 17: Month wise Billed Energy for FY 2025-26	23
Table 18: Voltage wise consumption pattern	24
Table 19: Energy Flow at different Voltage level Losses for FY 2025-26	26
Table 20: AT&C losses in FY 2023-24 and 2024-25	30
Table 21: Circle wise T&D and AT&C losses in FY 2023-24 & 2024-25.....	31
Table 22: Month wise Purchase, input energy & billed energy for FY 2025-26	33
Table 23: Energy Input and AT&C Losses for FY 2025-26.....	33
Table 24: Voltage-wise AT&C Losses for FY 2025-26	34
Table 25: Circle wise No. of consumers, Input energy and Sales in FY 2025-26.....	35
Table 26: Circle wise T&D losses, Collection Efficiency and AT&C losses for FY 2024-25.....	35
Table 27: Division wise T&D losses, Collection Efficiency and AT&C losses for FY 2025-26	37
Table 28: Top 10 Divisions with higher AT&C losses (%) & T&D losses (%)	43
Table 29: Quarter wise – Division wise subsidy details.....	48
Table 30: Summary of AT&C & T& D Trends or Last two years.....	51
Table 31: Compliance status w.r.t Timelines and Pre-requisites	53
Table 32: Summary of Data gaps.....	56
Table 33: Comments by Energy Auditor and responses of DISCOM management	56
Table 34: Energy balance and losses	59
Table 35: Infrastructure details.....	73
Table 36: Metering details.....	73
Table 37: Month wise power purchase	75
Table 38: Circle wise monthly input & Billed energy (MU).....	76
Table 39: Category of service details.....	83
Table 40: Field inspection details	84
Table 41: List of documents verified with each parameter	89
Table 42: Formulas used to derive the parameters.....	91

List of Figures

Figure 1: Regulatory framework for Energy Accounting & Audit	10
Figure 2: Organogram of Energy Accounting wing in the DISCOM	14
Figure 3: Month wise Purchase Energy (MU) pattern.....	21
Figure 4: Monthly Energy Input and Energy billed pattern	21
Figure 5: Circle wise Energy Input (MU) and Energy billed (MU) pattern	22
Figure 6: Circle wise T&D and AT&C Compression	32
Figure 7: Circle wise T&D losses (MUs) Vs T&D losses (%)	36
Figure 8: Division wise T&D losses (MUs) Vs AT&C losses (%)	42
Figure 9: Division wise Collection efficiency (%)	43
Figure 10: Single Line Diagram (SLD) of KPDCL.....	78

List of Abbreviations

AMI	Advanced Metering Infrastructure
AMR	Automated Meter Reading
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
AT&C	Aggregate Technical and Commercial
BEE	Bureau of Energy Efficiency
ckt	Circuit
CT	Current Transformer
DC	Designated Consumer
DEEP	Discovery of Efficient Electricity Price
DISCOM	Electricity Distribution Company
DT	Distribution Transformer
EA	Energy Auditor
EHT	Extra High Tension
EHV	Extra High Voltage
EM	Energy Manager
FY	Financial Year
HT	High Tension
HVDS	High Voltage Distribution System
KVA	Kilo Volt Ampere
LT	Low Tension
MoP	Ministry of Power
MU	Million Units
MW	Mega Watt
NO	Nodal Officer
OA	Open Access
POC	Point of Connection
PT	Potential Transformer
PX	Power Exchange
RE	Renewable Energy
RLDC	Regional Load Dispatch Centre
SDA	State Designated Agency
SLD	Single Line Diagram
SLDC	State Load Dispatch Centre
T&D	Transmission and Distribution

Acknowledgement

We would like to express our heartfelt gratitude to the KPDCL, Jammu & Kashmir for providing us the opportunity to conduct the Annual Energy Audit of their DISCOM for FY 2025-26, in accordance with the Bureau of Energy Efficiency (Manner and Intervals for Conduct of Energy Audit in electricity distribution companies) Regulations, 2021 and its Amendments.

We are immensely grateful to the management of KPDCL, Jammu & Kashmir for their invaluable cooperation and providing us with all the relevant information necessary for the successful completion of the Annual Energy Audit.

In this regard, we express our sincere thanks to Mr. Mahmood A Shah (KAS), Managing Director, KPDCL and Er. Nisar Ahmad Lone, Chief Engineer, KPDCL for reposing their faith in us to conduct Annual Energy audit of KPDCL for fourth year in running. We also express our sincere thanks to Er. Tassaduq Nabi Chowdhary, CEO, IT & C Division (Energy Manager) KPDCL and his team for extending necessary co-operation and providing all relevant information for successful completion of the Audit.

We look forward to a continued partnership with KPDCL, Jammu & Kashmir and we look forward to their continued support in all our future endeavours.



Signature

Name: Dr. P.P Mittal

Designation: Director

Registered No: AEA-011

Firm: A-Z Energy Engineers Pvt. Ltd.

1. Executive Summary

Kashmir Power Distribution Corporation Limited (KPDCL)—a state-owned Power Distribution Utility. KPDCL has the privilege of empowering millions of people by supplying electricity in their homes as well as to places where they do all kinds of activities – agricultural (or allied), commercial, industrial & others. KPDCL has a consumer base of more than Eleven Lakh consumers spread over 10 districts of Kashmir region. The Company, headquartered at Jehangir Chowk, Srinagar, functions with 06 Circles, 19 Divisions and 67 Sub-divisions. KPDCL has a unique mix of consumers i.e. on one hand it caters to industrial consumers alongside urban areas and on the other it caters to agricultural consumers, scattered tribal & forest area consumers. Thus, the expansive operational area and motley consumer mix sets KPDCL apart from private utilities which usually cater only to urban landscapes. In a bid to provide its valued consumers with quality power supply, the company undertakes various infrastructure revamping and technical upgradation programs on continual basis like laying of underground cables and installations of RMUs, creation of new feeders and bifurcation of existing feeders, erection of new sub-stations, creation of new transformer centers, etc. The consumer centric initiatives include dedicated fault restoration centers at the sub-divisional level, 24 x 7 centralized Customer Care Centre at Bemina, Srinagar and a range of services available online on KPDCL Website and Mobile Application. In addition, KPDCL also hears and redresses consumer grievances through public fora regularly.

While the Input Energy purchase, Net Input energy at DISCOM Periphery and Energy billed for the customer is 11255.66 MU, 10783.80 MU and 7024.58 MU, the monthly consumption per customer stands at 452.13 kWh/Month. KPDCL caters to area spread in 6 circles, 19 Division.

1.1. Goals and Objectives

KPDCL is a Designated Consumer in DISCOM sector. Being a Designated Consumer KPDCL need to have an Annual Energy Audit (Accounting) of their facilities as per BEE notification No 18/1/BEE/DISCOM/2021 dated 6th October 2021.

The Annual Energy Audit (Accounting) at KPDCL is conducted with the following Objectives:

- Verification of existing pattern of energy distribution across periphery of electricity Distribution Company.
- Verification of accounted energy flow submitted by electricity Distribution Company at all applicable voltage levels of the distribution network.
- Verification of the accuracy of the data collected and analysis and processes the data with respect to consistency, improvement in accounting and reducing loss of DISCOM.
- Verification of the information submitted by Designated Consumer to the SDA/BEE about status of Energy Input, Output and Loss for the previous two years.
- Access the past performance of the establishment.
- Quantification of Energy Losses, and Energy Saving Potential.

1.2. About Energy Audit firm

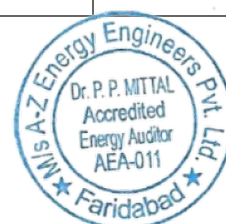
A-Z Energy Engineers Pvt. Ltd. is an Accredited Energy Auditor from BEE and an ISO 9001:2015 certified company that aims to assist all stakeholders in implementing energy efficiency and creating awareness about the merits of energy efficiency and safety practices. They are empaneled by BEE for PAT M & V Audits and Mandatory Energy Audit Projects and have completed more than 2085 projects, including 320 PAT projects. The founder director, Shri. P.P Mittal, has received several awards and recognitions for his services in the field of energy. We have a pool of experienced BEE Accredited & Certified Energy Auditors, Electrical Engineers, Mechanical Engineers and Technicians having experience of more than 35 years. The Energy Audits is being carried out with sophisticated instruments namely Power-Analyzer, Flue Gas Analyzer, Ultra-sonic flow meter, Techo-meter, Anemometer, Hygro-Meter, Digital Thermometer, Thermography Camera, Lux Meter, Leak detectors. Laser gun etc.

1.3. AT&C losses for FY 2025-26

Distribution area of KPDCL is divided into 6 circles & 19 divisions. The AT&C losses for FY 2025-26 are 43.97%. The AT&C losses for the FY 2025-26 are shown in the table below:

Table 1: Energy Balance& Losses for FY 2025-26

Energy Input Details	Formula	UoM	Value
Input Energy Purchase (From Generation Source)	A	MU	11255.66
Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	B	MU	10783.80
Total Energy billed (is the Net energy billed, adjusted for energy traded))	C	MU	7024.58
Transmission and Distribution (T&D) loss Details	D	MU	3759.22
	$E = D/B \times 100$	%	34.86%
Collection Efficiency	F	%	86.02%
Aggregate Technical & Commercial Loss	$G = 1 - \{(1-E) \times \text{Min}(F, 100\%)\}$	%	43.97%



[Handwritten signature]

2. Background

2.1. Extant Regulations and role of BEE

2.1.1. The Objectives of BEE

- To develop policies and programs on efficient use of energy and its conservation with the involvement of stakeholders.
- To plan, manage and implement energy conservation programs as envisaged in the EC Act.
- To assume leadership and provide policy framework and direction to national energy efficiency and conservation efforts and programs.
- To demonstrate energy efficiency delivery mechanisms, as envisaged in the EC Act, through Public-Private Partnership (PPP).
- To establish systems and procedures to measure, monitor and verify energy efficiency results in individual sectors as well as at the national level.
- To leverage multi-lateral, bi-lateral and private sector support in implementation of programs and projects on efficient use of energy and its conservation.
- To promote awareness of energy savings and energy conservation.

2.1.2. Role of BEE

- BEE coordinates with designated agencies, designated consumers and other organization working in the field of energy conservation/efficiency to recognize and utilize the existing resources and infrastructure in performing the functions assigned to the Bureau under the Energy Conservation Act.
- The Act provides regulatory mandate for standards & labelling of equipment and appliances; energy conservation building code for commercial buildings; and energy consumption norms for energy intensive industries.
- The EC Act was amended in 2010 to incorporate few additional provisions required to better equip BEE to manage ever evolving sphere of energy efficiency in the country.
- Create awareness and disseminate information on energy efficiency and conservation.
- Arrange and organize training of personnel and specialists in the techniques for efficient use of energy and its conservation.
- Strengthen consultancy services in the field of Energy Efficiency.
- Promote research and development.
- Develop testing and certification procedures and promote testing facilities.
- Formulate and facilitate implementation of pilot projects and demonstration projects.

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

2.1.3. Regulatory framework for Energy Accounting & Audit

The Energy Conservation Act 2001 (hereafter referred to as EC Act 2001) was enacted on 29th September 2001. The EC Act 2001 empowers BEE to notify regulations regarding energy conservation and efficiency improvement. In accordance with the EC Act 2001, BEE notified the Bureau of Energy Efficiency (Manner and Intervals for Conduct of Energy Audit) Regulations, 2021, on 6th October 2021. BEE subsequently amended these regulations with the Bureau of Energy Efficiency (Manner and Intervals for Conduct of Energy Audit) (Amendment) Regulations, 2022. The Ministry of Power (MoP) issued guidelines on 17th January 2023, for energy accounting and auditing of distribution companies, in line with the BEE regulations. Distribution companies and energy audit firms must comply with this regulatory framework when preparing energy accounts and audit reports. The regulatory framework for Energy accounting and Energy Auditing is shown in the below figure:

Figure 1: Regulatory framework for Energy Accounting & Audit



Key highlights of the Regulatory framework are listed below:

- 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.
- 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.
- Accordingly, 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.

2.2. Purpose of Audit and Accounting Report

KPDCL is a designated consumer in DISCOM sector. Being a designated Consumer KPDCL need to have Annual energy audit (Accounting) of their facilities as per BEE notification No 18/1/BEE/DISCOM/2021 dated 6th October 2021.

The energy intensity of India is higher with respect to GDP growth and there is an urgent need to address these issues on priority through integrated and comprehensive approach and by adopting latest techniques and technologies with active participation of all stakeholders.

Annual Energy Audit (Accounting) will not only help in reducing losses in system, but it also helps DISCOM in sustainable growth. The objective of this energy audit is to reduce T&D loss and AT&C loss of the DISCOM through identification of commercially viable and implementable schemes for reduction of technical and commercial loss in the DISCOM thus leading to sustainable energy cost reductions.

The Annual Energy Audit (Accounting) at KPDCL is conducted with the following Objectives:

- Verification of existing pattern of energy distribution across periphery of electricity Distribution Company.

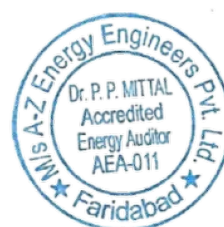
- Verification of accounted energy flow submitted by Electricity Distribution Company at all applicable voltage levels of the distribution network.
- Verification of the accuracy of the data collected and analysis and processes the data with respect to consistency, improvement in accounting and reducing loss of DISCOM.
- Verification of the information submitted by Designated Consumer (KPDCL) to the SDA/BEE about status of energy input, Output and loss for the previous two years.
- Access the past performance of the establishment.
- Quantification of Energy Losses, and Energy Saving Potential.

2.3. Period of Energy Auditing and accounting

Energy audit activity for FY 2025-26 was started with a meeting at Head Office of KPDCL in the month of July 2026. Based on the requirement visit was made to Divisions, Subdivisions, Grid Sub stations etc. for data collection and technical discussion. The period of study was from April 2025 to March 2026.

Table 2: Period of Energy Auditing and accounting

Particulars	Energy Accounting				Energy Audit
	Q1	Q2	Q3	Q4	FY 2025-26
Applicable period	1-Apr-25 to 30-Jun-25	1-Jul-25 to 30-Sep-25	1-Oct-25 to 31-Dec-25	1-Jan-26 to 31-Mar-26	1-Apr-25 to 31-Mar-26
Date of Commencement	15 th Oct 2025	22 nd Oct 2025	21 st Feb 2026	14 th May 2026	July-2026
Date of Publishing	15 th Oct 2025	22 nd Oct 2025	21 st Feb 2026	14 th May 2026	July-2026
Officer In charge	Er. Tassaduq Nabi Chowdhary, CEO, IT & C Division (Energy Manager)				Dr. P P Mittal [AEA 0011] Registration No: EmAEA-0024



3. DISCOM Introduction and Overview

3.1. Name and address of DISCOM

KPDCL is having its office at Exhibition Ground Opposite High Court, Jahangir Chowk, Srinagar – 190009 (J&K)

Table 3: Name and Address of DISCOM

Particulars	Details
Name of DC	Kashmir Power Distribution Corporation Ltd.
Address	Exhibition Grounds, Opposite High Court, Jahangir Chowk, Srinagar-190009 (J&K)

3.2. Name and contact details of energy manager (BEE Certified, if any) and Authorized signatory of DISCOM (Nodal Officer)

The Energy Accounting/Audit wing is headed by Er. Nisar Ahmad Lone, Chief Engineer and Er. Tassaduq Nabi Chowdhary, (Energy Manager). Mr. P.P Mittal, proprietor A-Z Energy Engineers is a BEE certified Energy Manager has been appointed to conduct the Annual Energy Accounting job in KPDCL. The details of DISCOM's energy manager and authorized signatory for this report are shown below:

Table 4: Details of energy manager and Authorized signatory of DISCOM

Particulars	Details
Energy Manager	Er. Tassaduq Nabi Chowdhary Mobile: 9541355123 Email: ceo.itc.kpdcl@gmail.com
Authorized Signatory	Er. Nisar Ahmad Lone, Chief Engineer Telephone Number:0194-2452001

3.3. Summary profile of DISCOM

3.3.1. Jurisdiction of DISCOM

Kashmir Power Distribution Corporation Limited (KPDCL) – a state-owned Power Distribution Utility. KPDCL has the privilege of empowering millions of people by supplying electricity in their homes as well as to places where they do all kinds of activities – agricultural (or allied), commercial, industrial & other. KPDCL has a consumer base of more than Eleven Lakh consumers spread over 10 districts of Kashmir region. The Company, headquartered at Jahangir Chowk, Srinagar, functions with 06 Circles, 19 Divisions and 67 Sub-divisions. KPDCL has a unique mix of consumers i.e. on one hand it caters to industrial consumers alongside urban areas and on the other it caters to agricultural consumers, scattered tribal & forest area consumers. Thus the expansive operational area and motley consumer mix sets KPDCL apart

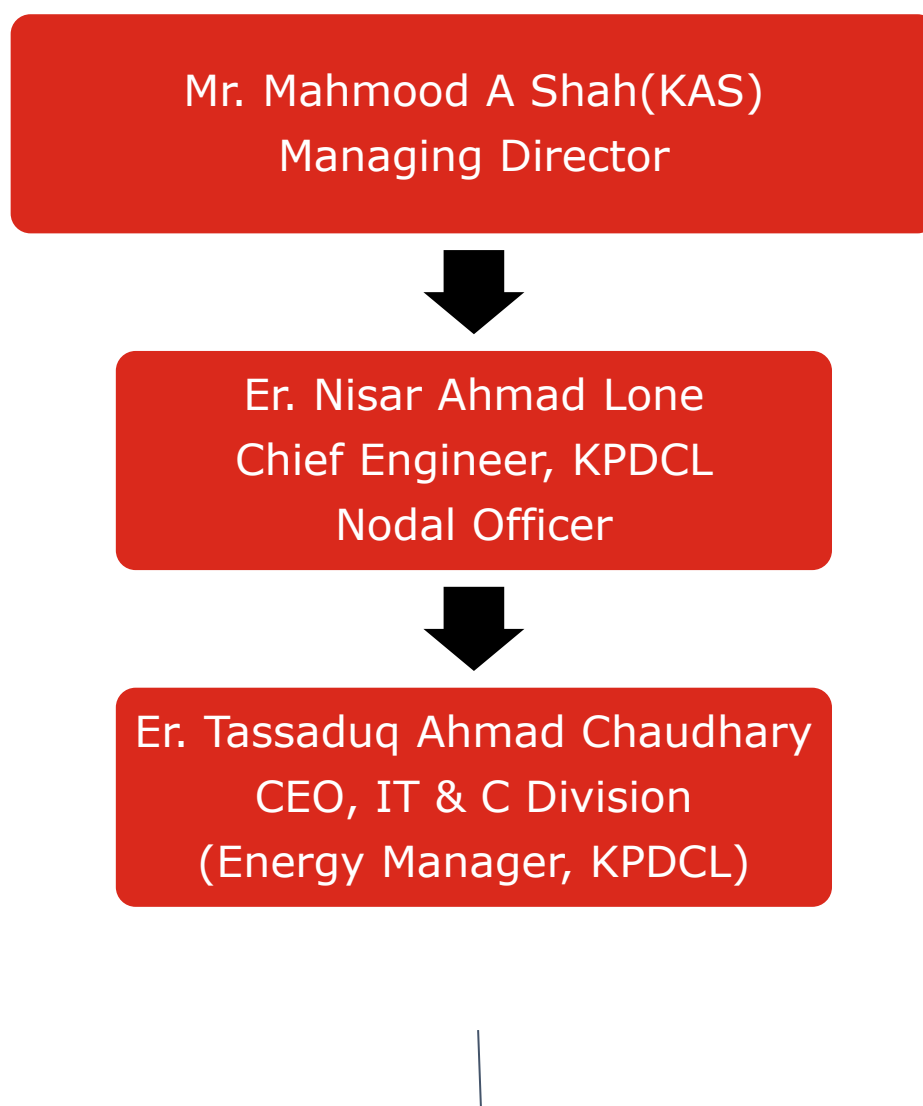
from private utilities, which usually cater only to urban landscapes. In a bid to provide its valued consumers with quality power supply, the Company undertakes various infrastructure revamping and technical upgradation programs on continual basis like laying of underground cables and installations of RMUs, creation of new feeders and bifurcation of existing feeders, erection of new sub-stations, creation of new transformer centers, etc. Our consumer centric initiatives include dedicated fault restoration centers at every sub-division and a 24 x 7 centralized Customer Care center at Bemina, Srinagar.

While the Purchase, Net Input & Billed Energy by KPDCL for the customer is 11255.66MU, 10783.80MU & 7024.58 MU the monthly consumption per customer stands at 452.13 kWh/Month. KPDCL caters to area spread in 6 circles, 19 Division.

3.3.2. Energy Accounting/Audit wing in the DISCOM:

The Energy Accounting/Audit wing in the DISCOM is in place. The Organogram of the DISCOM is as shown below:

Figure 2: Organogram of Energy Accounting wing in the DISCOM



As on Oct 2025, the Energy Accounting wing comprises of No. of employees as shown in the table below:

Table 5: Details of Energy Manager and Authorized Signatory of DISCOM

Designation	No. of Officers
Managing Director	Mr. Mahmood A Shah (KAS)
Chief Engineer	Er. Nisar Ahmad Lone
CEO-IT (Energy Manager)	Er. Tassaduq Ahmad Chaudhary

3.3.3. Administrative hierarchy

KPDCL is having its office at Exhibition Ground Opposite High Court, Jehnagir Chowk, Srinagar – 190001 (J&K) and has 6 Circles. These Circles are further divided into Divisions, Sub-Divisions and Sections as shown in the below tables.

Table 6: Administrative hierarchy structure in KPDCL

Parameters	Total
Number of Circles	6
Number of Divisions	19
Number of Sub-Divisions	67

The Circles are further divided into Divisions, Sub-Divisions and Sections as shown in the table below:

Table 7: Administrative hierarchy in KPDCL upto section level

Circle	Division	Name of Sub-Divisions
Circle-1 st	DIV-I(BASANT BAGH)	SHEIKH BAGH
		DALGATE
		NISHAT
		KHONMOH
		HABBA KADAL
	DIV-IV(KHANYAR)	KHANYAR
		RAINAWARI
		KHANKAHI MOULLA
		HAWAL
		ZAKURA
Circle-2 nd	BUDGAM	BUDGAM
		CHADURA
		BEERWA
		CHARAR-I-SHAREEF

Circle	Division	Name of Sub-Divisions
	DIV-II(RAJBAGH)	NARBAL
		RAJBAGH
		HAZURI BAGH
		KARAN NAGAR
		CHANAPORA
		BAGHAT
	DIV-III(SHREEN BAGH)	WATAL KADAL
		PATHER MASJID
		NAWAKADAL
		MR GUNJ
		ZAINAKOTE
Circle-Bijbehara	ANANTNAG	ANANTNAG
		ACCHBAL
		DOORU
	BIJBEHARA	BIJBEHARA
		AISHMUQAM
	KULGAM	KULGAM
		D. H. PORA
		QAZIGUND
Circle-Ganderbal	BANDIPORA	BANDIPORA
		KULOOSA
		GUREZ
	DIV SUMBAL	SUMBAL
		HAJIN
	GANDERBAL	GANDERBAL
		MANIGAM
		TULMULLA
		KANGAN
Circle-Pulwama	AWANTIPORA	AWANTIPORA
		PAMPORE
		TRAL
	PULWAMA	PULWAMA
		NEWA
		RAJPORA
	SHOPIAN	SHOPIAN
		CHITRAGAM
		KELLAR
Circle-Sopore	BARAMULLAH	BARAMULLAH-I
		BARAMULLAH-II

Circle	Division	Name of Sub-Divisions
		MOHRA
		WAGOORA
		WATREGAM
	HANDWARA	HANDWARA
		LANGATE
	KUPWARA	KUPWARA
		TREHGAM
		TANGDHAR
	SOPORE	SOPORE-I
		SOPORE-II
		SOPORE-III
		PATTAN
	SPL-TANGMARG	TANGMARG

3.3.4. Consumer Details

Energy consumption with type of customer is given in the table:

Table 8: Customer Profile for FY 2025-26

Category	No. of Connections		Connected Load		Energy		Billed Amount in Rs. Crore	Collected Amount in Rs. Crore
	Nos	%	MW	%	MU	%		
Residential	1066717	82.39%	2297.67	64.9%	5025.91	71.5%	1663.53	1455.90
Agricultural	4338	0.34%	70.07	2.0%	108.75	1.5%	67.71	19.76
Commercial/Industrial-LT	211882	16.36%	650.78	18.4%	759.40	10.8%	450.49	374.02
Commercial/Industrial-HT	550	0.04%	215.47	6.1%	460.19	6.6%	246.95	239.97
Others	11246	0.87%	304.32	8.6%	670.34	9.5%	554.35	476.29
Total	1294733	100%	3538.31	100%	7024.58	100%	2983.03	2565.93

3.4. Electrical infrastructure and Assets Voltage wise

The following table provides the details of network infrastructure owned by KPDCL:

Table 9: Network Infrastructure details

Asset	Particulars	Unit	FY 25-26
66 kV and above	66/ 11 kV Sub station	Nos	-
	66 kV Feeders	Nos	-
	66 kV Line	Ckt. km	-

Asset	Particulars	Unit	FY 25-26
33 kV	33/ 11 kV Sub station	Nos	
	33 kV Feeders	Nos	187
	33 kV Line	Ckt. km	2442
11 kV	11 kV Feeders	Nos	1291
	11 kV Overhead Line	Ckt. km	19326.4
	11 kV Underground Line	Ckt. km	137.25
LT	LT Line	Ckt. km	50877.1
PT	Power Transformer	Nos	566
	Power Transformer Capacity	MVA	4520.7
DT	Distribution Transformer	Nos	48716
	Distribution Transformer Capacity	MVA	5799

The Input energy, consumption, transmission losses and key infrastructure details of the KPDCL for FY 2025-26 are summarized in table below:

Table 10: Input Energy & Infrastructure details

Parameters	FY 2025-26
Input Energy purchased (MU)	11255.66
Transmission loss (%)	4.19%
Transmission loss (MU)	471.86
Energy sold outside the periphery (MU)	0
Open access sale (MU)	0
EHT sale	0
Net input energy (received at DISCOM periphery or at distribution point)-(MU)	10783.80
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	34%
% of metering available at consumer end	61%
No of feeders at 66kV voltage level	0
No of feeders at 33kV voltage level	187
No of feeders at 11kV voltage level	1291
No of LT feeders' level	0
Line length (ckt. km) at 66kV voltage level	0
Line length (ckt. km) at 33kV voltage level	2442
Line length (ckt. km) at 11kV voltage level	19326.4
Line length (km) at LT level	50877.1
Length of Aerial Bunched Cables	8026
Length of Underground Cables	137.25
HT/LT ratio	0.3799

3.4.1. Metering Details

The status of meters installed in KPDCL as on 31st March are given in the below tables:

Table 11: Voltage wise Meter Consumers

Parameters	66kV and above	33kV	11/22kV	LT
Number of conventional metered consumers	0	403	20730	86206
Number of consumers with 'smart' meters	0	0	1000	342459
Number of consumers with 'smart prepaid' meters	0	0	0	340587
Number of consumers with 'AMR' meters		0	0	0
Number of consumers with 'non-smart prepaid' meters	0	0	0	0
Number of unmetered consumers	0	0	0	503348
Number of total consumers	0	403	21730	1272600

3.4.2. Distribution Transformer (DT) details

The details of distribution transformers in KPDCL as on 31st March are given in the below tables:

Table 12: Numbers of Distribution Transformers

Parameters	66kV and above	33kV	11/22kV	LT
Number of conventionally metered Distribution Transformers	0	0	0	0
Number of DTs with communicable meters	0	0	16383	0
Number of unmetered DTs		0	32333	0
Number of total Transformers	0	0	48716	0

3.4.3. Feeder details

The details of feeders in KPDCL as on 31st March are given in the below tables:

Table 13: Voltage wise numbers of Feeders

Parameters	66kV and above	33kV	11/22kV	LT
Number of metered feeders	0	187	0	
Number of feeders with communicable meters	0	0	1291	0
Number of unmetered feeders	0	0	0	0
Number of total feeders	0	187	1291	0

3.4.4. Distribution Line details

The details of distribution lines in KPDCL as on 31st March are given in the below tables:

Table 14: Length of Distribution Lines

Particulars	66kV and above	33kV	11/22kV	LT
Line length (ct km)	0	2442	19326.4	50877.1
Length of Aerial Bunched Cables	8026			
Length of Underground Cables	137.25			

3.4.5. Energy Flow details

Energy flow details for FY 2025-26 are given in the below table:

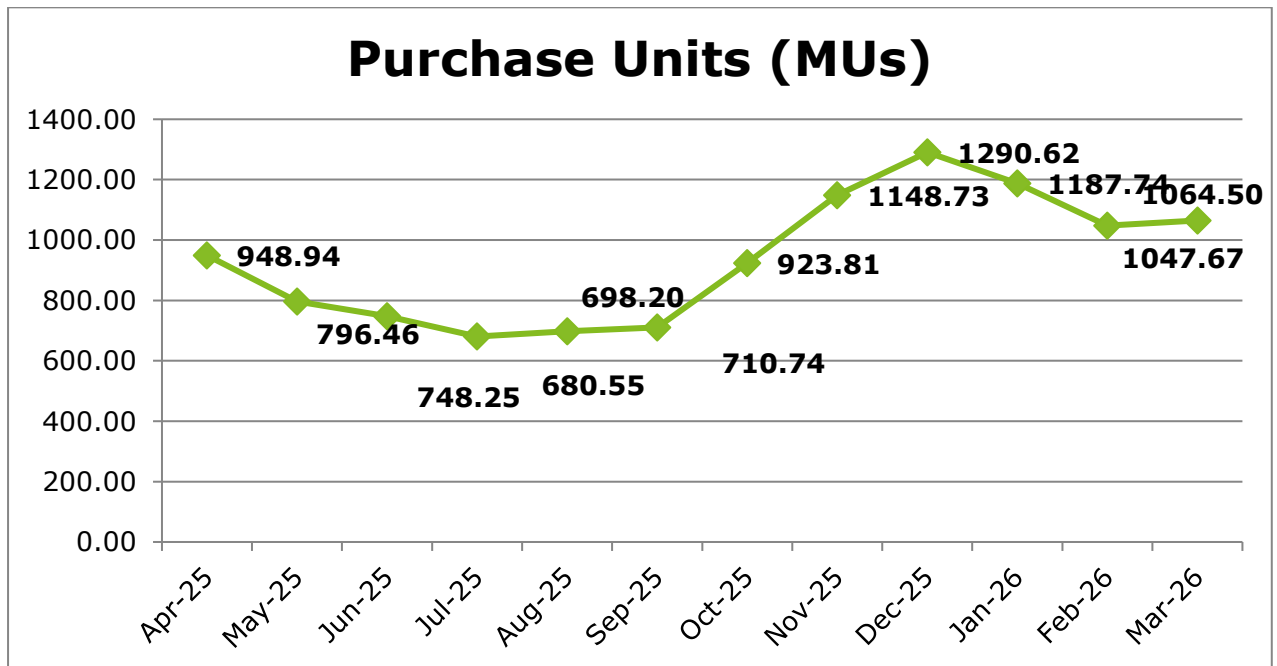
Table 15: Energy Flow details

Energy Input Details	Formula	UoM	Value
Input Energy Purchase (From Generation Source)	A	MU	11255.66
Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	B	MU	10783.80
Total Energy billed (is the Net energy billed, adjusted for energy traded)	C	MU	7024.58
Transmission and Distribution (T&D) loss Details	D	MU	3759.22
	$E = D/B \times 100$	%	34.86%

3.4.6. Pattern of energy distribution**Power Purchase:**

During the analyzed period (April 2025 to March 2026), **Kashmir Discom (KPDCL)** purchased a maximum energy of **1,290.62 million units (MUs) in December 2025**, while the minimum energy purchase of **680.55 MUs was recorded in July 2025**. The energy purchase shows significant month-to-month variation, with a marked increase during the winter months from October onwards and the highest purchase during December–January. This pattern reflects the **strong seasonal influence of winter weather and increased electricity demand for heating and other domestic and commercial requirements in the Kashmir region**. The total energy purchased by KPDCL during the analyzed period was **11,246.23 MUs**, indicating substantial seasonal fluctuations in the energy requirement of the Discom.

Figure 3: Month wise Purchase Energy (MU) pattern



Energy Billed:

The chart below shows KPDCL Input & Billed energy pattern from April 2025 to March 2026:

Figure 4: Monthly Energy Input and Energy billed pattern

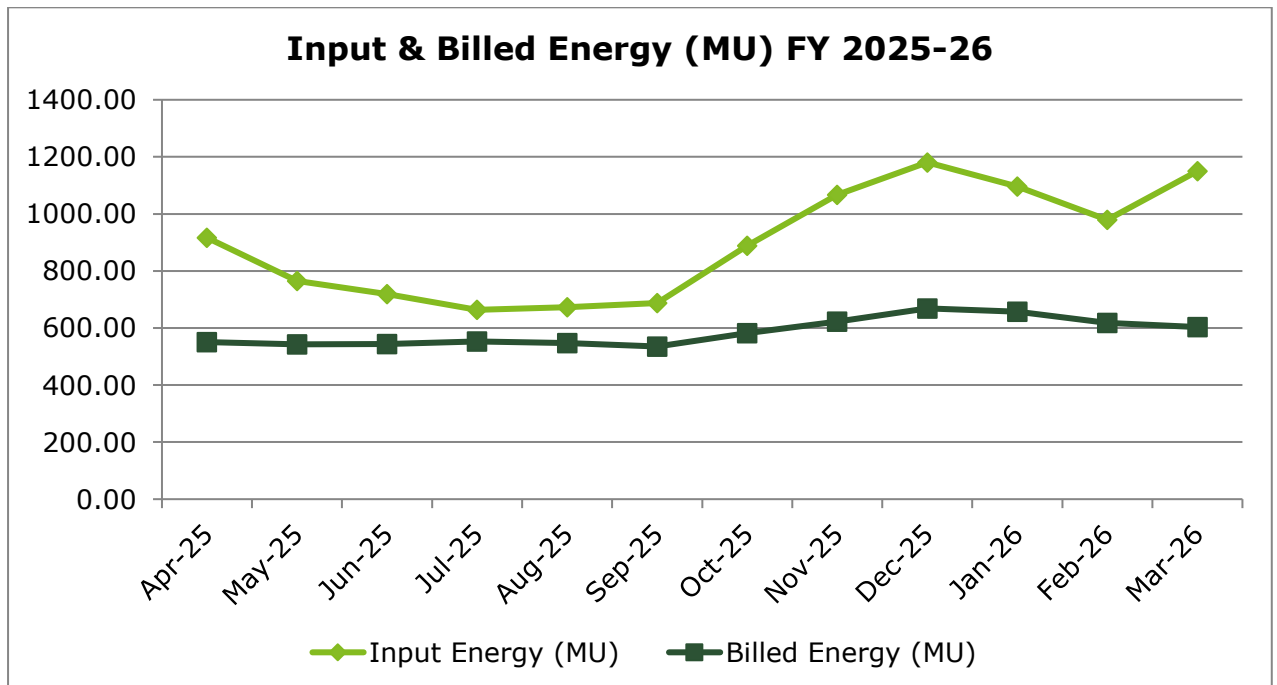
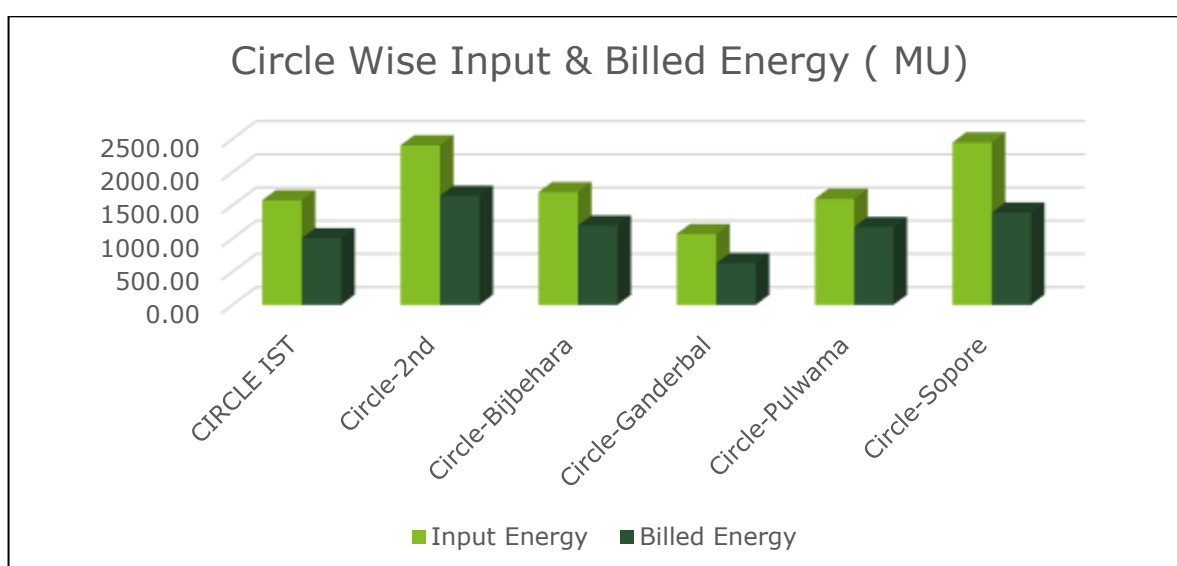


Figure 5: Circle wise Energy Input (MU) and Energy billed (MU) pattern

The above graph indicates that KPDCL's energy input and billed energy exhibited considerable month-to-month variation during FY 2025–26, reflecting the seasonal nature of electricity demand in the Kashmir region. The maximum input energy of 1,180.66 MU was recorded in December 2025, while the minimum input energy of 663.65 MU was recorded in July 2025. Energy input increased significantly from October 2025 onwards, reaching its peak in December, followed by a gradual decline in January and February 2026 before rising again in March 2026. This pattern indicates a pronounced winter-driven increase in electricity demand and energy procurement.

The billed energy also varied during the year, with the maximum billed energy of 668.71 MU recorded in December 2025 and the minimum of 535.20 MU in September 2025. Billed energy generally increased during the winter months along with the rise in input energy; however, the increase in billed energy was not proportional to the increase in input energy in all months. During FY 2025–26, KPDCL recorded 10,783.80 MU of input energy against 7,024.58 MU of billed energy, corresponding to an overall billing-to-input ratio of approximately 65.14%.

Overall, the analysis highlights significant seasonal fluctuations in KPDCL's energy requirement, particularly during the winter period. The relatively lower billed energy compared with input energy also indicates scope for improvement in billing efficiency, metering, energy accounting, and reduction of distribution losses, particularly during high-consumption winter months.

The Month wise break up of input energy (MUs) parameter for all the circle is given below:

Table 16: Month wise Input Energy for FY 2025-26

Circle Name	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Circle-1st	134.48	112.43	109.25	106.36	103.68	99.76	123.69	153.18	168.05	157.28	130.83	174.26	1573.26
Circle-2nd	200.54	166.03	152.76	147.21	150.82	147.83	189.93	238.57	269.09	250.52	222.43	265.86	2401.60
Circle-Bijbehara	147.34	124.10	112.18	99.69	102.71	108.83	143.80	167.29	183.67	174.55	157.06	176.95	1698.17
Circle-Ganderbal	91.15	74.66	68.82	63.04	63.22	65.85	84.00	106.54	121.04	113.91	99.31	116.63	1068.17
Circle-Pulwama	133.36	114.64	108.98	99.48	99.98	103.78	138.42	156.64	173.95	161.16	140.22	164.85	1595.47
Circle-Sopore	209.34	172.59	166.51	147.87	152.60	161.02	208.81	244.25	264.86	239.05	229.24	251.01	2447.14
Total	916.20	764.46	718.50	663.65	673.01	687.07	888.65	1066.47	1180.66	1096.47	979.10	1149.56	10783.80

The Month wise break up of billed energy (MUs) parameter for all the circle is given below:

Table 17: Month wise Billed Energy for FY 2025-26

Circle Name	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Circle-1st	78.36	69.20	72.75	73.98	73.17	69.20	80.54	95.89	105.56	101.95	91.06	91.84	1003.51
Circle-2nd	126.98	120.87	121.65	122.18	121.47	118.78	131.23	150.68	168.34	164.03	149.61	145.53	1641.36
Circle-Bijbehara	94.63	93.64	94.17	96.92	96.11	94.82	100.77	102.37	109.99	108.42	105.35	96.26	1193.45
Circle-Ganderbal	49.66	50.23	51.19	51.34	49.38	46.45	49.61	51.59	55.54	56.88	54.57	60.35	626.79
Circle-Pulwama	89.01	98.42	92.94	97.09	95.46	94.43	101.99	100.44	104.57	103.66	101.45	92.01	1171.47
Circle-Sopore	111.91	110.16	111.69	111.81	111.25	111.52	117.59	120.97	124.71	122.65	116.35	117.40	1388.01
Total	550.55	542.52	544.39	553.33	546.84	535.20	581.72	621.94	668.71	657.59	618.39	603.39	7024.58

The voltage wise consumption pattern is given below:

Table 18: Voltage wise consumption pattern

VoltageLevel	Consumers		Energy Consumption	
	No.	%Share	MUs	%Share
33kV	403	0.03%	496.87	7.07%
11kV	21730	1.68%	977.26	13.91%
440V	1272600	98.29%	5550.46	79.01%
Total	1294733.00	100%	7024.58	100%

3.4.7. Salient features

KPDCL main objectives are to achieve efficiency gains and make necessary changes to make the company commercially viable, progressively self-sustainable, and less dependent on the government while balancing the interests of consumers with regards to quality of service and economical tariffs.

a) Vision

Customer Satisfaction through service excellence

b) Mission

- To provide reliable and quality power at competitive cost
- To attain national standards in reducing distribution losses

c) Core values

- Customer Satisfaction
- Participative Work Culture
- Pride of belongingness
- Excellence
- Being ethically and socially responsive

3.5. Energy Conservation measures

Energy conservation is a critical issue in today's world, as the demand for energy continues to increase while the resources available to produce it are finite. The energy conservation measures that have already been taken and propose some measures for the future are explained below.

Energy Conservation Measures taken by the DISCOM:

Several energy conservation measures have already been implemented to reduce energy consumption and promote sustainable energy use. Some of these measures are:

- **Energy-Efficient Lighting:** The company promoted use of energy-efficient LED bulbs, which has reduced energy consumption and saved power purchase costs.
- **Energy Management Systems:** The company has implemented energy management systems to monitor and control energy consumption, identify areas of energy waste, and optimize energy usage.
- **Renewable Energy:** The company is promoting the use of renewable energy sources, such as solar roof top systems on domestic and government installations.
- **Energy Audits:** Regular energy audits are conducted to identify energy waste and implement measures to reduce it.
 1. 100% Smart Consumer Metering.
 2. 100% System Metering (DT & Feeder Meters)
 3. 100% Smart Metering of Govt. Consumers
 4. Replacement of LT overhead conductor with LT AB Cables
 5. Creation of HVDS Network
 6. Segregation/Bifurcation of Lengthy/Overloaded 11 KV Feeders
 7. Reduction of LT/HT Ratio

Proposed Energy Conservation Measures for the Future:

1. Installation of Smart Meters.
2. Identify unmetered consumers and installing meters
3. Installation of Automatic Power factor controller (Capacitor Bank) at newly constructed Power Substations.
4. System improvement & automation.
5. Replacing worm out /under sized conductors.
6. Redesigning Distribution infrastructure to improve HT:LT Ratio.
7. Preventive & Periodic maintenance of lines& transformers.
8. Renewable Energy: The Company has increased and is promoting the use of renewable energy sources, such as solar power, to reduce reliance on fossil fuels and reduce carbon emissions.



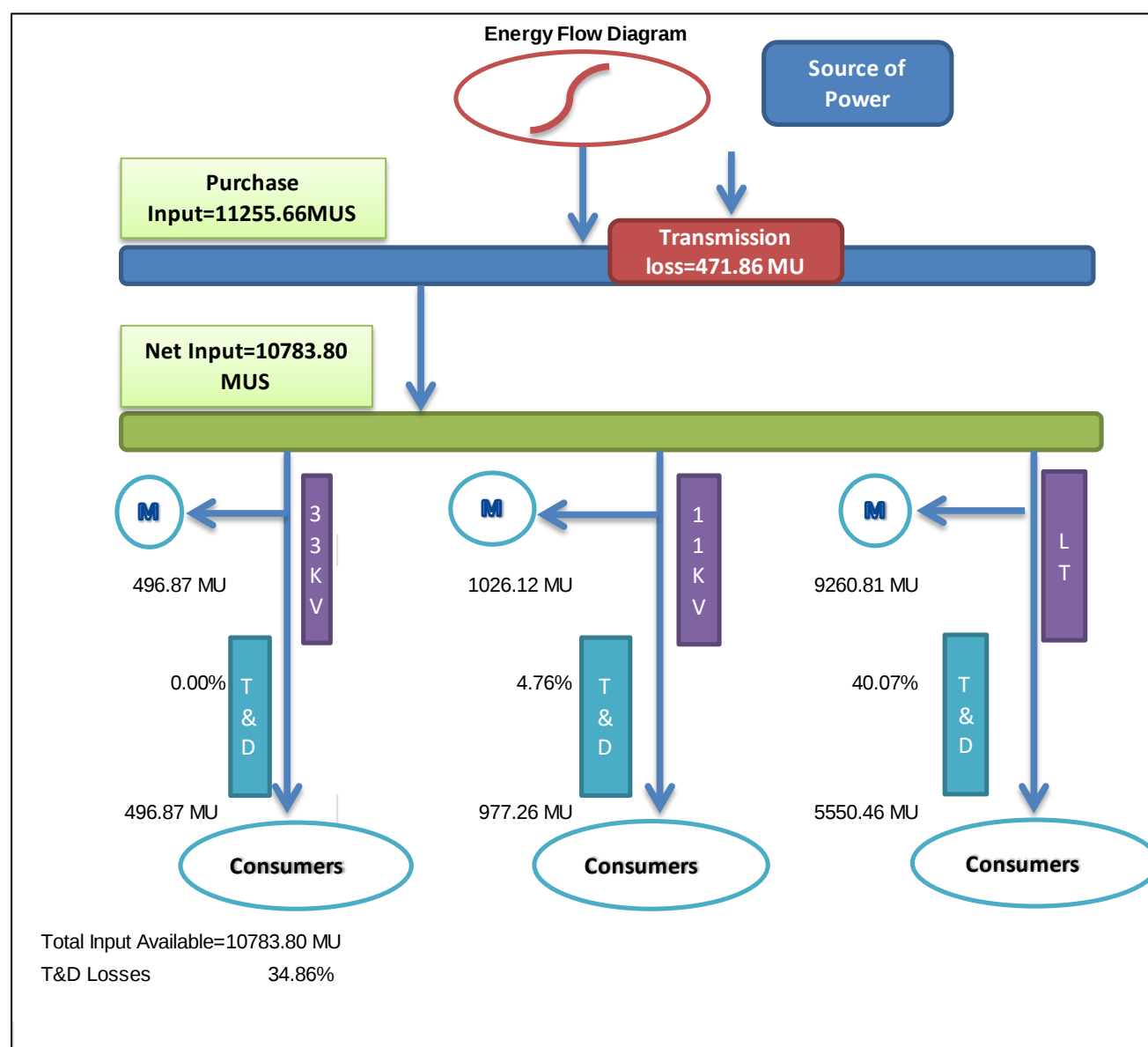
4. Energy flow analysis

4.1. Energy flow across Service Levels

The Energy at different voltage levels and the losses at different levels are shown in below table:

Table 19: Energy Flow at different Voltage level Losses for FY 2025-26

S. No	DISCOM	Input (in MU)	Sale (in MU)	Loss (in MU)	Loss %
I	LT	9260.81	5550.46	3710.35	40.07%
II	11 KV	1026.12	977.26	48.86	4.76%
III	33 KV	496.87	496.87	0.00	0.00%



4.2. Validation of metered data

The Category wise metered consumers and unmetered consumers are shown in below table. As per the consumers details most of the consumers are residential which is 82.39% and the energy share is 71.5% of total consumers and energy, commercial/industrial LT is 16.36% of total consumers and energy share is 10.8% of total billed energy, commercial/industrial HT is 0.04% of total consumers and energy share is 6.6% of total billed energy.

Consumer category	Metered	Unmetered	Total Consumer	% share of Consumer	Metered Energy	Unmetered Energy	Total Billed Energy (MU)	% Share energy
Residential	582010	484707	1066717	82.39%	2578.19	2447.72	5025.91	71.5%
Agricultural	4017	321	4338	0.34%	96.30	12.45	108.75	1.5%
Commercial/Industrial-LT	194191	17691	211882	16.36%	629.32	130.07	759.40	10.8%
Commercial/Industrial-HT	548	2	550	0.04%	459.99	0.20	460.19	6.6%
Others	10619	627	11246	0.87%	646.48	23.86	670.34	9.5%
At Company	791385	503348	1294733	100%	4410.28	2614.30	7024.58	100%

Field visit of 33/11kv Substations and 11/0.433kV DTs was conducted. It was observed that:

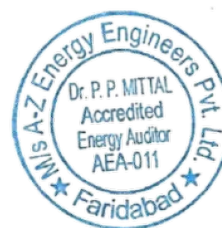
- CTs and PTs are in working condition and meters are recording energy.
- 85 No substations have AMR facility and meters are sending data to Control Center through Meter Data Acquisition system without any manual intervention. 8 No sub stations were visited and AMR data acquisition was found working in these stations.
- At the time of field visit it was observed that capacitor banks are not installed in most of the 33/11kV substations.
- It was observed that average power factor was found in the range of 0.97 to 0.99.
- It was observed that hourly load parameters are recorded in the logbook apart from transformer parameters like Oil and winding Temperature.
- The DT meters have become nonfunctional due to damage to cables and it can be concluded that very few DT meters are functional. No monitoring of DT meters is in place.
- It was observed that a good number of the consumers are billed on flat rate basis.

4.3. Validation of energy flow data and losses

The Energy at different voltage levels and the losses at different levels are shown in the below table. Long term energy, short term energy and renewable energy wise details are given below.

3	Voltage level	Particulars	MU
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	10657.07
		Medium and Short-Term RE	
		Captive, open access input	
		Sale of surplus power	
		Quantum of intra-state transmission loss	0.00
		Power procured from intra-state sources	10657.07
iii		Input in DISCOM wires network	10657.07
iv	33 kV	Renewable Energy Procurement	
		Small capacity conventional/ biomass/ hydro plants Procurement	126.73
		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	126.73
viii		Total Energy Available/ Input	10,783.80
4	Voltage level	Energy Sales Particulars	
i	LT Level	DISCOM' consumers	5550.46
		Demand from open access, captive	
		Embedded generation used at LT level	

3	Voltage level	Particulars	MU
		Sale at LT level	5550.46
		Quantum of LT level losses	3710.35
		Energy Input at LT level	9260.81
ii	11 kV Level	DISCOM' consumers	977.26
		Demand from open access, captive	
		Embedded generation at 11 kV level used	
		Sales at 11 kV level	977.26
		Quantum of Losses at 11 kV	48.86
		Energy input at 11 kV level	1026.12
iii	33 kV Level	DISCOM' consumers	496.87
		Demand from open access, captive	
		Embedded generation at 33 kV or below level	126.73
		Sales at 33 kV level	496.87
		Quantum of Losses at 33 kV	0.00
		Energy input at 33kV Level	496.87
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)	0.00
Total Energy Requirement			10783.80
Total Energy Sales			7024.58



[Handwritten signature]

Loss and subsidy computation

4.4. Energy accounts analysis for previous year

Previous cycle of audit is energy accounting base on the notification No. 18/1/BEE/DISCOM/2021 from Bureau of Energy Efficiency dated 6th October 2021.

a) Summary of AT&C losses

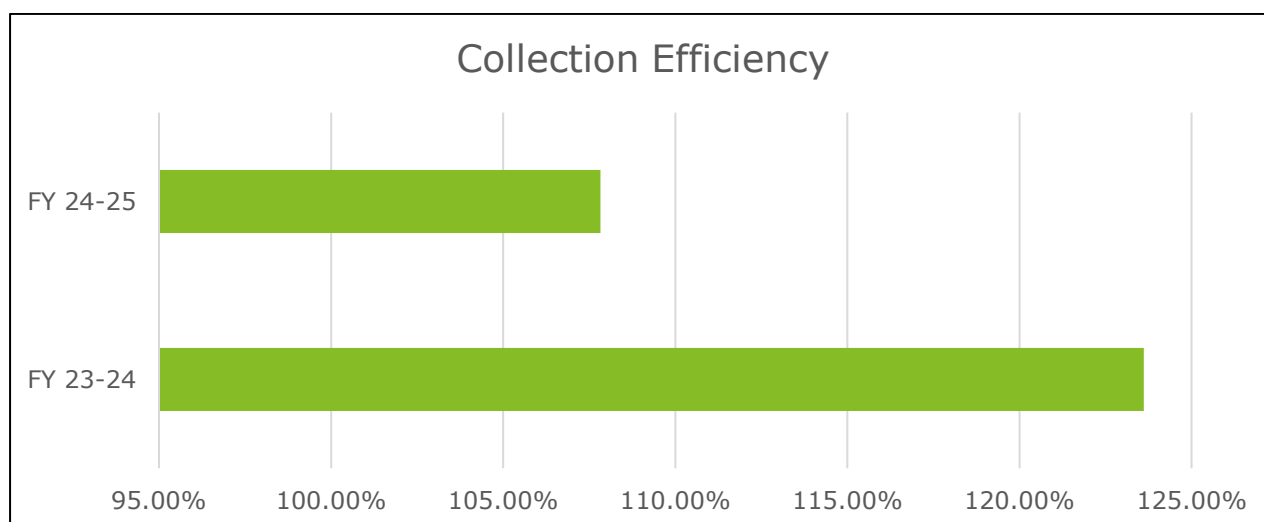
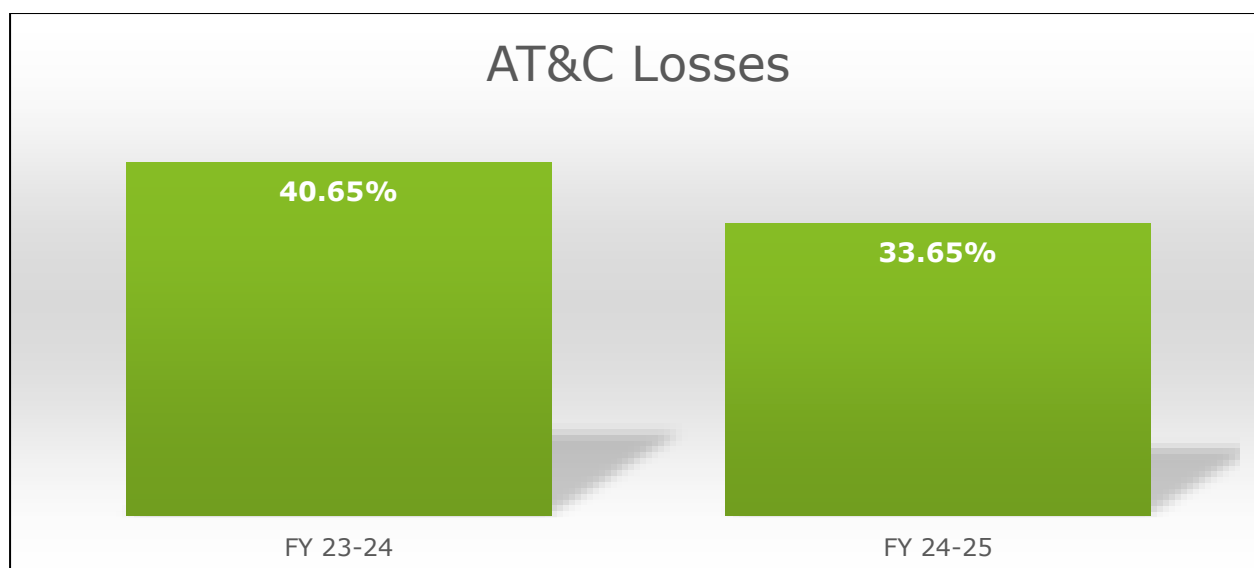
The AT&C losses over the annual AT&C losses for FY 2023-24 & 2024-25 are as shown below:

Table 20: AT&C losses in FY 2023-24 and 2024-25

Energy Input Details	Formula	Units	Annual	Annual
			FY 23-24	FY 24-25
Input Energy Purchase (From Generation Source)	A	MU	11,124.05	11271.73
Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	B	MU	10,841.30	10695.20
Total Energy billed (is the Net energy billed, adjusted for energy traded)	C	MU	5,205.55	6581.22
Transmission and Distribution (T&D) loss Details	D	MU	5,635.75	4113.98
	$E = D/B \times 100$	%	51.98%	38.47%
Collection Efficiency	F	%	123.61%	107.83%
AT&C Losses	$G = 1 - \{(1-E) \times \text{Min}(F, 100\%)\}$	%	40.65%	33.65%

Transmission and Distribution (T&D) loss Details





b) Circle wise T&D and AT&C Losses FY 2023-24 & 2024-25

The circle wise comparison (FY 2023-24 & 2024-25) transmission & distributions losses and AT&C loss is given in following table:

Table 21: Circle wise T&D and AT&C losses in FY 2023-24 & 2024-25

Name of circle	FY 2023-24		FY 2024-25	
	T&D loss (%)	AT&C loss (%)	T&D loss (%)	AT&C loss (%)
Circle-1 st	49.74%	45.24%	32.26%	27.08%
Circle-2 nd	56.29%	53.61%	39.19%	40.14%
Circle-Bijbehara	48.30%	41.48%	40.69%	42.34%
Circle-Ganderbal	55.55%	13.10%	43.21%	11.40%
Circle-Pulwama	47.36%	28.72%	34.72%	28.07%

Name of circle	FY 2023-24		FY 2024-25	
Circle-Sopore	53.29%	40.85%	40.60%	37.84%
At DISCOM level	51.98%	40.65%	38.47%	33.65%

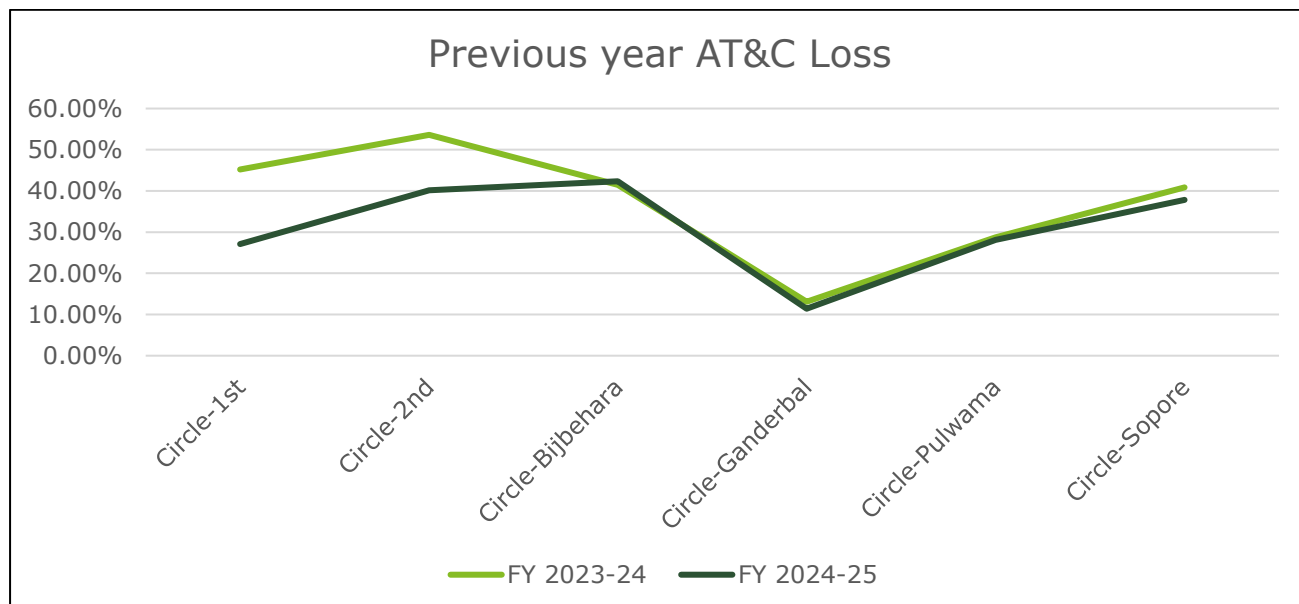
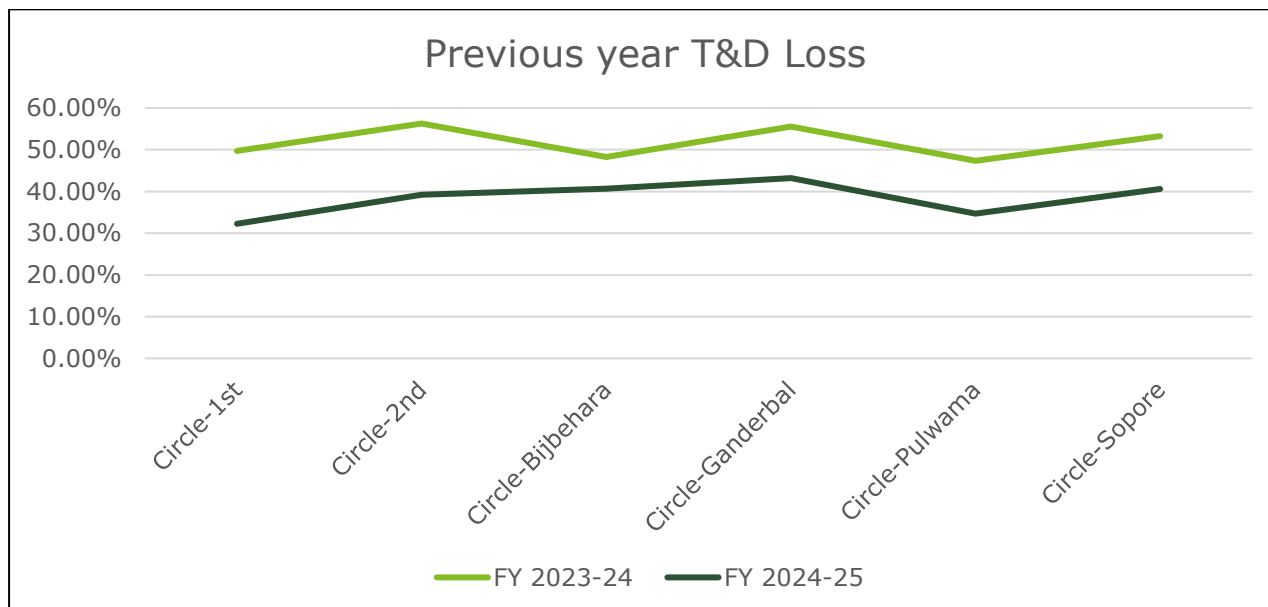


Figure 6: Circle wise T&D and AT&C Compression

4.5. Energy accounts analysis and performance in current year (based on quarterly data)

4.5.1. Month wise Purchase, Input energy and billed energy details

The Month wise Purchase, input energy & billed energy for FY 2025-26 of the Discom periphery is shown in below table.

Table 22: Month wise Purchase, input energy & billed energy for FY 2025-26

Months	Purchase Energy (MU)	Net Input Energy (MU)	Billed Energy (MU)
Apr-25	948.94	916.20	550.55
May-25	796.46	764.46	542.52
Jun-25	748.25	718.50	544.39
Jul-25	680.55	663.65	553.33
Aug-25	698.20	673.01	546.84
Sep-25	710.74	687.07	535.20
Oct-25	923.81	888.65	581.72
Nov-25	1148.73	1066.47	621.94
Dec-25	1290.62	1180.66	668.71
Jan-26	1187.74	1096.47	657.59
Feb-26	1047.67	979.10	618.39
Mar-26	1064.50	1149.56	603.39
SECI	9.4408		
Total	11255.66	10783.80	7024.58

Note: Details Sheet Attached in Annexure

4.5.2. Quarterly and annual AT&C losses

The Quarter wise and annual AT&C losses for FY 2025-26 is shown in below table.

Table 23: Energy Input and AT&C Losses for FY 2025-26

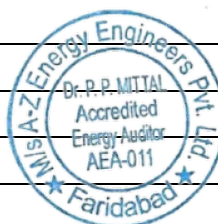
Energy Input Details	Formula	UoM	Quarterly				Annual FY 25-26
			Q1	Q2	Q3	Q4	
Input Energy Purchase (From Generation Source)	A	MU	2880.65	2105.25	2684.24	3526.03	11255.66
Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	B	MU	2830.22	2055.15	2642.17	3256.24	10783.80
Total Energy billed (is the Net energy billed, adjusted for energy traded)	C	MU	1686.26	1653.06	1740.23	1946.88	7024.58
Transmission and Distribution (T&D) loss Details	D	MU	1143.96	402.10	901.94	1309.36	3759.22
	$E = D/B \times 100$	%	40.42%	19.57%	34.14%	40.21%	34.86%
Collection Efficiency	F	%	72.87%	82.39%	86.25%	97.67%	86.02%
Aggregate Technical & Commercial Loss	$G = 1 - \{(1-E) \times \text{Min}(F, 100\%)\}$	%	56.58%	33.73%	43.19%	41.60%	43.97%

4.5.3. Voltage wise AT&C losses

The voltage wise AT&C losses of KPDCL for FY 2025-26 are as shown in the below table:

Table 24: Voltage-wise AT&C Losses for FY 2025-26

S. No.	Particulars	Units	Values
1	Losses in 132 KV System and Connected Equipment		
1.a.	Total Energy delivered into 132 KV Distribution System from EHT SSs	MUs	
1.b.	Energy consumed by HT consumers at 132KV (Sales + Third Party)	MUs	
1.c.	Energy Delivered to lower voltage	MUs	
1.d.	Losses (132 kV System)	MUs	
1.e.	% Losses (132 kV System)	%	
2	Losses in 33 KV System and Connected Equipment		
2.a.	Total Energy delivered into 33 KV Distribution System from EHT SSs	MUs	
2.b.	Energy consumed by HT consumers at 33KV (Sales + Third Party)	MUs	
2.c.	Energy Delivered into 11 KV and LT System from 33/11 KV SSs	MUs	
2.d.	Losses (33 kV System)	MUs	
2.e.	% Losses (33 kV System)	%	
3	Losses in 11 KV System and Connected Equipment		
3.a.	Total Energy delivered into 11 KV and LT Distribution System	MUs	
3.b.	Energy consumed by HT consumers at 11KV (Sales + Third Party)	MUs	
3.c.	Total Output from 11kV to LT	MUs	
3.d.	Losses (11kV System)	MUs	
3.e.	% Losses (11kV System)	%	
4	Losses in LT system and connected equipment		
4.a.	Energy delivered to LT system from 11/400 V DTRs	MUs	
4.b.	Energy sold at LT level	MUs	
4.c.	Losses (LT System)	MUs	
4.d.	% Losses (LT System)	%	
5	Total losses in the Distribution System		
5.a.	Total Input to the distribution system	MUs	10783.80
5.b.	Total Output from the Distribution System	MUs	7024.58
5.c.	Distribution System Losses	%	3759.22
5.d.	% Distribution System Losses	%	34.86%



[Handwritten signature]

4.5.4. Circle wise AT&C losses analysis

1. Circle wise connections & energy consumptions for FY 2025-26

The circle-wise distribution of connections, connected load, input energy and billed energy, along with their respective percentage shares, is presented in the table above for FY 2025–26. The analysis indicates significant variation in the consumer base and energy consumption across the different circles of KPDCL.

Circle-Sopore has the maximum number of connections, with 298,050 connections, accounting for 23.02% of the total connections, while Circle-1st has the minimum number of connections, with 126,429 connections, representing 9.76% of the total. In terms of connected load, Circle-2nd has the highest connected load of 815.39 MW, with a 23.04% share, whereas Circle-Ganderbal has the lowest connected load of 302.72 MW, accounting for 8.56%.

Table 25: Circle wise No. of consumers, Input energy and Sales in FY 2025-26

Circle	Total Number of connections		Total Connected Load		Input energy		Billed energy	
	Nos.	% Share	MW	% Share	MU	% Share	MU	% Share
Circle-1st	126429	9.76%	444.80	12.57%	1330.05	12.33%	1003.51	14.29%
Circle-2nd	280794	21.69%	815.39	23.04%	2525.95	23.42%	1641.36	23.37%
Circle-Bijbehara	279231	21.57%	629.19	17.78%	1915.92	17.77%	1193.45	16.99%
Circle-Ganderbal	127774	9.87%	302.72	8.56%	1071.57	9.94%	626.79	8.92%
Circle-Pulwama	182455	14.09%	630.77	17.83%	1719.12	15.94%	1171.47	16.68%
Circle-Sopore	298050	23.02%	715.45	20.22%	2221.19	20.60%	1388.01	19.76%
Total	1294733	100.00%	3538.31	100.00%	10783.80	100%	7024.58	100.00%

2. Circle-wise AT&C losses

The circle wise AT&C losses are shown in the table below:

Table 26: Circle wise T&D losses, Collection Efficiency and AT&C losses for FY 2024-25

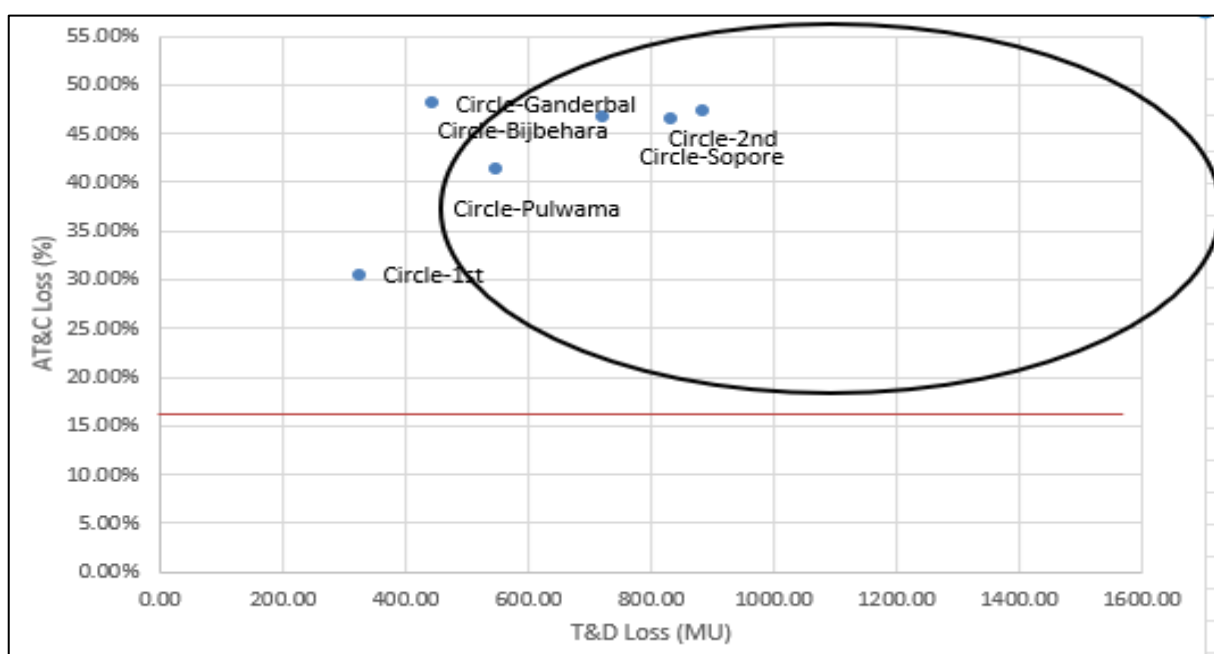
Name of Circle	Input energy (MU)	Billed energy (MU)	T&D loss		Collection Efficiency (%)	AT& C loss (%)
			(MU)	(%)		
Circle-1 st	1330.05	1003.51	326.55	24.55%	92.24%	30.41%
Circle-2 nd	2525.95	1641.36	884.58	35.02%	81.03%	47.35%
Circle-Bijbehara	1915.92	1193.45	722.46	37.71%	85.70%	46.62%
Circle-Ganderbal	1071.57	626.79	444.78	41.51%	88.84%	48.03%
Circle-Pulwama	1719.12	1171.47	547.66	31.86%	86.10%	41.33%
Circle-Sopore	2221.19	1388.01	833.19	37.51%	85.76%	46.41%
Total	10783.80	7024.58	3759.22	34.86%	86.02%	43.97%

Note: AT&C Losses calculation as per BEE proforma the calculation is as per actual Collection efficiency.

3. High loss Circles

Circle-Ganderbal records the highest energy loss, with input energy of 1,071.57 MU against billed energy of 626.79 MU, resulting in an energy loss of approximately 41.62%. Circle-Bijbehara has the next highest loss level, with input energy of 1,915.92 MU and billed energy of 1,193.45 MU, corresponding to an energy loss of approximately 37.71%. Circle-Pulwama records an energy loss of approximately 31.86%, based on input energy of 1,719.12 MU and billed energy of 1,171.47 MU. Circle-Sopore has an energy loss of approximately 37.51%, with input energy of 2,221.19 MU and billed energy of 1,388.01 MU. Circle-1st records approximately 24.55% loss, while Circle-2nd records approximately 35.02% loss.

Figure 7: Circle wise T&D losses (MUs) Vs T&D losses (%)



Division wise AT&C losses analysis

4. Division-wise AT&C losses

The Division wise AT&C losses are shown in the table below:

Table 27: Division wise T&D losses, Collection Efficiency and AT&C losses for FY 2025-26

Sr No	Name of Circle	Circle Code	Division	Consumer category	Total Number of connections (Nos)	Total Connected Load (MW)	Input energy (MU)	Total energy	T&D loss (MU)	T&D loss (%)	Billed Amount in Rs. Crore	Collected Amount in Rs. Crore	Collection Efficiency (%)	AT&C loss (%)
1	Circle-1st	0201	DIV-I(BASANT BAGH)	Residential	36664	82.09	707.78	201.50	145.03	20%	70.52	69.90	99.12%	25%
				Agricultural	41	0.36		0.54			0.35	0.17	49.34%	
				Commercial/Industrial-LT	15572	67.29		90.98			55.33	49.87	90.14%	
				Commercial/Industrial-HT	97	45.76		155.95			77.98	78.68	100.90%	
				Others	655	44.85		113.77			94.01	82.08	87.31%	
	Sub-total				53029	240.36	707.78	562.75	145.03	20%	298.18	280.71	94.14%	25%
2	Circle-1st	0201	DIV-IV(KHANYAR)	Residential	58728	127.28	622.27	326.64	181.52	29%	113.17	110.09	97.28%	37%
				Agricultural	226	0.91		0.84			0.43	0.30	69.11%	
				Commercial/Industrial-LT	13943	42.81		45.83			27.09	24.59	90.79%	
				Commercial/Industrial-HT	10	2.41		4.07			2.36	2.22	94.11%	
				Others	493	31.03		63.38			52.88	37.85	71.59%	
	Sub-total				73400	204.44	622.27	440.76	181.52	29%	195.93	175.06	89.35%	37%
3	Circle-2nd	0202	BUDGAM	Residential	115074	223.24	1321.04	622.29	567.51	43%	210.44	142.13	67.54%	61%
				Agricultural	62	0.19		0.28			0.15	0.11	73.56%	
				Commercial/Industrial-LT	21014	70.05		89.03			51.98	32.36	62.26%	
				Commercial/Industrial-HT	41	8.65		10.44			7.09	7.17	101.15%	
				Others	693	20.37		31.48			25.18	22.25	88.36%	
	Sub-total				136884	322.51	1321.04	753.53	567.51	43%	294.84	204.02	69.20%	61%
4	Circle-2nd	0202	DIV-	Residential	53636	148.32	601.94	287.03	107.43	18%	100.56	103.51	102.94%	25%

Sr No	Name of Circle	Circle Code	Division	Consumer category	Total Number of connections (Nos)	Total Connected Load (MW)	Input energy (MU)	Total energy	T&D loss (MU)	T&D loss (%)	Billed Amount in Rs. Crore	Collected Amount in Rs. Crore	Collection Efficiency (%)	AT& C loss (%)
			II(RAJBAGH)	Agricultural	21	0.03		0.01			0.00	0.00	84.02%	
				Commercial/Industrial-LT	19662	64.95		77.56			47.13	45.53	96.60%	
				Commercial/Industrial-HT	68	18.92		26.47			18.20	17.04	93.62%	
				Others	661	41.42		103.43			85.01	64.01	75.30%	
					74048	273.63	601.94	494.51	107.43	18%	250.91	230.10	91.71%	25%
5	Circle-2nd	0202	DIV-III(SHREEN BAGH)	Residential	54772	149.80	602.97	295.43	209.64	35%	102.82	97.28	94.61%	44%
				Agricultural	24	1.11		2.63			1.71	0.34	20.18%	
				Commercial/Industrial-LT	14602	39.19		41.77			24.20	21.78	89.99%	
				Commercial/Industrial-HT	15	2.99		3.70			2.63	2.63	99.81%	
				Others	449	26.15		49.80			41.10	25.78	62.74%	
	Sub-total				69862	219.24	602.97	393.33	209.64	35%	172.46	147.82	85.71%	44%
6	Circle-Bijbehara		ANANTNAG	Residential	96019	180.72	778.80	389.04	301.63	39%	123.24	119.95	97.33%	46%
				Agricultural	257	1.11		3.71			2.05	0.23	11.02%	
				Commercial/Industrial-LT	20776	51.35		54.53			32.62	25.26	77.46%	
				Commercial/Industrial-HT	17	7.96		3.07			3.43	2.81	81.94%	
				Others	783	17.32		26.82			22.93	14.83	64.68%	
	Sub-total				117852	258.46	778.80	477.17	301.63	39%	184.26	163.08	88.50%	46%
7	Circle-Bijbehara		BIJBEHARA	Residential	52139	94.37	411.20	214.62	143.64	35%	68.24	65.40	95.85%	44%
				Agricultural	475	6.29		6.61			4.48	1.97	44.01%	
				Commercial/Industrial-LT	10049	32.52		27.68			17.71	15.18	85.73%	
				Commercial/Industrial-HT	15	3.57		5.25			3.71	3.65	98.33%	
				Others	650	5.82		13.41			11.07	4.97	44.86%	
	Sub-total				63328	142.57	411.20	267.56	143.64	35%	105.21	91.17	86.66%	44%
8	Circle-Bijbehara		KULGAM	Residential	83135	173.16	725.91	383.25	277.19	38%	125.02	104.47	83.57%	49%
				Agricultural	67	0.31		1.00			0.58	0.19	32.39%	
				Commercial/Industrial-LT	14232	39.23		43.81			25.97	17.01	65.48%	

Sr No	Name of Circle	Circle Code	Division	Consumer category	Total Number of connections (Nos)	Total Connected Load (MW)	Input energy (MU)	Total energy	T&D loss (MU)	T&D loss (%)	Billed Amount in Rs. Crore	Collected Amount in Rs. Crore	Collection Efficiency (%)	AT& C loss (%)
				Commercial/Industrial-HT	26	5.31		9.54			5.49	6.52	118.67%	
				Others	591	10.14		11.12			9.08	8.03	88.45%	
	Sub-total				98051	228.15	725.91	448.72	277.19	38%	166.15	136.22	81.99%	49%
9	Circle-Ganderbal		BANDIPORA	Residential	34584	81.14		102.12			31.36	31.55	100.62%	
				Agricultural	4	0.08		0.07			0.05	0.03	57.92%	
				Commercial/Industrial-LT	3976	8.55	189.97	10.07	66.75	35%	5.95	5.76	96.87%	42%
				Commercial/Industrial-HT	6	3.04		1.87			1.89	1.22	64.62%	
				Others	435	6.26		9.07			7.69	3.71	48.30%	
	Sub-total				39005	99.08	189.97	123.22	66.75	35%	46.94	42.28	90.07%	42%
10	Circle-Ganderbal		DIV SUMBAL	Residential	28267	39.04		125.02			39.86	30.97	77.69%	
				Agricultural	277	12.82		18.44			12.50	3.96	31.67%	
				Commercial/Industrial-LT	3840	12.00	306.66	13.33	117.30	38%	7.64	5.06	66.20%	41%
				Commercial/Industrial-HT	3	0.46		0.36			0.23	0.17	75.12%	
				Others	352	7.07		32.22			26.90	42.51	158.04%	
	Sub-total				32739	71.39	306.66	189.36	117.30	38%	87.12	82.66	94.88%	41%
11	Circle-Ganderbal		GANDERBAL	Residential	47241	80.49		234.10			77.14	69.59	90.20%	
				Agricultural	99	2.27		2.77			1.82	0.85	46.84%	
				Commercial/Industrial-LT	7886	24.89	574.94	31.32	260.73	45%	18.42	14.64	79.49%	54%
				Commercial/Industrial-HT	20	11.31		14.14			10.28	10.02	97.47%	
				Others	784	13.29		31.89			25.91	17.72	68.40%	
	Sub-total				56030	132.25	574.94	314.21	260.73	45%	133.57	112.82	84.47%	54%
12	Circle-Pulwama		AWANTIPORA	Residential	53233	113.92		268.64			90.26	86.08	95.37%	
				Agricultural	927	19.99		36.27			21.70	3.36	15.47%	
				Commercial/Industrial-LT	9970	32.26	733.12	34.15	232.83	32%	20.34	20.91	102.83%	45%
				Commercial/Industrial-HT	24	42.95		118.21			56.04	49.87	88.99%	
				Others	551	18.02		43.02			35.56	20.98	59.00%	

Sr No	Name of Circle	Circle Code	Division	Consumer category	Total Number of connections (Nos)	Total Connected Load (MW)	Input energy (MU)	Total energy	T&D loss (MU)	T&D loss (%)	Billed Amount in Rs. Crore	Collected Amount in Rs. Crore	Collection Efficiency (%)	AT& C loss (%)
	Sub-total				64705	227.14	733.12	500.29	232.83	32%	223.89	181.19	80.93%	45%
13	Circle-Pulwama		PULWAMA	Residential	47229	126.51	518.35	237.45	132.20	26%	80.04	78.37	97.91%	32%
				Agricultural	1174	8.51		9.70			5.94	2.37	39.91%	
				Commercial/Industrial-LT	10403	42.21		48.14			26.14	20.92	80.00%	
				Commercial/Industrial-HT	148	46.67		76.94			40.22	41.08	102.15%	
				Others	552	7.24		13.92			11.48	7.26	63.24%	
	Sub-total				59506	231.15	518.35	386.15	132.20	26%	163.83	150.00	91.56%	32%
14	Circle-Pulwama		SHOPIAN	Residential	49922	138.98	467.66	238.43	182.63	39%	78.89	76.00	96.34%	46%
				Agricultural	439	3.09		5.20			2.95	0.63	21.25%	
				Commercial/Industrial-LT	7149	18.99		19.56			11.96	9.46	79.08%	
				Commercial/Industrial-HT	15	4.84		11.69			5.73	5.60	97.77%	
				Others	719	6.59		10.15			8.90	4.29	48.18%	
	Sub-total				58244	172.49	467.66	285.03	182.63	39%	108.43	95.98	88.52%	46%
15	Circle-Sopore		BARAMULLAH	Residential	68923	180.38	570.59	296.12	184.37	32%	95.04	78.84	82.96%	37%
				Agricultural	41	6.88		7.93			5.50	3.03	55.05%	
				Commercial/Industrial-LT	11616	26.76		31.65			18.65	15.86	85.04%	
				Commercial/Industrial-HT	4	1.46		2.46			1.27	1.29	101.73%	
				Others	1217	21.60		48.06			40.77	50.45	123.73%	
	Sub-total				81801	237.08	570.59	386.22	184.37	32%	161.23	149.46	92.70%	37%
16	Circle-Sopore		HANDWARA	Residential	40684	54.02	321.09	168.21	126.01	39%	51.99	40.17	77.26%	53%
				Agricultural	30	1.45		2.49			1.52	0.55	36.12%	
				Commercial/Industrial-LT	4886	12.41		16.20			9.56	7.92	82.89%	
				Commercial/Industrial-HT	2	0.37		0.56			0.28	0.25	89.89%	
				Others	258	3.49		7.62			5.91	4.74	80.07%	
	Sub-total				45860	71.75	321.09	195.08	126.01	39%	69.26	53.63	77.43%	53%
17	Circle-Sopore		KUPWARA	Residential	55660	60.58	428.09	201.89	167.17	39%	60.71	42.42	69.87%	54%

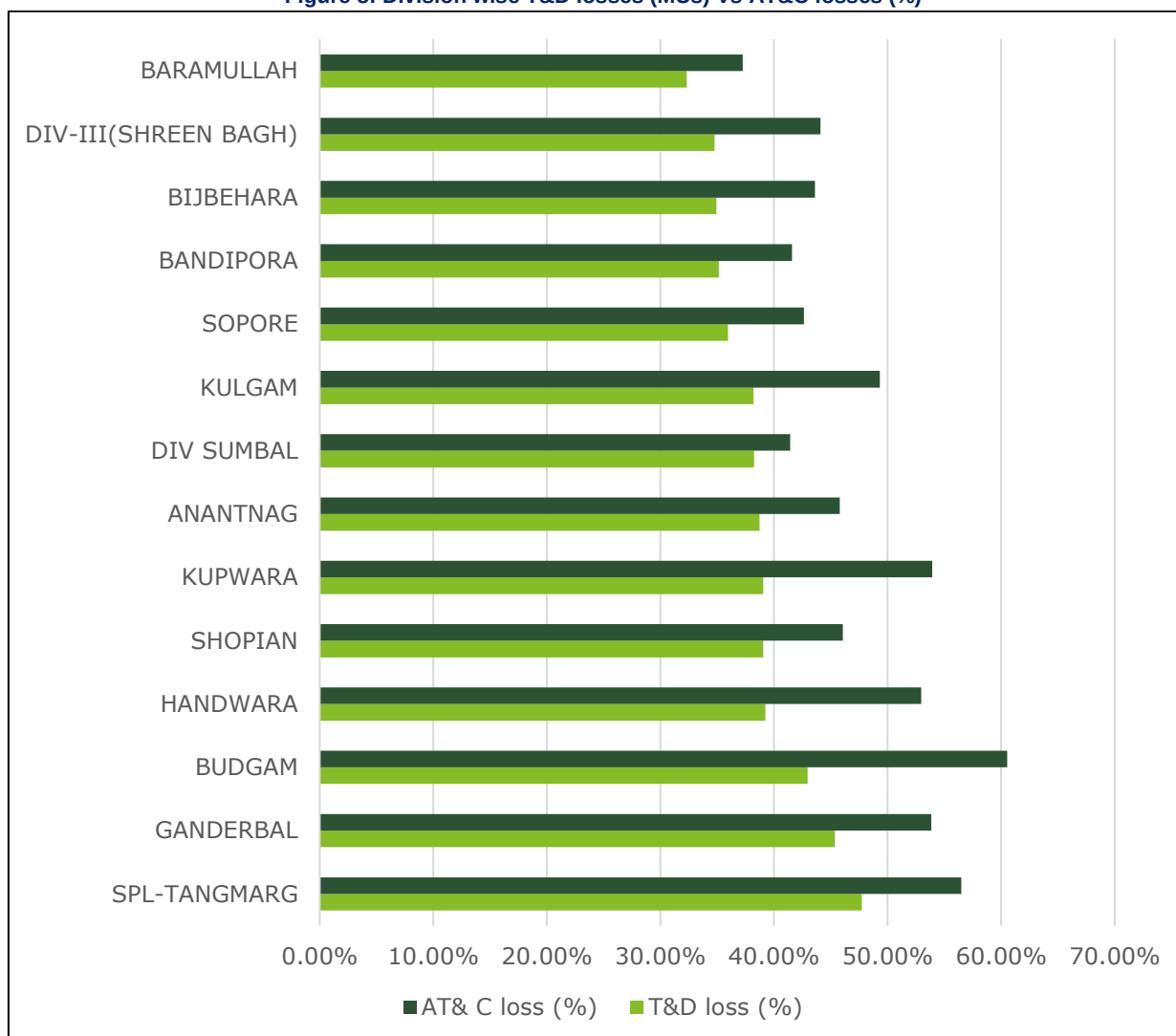
Sr No	Name of Circle	Circle Code	Division	Consumer category	Total Number of connections (Nos)	Total Connected Load (MW)	Input energy (MU)	Total energy	T&D loss (MU)	T&D loss (%)	Billed Amount in Rs. Crore	Collected Amount in Rs. Crore	Collection Efficiency (%)	AT& C loss (%)
				Agricultural	0	0.00		0.00			0.00	0.00	0.00%	
				Commercial/Industrial-LT	6219	18.82		33.43			19.66	16.96	86.27%	
				Commercial/Industrial-HT	1	0.32		0.01			0.09	0.02	16.43%	
				Others	518	6.91		25.60			19.63	16.30	83.00%	
	Sub-total				62398	86.64	428.09	260.93	167.17	39%	100.10	75.69	75.61%	54%
18	Circle-Sopore		SOPORE	Residential	65292	169.48		330.85			110.73	83.99	75.85%	
				Agricultural	112	4.53		10.02			5.96	1.67	27.96%	
				Commercial/Industrial-LT	12500	32.29	633.30	33.82	227.67	36%	19.92	16.75	84.08%	43%
				Commercial/Industrial-HT	10	2.64		3.56			2.27	2.24	98.65%	
				Others	528	10.96		27.38			23.57	40.89	173.51%	
	Sub-total				78442	219.90	633.30	405.64	227.67	36%	162.45	145.53	89.59%	43%
19	Circle-Sopore		SPL-TANGMARG	Residential	25515	74.13		103.28			33.50	25.18	75.17%	
				Agricultural	62	0.14		0.22			0.03	0.01	53.61%	
				Commercial/Industrial-LT	3587	14.20	268.11	16.53	127.98	48%	10.22	8.19	80.13%	56%
				Commercial/Industrial-HT	28	5.85		11.90			7.75	7.48	96.52%	
				Others	357	5.77		8.19			6.77	7.64	112.84%	
	Sub-total				29549	100.08	268.11	140.13	127.98	48%	58.27	48.51	83.24%	56%
				Residential	1066717	2298		5025.91			1663.53	1455.90	87.52%	
				Agricultural	4338	70		108.75			67.71	19.76	29.19%	
				Commercial/Industrial-LT	211882	651	10783.80	759.40	3759.22	34.86%	450.49	374.02	83.02%	
				Commercial/Industrial-HT	550	215		460.19			246.95	239.97	97.17%	
				Others	11246	304		670.34			554.35	476.29	85.92%	
					1294733.00	3538.31	10783.80	7024.58	3759.22	34.86%	2983.03	2565.93	86.02%	43.97%

Dr. P. P. MITTAL
Energy Auditor
AEA-011
Faridabad

5. High loss divisions

The highest AT&C loss of 60.53% is recorded in Budgam Division, followed by SPL-Tangmarg (56.49%), Kulgam (49.32%), Shopian (46.05%), and Anantnag (45.78%). Other divisions with AT&C losses above 50% include Kupwara (53.91%), Ganderbal (53.84%), and Handwara (52.96%). These divisions require priority attention due to their substantially high AT&C losses.

Figure 8: Division wise T&D losses (MUs) Vs AT&C losses (%)



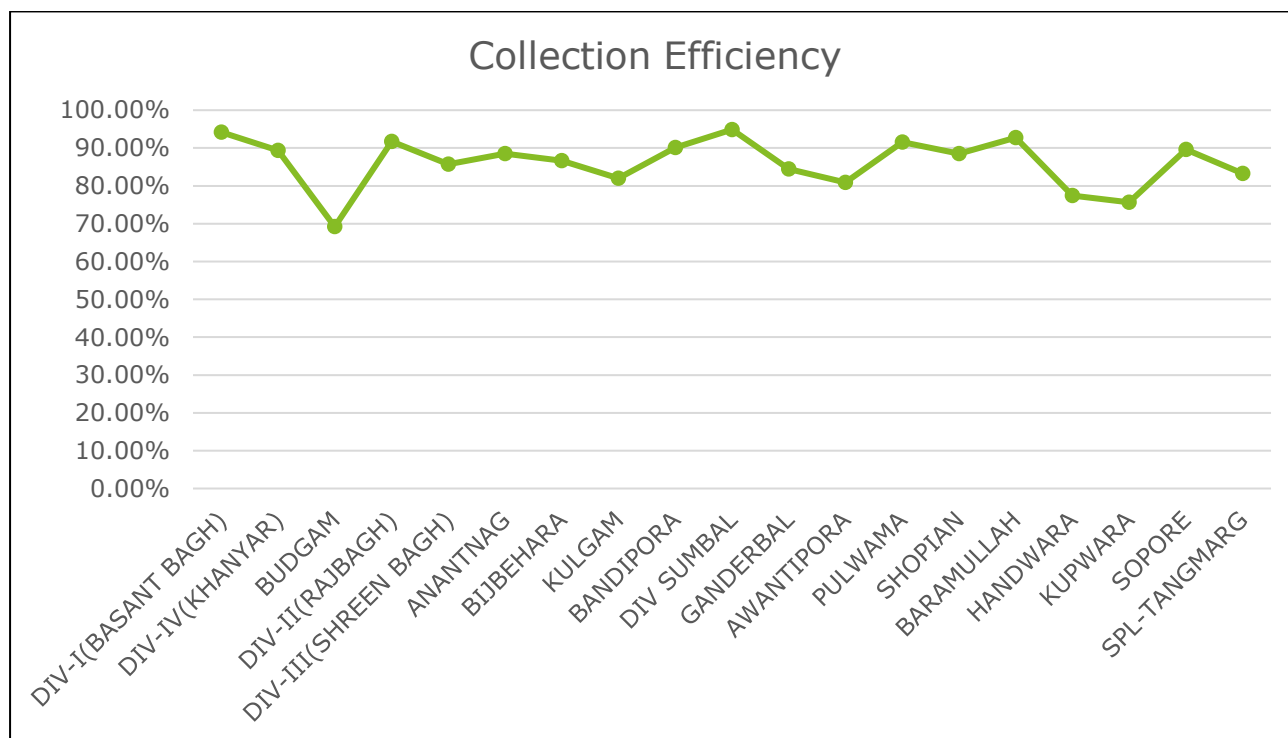
The list of top 10 Divisions with higher AT&C losses (%) & T&D losses (%) identified from the above chart are tabulated below:

Table 28: Top 10 Divisions with higher AT&C losses (%) & T&D losses (%)

S. No.	Division	T&D loss (%)	AT&C loss (%)
1	SPL-TANGMARG	47.73%	56.49%
2	GANDERBAL	45.35%	53.84%
3	BUDGAM	42.96%	60.53%
4	HANDWARA	39.24%	52.96%
5	SHOPIAN	39.05%	46.05%
6	KUPWARA	39.05%	53.91%
7	ANANTNAG	38.73%	45.78%
8	DIV SUMBAL	38.25%	41.41%
9	KULGAM	38.19%	49.32%
10	SOPORE	35.95%	42.62%

Further, it was observed that the Collection Efficiency is not more than 100% across all the Divisions as shown below:

Figure 9: Division wise Collection efficiency (%)



4.5.5. Feeder wise T&D losses analysis

1. Feeder wise T&D losses

Sample attached

Feeder Name	Received at Feeder (Final in MU)	Feeder Consumption (In MU)	T&D losses (MU)	AT&C losses (%)	T&D Losses (%)
F1 NAI SARAK	8.85	5.69	3.15	84%	36%
F5 EXCHANGE	6.17	5.80	0.37	50%	6%
BASANT BAGH FEEDER-I (ganpathayar)	6.60	4.86	1.74	78%	26%
F3 MAISUMA	5.00	3.56	1.45	84%	29%
BRANE FD1	8.26	6.19	2.07	79%	25%
F-2 Tulip Garden/Karpora	2.56	2.39	0.17	67%	7%
BRANE 3	10.10	7.98	2.12	77%	21%
BUCHWARA FD1 (NEHRU PARK)	9.17	8.32	0.85	49%	9%
BUCHWARA FD2 (DALGATE)	14.77	10.04	4.73	80%	32%
CENTURE FD1 Zabarwan Park	1.44	1.36	0.08	27%	6%
CENTURE FD2 Raj Bhawan	3.98	3.86	0.12	33%	3%
CENTURE FD3 Centaur Hotel	0.70	0.70	0.00	10%	0%
K.K.Mohalla F1	6.26	5.39	0.86	71%	14%
Nawpora F3	14.04	9.50	4.54	85%	32%
Bohri Kadal F4	4.11	2.81	1.30	81%	32%
Bohri Kadal F4	4.45	3.57	0.88	78%	20%
Gosia Hospital F5	1.15	1.14	0.00	19%	0%
Gosia Hospital F5	0.09	0.10	0.00	11%	0%
Theed F1	12.04	6.74	5.30	90%	44%
Harwan F2	9.16	8.87	0.29	63%	3%
Dara F3	18.79	7.88	10.91	95%	58%
BODAGEER, Kawadara : F2	16.66	7.02	9.64	94%	58%
Nawakadal: F3	13.05	5.95	7.11	93%	54%
Rajouri Kadal: F4, JAMIA MASJID	1.07	0.68	0.39	88%	36%
Rajouri Kadal: F4, JAMIA MASJID	8.29	3.97	4.32	92%	52%
Rajouri Kadal: F4, JAMIA MASJID	4.01	2.58	1.43	85%	36%
Naqash Pora, Satho Barbar Shah: F1	8.83	5.68	3.15	86%	36%
Babademb, Fateh Kadal: F2	7.54	6.03	1.51	77%	20%
Bishamber Nagar & Khayam Chowk :F3	11.04	9.86	1.17	64%	11%
Dy. CM's residence, Arthocare Hospital & STP (Sewrage Tretment Plane): F4	5.76	5.16	0.60	46%	10%
Rajouri Kadal-F2	3.36	1.53	1.83	93%	54%
Rajouri Kadal-F2	2.64	1.30	1.34	91%	51%
Zadibal-F3	10.91	5.91	5.01	93%	46%
Zadibal-F3	0.88	0.91	0.00	62%	0%
NARWARA, Firdous Coloney-F4	10.18	8.85	1.34	76%	13%
Mughal Masjid-F5	1.52	0.83	0.69	90%	45%
Mughal Masjid-F5	10.20	4.00	6.20	94%	61%
Jamia Masjid, ICSC-F6	0.21	0.32	0.00	39%	0%

Feeder Name	Received at Feeder (Final in MU)	Feeder Consumption (In MU)	T&D losses (MU)	AT&C losses (%)	T&D Losses (%)
Jamia Masjid, ICSC-F6	0.51	0.43	0.09	65%	17%
Bachi Darwaza, MAKHDOOM SAHIB-F1	6.86	4.85	2.01	90%	29%
Bachi Darwaza, MAKHDOOM SAHIB-F1	1.31	0.86	0.45	89%	34%
MA road, regal chowk: F2	9.80	8.68	1.12	50%	11%
MLA hostel, deputy CM, Bankat Hall: F1	3.35	3.30	0.05	64%	2%
Bsnl exchange,Nishat F1	7.48	4.61	2.87	89%	38%
Nishat F2	6.22	5.22	1.00	73%	16%
Foreshore Road Nishat F3	10.42	8.50	1.93	77%	19%
Foreshore Road Nishat F3	1.16	1.33	0.00	59%	0%
Pathan Bagh F4	8.14	6.59	1.55	76%	19%
Filtration Plant F5	0.52	0.52	0.00	100%	0%
SKUAST F1	2.97	3.06	0.00	19%	0%
Local Shalimar, TAILBAL F2	15.31	11.03	4.27	81%	28%
Arbal F3	13.49	11.56	1.93	70%	14%
CD Hospital F1	2.94	3.25	0.00	6%	0%
Lal Chowk F2	14.31	12.41	1.89	56%	13%
JK Bank F3	1.63	1.67	0.00	29%	0%
CM Residence F4	2.59	2.41	0.18	48%	7%
CM Residence F4	6.66	6.58	0.09	49%	1%
Dalgate	14.27	9.62	4.65	80%	33%
Dalgate	0.37	0.26	0.10	83%	28%
Radio Kashmir	7.84	6.41	1.44	53%	18%
BADAMI BAGH F01 (pandrethan)	8.26	5.42	2.85	81%	34%
BADAMI BAGH F2 (PHE)	0.15	0.15	0.00	0%	0%
BADAMI BAGH F3 BUND	0.26	0.25	0.01	75%	3%
BADAMI BAGH F04 (pantha Chowk)	4.96	3.33	1.63	80%	33%
F3 AMDAKADAL	7.42	4.46	2.96	88%	40%
Baghwanpora, F2	11.37	7.73	3.64	82%	32%
F1 BOTAKADAL	7.83	5.16	2.66	85%	34%
Zafran Colony F1	5.54	4.36	1.18	78%	21%
Befina F2	3.05	1.40	1.65	93%	54%
Befina F2	2.03	1.31	0.72	87%	36%
Balhama F3	4.59	2.58	2.01	90%	44%
CRPF + IOC F4	1.45	1.47	0.00	19%	0%
Saida Kadal, F1	13.03	7.25	5.78	92%	44%
Dalkawpora, F2	11.57	6.67	4.90	88%	42%
Central Jail, F3	6.52	6.94	0.00	26%	0%
DAL LAKE F5	16.07	7.04	9.03	96%	56%
Khunmoh Town: F2	11.94	6.71	5.23	89%	44%
JK Armed Police: F3	1.67	2.23	0.00	99%	0%
Upper Khunmoh , Chak Sangri F1	12.42	5.95	6.46	84%	52%
F1: Jan Mohalla, Main Lalbazar, Botshah Mohallah	8.13	7.09	1.04	72%	13%
F2: Zari Mohalla and Sikh Bagh	6.34	5.83	0.50	74%	8%
F3: Bota Kadal	6.28	5.36	0.92	74%	15%

Feeder Name	Received at Feeder (Final in MU)	Feeder Consumption (In MU)	T&D losses (MU)	AT&C losses (%)	T&D Losses (%)
Samarbugh F1	4.84	2.78	2.06	90%	42%
Shalina F2	5.20	6.10	0.00	39%	0%
Indra Nagar, F1	11.25	10.74	0.50	61%	4%
Batwara F2	3.36	2.83	0.54	73%	16%
Shivpora F3	8.98	8.35	0.62	65%	7%
Sonwar F4	8.74	6.78	1.96	74%	22%
IE PHASE-I FOODPARK F1	7.61	6.63	0.98	50%	13%
IE PHASE-II FOODPARK F2	3.05	2.74	0.32	57%	10%
Pandach	9.24	7.09	2.15	79%	23%
F2 KHAL MULLA	6.02	4.72	1.30	85%	22%
Industrial Estate F1	3.79	3.63	0.16	53%	4%
Nowshera F2	6.85	6.11	0.74	71%	11%
Alamgari Bazar F3	7.93	7.07	0.86	72%	11%
Bota Kadal, F4	9.66	8.42	1.24	75%	13%
Hari Parbat Exchange F6	1.10	1.10	0.00	51%	0%
Telbal, F3	4.12	1.78	2.33	94%	57%
Telbal, F3	3.11	1.49	1.61	94%	52%
Dhanihama F1	11.13	5.96	5.17	89%	46%
Burzehama,Gassu F4	12.12	6.88	5.24	89%	43%
khimber,chaterhama F2	15.69	7.15	8.55	93%	54%
khimber,chaterhama F2	0.32	0.25	0.07	81%	21%
Housing Colony	4.69	4.05	0.64	73%	14%
Umar Colony B	12.97	9.74	3.23	78%	25%
Rangpora	6.93	5.56	1.37	76%	20%
ZAKURA CROSSING	13.18	12.57	0.61	64%	5%
Habak	8.39	5.62	2.77	82%	33%
F1 University / NIT / Shrine	6.35	6.13	0.22	25%	3%
F2; Nigeen	10.88	10.03	0.85	67%	8%
F3; Kanitar,	9.80	8.76	1.04	68%	11%
Miskeen Bagh, Raiteng, Dawlatabad F4	0.71	0.79	0.00	55%	0%
Miskeen Bagh, Raiteng, Dawlatabad F4	7.64	6.26	1.39	74%	18%
islamia college, MAQDOOM SAHIB F5	7.65	4.95	2.70	84%	35%
islamia college, MAQDOOM SAHIB F5	6.01	3.51	2.50	88%	42%
Rozabal, Sheshigari Mohalla F6	10.03	7.19	2.84	80%	28%
Sheraz Chowk, Akilmir Dastigeer Sahib F7	8.54	6.08	2.46	82%	29%
Ahmad Nagar : F1	10.15	5.67	4.47	89%	44%
Ahmad Nagar : F1	1.13	0.87	0.26	79%	23%
Umerhair	2.16	1.75	0.42	74%	19%
Owanthabhawan F1	10.54	9.76	0.78	69%	7%
Umar Colony B F2	9.03	7.08	1.95	78%	22%
JLNM Hospital F1	0.57	2.17	0.00	0%	0%
Konabal F2	6.05	4.79	1.26	75%	21%
Konabal F2	1.71	0.92	0.79	90%	46%
Hasnaabad F3	10.00	5.69	4.31	90%	43%

Feeder Name	Received at Feeder (Final in MU)	Feeder Consumption (In MU)	T&D losses (MU)	AT&C losses (%)	T&D Losses (%)
Jogi Lanker F4	0.66	0.50	0.16	79%	24%
Jogi Lanker F4	12.50	7.44	5.06	85%	40%
Bolachipora F1	10.46	5.73	4.73	90%	45%
Anchar F2	15.24	6.26	8.98	95%	59%
Upper Soura, Bilal Colony F3	8.99	7.53	1.46	74%	16%
Nowshera F4	6.86	5.05	1.81	81%	26%
Bachpora, HVDS 90ft F5	13.66	9.84	3.82	80%	28%
Industrial Estate F1	6.60	6.67	0.00	50%	0%
Zakura F2	11.71	10.16	1.55	73%	13%
Batapora F3	6.99	3.45	3.54	92%	51%
Gulabagh F4	10.12	8.66	1.46	74%	14%
Zoonimar F1	14.66	8.83	5.83	88%	40%
F1 KENIHAMA	20.75	9.23	11.52	94%	56%
F2 B.K.PORA	9.81	8.71	1.10	71%	11%
F3 CHATERGAM	18.52	11.27	7.25	89%	39%
KRALPORA, MOCHWA f1	16.67	9.04	7.63	90%	46%
BAGHI MEHTAB f2	9.71	7.56	2.14	76%	22%
BAGHI MEHTAB f2	11.17	9.70	1.46	73%	13%
F3 KRALPORA	11.49	7.28	4.21	84%	37%
F1 CHONCHI FEKIR (BAKSHI PORA)	13.51	7.56	5.96	93%	44%
F1 FIRDOSABAD, BATAMALOO LOCAL.	13.06	8.34	4.72	85%	36%

4.5.6. Identify overloaded segments/ infrastructure

KPDCL has identified Overloaded segments for substations at 33/11kV and 11/0.433kV levels and check out a plan for system improvement which includes new creations. Besides, the health of transmission and distribution lines is also being improved by way of augmentation of line conductor, bifurcation of feeders and laying of cables of appropriate size. Smart metering is also being under taken specially to cover non metered areas and the step will further reduce load on the power system. The complete action plan forms part of the audit report. The works are proposed to be undertaken under Revamped Distribution Sector Scheme (RDSS) and are targeted for completion by 2026.

4.6. Subsidy computation and analysis (based on quarterly data)

The quarter wise subsidy details during FY 2025-26 are shown in the table below:

Table 29: Quarter wise – Division wise subsidy details

Annexure -1: Proforma for Quarterly Consumer Category-wise Subsidy Billed/Received/Due for period APR 2025 to JUN 2025																	
Consumer Category (Separate for each subcategory consumer category)	Consumer/Demand			Billed Energy			Subsidized Billed Energy			Applicable rate of Subsidy as notified by State Govt.		Subsidy Due from State Govt.			Subsidy Actually Billed / Received from State Govt. (As against col.12)	Subsidy Received from State Govt. (As against col.12)	Balance Subsidy yet to be Received from State Govt.
	Household	Un-metered*	Total	Household	Un-metered*	Total	Household (out of col.6)	Un-metered* (out of col.6)	Total	Household Energy**	Un-metered Energy**	Household Energy	Un-metered Energy	Total	(In Rs. Cr.)	(In Rs. Cr.)	(In Rs. Cr.)
	(In kWh)			(In kWh)			(In kWh)			(In Rs./kWh)		(In Rs. Cr.)			(In Rs. Cr.)	(In Rs. Cr.)	(In Rs. Cr.)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Residential	381508	63967	1015075	41104833	795095239	1206143273	41104833.3	795095239.2	1206143273	5.59	5.59	547.78	283.09	432.47			
Agricultural	2496	330	2829	13188754	16035294	29830818	13188754.13	16035294.38	29830818.48	1.06	1.06	-1.40	1.77	3.17			
Commercial/Industrial-LT (Manufacturing)	173946	21584	191910	104879609	53551134	158434743	104879609.4	53551133.54	158434743	1.58	1.58	16.57	8.49	25.04			
Commercial/Industrial-LT (Industry)	10240	949	10889	27033851	94298	27088149	27033851.23	94297.90311	27088149.17	2.64	2.64	7.14	0.01	7.15			
Commercial/Industrial-HT (HT Industry)	328	1	327	88140144	0	88140144	88140143.87	0	88140143.87	2.81	2.81	24.79	0.00	24.79			
Commercial/Industrial-HT (Power Intensity)	2	0	2	496440	0	496440	496440	0	496440	1.89	1.89	0.09	0.00	0.09			
Commercial/Industrial-HT (Bulk Supply)	186	1	187	20681402	0	20681402	20681402.4	0	20681402.4	1.29	1.29	2.60	0.00	2.60			
Others (State/Central)	7784	719	8503	107013275	3142843	110156118	107013274.4	3142843.404	110156118	-0.84	-0.84	-6.90	-0.23	-6.23			
Others (Street Lights)	204	95	299	4265016	1851744	6116760	4265016.182	1851744.112	6116760.294	-1.76	-1.76	-0.74	-0.33	-1.07			
Others (LT PHE)	459	41	500	10408549	458148	10866697	10408549.09	458148.0579	10866697.15	-1.76	-1.76	-1.83	-0.88	-1.91			
Others (HT PHE)	390	31	421	24733873	130493	24864366	24733873.96	130493.0066	24864367.92	-1.28	-1.28	-3.18	-0.52	-3.70			
Others (EV)	1	0	1	3034120	0	3034120	3034120	0	3034120	-0.06	-0.06	-0.01	0.00	-0.01			
Others (Tractor)	3	0	3	1413371	0	1413371	1413371	0	1413371	3.58	3.58	0.37	0.00	0.37			
Total	572988	66099	1200074	619333616	876929984	1496263600	619333616.4	876929984.6	1496263600			188.88	289.84	468.64			

Note:

- The Subsidy rate for sub categories of commercial/Industrial-LT , Commercial/Industrial-HT and Others are different. So mentioned separately in above proforma.
- Subsidy rates are as per New Tariff order in vogue.

The Account for Subsidy has been evaluated as per the Average Cost of Supply.





Annexure -1: Proforma for Quarterly Consumer Category-wise Subsidy Billed/Received/Due for period JULY 2025 to SEPT2025																	
Consumer Category (Separate for each subcategory consumer category)	Consumer/Demand			Billed Energy			Subsidized Billed Energy			Applicable rate of Subsidy as notified by State Govt.		Subsidy Due from State Govt.			Subsidy Actually Billed / received from State Govt. (As against col.12)	Subsidy Received from State Govt. (As against col.12)	Balance Subsidy yet to be Received from State Govt.
	Household	Un-metered*	Total	Household	Un-metered*	Total	Household (out of col.6)	Un-metered* (out of col.6)	Total	Household Energy**	Un-metered Energy**	Household Energy	Un-metered Energy	Total	(In Rs. Cr.)	(In Rs. Cr.)	(In Rs. Cr.)
	(In kWh)			(In kWh)			(In kWh)			(In Rs./kWh)		(In Rs. Cr.)			(In Rs. Cr.)	(In Rs. Cr.)	(In Rs. Cr.)
	1	2	3	4	5	6=2+3	7	8	9=6+7	10	11	12=10+11	13	14	15=13+14	16	17
Residential	405197	621191	1026388	330327794	807276872	1137604667	330327797.7	807276872	1137604670	5.59	5.59	125.61	386.43	412.07			
Agricultural	3673	371	3244	19955531	26333324	25408855	19955530.88	26333324.84	25408854.52	1.06	1.06	2.06	2.80	5.86			
Commercial/Industrial-LT (Manufacturing)	177999	21286	195199	119122479	41753239	160875717	119122478.6	41753238.37	160875717.4	1.58	1.58	18.84	8.80	27.64			
Commercial/Industrial-LT (Industry)	10013	949	10872	32691342	300412	33195795	32691342.47	300412.4986	33195794.96	2.64	2.64	8.88	0.08	8.96			
Commercial/Industrial-HT (HT Industry)	323	1	323	83114709	0	83114709	83114709.76	0	83114709.76	2.81	2.81	23.37	0.00	23.37			
Commercial/Industrial-HT (Power Intensity)	2	0	2	258664	0	258664	258664	0	258664	1.89	1.89	0.01	0.00	0.01			
Commercial/Industrial-HT (Bulk Supply)	179	1	180	20757688	0	20757688	20757688.11	0	20757688.11	1.29	1.29	3.61	0.00	3.61			
Others (State/Central)	8294	541	8835	94086130	2714050	97010180	94086129.73	2714050.084	97010179.82	-0.84	-0.84	-7.91	-0.23	-8.15			
Others (Street Lights)	304	110	414	3329068	2438642	5767710	3329068.306	2438642.931	5767711.261	-1.76	-1.76	-0.39	-0.83	-1.00			
Others (LT PHE)	504	78	582	10645061	898328	11543389	10645060.87	898328.2153	11543389.18	-1.76	-1.76	-1.87	-0.88	-2.03			
Others (HT PHE)	358	19	377	23815481	37488	23852979	23815480.82	37488.00177	23852979.62	-1.28	-1.28	-3.06	0.00	-3.06			
Others (EV)	4	0	4	2251331	0	2251331	2251331	0	2251331	-0.06	-0.06	-0.01	0.00	-0.01			
Others (Tractor)	4	0	4	1315260	0	1315260	1315260	0	1315260	2.58	2.58	0.34	0.00	0.34			
Total	601147	846179	1447326	771288943	961772106	1733061049	771288943.4	961772106.6	1733061049			289.88	598.11	888.00			

Note:

1. The Subsidy rate for sub categories of commercial/Industrial-LT , Commercial/Industrial-HT and Others are different. So mentioned separately in above proforma.

2. Subsidy rates are as per New Tariff order in vogue.

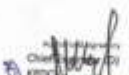
The Account for Subsidy has been evaluated as per the Average Cost of Supply.

Chief Engineer
(Distribution) KPDC

Energy Manager
KPDC

Annexure -1: Proforma for Quarterly Consumer Category-wise Subsidy Billed/Received/Due for period OCTOBER 2025 to DECEMBER 2025																	
Consumer Category (Subsidy for each subcategory consumer category)	Consumer Count			Billed Energy			Subsidized Billed Energy			Applicable rate of Subsidy as notified by State govt.		Subsidy due from State Bank			Subsidy actually Billed / Received from State Bank (Rs. approx. cat.12)	Subsidy Received from State Bank (Rs. approx. cat.12)	Subsidy Subsidy yet to be Received from State Bank
	Billed	Un-billed	Total	Billed	Un-billed	Total	Billed (cat.12)	Un-billed (cat.12)	Total	Billed Energy**	Un-billed Energy**	Billed Energy	Un-billed Energy	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Residential	466177	572256	1038433	507548540	747298072	1254786612	581548540.4	747298071.3	1254786611.7	3.19	3.58	181.98	287.92	469.91			
Agricultural	330	238	568	12336287.5	8727081.54	54603369	12336287.5	8727081.54	54603369	1.06	1.58	1.33	0.46	1.79			
Commercial/Industrial-LT (Commercial)	177650	18547	196197	113407230	61345224.1	156752454	113407230.8	61345224.14	156752454	1.38	1.58	16.24	6.13	22.37			
Commercial/Industrial-LT (Industrial)	10538	318	10856	33026191.6	38661163	37124803	33026191.63	38661163	37124803	2.84	2.84	8.72	0.03	0.74			
Commercial/Industrial-HT (HT (Supply))	346	0	346	102407620	0	102407620	102407620	0	102407620	2.81	2.81	28.80	0.00	28.80			
Commercial/Industrial-HT (Power (Supply))	2	0	2	206006	0	206006	206006	0	206006	1.88	1.88	0.04	0.00	0.04			
Commercial/Industrial-HT (Bulk Supply)	177	0	177	21336234.6	0	21336234.6	21336234.6	0	21336234.6	1.36	1.36	2.88	0.00	2.88			
Others (State/Central)	8843	510	9353	107696428	3522820	111219248	107696428.1	3522820	111219248.1	-0.84	-0.84	-0.04	-0.30	-0.34			
Others (Street Lights)	311	108	419	3723704.42	1991947.58	5715652	3723704.42	1991947.58	5715652	-1.78	-1.78	-0.66	-0.35	-1.01			
Others (LT PHE)	584	41	625	12911775.8	452000.684	13363776	12911775.77	452000.684	13363776	-1.78	-1.78	-2.38	-0.08	-2.46			
Others (HT PHE)	169	13	182	20909055	102999.067	21012054	20909055.04	102999.067	21012054	-1.28	-1.28	-0.88	-0.01	-0.89			
Others (EV)	7	0	7	2209130.46	0	2209130.46	2209130.46	0	2209130.46	-0.06	-0.06	-0.01	0.00	-0.01			
Others (Tractor)	4	0	4	1614518	0	1614518	1614518	0	1614518	2.58	2.58	0.47	0.00	0.47			
Total	666212	800448	1466660	841753872	768478612	1740232484	841753871.6	768478611.4	1740232483	227.88	274.14	281.94					

Notes:
The Subsidy rate for sub categories of commercial/Industrial-LT , Commercial/Industrial-HT and Others are different. So mentioned separately in above proforma
Subsidy rates are as per New Tariff order in vogue.
Account for Subsidy has been evaluated as per the Average Cost of Supply.


Chief Engineer
(Distribution) KPDCL


Energy Manager
KPDCL



Annexure -1: Proforma for Quarterly Consumer Category-wise Subsidy Billed/Received/Due for period JANUARY 2026 to MARCH 2026 (FORECASTED)																			
Consumer Category (Subsidy for each subcategory consumer category)	Consumer Count			Billed Energy			Subsidized Billed Energy			Applicable rate of Subsidy as notified by State govt.		Subsidy due from State Bank			Subsidy actually Billed / Received from State Bank (Rs. approx. cat.12)	Subsidy Received from State Bank (Rs. approx. cat.12)	Balance Subsidy yet to be Received from State Bank		
	Billed	Un-billed	Total	Billed	Un-billed	Total	Billed (cat.12)	Un-billed (cat.12)	Total	Billed Energy**	Un-billed Energy**	Billed Energy	Un-billed Energy	Total					
														Billed				Un-billed	
																			Billed
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
Residential	360237	498829	1057166	537672118	888851703	1426573821	537672117.6	888851703.7	1426573821.3	2.97	2.97	218.82	188.03	406.85					
Agricultural	360	288	648	7620744	5188070	12808814	7620743.835	5188075.835	12808819.67	0.44	0.44	0.13	0.13	0.26					
Commercial/Industrial-LT (Commercial)	181458	17851	199309	117666084	34754061	152420145	117666083.3	34754060.6	152420144.2	0.06	0.96	13.27	3.34	16.61					
Commercial/Industrial-LT (Industrial)	10554	272	10826	29358316	88810	29446407	29358316.43	88819.84139	29450120.07	2.02	2.02	7.91	0.00	7.91					
Commercial/Industrial-HT (HT (Supply))	361	0	361	90256281	0	90256281	90256281.13	0	90256281.13	2.19	2.19	19.74	0.00	19.74					
Commercial/Industrial-HT (Power (Supply))	3	0	3	32552	0	32552	32552	0	32552	1.27	1.27	0.00	0.00	0.00					
Commercial/Industrial-HT (Bulk Supply)	183	1	184	28767962	0	28767962	28767961.94	0	28767961.94	0.64	0.64	1.84	0.00	1.84					
Others (State/Central)	8313	401	8714	149302374	4624952	153927326	149302374.3	4624991.832	153957286	-1.46	-1.46	-21.79	-0.68	-22.47					
Others (Street lights)	219	102	321	4033962	1648581	5682543	4033962.033	1648581.336	5682543.369	-0.78	-0.78	-0.94	-0.38	-1.32					
Others (LT PHE)	620	31	651	14748373	288313	15036686	14748373.4	288315.2429	15036701.64	-0.38	-0.38	-0.53	-0.08	-0.61					
Others (HT PHE)	377	12	389	21389642	22804	21417446	21389642.31	22804.30398	21417477.31	-1.90	-1.90	-4.05	-0.01	-4.06					
Others (EV)	8	0	8	2489886	0	2489886	2489886	0	2489886	-0.68	-0.68	-0.17	0.00	-0.17					
Others (Tractor)	4	0	4	3811301	0	3811301	3811301	0	3811301	1.96	1.96	0.71	0.00	0.71					
Total	766997	918978	1685975	133276179	714001595	1846763384	133276178.7	714001595.1	1846763383.8	222.88	281.64	404.81							

Notes:

1. The Subsidy rate for sub categories of commercial/Industrial-LT , Commercial/Industrial-HT and Others are different. So mentioned separately in above proforma

2. Subsidy rates are as per New Tariff order in vogue.

The Account for Subsidy has been evaluated as per the Average Cost of Supply.



Chief Engineer
(Distribution) KPDCL



Energy Manager
KPDCL

Annexure -1: Proforma for Quarterly Consumer Category-wise Subsidy Billed/Received/Due for period APRIL 2025 to MARCH 2026																	
Consumer Category (Subsidy for each subcategory consumer category)	Consumer Count			Billed Energy			Subsidized Billed Energy			Applicable rate of Subsidy as notified by State Govt.		Subsidy due from State Govt.			Subsidy actually Billed / Received from State Govt. (As per order no.12)	Subsidy Received from State Govt. (As per order no.12)	Balance Subsidy yet to be Received from State Govt.
	Household	Commercial ¹	Total	Household	Commercial ²	Total	Household (Cost of Unit)	Commercial ³ (Cost of Unit)	Total	Household Energy ⁴ (Rs./kWh)	Commercial Energy ⁵ (Rs./kWh)	Household Energy	Commercial Energy	Total			
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Residential	582010	484767	1066777	2578187412	2447728191	5025915603	2578187412	2447728191	5025915603	2.87	2.87	794.26	725.89	1490.47			
Agricultural	4217	321	4538	86300881	12452668	108753549	86300881.32	12452668.9	108753549.2	0.44	0.44	4.28	0.25	4.53			
Commercial/Industrial-LT (Commercial)	183373	17881	201254	903306864	130071290	1033378054	903306864.1	130071290.1	1033378054.2	5.98	5.98	48.04	12.48	60.52			
Commercial/Industrial-LT (Industrial)	38818	0	38818	129012988	0	129012988	129012988.3	0	129012988.3	3.02	3.02	26.08	0.00	26.08			
Commercial/Industrial-HT (HT Industry)	365	0	365	381320457	0	381320457	381320456.6	0	381320456.6	2.19	2.19	89.22	0.00	89.22			
Commercial/Industrial-HT (Power Transformer)	2	0	2	994264	0	994264	994264	0	994264	1.27	1.27	0.13	0.00	0.13			
Commercial/Industrial-HT (Bulk Supply)	181	2	183	43063007	22230	43285307	43063007.29	22230.5	43285307.84	0.04	0.04	5.94	0.01	5.95			
Others (State/Central)	9393	483	9876	409544666	15442628	424987294	409544666.5	15442628.04	424987294.5	-1.46	-1.46	-58.59	-2.25	-60.84			
Others (Street Lights)	221	98	319	18115848	8958179	27074027	18115848.73	8958179.23	27074027.96	-2.38	-2.38	-3.03	-1.98	-5.01			
Others (LT Free)	514	32	546	53952366	1367620	55319986	53952366.01	1367620.6	55319986.61	-2.38	-2.38	-12.84	-0.33	-13.17			
Others (HT Free)	377	13	390	89348455	62715	89415170	89348455.25	62715.25	89415170.5	-1.90	-1.90	-56.98	-0.02	-57.00			
Others (TV)	8	0	8	8000954	0	8000954	8000954.48	0	8000954.48	-0.88	-0.88	-0.01	0.00	-0.01			
Others (Traction)	6	5	11	8525250	0	8525250	8525250	0	8525250	1.98	1.98	1.67	0.00	1.67			
Total	782888	803348	1586236	4418288118	2814284128	7232572246	4418288118.1	2814284128.1	7232572246.1			838.88	794.69	1633.57			

Notes:

1. The Subsidy rate for sub categories of commercial/Industrial-LT, Commercial/Industrial-HT and Others are different. So mentioned separately in above proforma

2. Subsidy rates are as per New Tariff order in vogue.

The Account for Subsidy has been evaluated as per the Average Cost of Supply.


Chief Engineer
(Distribution) KPDCL


CHIEF EXECUTIVE OFFICER
KPDCL

4.7. Trend analysis and identification of key exceptions

During the past two financial years, KPDCL has shown significant improvement in operational and financial performance, particularly in reducing system losses and enhancing billing efficiency.

The comparative analysis of KPDCL's energy input, energy billed, T&D losses, collection efficiency and AT&C losses for FY 2024–25 and FY 2025–26 indicates mixed performance, with improvement in energy billing and reduction in T&D losses but a significant deterioration in collection efficiency and overall AT&C losses.

The input energy purchased from generation sources decreased marginally from 11,271.73 MU in FY 2024–25 to 11,255.66 MU in FY 2025–26, a reduction of approximately 0.14%. In contrast, net input energy at the DISCOM periphery increased from 10,695.20 MU to 10,783.80 MU, representing an increase of approximately 0.83%.

A positive trend is observed in total energy billed, which increased from 6,581.22 MU in FY 2024–25 to 7,024.58 MU in FY 2025–26, an increase of approximately 6.74%. This indicates an improvement in the quantum of energy billed by KPDCL. Consequently, T&D losses decreased from 4,113.98 MU (38.47%) to 3,759.22 MU (34.86%), showing a reduction of 3.61 percentage points. This improvement suggests that measures undertaken for reduction of technical and distribution losses have had a positive impact during FY 2025–26.

However, a significant deterioration is observed in collection efficiency, which declined sharply from 107.83% in FY 2024–25 to 86.02% in FY 2025–26, a reduction of 21.81 percentage points. The decline in collection efficiency has adversely affected the overall AT&C performance. As a result, AT&C losses increased from 33.65% in FY 2024–25 to 43.97% in FY 2025–26, representing a deterioration of 10.32 percentage points.

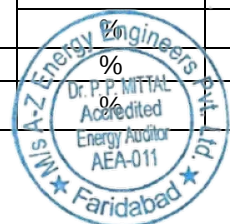
The key exceptions identified from the comparative analysis are therefore:

- Energy purchase: Marginal decline of approximately 0.14%, indicating broadly stable procurement from generation sources.
- Net input energy: Increased by approximately 0.83%, despite the marginal reduction in energy purchased.
- Energy billed: Increased significantly by approximately 6.74%, indicating improvement in billing performance.
- T&D losses: Improved from 38.47% to 34.86%, a reduction of 3.61 percentage points.
- Collection efficiency: Declined substantially from 107.83% to 86.02%, representing the major negative exception during FY 2025–26.
- AT&C losses: Increased from 33.65% to 43.97%, indicating an overall deterioration in the combined technical and commercial performance of the DISCOM.

Overall, while KPDCL has shown improvement in energy billing and T&D loss reduction during FY 2025–26, the substantial decline in collection efficiency has resulted in a significant increase in AT&C losses. Therefore, greater emphasis is required on revenue collection, arrear recovery, timely billing, consumer payment discipline, and identification of high-loss/high-arrear areas, alongside the ongoing technical loss-reduction measures. Particular attention should be given to divisions and circles with high AT&C losses to ensure that the improvement in network performance translates into corresponding improvement in the overall financial and operational efficiency of KPDCL.

Table 30: Summary of AT&C & T& D Trends or Last two years

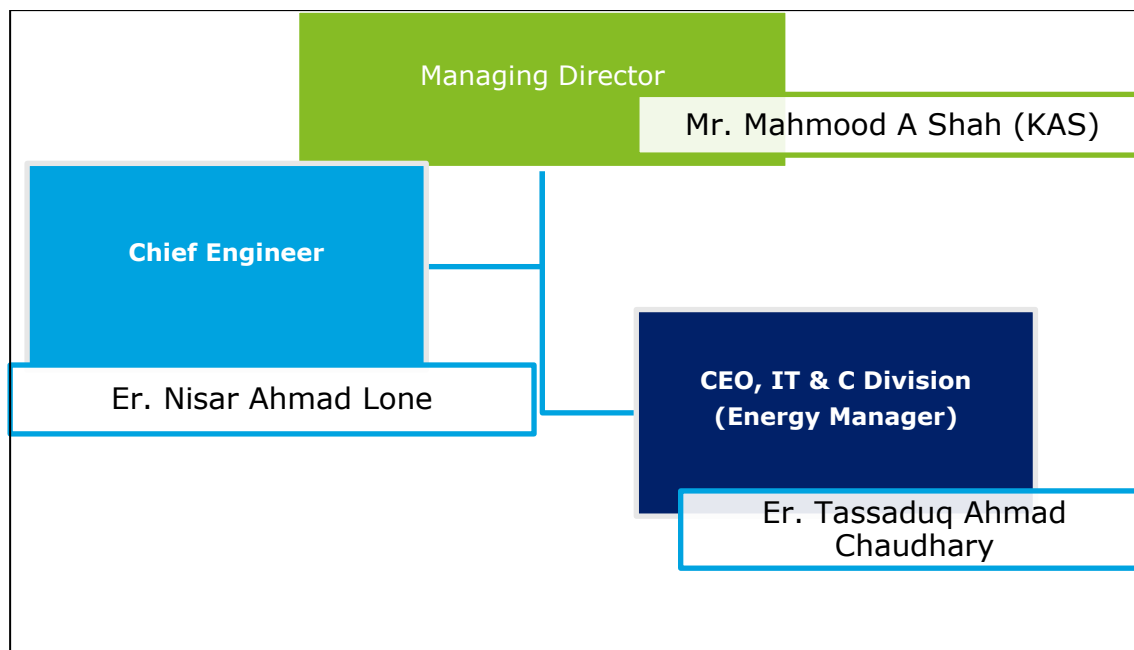
Energy Input Details	UoM	FY 2024-25	FY 2025-26
Input Energy Purchase (From Generation Source)	Million kWh	11271.73	11255.66
Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	Million kWh	10695.20	10783.80
Total Energy billed (is the Net energy billed, adjusted for energy traded))	Million kWh	6581.22	7024.58
Transmission and Distribution (T&D) loss Details	Million kWh	4113.98	3759.22
	%	38.47%	34.86%
Collection Efficiency	%	107.83%	86.02%
Aggregate Technical & Commercial Loss	%	33.65%	43.97%



[Handwritten signature]

5. Energy Audit findings

5.1. Review of capacity of DISCOM's energy accounting and audit wing



Designation	No. of Officers
Managing Director	Mr. Mahmood A Shah (KAS)
Chief Engineer	Er. Nisar Ahmad Lone
Energy Manager	Er. Tassadaq Ahmad Chaudhary

5.2. Critical Analysis

KPDCL, headquartered at Jehangir Chowk, Srinagar, functions with 06 Circles, 19 Divisions and 67 Sub-divisions. KPDCL has a unique mix of consumers i.e. on one hand it caters to industrial consumers alongside urban areas and on the other it caters to agricultural consumers, scattered tribal & forest area consumers

- KPDCL's performance for FY 2025–26 indicates a mixed operational performance. While the DISCOM has achieved improvement in energy billing and reduction in T&D losses, the significant decline in collection efficiency has adversely affected the overall AT&C performance.
- The net input energy increased marginally by 0.83%, from 10,695.20 MU in FY 2024–25 to 10,783.80 MU in FY 2025–26, while the total energy billed increased by 6.74%, from 6,581.22 MU to 7,024.58 MU. The higher growth in billed energy compared with input energy is a positive indication of improved billing performance.

- A significant improvement is observed in T&D losses, which reduced from 38.47% to 34.86%, representing a reduction of 3.61 percentage points. However, the loss level remains relatively high, indicating continued scope for improvement through feeder-wise and distribution-transformer-wise energy accounting, network strengthening, meter replacement and reduction of technical as well as commercial losses.
- The major area of concern is the sharp deterioration in collection efficiency, which declined from 107.83% in FY 2024–25 to 86.02% in FY 2025–26. This decline of 21.81 percentage points indicates weaknesses in revenue realization and recovery of billed amounts. The deterioration in collection efficiency has directly contributed to the increase in AT&C losses from 33.65% to 43.97%, an increase of 10.32 percentage points.
- The circle- and division-wise analysis further indicates that KPDCL's losses are not uniform across its operating areas. Several divisions have recorded very high AT&C losses, with Budgam recording 60.53%, SPL-Tangmarg 56.49%, Ganderbal 53.84%, Kupwara 53.91% and Handwara 52.96%. Such high-loss divisions require focused intervention rather than a uniform loss-reduction approach.
- Another important concern is the substantial number of unmetered consumers, particularly in the residential category. Out of the total 1,294,733 consumers, 503,348 are unmetered. This represents a significant challenge for accurate energy accounting and can contribute to discrepancies between actual consumption and billed energy.
- KPDCL has provided the Feeder wise input energy, Feeder wise billed energy furnished after completion of mapping at each feeder.
- KPDCL has provided details of received source data for FY 2025-26 with the monthly breakup.
- At the time of field visit it was found that at maximum substation the average power factor is above >0.95, which is satisfactory.
- Capacitor banks are installed in only some substations.

5.2.1. Status and progress in compliance to pre-requisites to energy accounting

This Energy Audit report is being issued within the timeline stipulated in Regulations and hence the Energy Auditor has no further comments to offer with regards to this aspect.

DISCOM needs to submit the Quarterly accounts within the timeframe stipulated in the Regulations. Further, the compliance with regards to Regulations and Pre-requisites are tabulated in the table below:

Table 31: Compliance status w.r.t Timelines and Pre-requisites

Clause	Details	Sub-Clause	Criteria	Compliance Status
3	Intervals of time for conduct of annual energy	a	Conducted an annual energy audit for every financial year and submitted the annual energy audit report to the Bureau	Yes

Clause	Details	Sub-Clause	Criteria	Compliance Status
	audit		and respective State. Designated Agency and also made available on the website of the electricity distribution company within a period of four months from the expiry of the relevant financial year	
4	Intervals of time for conduct of periodic energy accounting.	a	All feeder wise, circle wise and division wise periodic energy accounting is conducted by the energy manager of the electricity distribution company for each quarter of the financial year.	Yes
		b	All feeder wise, circle wise and division wise periodic energy accounting is conducted by the energy manager of the electricity distribution company for each quarter of the financial year.	Yes
		c	Electricity distribution company conducted its first periodic energy accounting, for the last quarter of the financial year immediately preceding the date of such commencement (i.e., 6th October 2021)	Yes
		d	Electricity distribution company conducted its subsequent periodic energy accounting for each quarter of the financial year for a period of two financial years from the date of such commencement and submit the periodic energy accounting report within sixty days from the date of periodic energy accounting.	Yes
5	Pre-requisites for annual energy audit and periodic energy accounting	a	Pre-requisites for annual energy audit and periodic energy accounting	Yes
		b	Identification and mapping of high tension and low-tension consumers	Yes
		c	Development and implementation of information technology enabled energy accounting and audit system, including associated software	
		d	Electricity distribution company ensures the installation of functional meters for all consumers, transformers and feeders. Meter installation is done in a phased manner within a period of three financial years from the date of the commencement of these regulations in accordance with the trajectory set out in the First Schedule d.1. 100% Communicable Feeder Metering integrated with AMI, by 31st December 2022 along with replacement of existing non-communicable feeder meters.	Covered under RDSS. More than 2.5 lakh smart meters (consumer meters) have already been installed. Smart feeder meters and DT Meters to be installed in FY 2027-28
			d.2. All Distribution Transformers (other than HVDS DT up to 25kVA and other DTs below 25 kVA) shall be metered with communicable meters. Communicable DT Metering for the following areas/ consumers to be completed by December 2023 and in balance areas by December 2025:	YES. Covered under RDSS. The work to commence from FY 2027-28
			d.2.1. All Electricity Divisions of 500 AMRUT cities, with AT&C Losses > 15%	
			d.2.2. All Union Territories (for areas with technical difficulty, non-communicable meters may be installed)	Will be acted upon if required once metering is taken up in far flung areas

Clause	Details	Sub-Clause	Criteria	Compliance Status
			d.2.3. All Industrial and Commercial consumers	Yes
			d.2.4. All Government offices at Block level and above	Yes
			d.2.5. Other high loss areas i.e., rural areas with losses more than 25% and urban areas with losses more than 15%	Yes
			d.3. Prepaid Smart Consumer Metering to be completed for all directly connected meters and AMR in case of other meters, by December 2023 in the following areas: d.3.1. All Electricity Divisions of 500 AMRUT cities, with AT&C Losses > 15%;	Proposed for implementation in FY 2025-26. More than 54000 meters working in prepaid mode.
			d.3.2. All Union Territories (for areas with technical difficulty, prepaid meters to be installed);	Yes
			d.3.3. All Industrial and Commercial consumers;	Yes
			d.3.4. All Government offices at Block level and above;	Yes
			d.3.5. Other high loss areas i.e., rural areas with losses more than 25% and urban areas with losses more than 15%.	Yes
			d.4. Consumer Metering: 98% by FY 2022-23 99% by FY 2023-24	Yes To be achieved by end of FY2027-28
			d.5. Targets for functional meters - Meter FY 22-23 FY 23-24 FY24-25 Feeder metering 98.5% 99.5% 99.5% DT metering 90% 95% 98% Consumer metering 93% 96% 98	Target under RDSS
		e	e.1. All distribution transformers (other than high voltage distribution system up to 25kVA and other distribution system below 25 kVA) is metered with communicable meters.	Yes. LoA issued and work to commence in FY2024-25
			e.2. And existing non communicable distribution transformer meters is replaced with communicable meters and integrated with advanced metering infrastructure.	Yes, under RDSS. LoA issued
		f	Electricity distribution company has established an information technology enabled system to create energy accounting reports without any manual interference and such systems may be within a period of three years from the date of the commencement of these regulations in case of urban and priority area consumers; and within five years from the date of the commencement of these regulations in case of rural consumers	Yes
		g	Electricity distribution company has a centralized energy accounting and audit cell comprising of (i) a nodal officer, an energy manager and an information technology manager, having professional experience of not less than five years; and (ii) a financial manager having professional experience of not less than	Chief Engineer is the Nodal Officer for Energy Accounting

Clause	Details	Sub-Clause	Criteria	Compliance Status
			five years	
6	Reporting requirements for annual energy audit and periodic energy accounting	a	Electricity distribution company has a nodal officer, who is a full time employee of the electricity distribution company in the rank of the Chief Engineer or above, for the purpose of reporting of the annual energy audit and periodic energy accounting and communicate the same to the Bureau	Yes Chief Engineer (Distribution) is the Nodal Officer
		b	Electricity distribution company ensures that the energy accounting data is 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.	Yes 100% metering is in place at 33kV and 11kV feeder level.
		c	Metering of distribution transformers at High Voltage Distribution System up to 25KVA is done on cluster meter installed by the electricity distribution company	Partially in place. Balance is proposed under RDSS
		d	The energy accounting and audit system and software is developed to create monthly, quarterly and yearly energy accounting reports.	Yes, a system is in place. Will be further revamped under UBS / RDSS
		c	Electricity distribution company has provided the details of the information technology system in place as specified in clause (f) of regulation 5 that ensures minimal manual intervention in creating the energy accounting reports and any manual intervention of any nature, in respect of the period specified therein, shall be clearly indicated in the periodic energy accounting report	Yes

5.2.2. Data gaps

The Audit firm has raised the data gaps to the DISCOM. The summary of data gaps raised and response from DISCOM is summarized in the table below:

Table 32: Summary of Data gaps

S. No.	Data gaps raised by Energy Auditor	Response shared by DISCOM	Status of data submission by DISCOM
	DT wise losses are not in account.	DT metering is not available	100% DT Metering proposed under RDSS

5.2.3. Summary of key responses of DISCOM management on Comments by Energy Auditor

The Auditor has identified the key issued with regards to Energy Accounting/Audit and DISCOM's management has responded to the same as summarized in the table below:

Table 33: Comments by Energy Auditor and responses of DISCOM management

S. No.	Comments by Energy Auditor	Response of DISCOM's management
1	Kindly provide the filled in format as per BEE.	Provided by KPDCL

S. No.	Comments by Energy Auditor	Response of DISCOM's management
2	Quarterly format as per BEE	Provided by KPDCL
3	Kindly provide the Feeder wise Losses	Provided by KPDCL
4	DT Wise losses not in account	DT Wise metering to be under taken under RDSS to enable energy accounting at DT level
5	Energy (Electrical) Purchase report for the year 2025-26	Provided by KPDCL
6	Open access consumer and their details	No Open access consumers.
7	Energy sold outside the DISCOM	NA
8	Energy Conservational Schemes implemented	Being under taken by KPDCL especially installation of smart meters for flat rate consumers
9	Energy conservational Schemes to be implemented	Various Energy Conservation Measures being adopted like installation of Solar Roof Tops
10	Quarter wise report	Provided by KPDCL
11	Energy (Electrical) Purchase report for the year 2025-26	Provided by KPDCL
12	Open access consumer and their details	No Open access consumers.

5.3. Revised findings based on data validation and field verification

KPDCL officials responded to the data gaps and the plan for the site visit with Accredited Energy Auditor was prepared. The field visits were conducted in the month of Oct 2025 to verify the metering at KPDCL input points and in 33/11 kV substations. Details along with Photographs of site visit are annexed in the report.

1. Network diagram of the few feeders with high loss was checked and it was observed that some feeders are very lengthy and need bifurcation.
2. The condition of the conductor and the reason for the loss were discussed.
3. The input point meter serial number validation was carried out.
4. The energy accounting process validated for each circle.
5. Input energy data cross verification was carried out.
6. 11kV Feeder Meters readings were cross checked with AMR available in Data Center and found correct.
7. Check list submitted to the KPDCL and data gaps of the submitted data explained.
8. Feeder meter data validation, CT & PT working status of substations visited checked and found ok.
9. In substations it was observed that 100% feeder metering at 33kV and 11kV level is in place.
10. At the time of field visit it was found that at maximum substation the average power factor is above >0.95, which is satisfactory.

5.4. Inclusions and Exclusions

NA

6. Conclusion and Action Plan

6.1. Summary of critical analysis and way forward proposed by Energy Auditor

The primary energy-consuming areas are the domestic consumers followed by HT and LT Industrial and Commercial Installations.

6.1.1. Areas of Inefficiencies:

- **Distribution Network:** The energy consumption of the distribution network is higher than industry standards. The primary reasons for this are the aging infrastructure and lack of modern technology.
- **AT&C Loss:** It very high (43.97%) as compared to national average of 15.0%. The main reason of high AT&C losses is billing efficiency, which is around 65%.
- **LT/HT Ratio:** Increasing HT lines can help in reducing both line losses and voltage drops. Efforts should be made to achieve a low LT/HT ratio, which would be very beneficial for improving efficiency of power distribution in the KPDCL.

6.1.2. Recommendations:

- 100% DT Metering & Monitoring
- Creation of High Voltage Distribution System to cut down on losses at Distribution Level.
- Segregation / Bifurcation of Lengthy / Overloaded 11kV Feeders.
- Replacement of Overhead bare conductors by HT ABC and LT ABC cables to prevent illegal pilferage.
- Improvement in HT / LT Ratio by way of creation of new 33/11kV and 11/0.433 kV Substations.
- Installation of Energy Meters for all categories of consumers.
- Testing of Consumer Meters in KPDCL meter testing lab for any tampering.
- Constituting of Special Enforcement teams to check power theft.
- Procuring only Star Rated Distribution Transformers for new creations and to replace old / damaged ones.
- Encouraging Consumers to replace old conventional bulbs with energy efficient LED bulbs and to use star rated heating and cooling devices.
- Promoting use of Solar Roof Top (SRT) system at domestic, commercial and government installations.

6.1.3. Cost-Benefit Analysis:

To determine the cost-effectiveness of the recommended measures, a cost-benefit analysis should be conducted. The cost of implementing the measures should be compared to the potential energy savings to determine the return on investment. This analysis will help the company prioritize the implementation of the recommended measures.

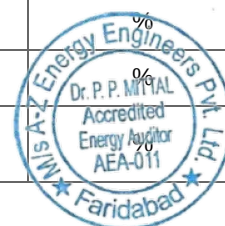
In conclusion, the energy audit of the electricity distribution company revealed several areas of inefficiencies in energy consumption. The recommended measures, including upgrading the infrastructure, shifting to energy efficient devices, promoting employee awareness, and promoting use of solar energy will help to improve energy efficiency and reduce energy consumption. Conducting a cost-benefit analysis will help the company to prioritize the implementation of these measures. Overall, the implementation of these measures will improve the company's energy efficiency, reduce energy consumption, and lower energy costs.

6.2. Summary of key findings – energy balance and losses

The Energy balance and losses of KPDCL for FY 2025-26 are as shown in the table below:

Table 34: Energy balance and losses

Energy Input Details	Formula	UoM	Value
Input Energy Purchase (From Generation Source)	A	MU	11255.66
Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	B	MU	10783.80
Total Energy billed (is the Net energy billed, adjusted for energy traded))	C	MU	7024.58
Transmission and Distribution (T&D) loss Details	D	MU	3759.22
	$E = D/B \times 100$	%	34.86%
Collection Efficiency	F	%	86.02%
Aggregate Technical & Commercial Loss	$G = 1 - \{(1-E) \times \text{Min}(F, 100\%)\}$	%	43.97%



6.3. Recommendations and best practices

a) Energy accounting

There is Energy accounting cell to account all the annual audit data as per BEE regulation. Quarterly energy audit is done by internal energy manager and send to BEE as per guidelines, Annual audit is done by accredited energy auditor. Energy Accounting is the first step towards identifying areas that need improvement. This will involve reviewing the current processes, systems, and data management practices.

Remedial Measures
• Maintaining Proper Feeder metering, • Uploading Meter reading data by AMI. • Ensuring correct DTs and consumer mapping • 100% Consumer metering for all categories of consumers • The old conventional meters are being replaced by Smart Meters so as to remove any human intervention and ensure correct and transparent billing. • Proper energy audit

b) Loss reduction

Loss reduction is another important and Challenging task which KPDCL has taken up in an aggressive manner. Over the past Five years, KDCL has been able to bring down the AT&C losses from 75% to 40% with the aim of bringing them down to the National level / below 15% in coming 3 Years. The steps being taken include:

- i) 100% Consumer Metering at all levels.
- ii) Creation of High Voltage Distribution System to cut down on losses at Distribution Level.
- iii) Segregation / Bifurcation of Lengthy / Overloaded 11kV Feeders.
- i) Replacement of Overhead bare conductors by HT ABC and LT ABC cables to prevent illegal pilferage.
- iv) Improvement in HT / LT Ratio by way of creation of new 33/11kV and 11/0.433 kV Substations.
- v) Installation of Smart Energy Meters for all categories of consumers.
- vi) Testing of Consumer Meters in KPDCL meter testing lab for any tampering.
- vii) Constituting of Special Enforcement teams to check power theft.

c) Energy conservation

KPDCL is promoting Energy Conservation by way of education consumers on the subject. The various steps being taken in this regard include:

- i) Procuring only Star Rated Distribution Transformers for new creations and to replace old/damaged ones.
- ii) Encouraging Consumers to replace old conventional bulbs with energy efficient LED bulbs and to use star rated heating and cooling devices.
- iii) Promoting use of Solar Roof Top (SRT) system at domestic, commercial and government installations.

6.4. Action plan for line loss reduction

The Revamped Distribution Sector Scheme (RDSS) is a reforms-based and results-linked initiative launched by the Ministry of Power, Government of India, with the objective of improving the operational efficiency and financial sustainability of electricity distribution utilities. The operational guidelines of the scheme were issued by the Ministry of Power on 27 July 2021.

The scheme was initially envisaged for a period of five years from FY 2021–22 to FY 2025–26 and focuses on improving the quality, reliability and affordability of electricity supply to consumers. The key outcomes envisaged under RDSS include reduction of Aggregate Technical & Commercial (AT&C) losses and elimination of the Average Cost of Supply–Average Revenue Realized (ACS–ARR) gap through improvements in operational efficiency, energy accounting, metering and financial discipline.

For KPDCL, the scheme provides financial and technical support for implementation of loss-reduction measures and smart metering works. The major approved interventions include AB cabling, High Voltage

Distribution System (HVDS), re-conductoring of 11 kV lines, bifurcation of 11 kV feeders, installation of Distribution Transformers (DTRs), replacement/augmentation of poles and smart metering.

The key particulars of RDSS implementation in KPDCL are summarized below:

S. No.	Particulars	Details/Status
1	Scheme	Revamped Distribution Sector Scheme (RDSS)
2	Implementing Ministry	Ministry of Power, Government of India
3	Launch of Operational Guidelines	27 July 2021
4	Primary Objectives	Reduction in AT&C losses and improvement in financial sustainability
5	Funding Pattern	90% Government Budgetary Support (GBS) : 10% UT Share
6	Major Components	Loss reduction works, IT/OT works and smart metering
7	Major Works	AB cabling, HVDS, 11 kV re-conductoring, feeder bifurcation, DTRs and smart meters
8	Revised Physical Target	AT&C losses to be reduced from 69% to 34%
9	Current Status	Ongoing
10	Closure/Sunset Date	31 March 2028

RDSS Physical Targets

The revised physical targets approved for KPDCL under RDSS cover various network strengthening and loss-reduction activities. The major targets include 2.89 lakh poles, 12,655 km of AB cable, 3,181.81 CKm of ACSR conductor, 270 km of 11 kV AB cable and 11,183 DTRs. In addition, smart metering has been identified as a major intervention for improving energy accounting and reducing commercial losses.

The revised target envisages reduction of AT&C losses from 69% to 34%, representing a substantial improvement in the distribution efficiency of KPDCL. Achievement of this target would require simultaneous improvement in technical infrastructure, metering coverage, billing efficiency, energy accounting and revenue collection.

Financial Progress

The financial progress of KPDCL under RDSS, covering loss-reduction works, IT/OT works, smart metering and Project Management Agency (PMA) charges, indicates substantial utilization of the sanctioned funds.

S. No.	Particulars	Amount (₹ Crore)
1	Sanctioned Cost	2,864.33
2	Revised Sanctioned Cost	2,882.60
3	Cumulative Central Share Released	1,203.99
4	Cumulative UT Share Released	195.85
5	Total Cumulative Release	1,399.84
6	Cumulative Central Share Expenditure	1,203.99
7	Cumulative UT Share Expenditure	188.73
8	Total Cumulative Expenditure	1,392.72
9	Expenditure against Release	99.49%

As on 31 August 2025, KPDCL had incurred cumulative expenditure of ₹1,392.72 crore against a cumulative release of ₹1,399.84 crore, corresponding to an expenditure level of 99.49% of the released amount. This indicates a high level of utilization of funds released under the scheme.

Physical Progress of Loss Reduction Works

The physical progress of major RDSS loss-reduction works in KPDCL, with achievement reported up to May 2026, is presented below:

S. No.	Item	Unit	Target	Achievement up to May 2026	Achievement (%)
1	Poles	Nos.	2,89,195	2,22,592	76.96%
2	AB Cable	Km	12,655	8,732	69.00%
3	ACSR Conductor	CKm	3,181.81	1,722.99	54.15%
4	11 kV AB Cable	Km	270	98	26.48%
5	DTR	Nos.	11,183	7,188	64.27%

The physical progress indicates that pole installation has achieved the highest progress at 76.96%, followed by AB cable works at 69.00%. DTR installation has reached 64.27%, while ACSR conductor work has achieved 54.15% of the target.

The progress of 11 kV AB cable works is comparatively lower at 26.48%, indicating that this component requires accelerated implementation to achieve the approved target within the stipulated period. Overall, the progress demonstrates substantial advancement in network strengthening, although certain components require focused monitoring and timely execution.

Progress of Smart Metering Works

Smart metering is one of the key components of RDSS and is intended to strengthen energy accounting, improve billing accuracy, facilitate timely collection and reduce commercial losses. For KPDCL, the approved target under RDSS is 7.27 lakh smart meters.

As of 02 June 2026, 4.55 lakh smart meters had been installed, representing approximately 62.59% of the total target.

Particulars	Status
RDSS Smart Metering Target	7.27 lakh
Smart Meters Installed as on 02-06-2026	4.55 lakh
Achievement	62.59%
Balance to be Installed	2.72 lakh
Target Completion Date	September 2026

The smart metering programme therefore requires installation of approximately 2.72 lakh additional meters to achieve the approved target. Given the completion timeline of September 2026, close monitoring of procurement, installation, commissioning and integration with billing and energy-accounting systems will be important.

Critical Assessment of RDSS Implementation

The implementation of RDSS in KPDCL has resulted in substantial progress in both financial utilization and physical execution of network-strengthening works. The 99.49% utilization of cumulative released funds demonstrates effective deployment of the funds released under the scheme. Physical progress is also significant, particularly for poles, AB cabling and DTR installation.

However, the relatively lower progress in 11 kV AB cable works (26.48%) and the incomplete smart metering programme indicate areas requiring accelerated implementation. Smart metering is particularly important for

KPDCL because the FY 2025–26 analysis indicates a significant number of unmetered consumers and high AT&C losses in several divisions. Completion of smart metering, together with feeder and distribution-transformer-level energy accounting, can strengthen the identification of technical and commercial losses.

The RDSS interventions should therefore be aligned with KPDCL's high-loss areas identified through the circle- and division-wise analysis. Priority may be given to divisions with high AT&C losses, high T&D losses and significant gaps between input and billed energy. Infrastructure interventions such as AB cabling, reconductoring and DTR augmentation should be supported by 100% metering, accurate meter reading, feeder/DT energy accounting, billing regularization and improved collection efficiency.

Conclusion

Overall, RDSS represents a critical intervention for improving the technical, commercial and financial performance of KPDCL. The progress achieved so far indicates strong financial utilization and substantial advancement of physical works. Nevertheless, timely completion of the remaining network works and smart metering target is essential for realizing the full benefits of the scheme.

The effectiveness of RDSS should ultimately be assessed not only through physical completion of works but also through measurable improvements in AT&C losses, T&D losses, billing efficiency, collection efficiency, energy accounting and reliability of supply. Sustained monitoring of these outcomes, particularly in high-loss circles and divisions, will be essential to ensure that RDSS investments translate into long-term operational and financial improvements for KPDCL.

6.5. Action plan for monitoring and reporting

KPDCL is taking special steps to put in place a robust monitoring and reporting system. At present, through Meter Data Acquisition System Data AMR facility for 315 11kV outgoing feeder meters is available. Besides, through SCADA and RT-DAS status of 400 Feeders is available at SCADA and RTDAS Control Centers. The data is used for Energy Accounting and other MIS Reports which help in identifying areas that need improvement.

Under RDSS the following works are proposed to be undertaken to strengthen the monitoring and reporting system:

- i) Implementing full SCADA in Anantnag Town which will cover 10 substations / 36 Feeders.
- ii) Implementing Partial SCADA in Sopore, Baramulla and Ganderbal Towns covering 16 Substations / 61 Feeders
- iii) Implementing Real Time Data Acquisition System (RT-DAS) in 55 substations Covering 255 Feeders.
- iv) Replacement of all 11kV Feeder Meters with Smart Meters for on boarding them on National Feeder Monitoring System (NFMS).
- v) Installation of more than 7lakh communicable meters at consumer, DT and Feeder level.

Once rolled out, the system will be continuously monitored to identify any issues and improve the system's performance.

6.6. Action plan for automated energy accounting

Automated energy accounting is a critical component of modern electricity distribution systems. It allows for accurate and efficient tracking of energy usage, which helps identify energy waste, reduce energy consumption, and improve billing accuracy.

Presently AMR facility is available for 315 11kV Feeder Meters where in Meter Data is being captured and relayed to Data Center at Bemina. On the consumer level more than 250000 smart meters are sending data through HES to MDM for analysis and billing.

Under RDSS, the action plan for Automated Energy Accounting Includes:

- i) Replacement of all 11kV Feeder Meters with Smart Meters and relaying the data to Master Control Room / National Feeder Monitoring Scheme (NFMS) System.
- ii) Providing of Smart Meters on all Distribution Transformers and relaying data to Master Control Room.
- iii) Replacement of all Consumer Meters with Smart meters and relaying the data to Master Control Room without any manual intervention.

While the Feeder metering and DT metering is scheduled to be completed by March 2025, the consumer metering works is targeted for completion August 2026 and the entire process will be on AMI platform. Once implemented, it will improve billing accuracy, reduce energy loss and enhance data management capabilities. The action plan outlined above provides a framework for implementing an automated energy accounting system in KPDCL. By following this plan, the company will be successfully achieving its goals of energy accounting and consumer satisfaction.

Automated energy accounting is a critical component of modern electricity distribution systems. It allows for accurate and efficient tracking of energy usage, which helps identify energy waste, reduce energy consumption, and improve billing accuracy. In this report, we will outline an action plan for implementing automated energy accounting in an electricity distribution company.

Step 1: Evaluate Current Energy Accounting System

The first step is to evaluate the current energy accounting system to identify areas that need improvement. This will involve reviewing the current processes, systems, and data management practices. The evaluation should consider the following factors:

- Accuracy of metering and billing
- Timelines of bill generation
- Data management practices
- Energy usage tracking capabilities
- Customer feedback and complaints

Step 2: Identify Automated Energy Accounting System Requirements

After evaluating the current energy accounting system, the next step is to identify the requirements for an automated energy accounting system. This will involve considering the following factors:

- Energy usage tracking capabilities
- Billing accuracy and timeliness
- Integration with existing systems
- Data management capabilities
- Scalability and flexibility

Step 3: Research and Select an Automated Energy Accounting System

Once the requirements are identified, the next step is to research and select an automated energy accounting system. This will involve reviewing available options and selecting a system that meets the identified requirements. The selected system should have the following features:

- Real-time energy usage tracking
- Automated billing and metering
- Data management and analysis capabilities
- Integration with existing systems
- User-friendly interface

Step 4: Develop Implementation Plan

After selecting an automated energy accounting system, the next step is to develop an implementation plan. This will involve determining the following:

- Timeline for implementation
- Resource requirements
- Roles and responsibilities
- Training requirements
- Data migration plan

Step 5: Implementation and Testing

Once the implementation plan is developed, the next step is to implement and test the automated energy accounting system. This will involve the following:

- Installation and configuration of the system
- Data migration from the old system to the new system
- User training
- System testing

Step 6: Rollout and Monitoring

After successful testing, the next step is to rollout the automated energy accounting system to all customers. This will involve communicating the changes to customers and ensuring a smooth transition. Once rolled out, the system should be continuously monitored to identify any issues and improve the system's performance.

In conclusion, implementing an automated energy accounting system can help the KPDCL improve billing accuracy, reduce energy waste, and enhance data management capabilities. The action plan outlined above provides a framework for implementing an automated energy accounting system in an electricity distribution company and the same is being actively worked upon for its implementation in KPDCL in order to achieve the energy accounting goals.



A handwritten signature in blue ink, appearing to be "P.P. Mittal", written over a horizontal line.

Annexures

Annexure I - Introduction of Verification Firm

A-Z Energy Engineers Pvt. Ltd. is an Accredited Energy Auditor from BEE and an ISO 9001:2015 certified company that aims to assist all stakeholders in implementing energy efficiency and creating awareness about the merits of energy efficiency and safety practices. They are empaneled by BEE for PAT M & V Audits and Mandatory Energy Audit Projects and have completed more than 2085 projects, including 320 PAT projects. The founder director, Shri. P.P Mittal, has received several awards and recognitions for his services in the field of energy. We have a pool of experienced BEE Accredited & Certified Energy Auditors, Electrical Engineers, Mechanical Engineers and Technicians having experience of more than 35 years. The Energy Audits is being carried out with sophisticated instruments namely Power-Analyzer, Flue Gas Analyzer, Ultra-sonic flow meter, Techo-meter, Anemometer, Hygro-Meter, Digital Thermometer, Thermography Camera, Lux Meter, Leak detectors. Laser gun etc.

We are Accredited Energy Auditor from BEE, also empaneled by BEE for PAT M & V Audits and Mandatory Energy Audit Projects. A-Z Energy Engineers Pvt. Ltd. has been short listed by Bureau of Energy Efficiency as an Energy Service Company (ESCO), it is an ISO 9001:2015 certified company. We have completed more than 2080 nos. projects, including 320 PAT projects.

Dr. P.P. Mittal the Founder Director of A-Z Energy Engineers Pvt. Ltd. was awarded by Govt. of India in National Energy Conservation Award 2013, 2015 & 2016. MSME Ministry Govt. of India awarded "Best Services Providing Company" it was awarded by Hon'ble Prime Minister of India.

a) Name of the Firm

Name of Accredited Firm	Accredited Energy Auditor
A-Z energy Engineers Private Limited	Dr P.P Mittal (AEA 011)

b) Composition of Team

Sr.No.	Name	Qualification	Registration No	Experience (In Years)/Sector
1	Dr. P.P Mittal	Ph.D, MBA	AEA	+45 Years
2	Mr. Vipon Chanda	DISCOM Sector		30
3	Mr. V.P Sharma	B. Tech	EA	32 Years
4	Mr. Alok Kumar Tiwari	B. Tech	EA	9 Years
5	Mr. Pankaj Chauhan	Team Member		12 Years

c) Registration No.

EmAEA 0024.

d) Undertaking

We A-Z Energy Engineers Pvt. Ltd. hereby confirm that our AEA and any of the audit team member mentioned in this report has conduct mandatory annual energy audit (Accounting) for KPDCL, Jammu & Kashmir (hereafter called as DC).

We also confirm that none of our team member was in the employment of the DC within the previous four years, and was not involved in undertaking energy audit of the DC within the previous four years.



Authorized Signatory

 Dr. P.P Mittal

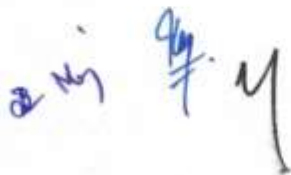
Annexure II - Minutes of Meeting with the DISCOM team

Minutes of Meeting with Kashmir Power Distribution Corporation Limited (KPDCL), Srinagar & A-Z Energy Engineers Pvt. Ltd, New Delhi

The audit team of A-Z Energy Engineers Pvt. Ltd., audit team visited the site on 29 to 30 July 2026 for conduct the Annual energy accounting with reference to the notification from the Bureau of Energy Efficiency dated 6th October 2021 for Conduct of Energy Audit (Accounting) in Electricity Distribution Companies.

Following are the key observations during audit.

- BEE Proforma for FY 2025-26 was filled by Kashmir Power Distribution Corporation Limited (KPDCL).
- The Annual Accounts for 2025-26 have been used as the primary source of data for analyzing purchased energy, energy sources, input energy, billed energy, and transmission losses.
- Energy Purchased, Net Input & billed energy by KPDCL is 11255.66 MU MU, 10783.80 MU MU & 7024.58 MU. KPDCL caters to area spread in 6 circles, 19 Divisions & 67 Sub-divisions.
- Kashmir Power Distribution Corporation Limited (KPDCL) purchased **11,255.66 MU** of energy. **Net input energy** into the distribution system was **10,783.80 MU**, while the **billed energy** amounted to **7,024.58 MU**. KPDCL provides electricity distribution services across its jurisdiction through a network comprising **6 Circles, 19 Divisions, and 67 Sub-Divisions**
- Verified Transmission and Distribution (T&D) loss percentage and T&D loss in Million Units (MUs) of KPDCL for FY 2025-26 (1 April 2025 to 31 March 2026) were verified based on the submitted records and supporting documents. The verified T&D loss was 34.86%, corresponding to 3759.22 Million Units (MUs).
- Verified T&D losses, AT&C losses & Collection Efficiency is 34.86%, 43.97% & 86.02% respectively based on the filled in proforma and verified source documents.
- Kashmir Power Distribution Corporation Limited (KPDCL) prepares quarterly reports and submits them to the Bureau of Energy Efficiency (BEE) for monitoring and compliance purposes. These reports are also uploaded to the official KPDCL website on a quarterly basis to ensure transparency and public access.
- Client has provided the following documents for Purchase Power, Input/Billed energy, No. of consumers, Connected Load, Nos. of DT's, Nos. of Circle i.e. Internal Departmental Report.



- A field visit was conducted to the substation. During the inspection, it was observed that the energy meter with modem was functioning properly, and the daily logbook was being maintained and updated regularly.
- DISCOM has submitted a quarterly report to BEE for each quarter of the fiscal year 2025-26.

S. No	Data Required for Annual Energy Audit	Status
1	Complete filled in Proforma for the year 2025-2026 (Annually)	Provided
2	Quarter report	Provided
3	Month Wise Break Input & Billed Energy	Provided
4	Revenue Demand	Provided
5	Revenue Collected	Provided
6	Action plan to reduce the T&D and AT&C losses	Provided
7	Assets details matched with the proforma infrastructure sheets	Provided
8	Energy Accounting Report (2025-26)	Provided
9	ACC-ARR Gap	Provided
10	Feeder Wise Losses	Provided
11	DT Wise Losses	Metering Under Process
12	Voltage wise Input/Billed Energy	Provided
13	Sanction Load	Provided
14	Subsidy Details for period April 2025 to March 2026	Provided


Kashmir Power Distribution Corporation Limited (KPDCL)
Chief Engineer
(Distribution) KPDCL


A-Z Energy Engineers Pvt. Ltd.






Annexure III - Check List prepared by auditing Firm

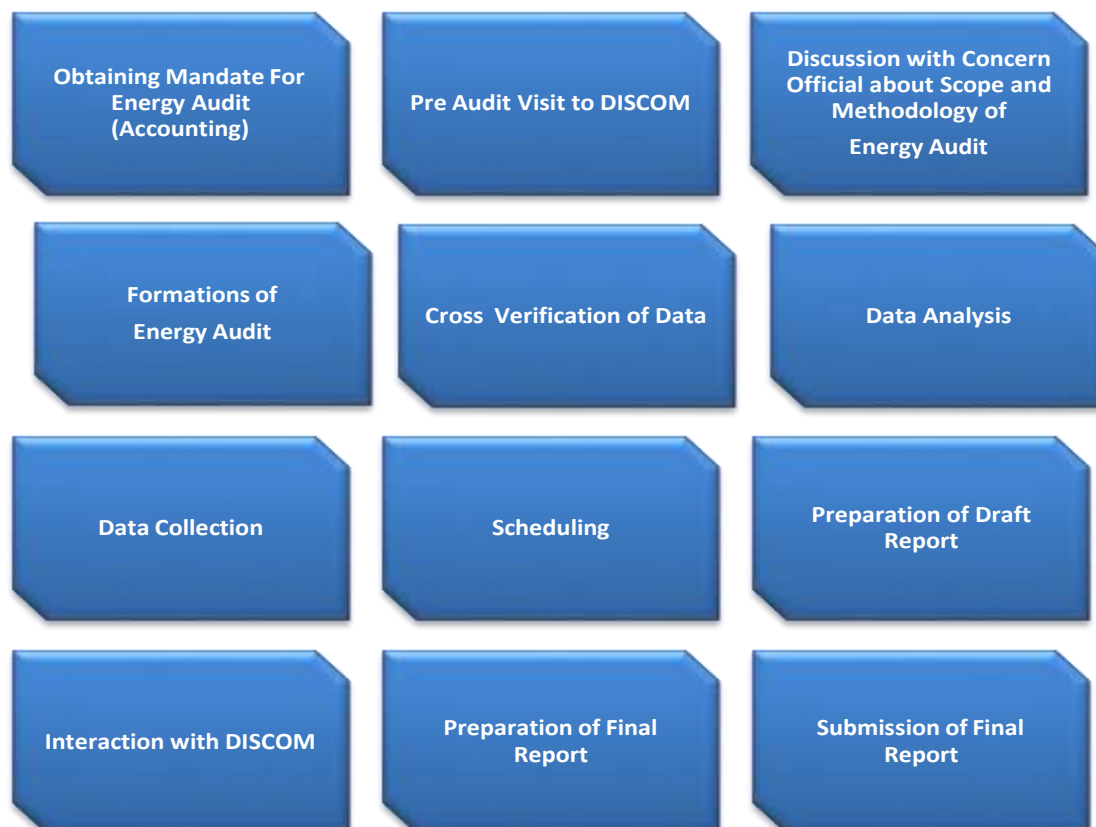
Check list evidence for T & D and AT&C and supporting documents energy input data, sale data, feeder wise loss data, collection efficiency etc.

List of documents required:

- Data details in BEE format for Quarter 1,2,3,4 and Total separately
- Quarter wise Filled Proforma
- Month wise Purchase energy
- Month wise input and billed energy.
- T&D losses computation approach.
- Un-metered energy consumption approach.
- Internal field audit report of input and billed energy.
- Performance of discom on distribution losses.
- Outcome of internal filed audit.
- Measures taken to reduce losses and improve losses.
- Zone/circle/Division/Sub-division wise loss computation.
- Reduction achieved, measures adopted for energy conservation and quantity of energy saved.
- Report on distribution losses.
- List of measuring equipment's and calibration certificates and frequency of calibration.
- Write up on energy scenario.
- Net Input Energy Computation Details.
- Category wise consumer's details.
- Category wise consumers connected load and % load
- Bifurcation of Billed Energy (metered billed energy and unmetered billed energy).
- Disconnected consumers details
- Loss Analysis report
- Write up on procedure followed technical loss analysis.

Annexure IV - Brief Approach, Scope & Methodology for audit

Scope of annual energy accounting is as per guidelines and notification from Bureau of Energy Efficiency, New Delhi dated 6th October, 2021



Annexure V - Infrastructure Details

The infrastructure details of the DISCOM are as shown in the table below:

Table 35: Infrastructure details

Parameters	Total	Covered during in audit	Verified by Auditor in Sample Check	Remarks (Source of data)
Number of circles	6	6	Sample verify	
Number of divisions	19	19	Sample verify	
Number of sub-divisions	67	67	Sample verify	
Number of feeders	1478	1478	Sample verify	
Number of DTs	48716	48716	Sample verify	
Number of consumers	1294733	1294733	Sample verify	

Table 36: Metering details

Parameters	66kV above	33kV	11/22kV	LT
Number of conventional metered consumers	0	403	20730	86206
Number of consumers with 'smart' meters	0	0	1000	342459
Number of consumers with 'smart prepaid' meters	0	0	0	340587
Number of consumers with 'AMR' meters		0	0	0
Number of consumers with 'non-smart prepaid' Meters	0	0	0	0
Number of unmetered consumers	0	0	0	503348
Number of total consumers	0	403	21730	1272600
Number of conventionally metered Distribution Transformers	0	0	0	0
Number of DTs with communicable meters	0	0	16383	0
Number of unmetered DTs		0	32333	0
Number of total Transformers	0	0	48716	0
Number of metered feeders	0	187	0	
Number of feeders with communicable meters	0	0	1291	0
Number of unmetered feeders	0	0	0	0
Number of total feeders	0	187	1291	0
Line length (ctkm)	0	2442	19326.4	50877.1
Length of Aerial Bunched Cables	8026			
Length of Underground Cables	137.25			

Annexure VI - Power Purchase Details**a) Input Purchase Power for FY 2025-26**

Source wise/generating station wise power purchase, contracted capacity, RPO obligation met by the DISCOM, etc.

S. No.	Name of Generation Station	Generation Capacity (In MW)	Type of Station Generation	Type of Grid	Point of Connection (POC) Loss MU	Voltage Level	Remarks (Source of data)
1	SINGRAULI	2000	Coal	ISGS			
2	RIHAND-1	1000	Coal	ISGS		132	18-02-2025
3	RIHAND-2	1000	Coal	ISGS		132	18-02-2025
4	RIHAND-3	1000	Coal	ISGS		132	18-02-2025
5	UNCHAR-I	420	Coal	ISGS			18-02-2025
6	UNCHAR-II	420	Coal	ISGS			18-02-2025
7	UNCHAR-III	210	Coal	ISGS			26-05-2028
8	UNCHAR-IV	500	Coal	ISGS			16-05-2037
9	ANTA (G)	419	Gas	ISGS			17-02-2015
10	AURIYA (G)	663	Gas	ISGS			17-02-2015
11	DADRI (G)	830	Gas	ISGS			
12	JHAJJAR	1500	Coal	ISGS			
13	DADRI STAGE-II	980	Coal	ISGS			
14	KOLDAM	800	Hydro	ISGS			11-11-2036
15	SINGRAULI SHP	8	Hydro	ISGS			
16	TandaTPS	1320	Coal	ISGS			26-11-2035
17	MEJA	1320	Coal	ISGS			30-11-2035
18	SALAL	690	Hydro	ISGS		220	31.03.2030
19	T.PUR	94	Hydro	ISGS			31.03.2028
20	CHEMERA 1	540	Hydro	ISGS			30.04.2029
21	CHEMERA 2	300	Hydro	ISGS			30.03.2039
22	CHEMERA 3	231	Hydro	ISGS			
23	URI 1	480	Hydro	State			31.05.2032
24	URI2	240	Hydro	State			
25	DHAULIGANGA	280	Hydro	ISGS			16.10.2036
26	DUL HASTI	390	Hydro	State			06.04.2042
27	SEWA-2	120	Hydro	State			23.07.2045
28	PARBATI-III	520	Hydro	ISGS			
29	KISHANGANGA	330	Hydro	ISGS			11-04-2010
30	Nimmo Bazgo	45	Hydro	State			25-10-2040

S. No.	Name of Generation Station	Generation Capacity (In MW)	Type of Station Generation	Type of Grid	Point of Connection (POC) Loss MU	Voltage Level	Remarks (Source of data)
31	Chutak	44	Hydro	State			25-10-2040
32	NAPS	440	Nuclear	ISGS			04-08-2020
33	RAPS-B	440	Nuclear	ISGS			04-08-2020
34	RAPS-C # 5&6	440	Nuclear	ISGs			27-06-2022
35	N-JHAKHARI	1500	Hydro	ISGS			17.05.2004
36	RAMPUR	412.02	Hydro	ISGS			18-02-2049
37	FRKKA	1600	Coal	ISGS			Sept.1998
38	KHLGN-1	840	Coal	ISGS			26-05-2028
39	KHLGN-2	1500	Coal	ISGS			14-10-2028
40	TLCHR	1000	Coal	ISGS			01-09-1998
41	MEJIA-6	250	Coal	ISGS			
42	TEHRI	1000	Hydro	ISGS			25-08-2039
43	KOTESHWAR	400	Hydro	ISGS			24-11-2045
44	TALA	1020	Hydro	ISGS			
45	Baghliar HEP-I	450	Hydro	State		220	12-12-2020
46	Baghliar HEP-II	450	Hydro	State		220	26-08-2047
47	LJHP	105	Hydro	State		132	25-04-2015
48	USHP-I	22.5	Hydro	State		132	25-04-2015
49	USHP-II	105	Hydro	State		132	18-01-2016

Jammu and Kashmir power corporation limited (JKPCL) is authorised to procure power purchase from long term, short term and other alternative sources of erstwhile JKPDD to meet day to day energy required of KPDCL and Jammu power distribution limited (JPDCL). The month wise purchase units are shown in below table:

Table 37: Month wise power purchase

Sr. No.	Months	Energy (in Mus)
1	Apr-25	948.94
2	May-25	796.46
3	Jun-25	748.25
4	Jul-25	680.55
5	Aug-25	698.20
6	Sep-25	710.74
7	Oct-25	923.81
8	Nov-25	1148.73
9	Dec-25	1290.62
10	Jan-26	1187.74
11	Feb-26	1047.67

Sr. No.	Months	Energy (in Mus)
12	Mar-26	1064.50
	SECI	9.4408
	Total	11255.66

b) Circle wise monthly Input Energy for FY 2025-26

The Month wise break up of input energy (MUs) parameter for all the circle is given below:

Table 38: Circle wise monthly input & Billed energy (MU)

Circle Name	Circle-1st	Circle-2nd	Circle-Bijbehara	Circle-Ganderbal	Circle-Pulwama	Circle-Sopore	Total (MU)
Apr-25	134.48	200.54	147.34	91.15	133.36	209.34	916.20
May-25	112.43	166.03	124.10	74.66	114.64	172.59	764.46
Jun-25	109.25	152.76	112.18	68.82	108.98	166.51	718.50
Jul-25	106.36	147.21	99.69	63.04	99.48	147.87	663.65
Aug-25	103.68	150.82	102.71	63.22	99.98	152.60	673.01
Sep-25	99.76	147.83	108.83	65.85	103.78	161.02	687.07
Oct-25	123.69	189.93	143.80	84.00	138.42	208.81	888.65
Nov-25	153.18	238.57	167.29	106.54	156.64	244.25	1066.47
Dec-25	168.05	269.09	183.67	121.04	173.95	264.86	1180.66
Jan-26	157.28	250.52	174.55	113.91	161.16	239.05	1096.47
Feb-26	130.83	222.43	157.06	99.31	140.22	229.24	979.10
Mar-26	174.26	265.86	176.95	116.63	164.85	251.01	1149.56
TOTAL	1573.26	2401.60	1698.17	1068.17	1595.47	2447.14	10783.80

c) Circle wise monthly Billed Energy for FY 2025-26

The Month wise break up of Billed energy (MUs) parameter for all the circle is given below:

Circle Name	Circle-1st	Circle-2nd	Circle-Bijbehara	Circle-Ganderbal	Circle-Pulwama	Circle-Sopore	Total (MU)
Apr-25	78.36	126.98	94.63	49.66	89.01	111.91	550.55
May-25	69.20	120.87	93.64	50.23	98.42	110.16	542.52
Jun-25	72.75	121.65	94.17	51.19	92.94	111.69	544.39
Jul-25	73.98	122.18	96.92	51.34	97.09	111.81	553.33
Aug-25	73.17	121.47	96.11	49.38	95.46	111.25	546.84
Sep-25	69.20	118.78	94.82	46.45	94.43	111.52	535.20
Oct-25	80.54	131.23	100.77	49.61	101.99	117.59	581.72
Nov-25	95.89	150.68	102.37	51.59	100.44	120.97	621.94
Dec-25	105.56	168.34	109.99	55.54	104.57	124.71	668.71
Jan-26	101.95	164.03	108.42	56.88	103.66	122.65	657.59
Feb-26	91.06	149.61	105.35	54.57	101.45	116.35	618.39

Circle Name	Circle-1st	Circle-2nd	Circle-Bijbehara	Circle-Ganderbal	Circle-Pulwama	Circle-Sopore	Total (MU)
Mar-26	91.84	145.53	96.26	60.35	92.01	117.40	603.39
TOTAL	1003.51	1641.36	1193.45	626.79	1171.47	1388.01	7024.58

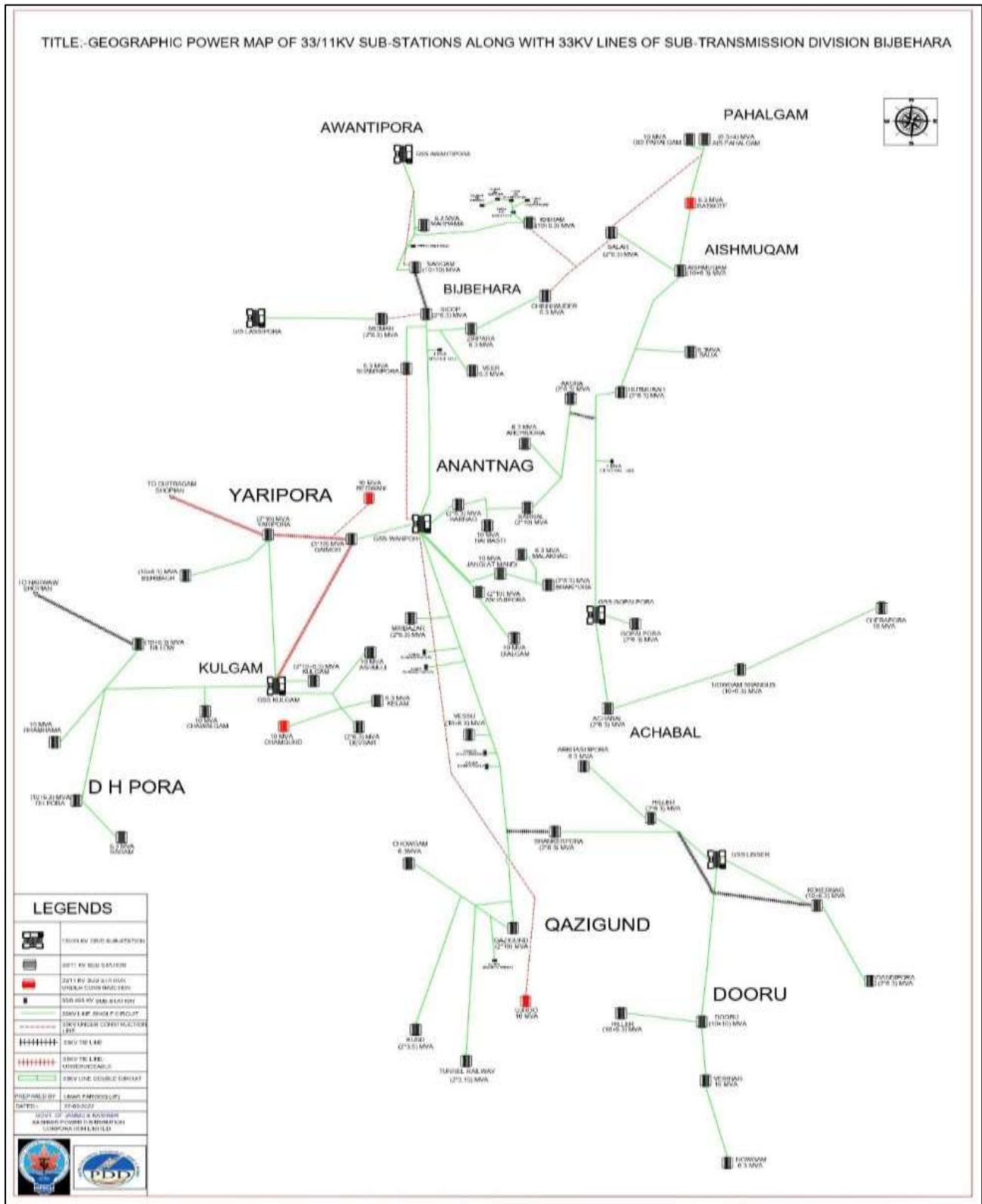


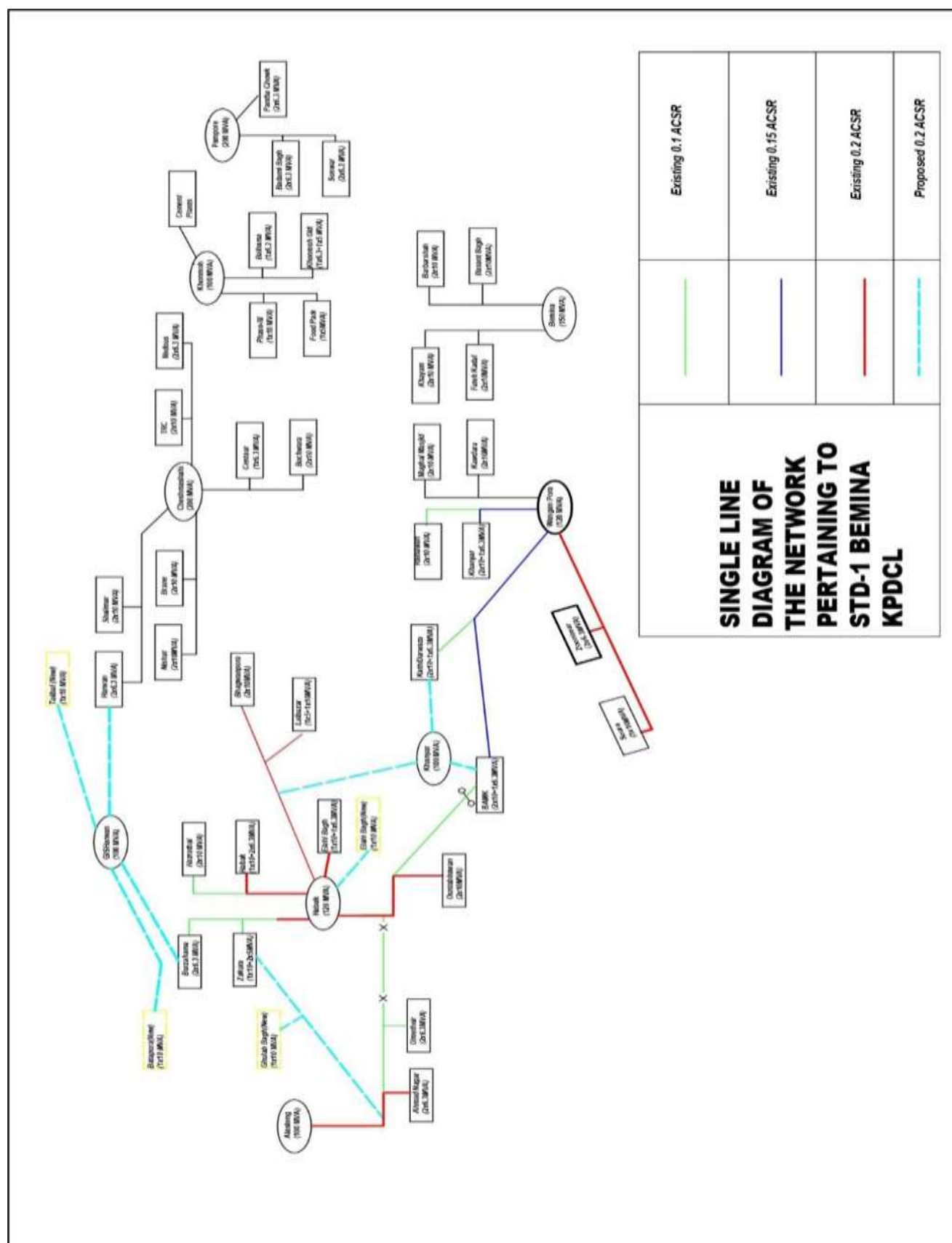
A handwritten signature in blue ink, appearing to be 'P.P. Mittal', written over a horizontal line.

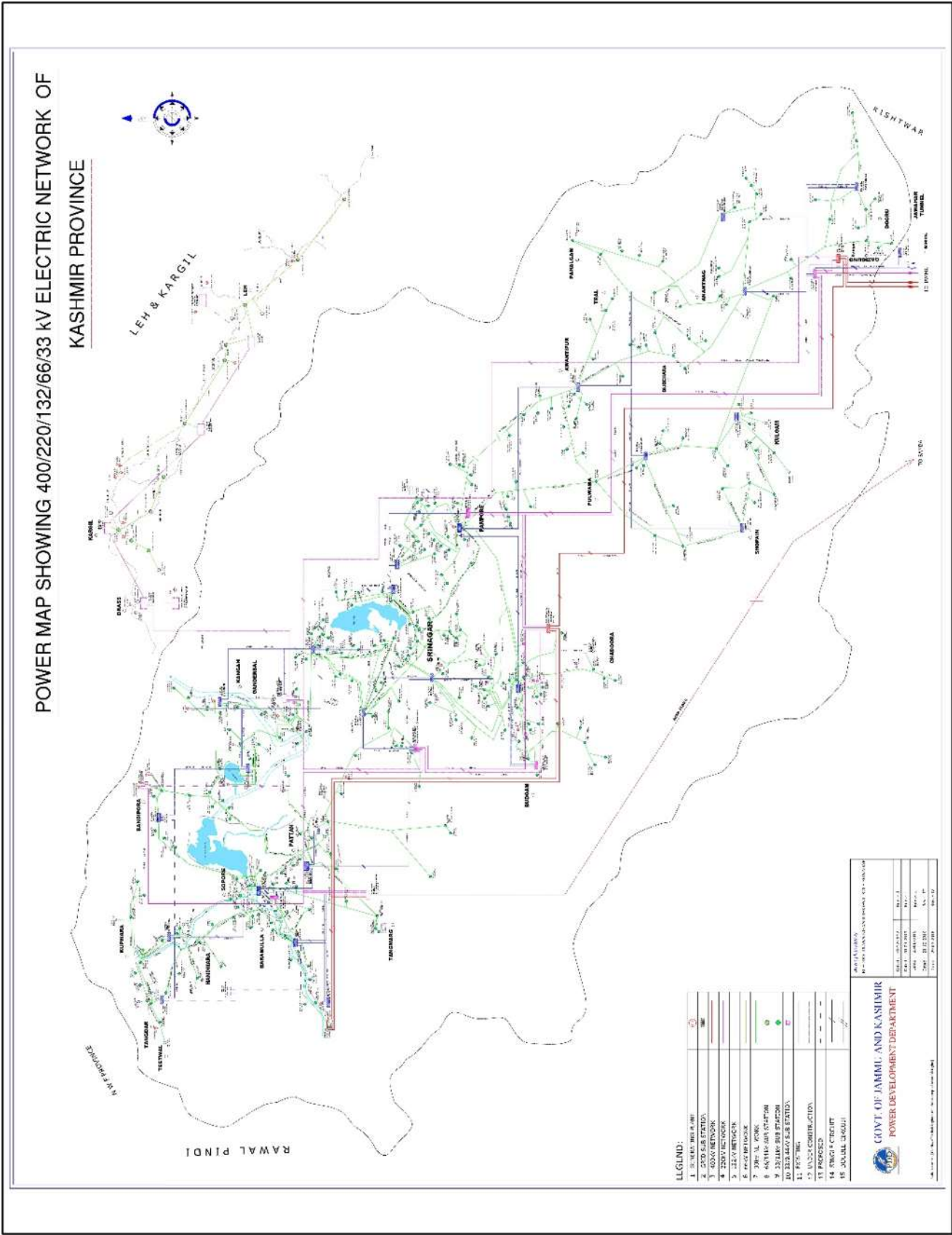
Annexure VII - Single Line Diagram (SLD)

The SLD of the DISCOM is as shown below:

Figure 10: Single Line Diagram (SLD) of KPDC

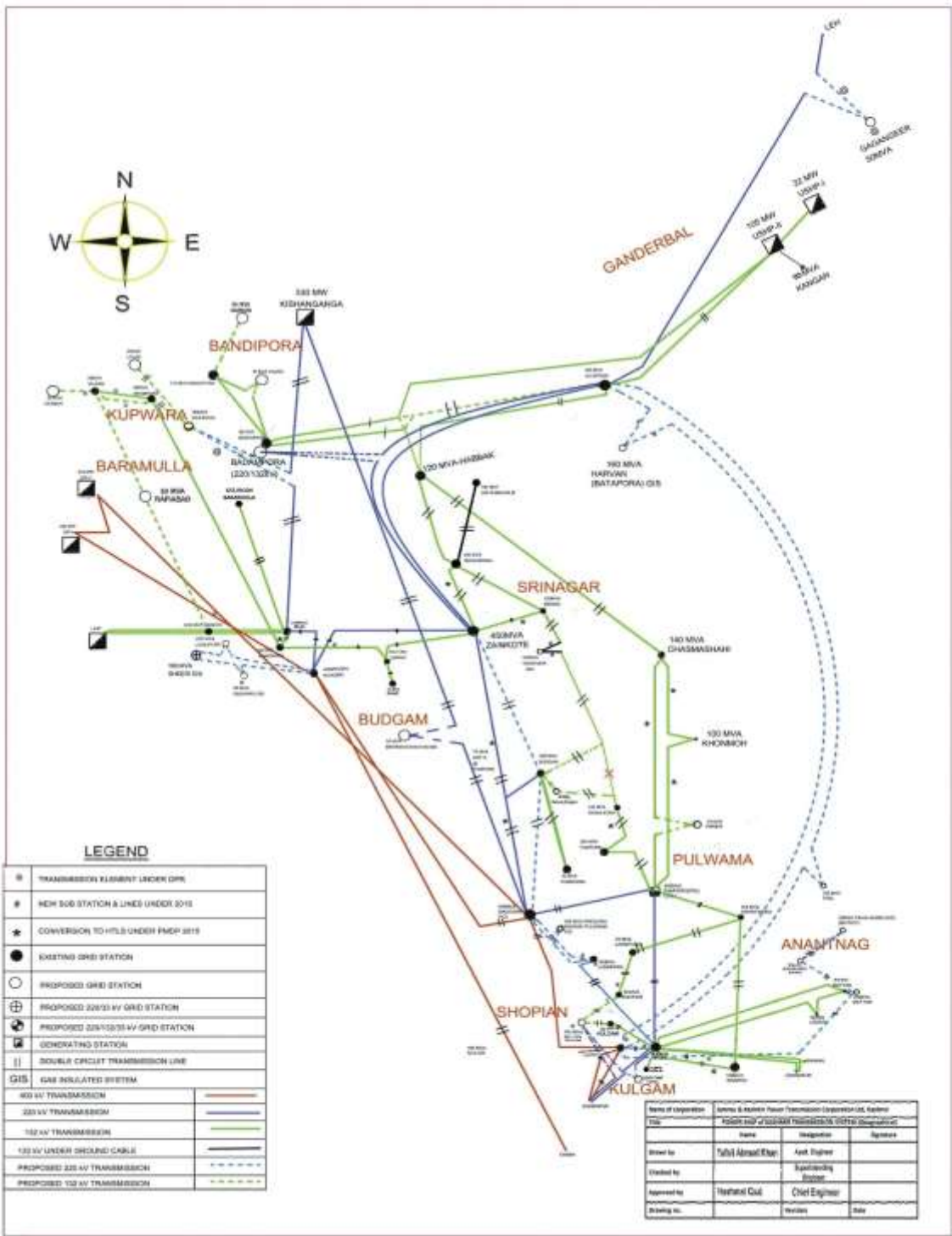


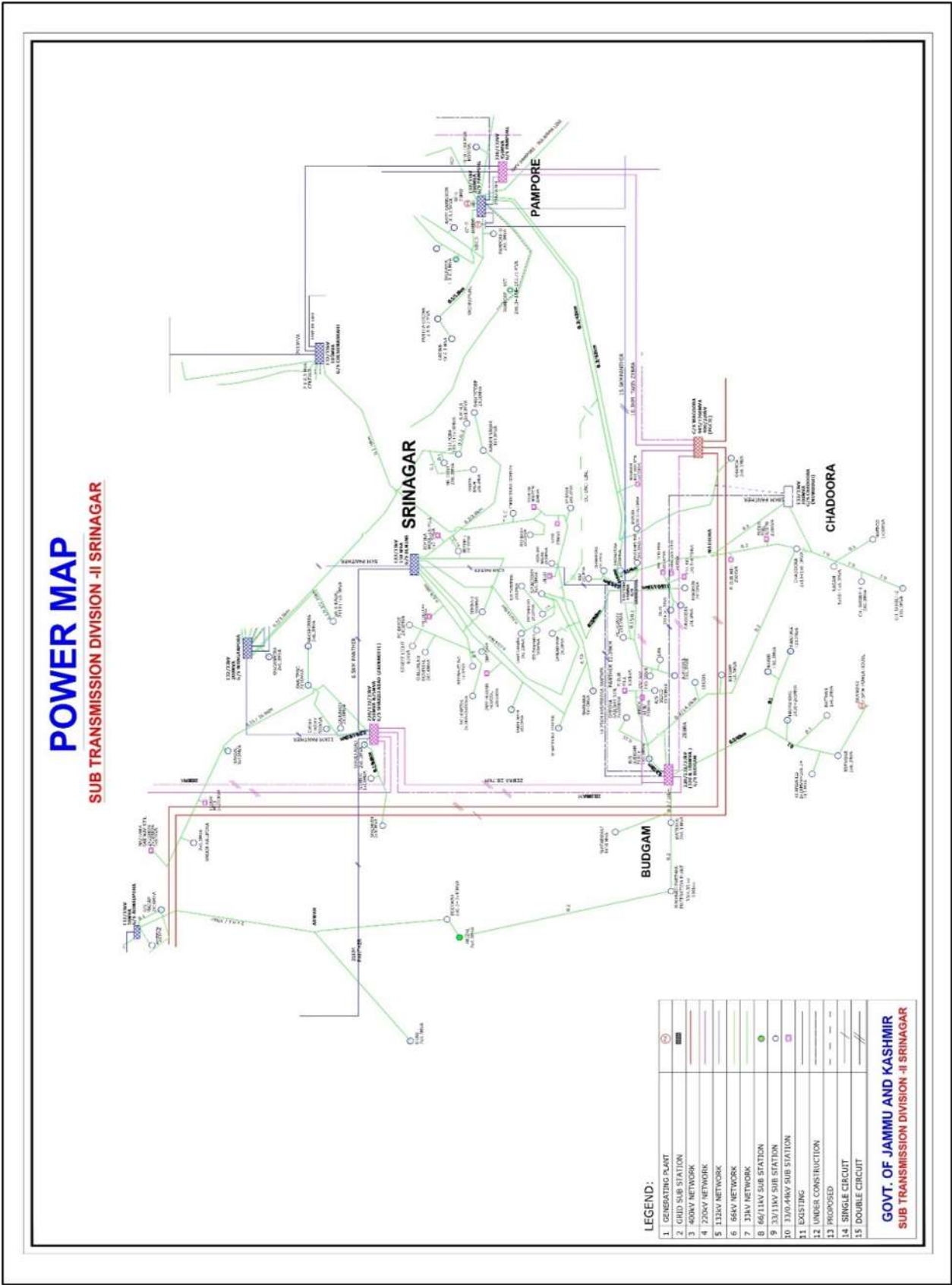






POWER MAP of KASHMIR TRANSMISSION SYSTEM (Geographical)
as on



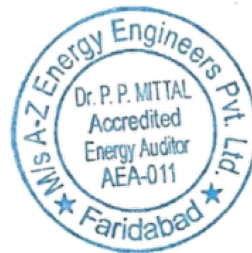


Annexure VIII - Category of service details (With Consumer and voltage-wise)

Type of consumers with different type of voltage & number of consumers are shown in below table:

Table 39: Category of service details

Type of Consumers	Category of Consumers	Voltage Level	No of Consumers	Total Consumption (MU)
Residential	LT	LT	1066717	5025.91
Agricultural	LT	LT	3327	10.88
Agricultural	HT	11KV	985	63.82
Agricultural	EHT	33KV	26	34.05
Commercial/Industrial-LT	LT	LT	196913	348.75
Commercial/Industrial-LT	HT	11KV	14846	404.50
Commercial/Industrial-LT	EHT	33KV	123	6.15
Commercial/Industrial-HT	HT	11KV	471	184.39
Commercial/Industrial-HT	EHT	33KV	79	275.80
Others	LT	LT	5643	164.92
Others	HT	11KV	5428	324.55
Others	EHT	33KV	175	180.87
Total			1294733	7024.58



[Handwritten signature]

Annexure IX - Field Verification data and reports

The field inspection details are shown in the below table:

Table 40: Field inspection details

Photographs taken during field verification are shown below:

33/11KV Narbal Substation (TR-10MVAX 2Nos. and 3.15 MVA X1 No.)		
		
		
Meters of all the feeders are working properly. TR-1=1.13MW TR-2=1.64MW TR-2=1.73MW Feeder-1 Narbal (E0009029) Feeder-2 Lawaypura (E0009030) Feeder-3 Sozeith(E0009031) Feeder-4 Kawoosa(E0009032) Feeder-5 Mazhana(E0009033) TRF-3 (3.15MVA) All India Radio Station-E0009034 All feeders are under loaded. P.F is 0.94 to 0.96 NFMS Metering System for all feeder monitoring Transformer oil level ok, silica gel ok, temperature ok		



Meters of all the feeders are working properly.
TR-1=2.24 MW
TR-2=20.37 MW
Feeder-1 Old Sanoor (E0009023)
Feeder-2 Magam (E0009043)
Feeder-3 Old Aripanthan (E0009042)
Feeder-4 Badrang (E0009041)
Feeder-8 District Hospital (E0009022)
All feeders are under load.
P.F is 0.96
Transformer oil level ok, silica gel ok, temperature ok



Meters of all the feeders are working properly.
TR-1= 1.19MW
TR-2=0.87MW
Feeder-1 Tankipura, Zaindra (E0009933)
Feeder-2 Gol Market, Shahid Ganj (E0009935)
Feeder-3 Shala Kadi, Chota Bazar (E0009934)
All feeders are under load.
P.F is 0.97
Transformer oil level ok, silica gel ok, temperature ok

Annexure X - List of documents verified with each parameter

The documents verified are listed in the below table:

Table 41: List of documents verified with each parameter

S. No	Data Required for Annual Energy Audit as per BEE regulation	Status	Remark
1	Complete filled in Proforma for the year 2025-26 (Annually)	Provided	Data Attached
2	Supporting Data with Month wise breakup	Provided Month wise breakup	Data Attached
A	Purchase Energy		
B	Net Input in Discom		
C	Billed Energy		
D	Revenue Demand		
E	Revenue Collected		
F	Energy Export to other		
G	Transmission loss calculation Methodology	NA	NA
3	Feeder wise input, Billed Energy, T&D & AT&C losses	Provided	Data Attached
4	Action plan to reduce the T&D and AT&C losses	Provided The various schemes	Action plan to reduce AT&C losses& payback of RDSS Schemes
5	Assets details matched with the proforma infrastructure sheets	Provided	Data Attached
6	Verified T&D and AT&C losses (Approved With Petition)	Petition provided	Data Attached
7	Energy Flow Diagram	Data Attached	Data Attached
8	Subsidy category Wise (BEE Guideline proforma)	Format Provided	Data Attached in BEE Guideline proforma
9	Verified T&D and AT&C losses	Provided	Data Attached
10	High Loss area T&D & AT&C action plan to reduce losses	Provided	Data Attached
11	Power Map	Provided	Data Attached
12	Current status of Metering status at Various Voltage level of Discom	Functional & Non-Functional meter details provided	100 % metered (operational)
13	Status of default meter (non-functional meters)	Provided	Data Attached
14	Quarter Wise report	Provided	Data Attached
15	High Loss area T&D & AT&C action plan to reduce losses	Provided	Data Attached

Annexure XI - Brief Description of Unit

Kashmir Power Distribution Corporation Limited (KPDCL) – a state-owned Power Distribution Utility. KPDCL has the privilege of empowering millions of people by supplying electricity in their homes as well as to places where they do all kinds of activities – agricultural (or allied), commercial, industrial & other. KPDCL has a consumer base of more than Eleven Lakh consumers spread over 10 districts of Kashmir region. The Company, headquartered at Jehangir Chowk, Srinagar, functions with 06 Circles, 19 Divisions and 67 Sub-divisions. KPDCL has a unique mix of consumers i.e. on one hand it caters to industrial consumers alongside urban areas and on the other it caters to agricultural consumers, scattered tribal & forest area consumers. Thus the expansive operational area and motley consumer mix sets KPDCL apart from private utilities which usually cater only to urban landscapes. In a bid to provide its valued consumers with quality power supply, the Company undertakes various infrastructure revamping and technical upgradation programs on continual basis like laying of underground cables and installations of RMUs, creation of new feeders and bifurcation of existing feeders, erection of new sub-stations, creation of new transformer centres, etc. The consumer centric initiatives include dedicated fault restoration centers at every sub-division, 24 x 7 centralized Customer Care Centre at Bemina, Srinagar and a range of services available online on KPDCL Website and Mobile Application. In addition, KPDCL also hears and redresses consumer grievances through public fora regularly.

The Purchase energy by KPDCL for the customer is **11255.66 MU**, the monthly consumption per customer stands at **452.13 KWH/Month**. KPDCL caters to area spread in 6 circles, 19 Division.

Pursuant to direction from Government of J&K for reorganization of the power sector in the state, J&K Power Development Department was unbundled into separate Companies with functional responsibilities for generation, transmission, distribution and trading of electricity with complete autonomous operations.

Accordingly, the Distribution undertakings and functions of the Kashmir region of the erstwhile JKPDD stand transferred to and vested in Kashmir Power Distribution Corporation Limited. The corporation was incorporated on 30th October, 2019, primarily to carry out distribution of electricity to retail and bulk consumers. The Company is engaged in distribution of electricity in 10 districts namely Srinagar, Ganderbal, Baramulla, Anantnag, Budgam, Pulwama, Shopian, Kupwara, Kulgam & Bandipora.



List of Parameters arrived through calculation or formulae with list of documents as source of data

Ideally, reduction of technical and commercial losses should be the parameter for evaluation of performance of Discom sector. However, the technical losses of the Discoms are not available and 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

Table 42: Formulas used to derive the parameters

Parameter	Formula	Data Source
AT&C Losses	{1- (Billing Efficiency x Collection Efficiency)} x 100	Excel
T& D Losses	{1- (Total energy Billed/ Total energy Input in the system)} x 100	Excel
Billing efficiency	Total unit Billed/ Total unit Inputs Collection efficiency	Excel
Collection efficiency	Revenue collected / Amount Billed	Excel

Annexure XII - Detailed Formats

General Information

General Information				
1	Name of the DISCOM	KASHMIR POWER DISTRIBUTION LIMITED		
2	i) Year of Establishment	2020		
	ii) Government/Public/Private	Government		
3	DISCOM's Contact details & Address			
i	City/Town/Village	Exhibition Ground Opposite High Court, Jehnagir Chowk		
ii	District	Srinagar		
iii	State	J&K	Pin	190001
iv	Telephone	0194-2479836	Fax	0194-2452173
4	Registered Office			
i	Company's Chief Executive Name	Mr. Mahmood Ahmad Shah (KAS)		
ii	Designation	Managing Director		
iii	Address	Exhibition Ground Opposite High Court, Jehnagir Chowk		
iv	City/Town/Village	Srinagar	P.O.	
v	District	Srinagar		
vi	State	J&K	Pin	190001
vii	Telephone	0194-2479836	Fax	0194-2452173
5	Nodal Officer Details*			
i	Nodal Officer Name (Designated at DISCOM's)	Er. Nisar Ahmad Lone		
ii	Designation	Chief Engineer		
iii	Address	Exhibition Ground Opposite High Court, Jehnagir Chowk		
iv	City/Town/Village	Srinagar	P.O.	
v	District			
vi	State	J&K	Pin	190001
vii	Telephone	0194-2452001	Fax	0194-2453863
6	Energy Manager Details*			
i	Name	Er. Tassaduq Nabi Chowdhary		
ii	Designation	CEO-IT	Whether EA or EM	
iii	EA/EM Registration No.			
iv	Telephone		Fax	
v	Mobile	9541355123	E-mail ID	tassaduqnabi@gmail.com
7	Period of Information			
	Year of (FY) information including Date and Month (Start & End)	April-2025 - March-2026		





Summery Sheet

Performance Summary of Electricity Distribution Companies			
1	Period of Information Year of (FY) information including Date and Month (Start & End)	April-2025 - March-2026	
2	Technical Details		
(a)	Energy Input Details		
(i)	Input Energy Purchase (From Generation Source)	Million kwh	11255.66
(ii)	Net input energy (at DISCOM Periphery after adjusting the transmission losses and energy traded)	Million kwh	10783.80
(iii)	Total Energy billed (is the Net energy billed, adjusted for energy traded)	Million kwh	7024.58
(b)	Transmission and Distribution (T&D) loss Details	Million kwh	3759.22
		%	34.86%
	Collection Efficiency	%	88.02%
(c)	Aggregate Technical & Commercial Loss	%	43.97%

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: *[Signature]*
 Name of the DISCOM: **Chief Engineer**
 Full Address: **(Distribution) KPDCL**

Signature: *[Signature]*
 Name of Energy Manager*: *[Signature]*
 Registration Number: *[Signature]*

Seal

Infrastructure Details

Form-Details of Input Infrastructure					
S	Parameter	Total	Covered during in audit	Verified by Auditor in Sample Check	Remarks (Source of data)
i	Number of circles	6			
ii	Number of divisions	19			
iii	Number of sub-divisions	57			
iv	Number of feeders	1478			
v	Number of DTs	48716			
vi	Number of consumers	1294733			
2	Transformers	66kV and above	33kV	11/22kV	LT
a.i.	Number of conventional metered consumers	0	403	20730	86206
ii	Number of consumers with 'smart' meters	0	0	1000	342459
iii	Number of consumers with 'smart prepaid' meters	0	0	0	340587
iv	Number of consumers with 'AMR' meters	0	0	0	0
v	Number of consumers with 'non-smart prepaid' meters	0	0	0	0
vi	Number of unmetered consumers	0	0	0	503348
vii	Number of total consumers	0	403	21730	1272600
b.i.	Number of conventionally metered Distribution Transformers	0	0	0	0
ii	Number of DTs with communicable meters	0	0	26365	0
iii	Number of unmetered DTs	0	0	22351	0
iv	Number of total Transformers	0	0	48716	0
c.i.	Number of metered feeders	0	187	0	
ii	Number of feeders with communicable meters	0	0	1291	0
iii	Number of unmetered feeders	0	0	0	0
iv	Number of total feeders	0	187	1291	0
d.	Line length (ct km)	0	2442	19326.4	50677.1
e.	Length of Aerial Bunched Cables		8026		
f.	Length of Underground Cables		137.25		

Dr. May 9/25

S	Voltage level	Particulars	Qty	Substation	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 Power at state transmission boundary			Includes input energy for franchisees Includes power from bilateral/ PP/ DEEP Any power wheeled for any purchase other than sale to DISCOM. Does not include input for franchisee. As confirmed by SDC, RDC etc. Based on data from Form S
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 Power procured from intra-state sources	10657.07 0.00 10657.07 10657.07		
iii	33 kV	Input in DISCOM wires network Renewable Energy Procurement Small capacity conventional/ biomass/ hydro plants Procurement			
iv	11 kV	Captive, open access input Renewable Energy Procurement Small capacity conventional/ biomass/ hydro plants Procurement	126.73		
v	LT	Sales Migration input Renewable Energy Procurement Sales Migration input Energy Embedded within DISCOM wires network	126.73		
vi		Total Energy Available/ Input	10,783.80		

Dr. May 9/25

S	Voltage level	Energy Sales Particulars		Reference		
			MU			
i	LT Level	DISCOM' consumers	5550.46	Include sales to consumers in franchisee areas, unmetered consumers		
		Demand from open access, captive		Non DISCOM's sales		
		Embedded generation used at LT level		Demand from embedded generation at LT level		
		Sale at LT level	5550.46			
		Quantum of LT level losses	3710.35			
		Energy input at LT level	9260.81			
ii	11 kV Level	DISCOM' consumers	977.26	Include sales to consumers in franchisee areas, unmetered consumers		
		Demand from open access, captive		Non DISCOM's sales		
		Embedded generation at 11 kV level used		Demand from embedded generation at 11kV level		
		Sales at 11 kV level	977.26			
		Quantum of Losses at 11 kV	48.86			
		Energy input at 11 kV level	1026.12			
iii	33 kV Level	DISCOM' consumers	496.87	Include sales to consumers in franchisee areas, unmetered consumers		
		Demand from open access, captive		Non DISCOM's sales		
		Embedded generation at 33 kV or below level	126.73	This is DISCOM and OA demand met via energy generated at same voltage level		
		Sales at 33 kV level	496.87			
		Quantum of Losses at 33 kV	0.00			
		Energy input at 33kV Level	496.87			
iv	> 33 kV	DISCOM' consumers		Include sales to consumers in franchisee areas, unmetered consumers		
		Demand from open access, captive		Non DISCOM's sales		
		Cross border sale of energy				
		Sale to other DISCOMs				
		Banking				
		Energy input at > 33kV level	0.00			
		Sales at 66kV and above (EHV)				
		Total Energy Requirement		10783.80		
		Total Energy Sales		7024.58		

2 May 2025

7

9

Energy Accounting Summary						
S	DISCOM	Input (in MU)	Sale (in MU)	Loss (in MU)	Loss %	
I	LT	9260.81	5550.46	3710.35	40.07%	
II	11 Kv	1026.12	977.26	48.86	4.76%	
III	33 kv	496.87	496.87	0.00	0.00%	
IV	> 33 kv					
S	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	3,759
Q loss	3,759
T&D loss (%)	34.86%
Q loss (%)	34.86%

2 May 2025

Business Activity	Entity Name	Status of Interest	Investment Category	Financial Data (USD)										Operational Data										Notes		
				Initial Investment	Current Investment	Total Investment	ROI (%)	IRR (%)	NPV	Payback Period (Years)	Risk Rating	Liquidity	Volatility	Revenue	Profit	Growth Rate (%)	Market Share (%)	Customer Sat.	Employee Count	Production Volume	Quality Score	Innovation Index	Sustainability Score		ESG Rating	Overall Score
Tech Sector	Alpha Corp	Active	Equity	1000000	1200000	2200000	15%	18%	1000000	5.5	Low	High	Medium	1500000	200000	12%	10%	85%	50	100000	4.5	90	85	80	85	
				1000000	1200000	2200000	15%	18%	1000000	5.5	Low	High	Medium	1500000	200000	12%	10%	85%	50	100000	4.5	90	85	80	85	
				1000000	1200000	2200000	15%	18%	1000000	5.5	Low	High	Medium	1500000	200000	12%	10%	85%	50	100000	4.5	90	85	80	85	
				1000000	1200000	2200000	15%	18%	1000000	5.5	Low	High	Medium	1500000	200000	12%	10%	85%	50	100000	4.5	90	85	80	85	
Healthcare	Beta Med	Active	Equity	800000	950000	1750000	12%	14%	800000	4.5	Medium	Medium	Low	1200000	150000	8%	5%	75%	30	50000	3.5	70	60	70	75	
				800000	950000	1750000	12%	14%	800000	4.5	Medium	Medium	Low	1200000	150000	8%	5%	75%	30	50000	3.5	70	60	70	75	
				800000	950000	1750000	12%	14%	800000	4.5	Medium	Medium	Low	1200000	150000	8%	5%	75%	30	50000	3.5	70	60	70	75	
				800000	950000	1750000	12%	14%	800000	4.5	Medium	Medium	Low	1200000	150000	8%	5%	75%	30	50000	3.5	70	60	70	75	
Finance	Gamma Fund	Active	Debt	1200000	1400000	2600000	10%	12%	1200000	6.0	Low	High	Medium	1800000	250000	10%	15%	80%	60	150000	5.0	95	90	85	90	
				1200000	1400000	2600000	10%	12%	1200000	6.0	Low	High	Medium	1800000	250000	10%	15%	80%	60	150000	5.0	95	90	85	90	
				1200000	1400000	2600000	10%	12%	1200000	6.0	Low	High	Medium	1800000	250000	10%	15%	80%	60	150000	5.0	95	90	85	90	
				1200000	1400000	2600000	10%	12%	1200000	6.0	Low	High	Medium	1800000	250000	10%	15%	80%	60	150000	5.0	95	90	85	90	
Energy	Delta Power	Active	Equity	900000	1100000	2000000	14%	16%	900000	5.0	Medium	Medium	Medium	1300000	180000	10%	8%	70%	40	80000	4.0	80	70	75	80	
				900000	1100000	2000000	14%	16%	900000	5.0	Medium	Medium	Medium	1300000	180000	10%	8%	70%	40	80000	4.0	80	70	75	80	
				900000	1100000	2000000	14%	16%	900000	5.0	Medium	Medium	Medium	1300000	180000	10%	8%	70%	40	80000	4.0	80	70	75	80	
				900000	1100000	2000000	14%	16%	900000	5.0	Medium	Medium	Medium	1300000	180000	10%	8%	70%	40	80000	4.0	80	70	75	80	
Agriculture	Epsilon Farm	Active	Equity	700000	850000	1550000	11%	13%	700000	4.0	Medium	Medium	Low	1100000	140000	7%	4%	65%	25	40000	3.0	60	50	60	65	
				700000	850000	1550000	11%	13%	700000	4.0	Medium	Medium	Low	1100000	140000	7%	4%	65%	25	40000	3.0	60	50	60	65	
				700000	850000	1550000	11%	13%	700000	4.0	Medium	Medium	Low	1100000	140000	7%	4%	65%	25	40000	3.0	60	50	60	65	
				700000	850000	1550000	11%	13%	700000	4.0	Medium	Medium	Low	1100000	140000	7%	4%	65%	25	40000	3.0	60	50	60	65	
Retail	Zeta Store	Active	Equity	600000	750000	1350000	9%	11%	600000	3.5	Medium	Medium	Low	900000	110000	6%	3%	60%	20	30000	2.5	50	40	50	55	
				600000	750000	1350000	9%	11%	600000	3.5	Medium	Medium	Low	900000	110000	6%	3%	60%	20	30000	2.5	50	40	50	55	
				600000	750000	1350000	9%	11%	600000	3.5	Medium	Medium	Low	900000	110000	6%	3%	60%	20	30000	2.5	50	40	50	55	
				600000	750000	1350000	9%	11%	600000	3.5	Medium	Medium	Low	900000	110000	6%	3%	60%	20	30000	2.5	50	40	50	55	
Automotive	Eta Motors	Active	Equity	1100000	1300000	2400000	13%	15%	1100000	5.0	Medium	Medium	Medium	1600000	220000	9%	12%	75%	55	120000	4.5	85	75	80	85	
				1100000	1300000	2400000	13%	15%	1100000	5.0	Medium	Medium	Medium	1600000	220000	9%	12%	75%	55	120000	4.5	85	75	80	85	
				1100000	1300000	2400000	13%	15%	1100000	5.0	Medium	Medium	Medium	1600000	220000	9%	12%	75%	55	120000	4.5	85	75	80	85	
				1100000	1300000	2400000	13%	15%	1100000	5.0	Medium	Medium	Medium	1600000	220000	9%	12%	75%	55	120000	4.5	85	75	80	85	
Aerospace	Theta Aero	Active	Equity	1300000	1500000	2800000	16%	19%	1300000	6.0	Low	High	Medium	2000000	280000	14%	18%	90%	70	180000	5.5	95	90	85	90	
				1300000	1500000	2800000	16%	19%	1300000	6.0	Low	High	Medium	2000000	280000	14%	18%	90%	70	180000	5.5	95	90	85	90	
				1300000	1500000	2800000	16%	19%	1300000	6.0	Low	High	Medium	2000000	280000	14%	18%	90%	70	180000	5.5	95	90	85	90	
				1300000	1500000	2800000	16%	19%	1300000	6.0	Low	High	Medium	2000000	280000	14%	18%	90%	70	180000	5.5	95	90	85	90	
Marine	Iota Ship	Active	Equity	950000	1150000	2100000	13%	15%	950000	4.8	Medium	Medium	Medium	1400000	190000	11%	14%	78%	45	90000	4.2	82	72	78	82	
				950000	1150000	2100000	13%	15%	950000	4.8	Medium	Medium	Medium	1400000	190000	11%	14%	78%	45	90000	4.2	82	72	78	82	
				950000	1150000	2100000	13%	15%	950000	4.8	Medium	Medium	Medium	1400000	190000	11%	14%	78%	45	90000	4.2	82	72	78	82	
				950000	1150000	2100000	13%	15%	950000	4.8	Medium	Medium	Medium	1400000	190000	11%	14%	78%	45	90000	4.2	82	72	78	82	
Hospitality	Kappa Hotel	Active	Equity	750000	900000	1650000	10%	12%	750000	4.2	Medium	Medium	Low	1000000	130000	8%	6%	68%	35	60000	3.2	65	55	62	67	
				750000	900000	1650000	10%	12%	750000	4.2	Medium	Medium	Low	1000000	130000	8%	6%	68%	35	60000	3.2	65	55	62	67	
				750000	900000	1650000	10%	12%	750000	4.2	Medium	Medium	Low	1000000	130000	8%	6%	68%	35	60000	3.2	65	55	62	67	
				750000	900000	1650000	10%	12%	750000	4.2	Medium	Medium	Low	1000000	130000	8%	6%	68%	35	60000	3.2	65	55	62	67	
Telecom	Lambda Net	Active	Equity	1050000	1250000	2300000	14%	16%	1050000	5.2	Medium	Medium	Medium	1500000	210000	11%	13%	80%	65	140000	4.8	88	78	83	88	
				1050000	1250000	2300000	14%	16%	1050000	5.2	Medium	Medium	Medium	1500000	210000	11%	13%	80%	65	140000	4.8	88	78	83	88	
				1050000	1250000	2300000	14%	16%	1050000	5.2	Medium	Medium	Medium	1500000	210000	11%	13%	80%	65	140000	4.8	88	78	83	88	
				1050000	1250000	2300000	14%	16%	1050000	5.2	Medium	Medium	Medium	1500000	210000	11%	13%	80%	65	140000	4.8	88	78	83	88	
Food & Beverage	Mu Restaurant	Active	Equity	850000	1000000	1850000	11%	13%	850000	4.5	Medium	Medium	Low	1100000	140000	9%	7%	70%	40	70000	3.5	70	60	65	70	
				850000	1000000	1850000	11%	13%	850000	4.5	Medium	Medium	Low	1100000	140000	9%	7%	70%	40	70000	3.5	70	60	65	70	
				850000	1000000	1850000	11%	13%	850000	4.5	Medium	Medium	Low	1100000	140000	9%	7%	70%	40	70000	3.5	70	60	65	70	
				850000	1000000	1850000	11%	13%	850000	4.5	Medium	Medium	Low	1100000	140000	9%	7%	70%	40	70000	3.5	70	60	65	70	
Logistics	Nu Shipping	Active	Equity	1150000	1350000	2500000	13%	15%	1150000	5.0	Medium	Medium	Medium	1600000	220000	10%	12%	75%	55	120000	4.5	85	75	80	85	
				1150000	1350000	2500000	13%	15%	1150000	5.0	Medium	Medium	Medium	1600000	220000	10%	12%	75%	55	120000	4.5	85	75	80	85	
				1150000	1350000	2500000	13%	15%	1150000	5.0	Medium	Medium	Medium	1600000	220000	10%	12%	75%	55	120000	4.5	85	75	80	85	
				1150000	1350000	2500000	13%	15%	1150000	5.0	Medium	Medium	Medium	1600000	220000	10%	12%	75%	55	120000	4.5	85	75	80	85	
Energy	Xi Solar	Active	Equity	1250000	1450000	2700000	14%	16%	1250000	5.5	Low	High	Medium	1900000	270000	12%	16%	82%	68	170000	5.2	92	82	87	92	
				1250000	1450000	2700000	14%	16%	1250000	5.5	Low	High	Medium	1900000	270000	12%	16%	82%	68	170000	5.2	92	82	87	92	
				1250000	1450000	2700000	14%	16%	1250000	5.5	Low	High	Medium	1900000	270000	12%	16%	82%	68	170000	5.2	92	82	87	92	
				1250000	1450000	2700000	14%	16%	1250000	5.5	Low	High	Medium	1900000	270000	12%	16%	82%	68	170000	5.2	92	82	87	92	
Retail	Omicron Shop	Active	Equity	900000	1050000	1950000	12%	14%	900000	4.8	Medium	Medium	Low	1200000	150000	9%	7%	72%	42	85000	4.0	80	70	75	80	
				900000	1050000	1950000	12%	14%	900000	4.8	Medium	Medium	Low	1200000	150000	9%	7%	72%	42	85000	4.0	80	70	75	80	
				900000	1050000	1950000	12%	14%	900000	4.8	Medium	Medium	Low	1200000	150000	9%	7%	72%	42	85000	4.0	80	70	75	80	
				900000	1050000	1950000	12%	14%	900000	4.8	Medium	Medium	Low	1200000	150000	9%	7%	72%	42	85000	4.0	80	70	75	80	
Automotive	Pi Motors	Active	Equity	1350000	1550000	2900000	15%	18%	1350000	6.0	Low	High	Medium	2100000	290000	13%	17%	85%	72	190000	5.5	95	85	90	95	
				1350000	155000																					

I hereby certify that the information supplied is true and correct to the best of my knowledge and belief, and that the information is true and correct to the best of my knowledge and belief, and that the information is true and correct to the best of my knowledge and belief.

Signature of the Chief Executive Officer: *[Signature]*
 Name of the Chief Executive Officer: **Chief Engineer (Distribution) KPDC**
 Designation: **Chief Engineer (Distribution) KPDC**
 Date: **10/01/2018**

I hereby certify that the information supplied is true and correct to the best of my knowledge and belief, and that the information is true and correct to the best of my knowledge and belief, and that the information is true and correct to the best of my knowledge and belief.

Signature of the Chief Executive Officer: *[Signature]*
 Name of the Chief Executive Officer: **Chief Executive Officer**
 Designation: **Chief Executive Officer**
 Date: **10/01/2018**

97

[illegible]

Details of Consumers

(Details of Consumers)						
Summary of Energy						
Period From April-2025 - March-2026						
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	Residential	LT	LT	1066717	5025.91	
2	Agricultural	LT	LT	3327	10.88	
3	Agricultural	HT	11KV	985	63.82	
4	Agricultural	EHT	33KV	26	34.05	
5	Commercial/Industrial-LT	LT	LT	196913	348.75	
6	Commercial/Industrial-LT	HT	11KV	14846	404.50	
7	Commercial/Industrial-LT	EHT	33KV	123	6.15	
8	Commercial/Industrial-HT	HT	11KV	471	184.39	
9	Commercial/Industrial-HT	EHT	33KV	79	275.80	
10	Others	LT	LT	5643	164.92	State/Central Govt Dept, Street Lighting, LT PHE, HT PHE, Railway Traction, EV
11	Others	HT	11KV	5428	324.55	
12	Others	EHT	33KV	175	180.87	
	Total			1294733	7024.58	

20/04/25

DT level Information**A. Details of Distribution Transformer (DT) Level information**

a. Division-wise status of DT level metering (please add more rows as per requirement)

(Please fill the data for each division during reporting period)

Zone name	Circle name	Division name	Feeder name	Total no of DT on Feeder	No. of unmetered DTs	No of metered DTs			No. of DTs with functional meters	
						AMR metered (communicable)	AMI metered (communicable)	Non-AMR / AMI metered (non-communicable)	Communicating (Total no. out of 7 and 8)	Non-Communicating (Total no. out of 7,8 and 9)
1	2	3	4	5	6	7	8	9	10	11
100% DT Metering proposed under RDSS										

b. Details of DT-wise losses (Please add more rows as per requirement)

Sub-station ID	Feeder ID	Feeder Name	DT Id no.	DT Capacity (kVA)	Predominant consumer type of DT (Domestic/Industrial/Agriculture/Mixed)	Type of metering (Unmetered/AMI/AMR / Others)	Status of meter (Functional/non-functional)	% of data received automatically (If AMI/AMR)	No. of connected consumers	Input Energy (MU)	Billed Energy (MU)	Loss of Energy (MU)	% Loss
		1	2						3	4	5	6=4-5	7=(6/4)*100
100% DT Metering proposed under RDSS													

Note:-DT wise losses is not in account. 100% DT Metering proposed under RDSS

Subsidy details

B. Details of Consumer Category-wise Subsidy Billed/Received/Due for period: from April 2025 to March 2026.

Annexure -1: Proforma for Quarterly Consumer Category-wise Subsidy Billed/Received/Due for period APRIL 2025 to MARCH 2026																
Consumer Category (Subsidy for each subcategory consumer category)	Consumer Count			Billed Energy			Subsidized Billed Energy			Applicable rate of Subsidy as notified by State Govt.		Subsidy from State Govt.			Subsidy actually billed / Received from State Govt. (in Rupee Lakhs)	Subsidy Received from State Govt. (in Rupee Lakhs)
	Residential	Commercial	Total	Residential	Commercial	Total	Residential (in kWh)	Commercial (in kWh)	Total	Residential (Rs./kWh)	Commercial (Rs./kWh)	Residential Energy	Commercial Energy	Total	(in Ru. Lakhs)	(in Ru. Lakhs)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Residential	562010	484757	1046767	2578187412	2447728181	5025915593	2578187412	2447728181	5025915593	2.37	2.37	794.56	725.89	1490.47		
Agricultural	4017	321	4338	9630689	12453618	198753299	9630689.32	12453618.9	198753299.3	0.46	0.44	4.38	0.55	4.81		
Commercial/Industrial-LT (Commercial)	183373	17881	201064	503305864	130071290	630372154	503305864.1	130071290.1	630372154.6	0.98	0.98	48.04	12.48	60.13		
Commercial/Industrial-LT (Industrial)	33816	0	10818	179822989	0	179822989	179822989.3	0	179822989.3	2.02	2.02	26.66	0.00	26.66		
Commercial/Industrial-HT (HT Industry)	365	0	365	361925417	0	361925417	361925416.6	0	361925416.6	2.19	2.19	99.22	0.00	99.22		
Commercial/Industrial-HT (Power Intensive)	2	0	2	994264	0	994264	994264	0	994264	1.27	1.27	0.13	0.00	0.13		
Commercial/Industrial-HT (Bulk Supply)	181	7	188	93063097	222300	93285397	93063097.29	222300.1	93285397.4	0.64	0.64	5.94	0.01	5.95		
Others (State/Central)	9383	483	9866	469654066	15402838	485056904	469654066.5	15402838.04	485056904.5	-1.46	-1.46	-68.51	-2.25	-70.51		
Others (Street Lights)	321	98	419	18111048	8958179	23069227	18111047.72	8958179	23069226.72	-2.38	-2.38	-3.63	-1.98	-5.49		
Others (LT PHE)	514	32	546	13952360	1367625	15320000	13952360.01	1367625	15320000.01	-3.38	-3.38	-12.84	-6.33	-19.17		
Others (HT PHE)	377	13	390	89248455	62715	89311170	89248455.25	62715	89311170.25	-1.90	-1.90	-16.98	-0.02	-17.00		
Others (EV)	8	0	8	8989954	0	8989954	8989954.46	0	8989954.46	-0.68	-0.68	-0.01	0.99	0.91		
Others (Traction)	4	0	4	8525250	0	8525250	8525250	0	8525250	1.98	1.98	1.67	0.00	1.67		
Total	792385	603348	1395733	4418388118	2614384128	7032772246	4418388118	2614384128	7032772246			828.88	734.80	1563.71		

Notes:

1. The Subsidy rate for sub categories of commercial/Industrial-LT, Commercial/Industrial-HT and Others are different. So mentioned separately in above proforma

2. Subsidy rates are as per New Tariff order in vogue.

The Account for Subsidy has been evaluated as per the Average Cost of Supply.



Chief Engineer
(Distribution) KPDCL



CHIEF EXECUTIVE OFFICER
KPDCL