

# **KERALA STATE ELECTRICITY BOARD LIMITED**

*(Registered Office: Vidyuthi Bhavanam, Pattom, Thiruvananthapuram, 695 004)*

*CIN : U40100KL2011SGC027424 Web Site : [www.kseb.in](http://www.kseb.in)*



## **KSEBL BUDGET MANUAL**

## **PREFACE**

Budget Manual is a compendium of general provisions and procedures relating to Budget making to be followed by all offices in the Kerala State Electricity Board Limited which are involved in the budgeting exercise and dealing with matters relating to Budget. This Manual is an attempt to cover the existing void faced hitherto due to the lack of a comprehensive guidebook on the subject matter of Budget process in the KSEBL. The purpose of this Budget Manual is to provide a guidance material and a training tool for the executive and ministerial staff dealing with the Budget and Budget related issues. It provides a comprehensive outline of the processes of budgeting, and other related issues which outline the budgeting system of KSEBL.

An attempt has been made to incorporate all the issues related to Budget so as to make it a comprehensive one stop guidance material. Several provision in the Kerala State Budget Manual with modifications has been incorporated in this manual to suit the present day requirements of KSEBL. Relevant provisions of Companies Act, 2013 and Electricity Act, 2003 as on date have also been included in the Manual. The effort has been to draft this Manual in the form of a simple and usable document and as far as possible, to comprehensively outline the procedures and practices in vogue including the detailed check-lists and the mechanisms involved in its operation. The Manual attempts to outline in a linear fashion the entire chain of events leading to the presentation of Budget of the company.

The budgetary control measures newly introduced in the our Accounting Software 'SARAS' has also been included in the Manual. The Drawing and Disbursing officers of KSEBL shall keep a close and constant watch over progress of expenditure and shall ensure that the expenditure does not exceed the budget provision.

I hope that the Budget Manual approved by the company in the 39th meeting of Board of Directors on 24-4-2018 will help in bringing better financial discipline in our organization and will aid in the financial progress of the company.

Thiruvananthapuram

05/06/2018

Sd/-

N.S. Pillai (IA&AS)

Chairman & Managing Director

# **KSEBL BUDGET MANUAL**

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# KSEBL BUDGET MANUAL

## CHAPTER – I

### INTRODUCTION

As per Government Notification on revesting KSEB into Kerala State Electricity Board Limited vide G.O. (P) No. 46/2013/PD dated 31/10/2013 KSEB Ltd shall be responsible for all the functions in the same manner as erstwhile Board were liable.

As per Kerala State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2014 every generating business/company or transmission business/licensee or distribution business or licensee or state load despatch centre shall file on or before the Thirtieth day of November of current financial year, applications for Aggregate Revenue Requirement (ARR) and determination of tariff for the ensuing year. The Budget Estimates shall be the basis for preparing ARR of the company.

- 1.1 - Budget** – Budget is a statement of estimated receipt and expenditure of the company. Budget Estimates is a detailed forecast of what different heads of revenue are expected to yield during a financial year and the extent to which funds are likely to be expended during the same period under different heads of expenditure.
- 1.2 - Revised Budget** – Revised Budget is an estimate for the probable revenue and expenditure of the current financial year under the various heads, framed during the course of the year based on the actuals transactions on the first six months and anticipation for the next six months of the year.
- 1.3 - Budget statements will comprise** of actuals of the previous Financial year, Budget Estimate for Current Financial Year, Revised Estimates for Current Financial year and Budget Estimate for the ensuing Financial year.

**The Budget will comprise of the following statements enclosed as Annexure - I**

1	Introduction	
2	Statement - I	Abstract of Revenue & Expenditure and working Results
3	Statement - II	Abstract of Capital Receipts & Expenditure
4	Statement - III	Scheme wise Capital Investment Programme
5	Statement – IV	Estimate of Revenue and other Income
6	Statement - V	Availability of Energy and Sales & Sales pattern.
7	Statement - VI	Performance of Generating Stations and cost of Generation of Power.
8	Statement - VII	Cost of Power Purchase
9	Statement - VIII	Loans – Receipt, Repayment and Interest charges.
10	Statement - IX	Changes in Working Capital
11	Statement - X	Repairs and Maintenance
12	Statement - XI	Employee Costs
13	Statement - XII	Administration and General Expenses
14	Statement - XIII	Interest & Finance Cost
15	Statement - XIV	Other Expenses
16	Statement - XV	ARU wise Allocation – Cost of Generation of Power
17	Statement - XVI	ARU wise Allocation – Repairs and Maintenance
18	Statement - XVII	ARU wise Allocation – Employee Cost (Capital Account)
19	Statement - XVIII	ARU wise Allocation – Employee Cost (Revenue Account)
20	Statement - XIX	ARU wise Allocation – Administration and General Expenses
21	Statement - XX	Scheme wise Distribution of Plan Expenditure
22	Statement - XXI	ARU wise Allocation Capital outlay – Generation Schemes
23	Statement – XXII	ARU wise Allocation – Capital outlay – Miscellaneous Expenses
24	Statement – XXIII	Distribution – Scheme wise Abstract
25	Statement – XXIV	ARU wise Allocation – Distribution Capital Outlay
26	Statement – XXV	Transmission – Scheme wise Abstract
27	Statement - XXVI	ARU wise Allocation – Transmission Capital Outlay

**1.4 - Structure of accounts and Budget Estimates** – The structure of Budget Estimates will follow the structure of accounts followed in KSEB Ltd including its detailed classification. Chart of Accounts contains the account codes and heads under which transactions are classified which is summarised below:

- 1) First two Digits – Account Group Code
- 2) Account Group Code with third digit – Main Account Code
- 3) Main Account Code with fourth and fifth digit – Sub Account Code –

The main Account Code and Sub Account Code together represent the Specific Account Code for an Account Head. The Account Head is treated as primary unit of appropriation.

**1.5 - Classification of Receipt / Revenue**

Receipt can be either capital receipts or revenue receipts.

**a) Capital Receipts** – Loans from State Government, Banks and Financial Institutions, Subventions or Subsidies on Capital Account are main sources of capital receipts. Apart from the above, consumer's contribution (deposit work), miscellaneous receipts and Board's own resources, are also classified as capital receipts.

**b) Revenue Receipts** – The main sources of revenue receipts are revenue by sale of energy both to consumers within the state and in other states and by sale of unserviceable materials and miscellaneous revenue by way of meter rent etc from consumers.

**1.6 - Classification of Expenditure** – The estimate of expenditure embodied in the Budget Statements shall distinguish expenditure on revenue account from capital expenditure.

The two types of expenditure are

**a) Revenue Expenditure**

An item of expenditure that is incurred on the day to day running of a business and which does not bring into existence an asset of lasting value or a benefit of an enduring nature is referred to as revenue expenditure.

Expenditure on revenue account mainly comprises cost of Generation of Power, Power Purchase Cost, Employee Cost, Contribution to Pension Fund, Repairs & Maintenance, Administration & General Expenses, Interest on Loans and finance charges, depreciation and miscellaneous working charges debitable to revenue account.

**b) Capital Expenditure**

Capital expenditure is the expenditure incurred to acquire assets for the purpose of carrying on business and its main features are that it must either involve construction or acquisition of a permanent asset including preliminary expenditure, intangible assets and expenditure on investigation of projects and schemes.

Expenditure which increases the profit earning capacity either by increasing the output or reducing the cost is treated as capital expenditure if this benefit is likely to extend over a number of years.

- 1.7 - Changes in Working Capital** – Apart from revenue and capital accounts referred to above, these are accountable only in the balance sheet of the company which are current assets, current liabilities and provisions.

## CHAPTER – II

### DEFINITIONS

In this manual unless the context otherwise requires, the following terms and expressions have the meaning hereby assigned to them. Terms and expressions used in the manual which are defined in the Kerala Budget Manual of State Government or Electricity (Supply) Act, 1948 or the Electricity Act, 2003 or in rules thereunder have meanings assigned to them in those definitions.

- 2.1** - **Administrative approval** is the formal acceptance by the competent authority of a proposal to incur expenditure under the delegation of powers approved by the Company as and when funds permit.
- 2.2** - **Budget Statement** means the statement of estimated receipts and payments of the company for each financial year.
- 2.3** - **Appropriation** means the amount provided in the Budget Estimates for one or more of account heads placed at the disposal of an ARU Officer.
- 2.4** - **ARU** is a unit of Kerala State Electricity Board Limited that render accounts upto “Trial Balance” level to Head Office for the preparation of final statement of Accounts of the Company.
- 2.5** - **ARU Officer** means Head of office of an Account Rendering Unit of KSEB Limited who shall be responsible for rendering accounts upto Trial balance level and Budget Estimate to the Head Office and include.
- a) Executive Engineers of Electrical Divisions
  - b) Deputy Chief Engineers of Electrical Circles, Transmission Circles and Generation Circles, Brahmapuram Diesel Power Project and Kozhikode Diesel Power Projects.
  - c) Executive Engineers/Deputy Chief Engineers/Project Managers of Civil Circles.
  - d) Chief Engineer/Financial Adviser/Secretary (Administration) Special Officer (Revenue).
  - e) Any other officer designated by KSEB Ltd as ARU officer.
- 2.6** - **Budget Year** – means financial year commencing on the 1<sup>st</sup> April of the year and ending with 31<sup>st</sup> March of the following year, for which the budget is prepared.
- 2.7** - **Budgetary Control** – Means process of control of expenditure by ARUs against budget allotment in the “SARAS” Software on each transaction. It also includes



process of reporting the progress of expenditure incurred by ARU Officer of funds allotted under each head to the Board and analysing reasons and taking corrective measures by the Finance Wing headed by the Financial Adviser.

- 2.8** - **Detailed Estimate** is estimate consisting of all the details of ordinary expenditure / revenue of an ARU submitted to the Finance Wing, headed by Financial Adviser of KSEB Ltd.
- 2.9** - **Estimating Officer** means ARU Officer responsible for preparing Budget Estimates of respective ARU.
- 2.10** - **Ordinary Expenditure** – means expenditure on continued works and specifically excludes new expenditure or expenditure on new service.
- 2.11** - **New Service** – means a service, the expenditure on which is not contemplated in the original Budget of the Company for the year and for which a Supplementary Grant should be presented to the Board for incurring expenditure.
- 2.12** - **Supplementary Grants** – means the sum sanctioned by Board for a particular service / function over and above the amount already sanctioned during the current year or to meet expenditure on some new service not contemplated in the Budget for the year.
- 2.13** - **Surrender of savings** is the act of reporting to the Financial Adviser of the appropriation placed by Board at the disposal of ARU Officer which is found to be in excess of requirements / left unexpended during the course or towards the end of the year.
- 2.14** - **Unit of Appropriation** – means Account Code which represents Account Head/Account Heads.
- 2.15** - **Technical sanction** - means the approval to the detailed designs, plans, specifications and quantities by the Competent Authority which is required to be given to any work of a construction or supply or repair to be carried out before its commencement.
- 2.16** - **Token demand** is a nominal sum provided in the Budget for new service/project not yet sanctioned.
- 2.17** - **Re-appropriation** – means a transfer of savings under one unit of appropriation to meet the excess expenditure anticipated under another unit of appropriation.
- 2.18** - **Revised Estimate** – is an estimate of probable receipts and payments for the current Financial year with reference to the actual transaction already taken place upto the first half of the Current Financial year.

## CHAPTER – III

### PREPARATION OF THE BUDGET

- 3.1 - Responsibility for Preparation** – The preparation of Company’s Budget has been entrusted to the Finance Wing headed by the Financial Adviser under the overall responsibility of Director (Finance). The Financial Adviser shall have the power to require all ARU officers and Chief Engineers of the Company to furnish details in such form as it may prescribe on which the Budget is to be prepared. The ARU officers and Chief Engineers, in turn collect data from the field and other offices who collect revenue and incur expenditure.
- 3.2 - Compilation of Estimates** – (a) The Budget framed by the Finance Wing is a compilation of the following estimates.
1. Estimate of Income
  2. Estimate of Expenditure
  3. Approved Capital Investment Plan
  4. List of Supplementary Grants sanctioned
  5. Sanctioned Re-appropriations
  6. Statement of anticipated excesses and surrenders
- 3.3 - Preparation and submission of ARU Budget Estimates** – In order to obtain from ARUs and Chief Engineers concerned, the material on which to base its estimates of revenue and expenditure, the Financial Adviser will arrange to supply blank forms to the ARU officers and Chief Engineers by date not later than 5<sup>th</sup> October of each year in which their estimates are to be prepared and submitted to the Financial Adviser. These forms have provision for entering the following details in respect of income, revenue expenditure, capital expenditure etc.
- 1) Actuals of the previous year (Preceding Current Year)
  - 2) Budget Estimates for Current Year
  - 3) Actual expenditure/Revenue for first six months of Current Year
  - 4) Revised Estimates for Current Year
  - 5) Budget Estimates for next year
- 3.4 - Duties of ARU Officers** – The ARU officers shall fill in the forms received from the

Financial Adviser according to the requirements of funds for expenditure and anticipation of receipts in the case of revenue and forward them to the Financial Adviser / next higher authority. The ARU officers shall forward the estimates of revenue, miscellaneous income and work deposits through the Chief Engineers concerned. The ARU officers shall forward estimates of capital expenditure through the respective functional Directors and for this ARU officers shall submit the estimates to the next higher authority. The details of submission of Budget Estimates with time schedule is detailed in Para 3.9. In the case of new expenditure and expenditure incurring unevenly throughout the year, explanatory notes shall be furnished along with the Budget Estimates. In compiling the estimates, the figures will be furnished under each item to lakhs rupees with two decimal points.

- 3.5 - Duties of Deputy Chief Engineers and Chief Engineers** – On receipt of Budget Estimates from the ARU officers, the Deputy Chief Engineers and Chief Engineers will scrutinize the same, add to or vary them to the extent if necessary and forward the same along with explanatory note, in particular referring the variation suggested by him, to the Financial Adviser. In the case of capital expenditure the estimates shall be forwarded to the concerned functional Director.
- 3.6 - Duties of Directors** – On receipt of estimates of capital expenditure from the Chief Engineers, the Directors will scrutinise the same, add to or vary to limit the figures as sanctioned by the Board in the Annual Plan.
- 3.7 - Accuracy of data** - In preparing the Budget Estimates the ARU officers and all concerned will be guided by the instructions contained in this manual. They should bear in mind the fact that compilation of the Company's budget is based on the estimates furnished by the ARU officers, the Deputy Chief Engineers, Chief Engineers and Directors. Hence the ARU officers and their Head of Departments will be responsible for correctness of data furnished for budget preparation.
- 3.8 - General Instruction** in preparing Budget Estimates and Revised Estimates.
- 1) The Revised Estimates shall be prepared as realistically as possible with reference to the progress of expenditure during the first six months of the year, expenditure likely to be incurred during the remaining months of the year, re-appropriation or surrender of funds already made or proposed to be made, additional funds proposed to be obtained, new schemes that have been sanctioned during the course of the year and any other relevant factors that will

materially affect or have a bearing on the expenditure during the year. In short the Revised Estimate should represent the anticipated expenditure during the year, taking into account all relevant post developments and should closely correspond to actuals.

- 2) The Budget Estimates of expenditure be prepared as accurately as possible so that the amount proposed for each programme, function or scheme do not turn out to be either excessive or inadequate later on. The Revised Estimates proposed for the year should form the basis for preparing Budget Estimates for the coming year, making due allowance for any special factors. If the current year estimates provide for any non-recurring items of expenditure, a corresponding reduction be made in the Budget Estimates of the coming year. The outlay fixed for each scheme in the Annual Plan programme be taken as the basis for proposing provision in the Budget for capital expenditure.
- 3) The Budget of the Company is based on estimates submitted by the ARU officers and the Chief Engineers. The estimates should always receive the careful personal attention of officers who submit them, who should ensure that they are neither inflated nor under pitched, but as accurate as possible. This is possible only if the ARU officers / Chief Engineers keep themselves thoroughly acquainted with flow of revenue and expenditure. The general tendency to underestimate revenue and overestimate expenditure should be avoided and a realistic picture of finances of the ARU presented.
- 4) The preparation of Budget Estimates should not be done in a routine manner in the Accounts branches alone. The ARU officers shall verify the estimates by collecting and analysing the estimates from the officers authorised to incur expenditure i.e. from Section / Sub Division / Divisional Officers. Similarly the ARU officers should distribute the budget grants in respect of capital and maintenance works to the officers responsible for incurring expenditure.

**3.9 - Adherence to time schedule** – To avoid delay in compiling and rendering Budget Estimates to the Director Board, it is directed that the ARU officers, Deputy Chief Engineers, Chief Engineers and Directors shall strictly adhere to the target time given below:

- 1) Submission of estimate of Employee Cost (75 Group), Administration and General expenses (76 Group), Repairs & Maintenance (74 Group), and other Revenue expenditure by ARU officers to the Financial Adviser.

**15<sup>th</sup> October of Current Year**

- 2) Submission of estimates of revenue (61 Group), miscellaneous income (62 Group) and receipts under work deposits, contribution from consumer etc, Capital expenditure by ARU officers to the concerned Deputy Chief Engineer.

**15<sup>th</sup> October of Current Year**

- 3) Submission of estimates of cost of generation of power by Deputy Chief Engineers to the Chief Engineer (Generation).

**15<sup>th</sup> October of Current Year**

- 4) Submission of estimates of Power Purchase Cost (both unit and amount) by Chief Engineer (Commercial & Tariff)/Chief Engineer (System Operation), Kalamassery to Financial Adviser.

**20<sup>th</sup> October of Current Year**

- 5) Submission of estimates of capital expenditure, revenue (61 Group), miscellaneous income (62 Group) and estimates of receipts under work deposits etc by the Deputy Chief Engineer to the concerned Chief Engineer.

**20<sup>th</sup> October of Current Year**

- 6) Submission of estimate of generation of power (unit and amount) by Chief Engineer (Generation) to the Financial Adviser.

**20<sup>th</sup> October of Current Year**

- 7) Submission of estimates of revenue, miscellaneous income and receipts under work deposits etc by the Chief Engineer to the Financial Adviser.

**26<sup>th</sup> October of Current Year**

- 8) Submission of estimates of capital expenditure by the Chief Engineers to the concerned Director.

**30<sup>th</sup> October of Current Year**

- 9) Submission of estimates of capital expenditure by the Functional Director to the Director (CP&SCM) /Financial Adviser.

**30<sup>th</sup> October of Current Year**

- 10) The details of loans and interest payment and depreciation will be provided by the Internal Borrowings Section and Annual Accounts Section respectively in the office of Financial Adviser before **15<sup>th</sup> October of Current Year.**

The details of Budget Estimates with all the concerned statements should be forwarded on the dates prescribed in a separate cover superscribed BUDGET ESTIMATE (year) addressed to The Finance Officer, Budget & Planning Section, Office of the Financial Adviser, Cabin No. 516, 5<sup>th</sup> Floor, Vidyuthi Bhavanam, Pattom P.O, Thiruvananthapuram – 695 004. Also the details of the above may be forwarded to the O/o Financial Adviser by e-mail address [fakseb@gmail.com](mailto:fakseb@gmail.com).

**3.10 - Preparation and submission of Budget Estimates in “SARAS”.**

The detailed instructions regarding the preparation and submission of Budget Estimates through the “SARAS” software will be forwarded to all ARUs on incorporation of the same in the software.

**3.11 - Compilation and submission before the Board.**

The Financial Adviser will compile and render the Budget Estimates along with Revised Estimates of the Current Year to the Director Board for approval before 31<sup>st</sup> January. On approval the Budget Estimates and Revised Estimates will be published in the official website of KSEBL and printed copies will also be supplied to ARUs, Chief Engineers and the Directors.

**CHAPTER – IV**  
**ESTIMATE OF REVENUE AND RECEIPTS**

- 4.1** - The estimate of revenue should be accurately framed as the realistic estimation of financing of capital expenditure and working capital management is dependent on accurate forecast of revenue.
- 4.2** - The revenue from sale of power is to be estimated based on the prevailing schedule of tariff and terms and conditions of supply. Energy sales is to be forecasted based on past data on consumer strength, consumption, connected load, projections made for the proposed connections, increasing trend of consumption per consumer, regional characteristics of consumers, seasonal variations and change in consumer habits etc.
- 4.3** - The Revised Estimates are to be estimated based on the first six months actuals and forecast for the remaining six months of the current year considering the factors as mentioned in the Para – 4.2. The actual of the previous year and the revised estimates ordinarily afford the best guide in framing the budget estimates of the ensuing year.
- 4.4** - The Chief Engineers concerned shall furnish the consumer category wise sales (both in amount and unit) to the Financial Adviser by collecting and analysing the estimates from ARU officers through the Deputy Chief Engineers concerned. The Special Officer (Revenue) should also render the estimates of revenue of HT and EHT consumers pertaining to that office. The Chief Engineer and Deputy Chief Engineer should make necessary modifications if necessary in the estimates forwarded by ARUs with suitable additions or deductions with explanatory notes.
- 4.5** - The Chief Engineer shall render the estimates of miscellaneous income, and receipts under various work deposits, contributions from consumers etc by collecting and analysing the figures from their subordinate offices and ARUs.
- 4.6** - The Chief Engineer shall also provide a statement showing various duties, inspection fees, surcharge etc by collecting the figures from their subordinate offices and ARUs.

- 4.7** - The Chief Engineer shall ensure that the detail required for preparation of Budget Estimates be submitted in the month of October itself.
- 4.8** - The formats for furnishing estimates of revenue, miscellaneous income and electricity duty are enclosed as Annexure – II (Statement 1 to 3). The format for furnishing details of receipts under various work deposits, contributions and grants is enclosed as Annexure – II (Statement – 13).
- 4.9** - The Financial Adviser consolidates the details furnished by the Chief Engineer / field offices, compile the Company's Budget Estimate.



## CHAPTER – V

### ESTIMATE OF REVENUE EXPENDITURE

- 5.1 - Company's revenue expenses mainly consist of power purchase cost, cost of generation of power, repairs and maintenance, employee cost, company's contribution to pension fund, Administrative & General expenses, interest and finance charges etc.
- 5.2 - Revised Estimates of expenditure of current year under various heads is based on actual transactions recorded for the first six months and anticipation for the rest of the year. The Revised Estimates helps to arrive at approximate closing balance and also serve as best guide for fixing of next year's Budget Estimates.
- 5.3 - The Budget Estimates should be assessed on the basis of Revised Estimates with suitable additions or variations anticipated during next year. If the current year estimate provide for any non-recurring items of expenditure, a corresponding reduction should be made in the Budget Estimates of the coming year.
- 5.4 - The Estimates of Revenue Expenditure should be furnished in the prescribed formats enclosed as Annexure – II (Statements 4 to 12).

In the case of huge variation of expenditure compared to previous year and expenses occurring unevenly throughout the year, explanatory notes should be furnished along with Estimates.

- 5.5 - On account of serious financial constraints being faced by the company make it imperative to prepare the request for budget proposals with esteem austerity. All ARU officers should therefore personally ensure that the estimates are prepared with utmost care taking into account all aspects that are normally available at the time of estimation, so as to avoid instances of huge variation between estimates and actuals.
- 5.6 - The detailed procedure and timelines in furnishing proposals for Budget Estimates are explained in Chapter – III.
- 5.7 - **Specific Instructions** – The following instructions should be observed in preparing the estimates of revenue expenditure.
  - 1. In estimating cost of generation and power purchase cost, the anticipated energy demand, energy availability from different sources including KSEBL's own hydro generations, Central Generating Stations, traders and short term market should be taken into account.

2. In case of salaries and wages, provision should include pay and allowances in all forms of all officers and staff except T.A. Provision should be requested for only for the staff and officers to be on duty for the year and not for the sanctioned strength. A statement showing number of employees with details of sanctioned strength and actual strength should be furnished in the format enclosed as Annexure – II (Statement – 19).
3. In case of travelling allowance under the head Administrative and General expenses, the provisions regarding the Financial Code should be taken into account in the preparation of Budget Estimates. Section 53 (e) of the Financial Code states that “as a rule the travel allowance claims should be preferred within one month of the due date. Controlling officers may pass for payment of travelling allowance claims presented more than a month after due date only if there is sufficient justification for delay. The travelling allowance drawn in advance under rules will be held under objection pending submission of the final travelling allowance bill. In such cases, if the final travelling allowance bill is not preferred within three months of the due date the advance drawn should be recovered in lump from the next pay bill of the officer concerned and settled finally. The right of a Government Servant / non-official member serving on Government Committees, Commission etc to travelling allowance including daily allowances shall be forfeited or deemed to have been relinquished if the claim for it is not preferred to the Drawing Officer or Controlling Officer within one year of the date on which it fell due.

The reason for abnormal increase if any in travelling allowance estimates should be furnished along with estimates by explanatory notes.

4. In the case of contract staff employed for billing and system maintenance, the remuneration payable should be booked under operating expenses (Account Head 76.174) and the provision for Budget Estimates should be requested accordingly.
5. The provision for depreciation of assets in use will be worked out on the basis of the details maintained by the Annual Accounts Wing of office of the Financial Adviser.
6. The interest on loans will be worked out by Finance Wing in the office of the Financial Adviser on the basis of the details of loans availed of the Company.

## CHAPTER – VI

### ESTIMATES OF CAPITAL EXPENDITURE

- 6.1** - The outlay fixed for each scheme in the Annual Plan programme may be taken as the basis for proposing provision in the Capital Expenditure Budget of the Company. Provision should be proposed for sanctioned schemes only i.e. the schemes for which Administrative sanction has already been issued and not for new schemes awaiting sanction. A token provision may be requested for new schemes awaiting sanction.
- 6.2** - Provision for capital expenditure under Account Group – 14 required by ARU officers should be forwarded through the Director concerned. For this ARU officers shall submit the estimates to the next higher authority i.e. the Executive Engineer to the Deputy Chief Engineer, Deputy Chief Engineer to the Chief Engineer and the Chief Engineer to the Director concerned.
- 6.3** - The separate formats for furnishing proposals for capital expenditure relating Generation, Transmission & Distribution Wing and for common/general expenditure are enclosed in the Annexure - II (Statements 14 to 18).
- 6.4** - **Specific Instructions** – The following instructions should be observed in preparing estimates of capital expenditure.
1. The Directors concerned shall collect and scrutinise the proposals from ARU officers through the concerned Chief Engineers and make restrictions/limitations whenever found necessary to limit the figures as sanctioned by Board in the annual plan.
  2. In the case of Transmission Wing a list of work (works in progress and new works) should be forwarded along with the Budget Estimates.
  3. The expenditure in respect of large value spare units (for replacement or to meet exigencies arising from breakdown of similar installed units which are of capital nature in respect of projects/generating stations) has to be booked under capital works.
  4. The budget provision for purchase of office equipments and furniture required for distribution wing are being allocated to the concerned Chief Engineer for reallocation to the ARUs under their control. The Chief Engineer of distribution wing shall ensure that adequate amount is

included in the consolidated requests for the above purchases in the budget provision of the Chief Engineer under the head “normal work”. Also the Chief Engineer shall distribute the above budget provision to the ARUs under their control.

5. The Chief Engineer of the Distribution Wing shall include the budget provision for normal works, if any of the Electrical Circle, while forwarding consolidated budget figures under their control.
6. Budget provision is required for the bill passing ARUs. The payments of centrally sponsored schemes viz DDUGJY, RAPDRP, IPDS etc are being made from the concerned Electrical Circles. Hence the Chief Engineer of the Distribution Wing, while forwarding the consolidated Budget Estimates of the ARUs under their control, shall request budget provision for the above schemes for the concerned bill passing Electrical Circle offices only.

## CHAPTER – VII

### FINALISATION & CONTROL AND REVIEW

- 7.1 - The Financial Adviser will compile and render the Budget Estimates to the Director Board during January of each financial year.
- 7.2 - After the Budget Estimates has been approved by the Director Board, the Financial Adviser will publish the same in the official website of KSEB and will arrange to supply printed copies to all ARUs, Chief Engineers, Directors etc. On receipt of Budget Estimates, the ARU officers should distribute the budget grants in respect of capital and maintenance works to the officers responsible for incurring expenditure.
- 7.3 - **General Instructions in Finalisation of Budget Estimates**
- 1) The revenue will be estimated based on the prevailing tariff. The total unit of energy sales is arrived at based on the expected energy demand for next year, expected energy generation & purchase and by considering consumer-mix and T&D losses. The revenue budget as prepared above will be matched with unit and amount of category-wise sales figures furnished by the ARUs.
  - 2) In the case of revenue expenditure, on receipt of details from ARUs, the Budget Section in the office of Financial Adviser shall enter the details in Excel Format, analysing the requests on the basis of previous year's actuals, and actuals for the first six months of the financial year and shall provide allocation under various Account Heads to all ARUs. While providing the allocation, the Budget Section will limit the expenditure to certain level (say 5% increase over previous year for total expenditure of the Company in the next year) or as provided in the ARR of the Company.
  - 3) The Capital Expenditure budget of the company will be prepared on the basis of the approved capital investment plan of the company. The ARU-wise and project-wise allocation of capital projects for the Budget Estimates and Revised Estimates will be prepared on the basis of allocation furnished by concerned functional Directors, based on the data collected from ARUs.

- 4) The detailed instructions regarding the preparation of Budget Estimate and Budgetary Control of expenditure has been furnished to all ARUs, vide Circular No. B&P/Budget Estimate/2016-17 dated 15/06/2016.
- 5) The Budgetary Control of expenditure in SARAS Software has been implemented from 01/04/2018 with provisional Budget figures of 2018-19. The module for “Budget preparation by ARUs” “Budget allocation at H.O” through SARAS Software will be implemented during the Financial Year 2018-19.

**7.4 - Review of Progress of Revenue** – The responsibility for watching progress of revenue lies with ARU officers and Head of Departments i.e. Deputy Chief Engineers and Chief Engineers.

**General Instructions**

- 1) Each ARU officer shall prepare an annual forecast about revenue likely to be realised during a year and report the same to the Chief Engineer and Financial Adviser through the Deputy Chief Engineers concerned.
- 2) Chief Engineers are responsible for supervision and control of assessment of revenue from sale of power or from other sources pertaining to their jurisdiction.
- 3) Each ARU officer will prepare monthly statements to be submitted to the respective Chief Engineer through the Deputy Chief Engineer concerned indicating the position of Company’s revenue of the concerned ARU in the following form
  - a) Amount of budgeted revenue
  - b) Revenue billed during the month
  - c) Total revenue upto previous month
  - d) Progressive total
- 4) The Chief Engineers shall consolidate the figures and forward to the Financial Adviser before 20<sup>th</sup> of the succeeding month.
- 5) On receipt of figures from the Chief Engineers concerned, the Budget Section in the officer of Financial Adviser will be compiling a monthly review indicating the position of actuals in respect of revenue as compared to the budgeted figures.
- 6) This will help in ascertaining the monthly progress in the realisation of revenue as compared with budgeted revenue.

- 7.5 - **Review and control of expenditure** – The ARU officer is responsible for watching expenditure incurred against budget sanction.

**General Instruction:**

1. Strict austerity measures have to be taken to ensure that the expenditure is incurred within the current year's budget provision.
2. Expenditure under each unit of appropriation shall not be incurred without ensuring adequate provision.
3. Expenditure need be incurred only within the Budget Estimates.
4. In incurring expenditure, the ARU officers shall observe provisions in the Kerala Financial Code. As per Article – 180 of the Kerala Financial Code, “no Government Servant may enter into a contract for execution of a work unless the funds have been duly provided for it or as an assurance has been received from the authority competent to provide the necessary funds that they will allotted before the liability mature”. In case of emergency work/purchase, the same shall be communicated to the competent authority for obtaining adequate budget provision.
- 5) An appropriation is intended to cover all the charges including the liabilities of past years to be paid during the year or to be adjusted in the accounts of the year. It can be incurred at any time during the year. The unspent balance lapses and not available for utilisation in the following year.
- 6) The ARU officer must ensure that the expenditure should be within the budget grant allotted to him under each primary unit of appropriation. Hence the action of incurring excess expenditure over budget provision allotted in the Estimate (Original/Revised) will not be ratified. He should keep a close watch over the progress of expenditure and in no case should allow the appropriation for any unit to be exceeded without obtaining the approval of the Board. He should submit an application for an additional appropriation as soon as the necessity arises.
- 7) Proposals for authorising additional expenditure / re-appropriation shall be furnished sufficiently early supported with all relevant details substantiating the additional requirement needed.
- 8) The ARU officers should, in addition to the ledger accounts, keep a Appropriation Register showing the sum initially allotted, supplementary grants

and the deductions/additions made by re-appropriation. The register should be maintained with Account Head wise and Account Group wise details. The purpose of this register will be to serve as a check on the grants as shown in the monthly statement of accounts/expenditure. On incorporation of budget provision in the 'SARAS' software from 1/4/2018, a register showing the above details is available in the Budget – Reports Menu of the 'SARAS' software.

- 9) The Budget Section in the office of the Financial Adviser shall also maintain a register showing appropriation originally sanctioned, all variation on the sum initially allotted under the orders of competent authority, whether by way of supplementary grants, re-appropriation etc, so as to exhibit the latest position of the allotment from time to time.
- 10) The Budget Section in the Office of Financial Adviser shall prepare quarterly budget review reports from the figures extracted from the accounting software 'SARAS' in respect of the expenditure booked by ARUs. The reports shall be submitted to the Board for information and necessary remedial action. The directions and observations if any of the Board on such quarterly review shall be duly communicated to all concerned for necessary implementation thereof.

**7.6 - New Service**

It means a service or an expenditure not contemplated in the Budget Estimate for the year. A new form of service involves the adoption of a new policy, the provision of a new facility, or the alteration in character of an existing facility and is normally looked upon as a new service if it has not been contemplated in the Budget.

If a new proposal involving expenditure during the course of year arises, an important question to be considered is whether the expenditure has been contemplated in the Budget of the Company or whether it forms part of sanctioned Budget. If the proposal is outside the scope of the Budget or if it has not been contemplated in the budget presented to the Board, it is clearly a new service for which a demand for funds has to be placed before the Board. It may in some cases be that the extra expenditure on the new item can be met by saving within the sanctioned budget. Still expenditure can not be incurred on the item as it will constitute 'New Service' and it is necessary that Supplementary Grant should be presented before the Board. The essence of this requirement is that, without sanction of the Board, money shall not be spent



beyond the scope of grant sanctioned by the Board.

Hence sanction may be obtained from Board for expenditure involving new service by Supplementary Grants. ARU officers shall submit the proposals involving new service by Supplementary Grants to the Financial Adviser and the Financial Adviser shall take up the proposals to the Board for approval. On getting sanction, the Financial Adviser shall communicate the same to the ARUs.

#### **7.7 - Budgetary Control in “SARAS”**

The Budgetary Control in ‘SARAS’ software has been introduced from 1/4/2018. The Budgetary Control Module in SARAS software will facilitate control function of various expenditure in the Budget Estimates of the Board. The detailed instructions regarding the Budgetary Control through ‘SARAS’ software has been issued to all ARUs vide Circular No. B&P/Budget-2018-19/ SARAS/2018 dated 13/4/2018.

##### **General Instructions**

- 1) Budgetary Control module will run in the background to check whether bills to be passed from 1/4/2018 onwards have budget provision.
- 2) While passing bills, a warning message will be issued to the user on exceeding 75% of allowed provision in the concerned Account Head / Heads of Account.
- 3) In case total expenditure exceeds budget provision, the transaction will be blocked. At present this module will not block transactions involving employee cost and power purchase but necessary warning message will be issued to the user.
- 4) If the amount allocated under a head of account is found insufficient to incur expenditure sanction be obtained to incur expenditure by way of re-appropriation or Supplementary Grant.
- 5) Report for budget utilisation will be available to the user under the menu – Report > Budget > Budget status. All other items will be provided in the menu – Transaction > Budget.
- 6) The format of Supplementary Grant, re-appropriation and surrender of savings are included in the Budgetary Control Module in the ‘SARAS’ software.

**CHAPTER – VIII**  
**REAPPROPRIATION, SURRENDER OF SAVINGS AND**  
**SUPPLEMENTARY GRANTS**

- 8.1 - Re-appropriation** – If the amount allocated under a head of account is found insufficient to incur expenditure, sanction may be obtained from the Financial Adviser to incur the expenditure by re-appropriation or by Supplementary Grants. Re-appropriation means transfer of funds from one account head to another account head within the same Account Group.
- 8.2 -** As the estimates are prepared quite early before the Financial Year, variations between units of appropriation become inevitable. It may become necessary to spend more on one item and less on another. In such cases necessary transfer of funds are to be made within the grant / Account Group. The format for furnishing proposals for re-appropriation is enclosed as Annexure – III, which is also incorporated in the Budgetary Control Module ‘SARAS’ software.
- 8.3 - General Instructions of Re-appropriation**
- 1) Re-appropriation of Grants/amount from revenue expenditure to capital expenditure or vice versa is strictly prohibited.
  - 2) Re-appropriation from salary heads will not be allowed in the normal course.
  - 3) While forwarding proposals for re-appropriation to the Financial Adviser, the ARU officer should clearly specify the account head from which a particular amount is to be re-appropriated to another account head within the same group.
  - 4) The proposals for re-appropriation should be supported with valid reason for savings and additional requirement.
  - 5) The Financial Adviser shall communicate orders sanctioning the re-appropriation to the concerned ARU and Head of Departments within one month of receipt of the proposal.
  - 6) The Board vide Order B.O. (DB) No. 1078/2017 (CP/Plg-1/DOP) dtd: 25/4/2017 has also given powers to the Chief Engineers to sanction re-appropriation of funds within a same service and account heads for which he is a Controlling Officer. In the above order, Board has authorised Directors to sanction re-appropriation of funds within same account head

and service from one region to another. Hence copies of re-appropriation orders by the Chief Engineers and Directors shall be furnished to the Financial Adviser for incorporation of the same in the Revised Budget Estimates.

- 7) As per the above order the Financial Adviser is authorised to sanction re-appropriation of funds from one account head to another account head. As such Financial Adviser can sanction re-appropriation of funds from one account head to another head with in the same Group (Account Groups – 70, 71, 74, 75, 76, 77, 78 & 79).
- 8) In the case of capital expenditure, since the ARU wise and work wise allocation is being done by the functional directors, sanction may be obtained from Board for re-appropriation of funds from one account head to another account head.
- 9) The Financial adviser and Chief Engineer are authorised to effect changes of re-appropriation in the Budgetary Control Module of the ‘SARAS’ software.
- 10) Re-appropriation should not be made after the close of the Financial Year.

**8.4 - Surrender of Savings** – It may be found in course of the year that the expenditure under a head of account is likely to be less than the budget provision due to various reasons such as over budgeting, enforcement of economic measures or postponement of expenditure. All anticipated savings should be surrendered to the Financial Adviser explaining the reasons before 31<sup>st</sup> January of each year, so as to enable the Financial Adviser to allocate the savings to the needy ARUs. The format for furnishing proposals for surrender of savings is enclosed as Annexure – IV, which is also incorporated in the Budgetary Control Module of ‘SARAS’ software.

**8.5 - Supplementary Grants** – Supplementary Grant means to the sum sanctioned by the Board for a particular service/function/Account Head over and above the amount already authorised by it during the current year or to meet some new service not contemplated in the Budget for the year.

**8.6 -** A supplementary Grant may become necessary in the following circumstances.

- 1) When the amount authorised in the Budget Estimates to be expended under a particular account head or for a service is found insufficient for the purpose.

2) When a need arises during the current financial year for a supplementary or a additional expenditure upon some new scheme/service not contemplated in the budget for that year.

- 8.7** - In the above cases where there is no savings to re-appropriate from other account heads the proposals for Supplementary Grants shall be forwarded to the Financial Adviser for incurring expenditure. The proposals for Supplementary Grants should be supported by orders sanctioning the scheme and a note explaining the additional requirements.
- 8.8** - The ARU officer should, while submitting proposals for Supplementary Grants explain to the satisfaction of Board as to whether the expenditure could not be foreseen at the time of framing of original estimates and whether expenditure can not be postponed to the next financial year. Hence the proposals for Supplementary Grants have to be prepared judiciously with utmost care and caution so as to ensure that such Supplementary Grants are inevitable for the purpose they are proposed to be obtained.
- 8.9** - The format for furnishing Supplementary Grants is enclosed as Annexure – V, which is also included in the Budgetary Control Module of ‘SARAS’ software.
- 8.10** - The Financial Adviser shall workout a source of finance for funding the additional expenditure and take up the proposals of Supplementary Grants for approval of the Board. The Financial Adviser shall also communicate the orders sanctioning the Supplementary Grants to the concerned ARUs and the Head of Departments.

**1. ABSTRACT OF REVENUE ACCOUNT AND WORKING  
RESULTS FOR THE YEARS ..... AND.....**

(₹ in Lakh)

Sl. No.	Particulars	Accounts (Provl.)	Budget Estimate	Revised Estimate	Budget Estimate
		Prev.year	current year	current year	next year
1	2	3	4	5	6
<b>1.</b>	<b>Sale of energy (Million Units)</b>				
<b>2.</b>	<b>Revenue Receipts</b>				
a)	Sale of power				
b)	Other Income				
	<b>Total of (2)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3.</b>	<b>Expenditure</b>				
a)	Purchase Of Power				
b)	Generation of power				
c)	Repairs & maintenance				
d)	Employee cost				
e)	Pension and related expenses through Master Trust				
f)	Administration & General expense(excluding Sec.3(i)duty				
g)	Depreciation				
h)	Interest and finance cost				
i)	Other expenses including prior period charges and and Section 3 (1) duty				
j)	Less Expenses capitalised				
k)	Less Interest & fin.charges capitalised				
	<b>Total of (3)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4</b>	<b>Net Profit(+)/Loss(-)( 2 - 3 )</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Net Internal Resources</b>				
a)	Net Profit(+)/Loss(-)( 4)	0.00	0.00	0.00	0.00
b)	Depreciation	0.00	0.00	0.00	0.00
c)	Repayments of loan				
	<b>Net Internal Resources5(a)+(b)-(c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## 2.ABSTRACT OF CAPITAL RECEIPTS &amp; FINANCING CAPITAL EXPENDITURE

(₹ in Lakh)					
Sl.	Particulars	Accounts	Budget	Revised	Budget
No.		(Provl.)	Estimate	Estimate	Estimate
1	2	prev.year	current year	current year	current year
1	3	4	5	6	
<b>I</b>	<b>RECEIPTS</b>				
1	Assistance fom GOI/GOK sponsored schemes vizDDUGJY, PSDF,IPDS,DRIP etc and loan from banks and financial Institutions like REC,LIC,PFC etc				
2	Receipts from deposit work/ Service connection charges				
3	Changes in Working Capital				
4	Net deficit in Internal Resources				
	<b>TOTAL RECEIPTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>II</b>	<b>EXPENDITURE(Scheme-wise)</b>				
1	Generation				
2	Transmission				
3	Distribution				
4	Others				
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**3. SCHEME-WISE INVESTMENT PROGRAMME FOR THE  
YEARS.....**

Sl.No	NAME OF SCHEME / WORK	current year (BUDGET ESTIMATE)	current year (REVISED ESTIMATE)	next year (BUDGET ESTIMATE)
		₹in lakh	₹in lakh	₹in lakh
<b>A.</b>	<b>GENERATION</b>			
<b>I.</b>	<b>H Y D E L</b>			
(a)	<b>ONGOING SCHEMES</b>			
1				
	<b>TOTAL OF ( a )</b>			
(b)	<b>NEW SCHEMES</b>			
1				
	<b>TOTAL OF ( b )</b>			
( c )	<b>EXISTING SCHEMES</b>			
1				
	<b>Total ( c )</b>			
	<b>TOTAL of I</b>			
<b>II</b>	<b>T H E R M A L</b>			
1				
	<b>TOTAL of II</b>			
<b>III</b>	<b>RENOVATION &amp; MODERNISATION OF HYDRO STATIONS</b>			
1				
	<b>TOTAL of III</b>			
<b>IV</b>	<b>SURVEY, INVESTIGATION &amp; ENVIRONMENTAL STUDIES</b>			
<b>V</b>	<b>REVAMPING SEISMIC NETWORK</b>			
<b>VI</b>	<b>DAM SAFETY STUDIES/WORKS</b>			
<b>VII</b>	<b>DRIP</b>			

<b>VIII</b>	CONSTRUCTION OF ADMINISTRATIVE COMPLEXES & OTHER BUILDINGS			
<b>IX</b>	MECHANICAL FABRICATION WORKS			
<b>X</b>	SOLAR/WIND POWER PROJECTS			
	<b>TOTAL OF(IV to X)</b>			
	<b>TOTAL GENERATION</b>			
<b>B.</b>	<b>TRANSMISSION</b>			
1	TRANSMISSION WORKS			
2	SYSTEM OPERATION (Renovation & Modernisation)			
	<b>TOTAL TRANSMISSION</b>			
<b>C.</b>	<b>DISTRIBUTION</b>			
1	NORMAL / ESTIMATED COST / FUNDED WORKS			
2	R-APDRP (Part-A) & SCADA WORKS			
3	R-APDRP (Part-B) WORKS			
4	RGGVY			
5	DDUGJY			
	<b>TOTAL DISTRIBUTION</b>			
<b>D</b>	<b>OTHER WORKS</b>			
1	INSTITUTIONAL DEVELOPMENT PROGRAMME			
2	INNOVATION FUND			
3	ESCOT			
4	RESEARCH & DEVELOPMENT(E) &DSM WORKS			
5	SAFETY RELATED WORKS			
6	IT ENABLED SERVICES			
	<b>TOTAL (D)</b>			
	<b>GRAND TOTAL (A to D)</b>		<b>0.00</b>	<b>0.00</b>



4. ESTIMATE OF REVENUE						
(₹ in Lakh)						
Sl. No	Particulars	Acc. code	Accounts	Budget	Revised	Budget
			(Provl.)	Estimate	Estimate	Estimate
			previous year	current year	current year	next year
1	2	3	4	5	6	7
<b>A.</b>	<b>REVENUE FROM SALE OF POWER:</b>					
1.	Domestic or Residential	61.21				
2.	Commercial	61.22				
3.	Public Lighting	61.23				
4.	Irrigation and Dewatering	61.24				
5.	Industrial LT	61.27				
6	H.T & Public water works	61.32 & 61.25				
7	Power Intensive & EHT	61.33				
8	Railway Traction	61.28				
9	Bulk Supply(Licensees)	61.29				
10	NVVN/others	61.36				
11	Interstate	61.1				
12	Reactive energy charges	61.4				
13	Wheeling charges recories	61.8				
14	Meter rent/service line rental	61.6				
15	Mice. Charges from consumers	61.7&61.9				
16	Fuel Surcharge/excess consumption/penalty	61.22				
	<b>TOTAL OF (A)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Sl. No	Particulars	Acc. code	Accounts	Budget	Revised	Budget
			(Provl.)	Estimate	Estimate	Estimate
			previous year	current year	current year	next year
<b>B.</b>	<b>OTHER INCOME</b>					
1	Interest on staff loans & advances	62.21				
2	Interest to advances to suppliers and contractors	62.26				
3	Interest from Banks	62.27				
4	Rebate Received	62.28				
5	Income from Staff Welfare activities	62.6				
6	Income from investments	62.220&62.239				
7	Income from sale of scrap, tender form etc	62.3				
8	Miscellaneous receipts	62.4,62.6 &62.9				
	<b>TOTAL OF (B)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>GRAND TOTAL (A+B)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>5. (A). AVAILABILITY OF ENERGY AND SALES FOR THE YEAR 2014-15(PROVISIONAL)</b>				
1.	Installed Capacity		MW	
2.	Total Internal Generation		MU	
3.	Less Auxiliary Consumption		MU	
4.	Net Internal Generation		MU	
5.	Power Purchase		MU	
6.	Total Energy available		MU	
7.	Energy Sales to other States		MU	
8	Less : Transmission & Distribution Losses (%)		MU	
9	Net Energy available for Sales within the state		MU	<b>0.00</b>

**5(B).CONSUMPTION PATTERN**

Sl.No	Category of Consumers	Sales in Million units		Revenue
				(₹ in Lakh)
1	Domestic or Residential			
2	Commercial			
3	Public Lighting			
4	Irrigation & Dewatering			
5	Industrial LT			
6	H.T			
7	EHT			
8	Railway Traction			
9	Bulk Supply (Licensees)			
8	NVVN & others			
9	Interstate			
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

\* Separate sheets for actuals, BE&RE(current year),BE(next year)

*Annexure-1(Statement-6)*

<b>6(A). Performance of Generating Stations</b>				
<b>Sl. No</b>	<b>Name of the station</b>	<b>Year</b>		
		<b>Installed capacity(MW)</b>	<b>Energy Generation (MU)</b>	<b>Plant availability( %)</b>
1	Pallivasal			
2	Poringalkuthu +PLBE			
3	Sengulam			
4	Neriamangalam			
5	Panniar			
6	Sholayar			
7	Sabarigiri			
8	Kuttiadi + Kuttiadi Extn+KAES			
9	Idukki(1&2)			
10	Idamalayar			
11	Kallada			
12	Lower Periar			
13	Kakkad			
14	Malampuzha			
15	Peppara			
16	Maduppetty			
17	Chembukkadavu 1 &11			
18	Urumi 1&11			
19	MSHEP Malankara			
20	Lower Meenmutty			
21	Kuttiadi Tail Race			
22	Poozhithode			
23	Ranni Perinadu			
24	Peechi			
25	Wind-Kanjikode			
25	Kozhikode (Diesel)			
26	Brahmapuram DPP			
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	

\* Separate sheets for actuals, BE&RE(current year),BE(next year)

6(B).COST OF GENERATION OF POWER						
(₹ in Lakh)						
Sl. No	Particulars	Acc. code	Accounts (Provl.)	Budget Estimate	Revised Estimate	Budget Estimate
			previous year	current year	current year	next year
1	2	3	4	5	6	7
1.	<b>Fuel consumption</b>					
1(a)	Heavy Fuel Oil (Furnace Oil, LSHS, Etc.)	71.120				
1(b)	H.S.D. Oil	71.121				
1©	Lub. Oil	71.122.				
	<b>Total fuel cost(A)</b>					
1	Lubricants & consumables	71.6				
2	Station supplies & misc expense	71.7				
	<b>Total of operating expenses(B)</b>					
	<b>TOTAL OF (A)+(B)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Annexure-1(Statement-7)

7.COST OF POWER PURCHASE					
(₹ in Lakh)					
Sl. No.	Source	Account code	Year		
			Purchase	Rate	Total Cost
			(Mkwh)	(Paise/kwh)	(₹lakh)
1	NTPC-RSTPS				
2	TNEB				
3	IGSTPS(Jhajjar)				
4	THALCHER-II				
5	SIMHADRI TPS St II				
6	NLC-Stage I				
7	NLC-Stage II				
8	NLC TPS I EXPANSION				
9	VALLUR STPS				
10	MAPS				
11	KAIGA				
12	RGCCPP				
13	BSES				
14	KPCL				
15	WIND				
16	ULLUMKAL				
17	MP STEEL				
18	IRUTTUKANAM Stage-I				
19	IRUTTUKANAM Stage-II				
20	PCBL				
21	UI UNITS				
22	TRADERS INCLUDING POWER EXCHANGE/NVVN				
	<b>TOTAL</b>				
23	WHEELING CHARGE				
	<b>GRAND TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* Separate sheets for actuals, BE&RE(current year),BE(next year)

*Annexure-1(Statement-8)*

<b>8.LOANS-RECIPTS, REPAYMENT AND INTERST CHARGES</b>						
<b>(₹ in Lakh)</b>						
	Opening Balance	Receipts	Repayments	Closing balnce	Int.Rate	Interest
LIC						
REC						
REC-RGGVY						
PFC						
PFC - R-APDRP-part-A&B						
K P F C						
PUBLIC BOND						
SBI -STL						
SBT - STL						
VIJAYA BANK-STL						
CANARA BANK						
<b>Sub TOTAL</b>						
OTHERS						
EXCHANGE RATE(GAIN)						
<b>Sub Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
State Govt						
RGGVY						
R-APDRP(Part A & B)						
<b>Sub Total</b>						
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* Separate sheets for actuals, BE&RE(current year),BE(next year)

(₹ in Lakh)

**9.CHANGES IN WORKING CAPITAL**

Sl. No.	Particulars	Accounts (Provl.)	Budget Estimate	Revised Estimate	Budget Estimate
		previous year	current year	current year	next year
1	Stores and Spares				
2	Sundry Debtors				
3	Loans and Advances				
4	Other Current Assets				
5	Current Liabilities and Provisions				
6	Investments				
7	Trade Payables				
8	Short term borrowings				
9	Other long term liabilities and Provision				
10	Cash Balance				
11	Other long term loans & advances and Other non current assets				
	<b>TOTAL</b>	0.00	0.00	0.00	0.00



## Annexure-1(Statement-10)

<b>10. REPAIRS AND MAINTENANCE</b>						
(₹ in Lakh)						
Sl. No.	Particulars	Acc. code	Accounts	Budget	Revised	Budget
			(Provl.)	Estimate	Estimate	Estimate
			previous year	current year	current year	next year
1	2	3	4	5	6	7
1.	Plant and Machinery	74.1				
2.	Buildings	74.2				
3.	Civil works	74.3				
4.	Hydraulic works	74.4				
5.	Lines, cables and networks	74.5				
6	Vehicles	74.6				
7	Furniture and fixtures	74.7				
8	Office Equipments	74.8				
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

11. EMPLOYEE COSTS						
(₹ in Lakh)						
Sl. No.	Particulars	Acc. code	Accounts	Budget	Revised	Budget
			(Provl.)	Estimate	Estimate	Estimate
			previous year	current year	current year	next year
1	2	3	4	5	6	7
1.	Salaries	75.1				
2.	Dearness allowance	75.3				
3.	Overtime/holidaywages	75.2				
4.	Other allowances	75.4				
5.	Bonus	75.5				
6	Medical expenses reimbursement	75.611				
7	Earned leave encashment	75.617- 75.619				
8	Payments under Workmen's Compensation Act, funeral allowance and leve salary & pension contribution to other Depts	75.629,75 .630&75. 636				
9	Leave travel assistance	75.612				
10	Staff welfare expenses	75.7				
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Annexure-1(Statement-12)

12. ADMINISTRATION & GENERAL EXPENSES						
(₹ in Lakh)						
Sl. No.	Particulars	Acc. code	Accounts (Provl.)	Budget Estimate	Revised Estimate	Budget Estimate
			previous year	current year	current year	next year
1	2	3	4	5	6	7
1.	Rent,rates and taxes	76.101&7 6.102				
2.	Insurance premium	76.104- 76.107				
3.	Communication	76.111- 76.117				
4.	Professional charges	76.121- 76.129				
5.	Conveyance expenses	76.131				
6	Travelling expenses	76.132,76 .134&76. 137				
7	Vehicle expenses	76.136,76 .138&76. 141				
8	Other expenses	76.142- 76.173				
9	Operating expenses	76.174				
10	Miscellaneous xpenses	76.175- 76.197				
11	Material and related expenses	76.2				
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Annexure-1(Statement-13)

13. INTEREST AND FINANCE COST						
(₹ in Lakh)						
Sl. No.	Particulars	Acc. code	Accounts (Provl.)	Budget Estimate	Revised Estimate	Budget Estimate
			previous year	current year	current year	next year
1	2	3	4	5	6	7
1.	Interest on State Govt. loans	78.1				
2.	Interst on Bonds	78.2				
3	Interest on other long term loans	78.5				
4.	Interest to consumers	78.6				
5.	Interst on borrowings for working capital	78.7				
6	Discount to consumers for timely payment of bills	78.820-78.839				
7	Interst on contributory PF	78.851				
8	Interest on general PF	78.852				
9	Other Interest	78.85				
10	Cost of raising finance	78.86				
11	Premium payment for swapping of loans	78.869				
12	Other charges	78.801&78.881-78.889				
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

14. OTHER EXPENSES						
(₹ in Lakh)						
Sl. No.	Particulars	Acc. code	Accounts (Provl.)	Budget Estimate	Revised Estimate	Budget Estimate
			previous year	current year	current year	next year
1	2	3	4	5	6	7
1.	Material cost variance	79.1				
2.	Research and development exp	79.2				
3	Bad debt written off/provision	79.4				
4	Miscellaneous losses and write off	79.5				
5	Sundry expenses	79.7				
6	Loss on account of flood,cyclone etc	79.8				
7	Income relating to prior periods	65				
8	Prior period expenses & losses	83				
9	Electricity duty under Section3(1)	76.165				
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**15. COST OF GENERATION OF POWER****BUDGET ESTIMATE FOR (Year)****( Account Group Code 71 )****(₹lakh)**

SL.No	Name of Office	Fuel Consumption	Lubricants, Consumable, Stores	Station, Supplies & Misc. Expenses	TOTAL
		<b>71.120,71.121 &amp;71.122</b>	<b>71.6</b>	<b>71.7</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1	Generation Circle, Meencut, Chithirapuram				0
2	Generation Circle, Moolamattom				0
3	Generation Circle, Moozhiyar				0
4	Generation Circle, Thrissur				0
5	Generation Circle, Kothamangalam				0
6	Kozhikode Diesel Power Plant				0
7	Brahmapuram Diesel Power Plant				0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Deputy Chief Engineers concerned can reallocate the provision to various divisions under their control

**\* Separate sheets for BE&RE(current year),BE(next year)**

**16. REPAIRS AND MAINTENANCE****BUDGET ESTIMATE FOR (year)****(Account Group Code 74)**

										(₹ lakh)
Sl. No.	Name of Office	Plant & Machinery	Buildings	Civil Works	Hydraulic Works	Lines, Cables, Net Work etc.	Vehicles	Furniture & Fixtures	Office Equipments	Total
	Account Code	74.1	74.2	74.3	74.4	74.5	74.6	74.7	74.8	
1	2	3	4	5	6	7	8	9	10	11
1	Gen Cir,Meencut, Chithirapuram									
2	Gen Cir, Moolamattom									
3	Gen Cir, Thrissur									
4	Gen Cir, Moozhiyar									
5	Gen Cir, Kothamangalam									
	<b>Grand Total</b>									

Note: - Generation Circle, Moolamattom - Amount provided includes for PETARC also.

Amount provided for Inv.Circle Thrissur is Inclusive of HE,Achankovil

Amount provided for CE(HRM) is Inclusive of Civil Division, VB,TVPM and CE(CIVIL-I&P)

\* **Separate sheets for BE&RE(current year),BE(next year)**

## Annexure-1(Statement-17)

**17. EMPLOYEE COST (CAPITAL ACCOUNT)**

BUDGET ESTIMATE FOR (year)

( Account Group Code 75 )

(₹ lakh)

Sl. No	Name of Office	Salaries		D A		Other Allow.	Bonus	Medical Reimbursement	Earned Leave Surrender	others	Leave Travel Assistance	Staff Welfare Expenses	TOTAL
		officers	staff	officers	staff								
	Account Code	75.115	75.121-75.175	75.315	75.321-75.361	75.4	75.5	75.611	75.617-75.618	75-629 to 75-637	75-612	75.7	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Generation Circle,Chithirapuram												0
2	Civil Circle, Kothamangalam												0
3	Civil Circle, Kakkayam												0
	<b>GRAND TOTAL</b>												



**18. EMPLOYEE COST (REVENUE ACCOUNT)**  
**BUDGET ESTIMATE FOR (year)**  
**( Account Group Code 75 )**

														(₹ lakh)
Sl. No	Name of Office	Salaries		Over time/holi day wages	Dearness Allow		Other Allowances	Bonus	Medical Reimbursement	Earned Leave Surrender	others	Leave travel assistance	Staff welfare expenses	TOTAL ALLOC
		Officer	Staff		Officer	Staff								
	Account Code	75.111,75.16,75.117,75.136	75.122-75.176	75.2	75.311,75.316,75.317,75.336	75.322-75.362	75.4	75.5	75.611	75.617-75.618	75.629-75.636	75.612	75.7	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
1	Gen.Cir, Chithirapuram													
2	Gen.Cir, Moolamattom													
<b>TOTAL</b>														

1) A Master Trust will be established and all the Pension liabilities will be met by this Trust.

2)The provision of Ele.Cirs includes the provision of RAO and CGRF in the offices of El.Circle-Kottarakkara, Ernakulam and Kozhikode.

3)The provision for Chief Engineer -HRM includes the provision for Directors

4) Account Code 75.4 includes provision for Account Code 75.419(Incentives)

5) Account Code 75.122 to 75.176 includes provision for salary of Part Time Staff and Stipend of Apprentices

6) Account Code 75.322 to 75.362 includes provision for DA to Part Time Staff.

7)Account code 75.629,75.630&75.636 includes provision for payments under workmen's compensation Act, funeral allowance and leave salary &pension contribution to other departments

**\* Separate sheets for BE&RE(current year),BE(next year)**

**19. ADMINISTRATION & GENERAL EXPENSES**  
**BUDGET ESTIMATE FOR (year)**  
**( Account Group Code 76 )**

(₹ lakh)													
SL. No	NAME OF OFFICE	Rent, Rates & Taxes	Insurance Premium	Communi cation	Prof. Charges	Conveyance Expenses	Travelling Expenses	Vehicle expenses	Other Expenses	Operating Expenses	Misc expenses	Materials & related expenses	TOTAL
	Account Code	76.101/102	76.104 to76.107	76.111 to 76.117	76.121 to76.129	76.131	76.132,76.134,76.137	76.136,76.138,76.141	76.142 to 76.173	76.174	76.175 to 76.193	76.2	
1	2												
1	GenCir,Meencut, Chithirapuram												
2	Gen Cir, Moolamattom												
	<b>TOTAL OF (A+B+C+D)</b>												

(i)Communication includes provision for the following expenditures

(a) Telephone charges (b) Internet and Related Charges (c) Postage and Telegram (d) Telephone Charges € upgradation charges of CUG handset

(ii) Account code 76.12 'Professional charges' includes provision for following expenditure

(a) Legal Charges, (b) Audit Fees ( c) Consultancy charges and (d) Technical and other Professional Charges

(iii) Other expenses includes provision for the following expenditure

(a) Fees & Subscription, (b) Books & Periodicals, (c ) Printing & Stationery, (d) Advertisements, (e) Contributions

(f) Electricity Charges, (g) Water Charges, (h) Entertainment, (I) Sports Activities,

(j) Study Tour and Training and (k) Data Processing Charges(l) expenses in respect of SRPC (m) expenses for vyduthi adalath (n) H&M data collection charges (o) cash award for detention of theft (m) expenses on APTS secret service fund

(iv) Account code 76.2 includes provision for all material related expenses (A/c code 76.220 to 76.284)

(v) Generation Circle, Moolamattom - amount includes provision for PETARC also.

**\* Separate sheets for BE&RE(current year),BE(next year)**

**20.SCHEME WISE DISTRIBUTION OF PLAN EXPENDITURE FOR THE YEAR**  
 .....(..... ESTIMATE)

₹in lakh

Sl.No	SCHEMES	WORKS	EMPLOYEE COST	Year (BUDGET ESTIMATE)
<b>A.</b>	<b>GENERATION</b>			
<b>I.</b>	<b>H Y D E L</b>			
(a)	<b>ONGOING SCHEMES</b>			
1				
	<b>TOTAL OF ( a )</b>			
(b)	<b>NEW SCHEMES</b>			
1				
	<b>TOTAL OF ( b )</b>			
(c)	<b>EXISTING SCHEMES</b>			
1				
	<b>TOTAL OF ( C )</b>			
	<b>TOTAL of I</b>			
<b>II</b>	<b>T H E R M A L</b>			
1				
	<b>TOTAL of II</b>			
<b>III</b>	<b>RENOVATION &amp; MODERNISATION OF HYDRO STATIONS</b>			
<b>1</b>				
	<b>TOTAL of III</b>			
<b>IV</b>	<b>SURVEY, INVESTIGATION &amp; ENVIRONMENTAL STUDIES</b>			
<b>V</b>	<b>REVAMPING SEISMIC NETWORK</b>			
<b>VI</b>	<b>DAM SAFETY STUDIES/WORKS</b>			

Sl.No	SCHEMES	WORKS	EMPLOYEE COST	Year (BUDGET ESTIMATE)
<b>VII</b>	DRIP			
<b>VIII</b>	CONSTRUCTION OF ADMINISTRATIVE COMPLEXES & OTHER BUILDINGS			
<b>IX</b>	MECHANICAL FABRICATION WORKS			
<b>X</b>	SOLAR/WIND POWER PROJECTS			
	<b>TOTAL OF(IV to X)</b>			
	<b>TOTAL GENERATION(I TO X)</b>			
<b>B</b>	<b>TRANSMISSION</b>			
1	TRANSMISSION WORKS			
2	SYSTEM OPERATION (Renovation & Modernisation)			
	<b>TOTAL TRANSMISSION</b>			
<b>C</b>	<b>DISTRIBUTION</b>			
1	NORMAL / ESTIMATED COST / FUNDED WORKS			
2	R-APDRP (Part-A) & SCADA WORKS			
3	R-APDRP (Part-B) WORKS			
4	IPDS			
5	DDUGJY			
	<b>TOTAL DISTRIBUTION</b>			
	<b>OTHER WORKS</b>			
1	INSTITUTIONAL DEVELOPMENT PROGRAMME			
2	INNOVATION FUND			
3	ESCOT			
4	IT ENABLED SERVICES			
	<b>TOTAL (D)</b>			
	<b>GRAND TOTAL (A to D)</b>			

**\*Separate Sheets for BE&RE(current year) and BE(next year)**

**21. CAPITAL OUT LAY MISCELLENEOUS SCHEMES****1. Name of scheme**

Name of ARU:		Account code:			
(₹ lakh)					
Sl. No	Particulars	Acc code	Budget Estimate current year	Revised Estimate current year	Budget Estimate next year
1	Land and Land Rights				
2	Buildings				
3	Hydraulic works				
4	Other Civil Works				
5	Plant & Machinery				
6	Lines, cables & network				
7	Vehicles				
8	Furnitures & Fixures				
9	Office Equipments				
10	Employee Cost				
	<b>Total</b>				

\*Separate Sheets for each scheme

**22. CAPITAL OUT LAY GENERATION SCHEMES (HYDEL)****On Going Schemes****1. Name of scheme**

Name of ARU:		Account code			
(₹ lakh)					
Sl.No	Particulars	Acc code	Budget Estimate current year	Revised Estimate current year	Budget Estimate next year
1	Land and Land Rights				
2	Buildings				
3	Hydraulic works				
4	Other Civil Works				
5	Plant & Machinery				
6	Lines, cables & network				
7	Vehicles				
8	Furnitures & Fixures				
9	Office Equipments				
10	Employee Cost				
	<b>Sub Total</b>				
	<b>Total</b>				

\*Separate Sheets for each scheme

## 23 .DISTRIBUTION SCHEMEWISE ABSTRACT

(₹ in Lakh)

SL. NO.	DISTRIBUTION Particulars	BUDGET ESTIMATE(current year)			REVISED ESTIMATE (current year)			BUDGET ESTIMATE (next year)		
		Work	Emp cost	TOTAL	Work	Emp cost	TOTAL	Work	Emp cost	TOTAL
1	2	3	4	5	3	4	5	6	7	8
1	Normal works	0								
2	Estimated cost of Distribution works									
3	Other funded works									
4	R-APDRP ( Part-A & SCADA) works									
5	R-APDRP ( Part-B ) works									
6	RGGVY works									
7	IPDS									
8	DDUGJY									
	<b>TOTAL DISTRIBUTION</b>									

**24. CAPITAL WORKS :- Distribution Schemes Division-wise Break up  
of funds provided - ..... ESTIMATE (year)**

₹lakh

SL. No.	Divn / Circle	Normal woks	Estimated Cost	Other funded work	R-APDRP-Part-A & SCADA works	RGGVY Scheme	R-APDRP-Part-B	DDUGJY Scheme	IPDS	TOTAL
		14.50 to 14.60			14.22 & 14.82	14.62 & 14.63	14.67	14.05	14.13	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
1	Ele Dvn Trivandrum									0
2	Ele Dvn Kazhakuttam									0
	<b>GRANDTOTA</b>	<b>0</b>			<b>0</b>		<b>0</b>			<b>0</b>

Note: Funds provided for Chief Engineers ( Distn) is mainly intended for furniture and office equipments, subject to other formalities.

**\*Separate Sheets for BE&RE(current year) and BE(next year)**



*Annexure-1(Statement-25)*

**ABSTRACT OF CAPITAL EXPENDITURE**

**25.TRANSMISSION SCHEMES**

₹ lakh						
Transmission	Revised Estimate(year)			Budget Estimate(year)		
	Work	Employee cost	Total	Work	Employee cost	Total
Sub Stations & Lines						
System Operation (Renovation & Modernisation)						
Total Transmission						

**CAPITAL BUDGET (PROJECT/WORKWISE)**  
**TRANSMISSION CIRCLE, .....**

			₹ lakh	
Sl. No	Nature of expenditure(Functional classification as per group no.14 of Chart of Accounts	RE current year	BE next year	
A	220 kV Substations & Lines			
I				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

<b>II</b>			
1			
2			
3			
<b>B</b>	<b>110 kV Substations and Lines</b>		
<b>I</b>			
<b>a</b>			
1			
2			
3			
4			
<b>b</b>			
1			
2			
<b>c</b>			
1			
<b>II</b>			
<b>a</b>			
1			
2			
3			
<b>b</b>			
1			
2			
3			
4			
<b>c</b>			
1			
2			
3			
6			

<b>VII</b>			
1			
2			
3			
4			
5			
6			
7			
<b>C</b>	<b>66 kV Substations and Lines</b>		
<b>I</b>			
<b>a</b>			
1			
2			
3			
4			
5			
<b>II</b>			
<b>a</b>			
1			
2			
3			
<b>III</b>			
<b>a</b>			
1			
2			
6			
7			
<b>VI</b>			

1			
2			
3			
4			
5			
6			
	<b>33 KV Substations and Line Total</b>		
<b>H</b>	<b>OTHERS</b>		
1			
2			
3			
4			
5			
6			
	<b>GRAND TOTAL</b>		
	<b>TRANSMISSION CIRCLE, THIRUVANANTHAPURAM-ABSTRACT</b>		
1	220 KV S/S & Lines		
2	110 KV S/S & Lines		
3	66 KV S/S & Lines		
4	33 KV S/S & Lines		
5	Others		
6	Procurement of Transformer oil		
	<b>GRAND TOTAL</b>		

## ESTIMATE OF REVENUE

BUDGET YEAR (year)

LC: Name of Office :

₹ in lakh

Sl.No	Particulars	Acc. code	Previous year actuals		Actuals upto 30/9/20...		Budget estimate(Current year)		Revised estimate(Current year)		Budget estimate(next year)	
			Units (MU)	Amount	Units (MU)	Amount	Units (MU)	Amount	Units (MU)	Amount	Units (MU)	Amount
1	2	3		4				5		6		7
1.	Domestic or Residential	61.21										
2.	Commercial	61.22										
3.	Public Lighting	61.23										
4.	Irrigation and Dewatering	61.24										
5.	Industrial LT	61.27										
6	H.T & Public water works	61.32 &61.25										
7	Power Intensive & EHT	61.33										
8	Railway Traction	61.28										
9	Bulk Supply(Licensees)	61.29										
10	NVVN/others	61.36										
11	Interstate	61.1										
12	Reactive energy charges	61.4										
13	Wheeling charges recoveries	61.8										
14	Meter rent/service line rental	61.6										
15	Mice. Charges from consumers	61.7&61.9										
16	Fuel Surcharge/excess consumption/penalty	61.22										
	<b>TOTAL</b>			<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>

ESTIMATE OF OTHER INCOME							
BUDGET YEAR (year)							
LC:		Name of Office :					
							₹ in lakh
Sl.No	Particulars	Acc. code	Previous year actuals	Actuals upto 30/9/20 ...	Current year		Budget Estimate( next year)
					Original estimate	Revised estimate	
1	2	3	4		5	6	7
1	Interest on staff loans & advances	62.21					
2	Interest to advances to suppliers and contractors	62.26					
3	Interest from Banks	62.27					
4	Rebate Received	62.28					
5	Income from Staff Welfare activities	62.6					
6	Income from investments	62.220&6 2.239					
7	Income from sale of scrap, tender form etc	62.3					
8	Miscellaneous receipts	62.4,62.6 &62.9					
<b>TOTAL</b>							

**ESTIMATE OF ELECTRICITY DUTY AND RECOVERIES****BUDGET YEAR (year)**

<b>LC:</b>		<b>Name of Office :</b>						<b>₹ in lakh</b>
<b>Sl.No</b>	<b>Particulars</b>	<b>Acc. code</b>	<b>Previous year actuals</b>	<b>Actuals upto 30/9/20 ...</b>	<b>Current year</b>		<b>Budget Estimate (next year)</b>	
					<b>Original estimate</b>	<b>Revised estimate</b>		
1	2	3	4		5	6	7	
1.	Electricity duty recovery	61.501 to 61.519						
2.	Other State levies recovery	61.521 to 61.539						
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	



## BUDGET YEAR (year)

LC:

Name of Office :

## Performance of Generating Stations

Sl.No	Name of the station	Previous year actuals			Original estimate(current year)			Revised estimate(current year)			Budget estimate(next year)		
		Installed capacity(MW)	Energy Generation (MU)	Plant availability(%)	Installed capacity(MW)	Energy Generation (MU)	Plant availability(%)	Installed capacity (MW)	Energy Generation(MU)	Plant availability(%)	Installed capacity(MW)	Energy Generation(MU)	Plant availability(%)
	Pallivasal												
2	Poringalkuthu +PLBE												
3	Sengulam												
4	Neriamangalam												
5	Panniar												
6	Sholayar												
7	Sabarigiri												
8	Kuttiadi + Kuttiadi Extn+KAES												
9	Idukki(1&2)												
10	Idamalayar												
11	Kallada												
12	Lower Periar												
13	Kakkad												
14	Malampuzha												
15	Peppara												

16	Madupetty												
17	Chembukkadavu 1 &11												
18	Urumi 1&11												
19	MSHEP Malankara												
20	Lower Meenmutty												
21	Kuttiadi Tail Race												
22	Poozhithode												
23	Ranni Perinadu												
24	Peechi												
25	Wind-Kanjikode												
25	Kozhikode (Diesel)												
26	Brahmapuram DPP												
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

<b>COST OF GENERATION OF POWER</b>						
<b>REVISED ESTIMATE FOR (current year)</b>						
<b>ACCOUNT GROUP CODE 71</b>						
<b>Location Code :</b>	<b>Name of Office :</b>					<b>₹ lakh</b>
	<b>Heavy fuel oil</b>	<b>H.S.D. oil</b>	<b>Lube oil</b>	<b>Lubricants &amp; consumables</b>	<b>Station supplies &amp; Misc expenses</b>	<b>TOTAL</b>
<b>Account Code</b>	<b>71.120</b>	<b>71.121</b>	<b>71.122</b>	<b>71.6</b>	<b>71.7</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>11</b>
Actuals for the previous year						
Actuals for the first 6 months from 4/.....						
RE for (current year)						
<b>BUDGET ESTIMATE FOR (next year)</b>						
<b>Location Code :</b>	<b>Name of Office :</b>					<b>₹ in lakh</b>
	<b>Heavy fuel oil</b>	<b>H.S.D. oil</b>	<b>Lube oil</b>	<b>Lubricants &amp; consumables</b>	<b>Station supplies &amp; Misc expenses</b>	<b>TOTAL</b>
<b>Account Code</b>	<b>71.120</b>	<b>71.121</b>	<b>71.122</b>	<b>71.6</b>	<b>71.7</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>10</b>
Budget Estimate for (next year)						

POWER PURCHASE COST												
BUDGET YEAR (year)												
LC:		Name of Office :								₹ inlakh		
Sl.No	Particulars	Acc. code	Previous year actuals		Actuals upto 30/9/20...		Budget estimate(Current year)		Revised estimate(Current year)		Budget year	
			Unit(MU)	Amount	Unit(MU)	Amount	Units (MU)	Amount	Units (MU)	Amount	Units (MU)	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
	Central Generating Stations											
	Independent Power Producers											
	State Utilities											
	Traders											
	Power Exchanges											
	UI											
	<b>TOTAL</b>											
	Wheeling Charge											
	<b>GRAND TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>							

<b>REPAIRS AND MAINTENANCE</b>									
<b>REVISED ESTIMATE FOR (current year)</b>									
<b>ACCOUNT GROUP CODE 74</b>									
<b>LC:</b>		<b>Name of Office :</b>						<b>₹ in lakh</b>	
	<b>Plant &amp; Machinery</b>	<b>Buildings</b>	<b>Civil Works</b>	<b>Hydraulic Works</b>	<b>Lines, Cables, Net Work etc.</b>	<b>Vehicles</b>	<b>Furniture &amp; Fixtures</b>	<b>Office Equipments</b>	<b>TOTAL</b>
<b>Account Code</b>	<b>74.1</b>	<b>74.2</b>	<b>74.3</b>	<b>74.4</b>	<b>74.5</b>	<b>74.6</b>	<b>74.7</b>	<b>74.8</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>11</b>
Actuals for the previous year									
Actuals for the first 6 months from 4/.....									
RE for (current year)									
<b>BUDGET ESTIMATE FOR (next year)</b>									
<b>LC:</b>		<b>Name of Office :</b>						<b>₹ in lakh</b>	
	<b>Plant &amp; Machinery</b>	<b>Buildings</b>	<b>Civil Works</b>	<b>Hydraulic Works</b>	<b>Lines, Cables, Net Work etc.</b>	<b>Vehicles</b>	<b>Furniture &amp; Fixtures</b>	<b>Office Equipments</b>	<b>TOTAL</b>
<b>Account Code</b>	<b>74.1</b>	<b>74.2</b>	<b>74.3</b>	<b>74.4</b>	<b>74.5</b>	<b>74.6</b>	<b>74.7</b>	<b>74.8</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
Budget Estimate for (next year)									

**Annexure-II(Statement-8)**

<b>EMPLOYEE COST ( CAPITAL ACCOUNT )</b>												
<b>REVISED ESTIMATE FOR (current year)</b>												
<b>ACCOUNT GROUP 75</b>												
<b>Location Code :</b>			<b>Name of Office :</b>								<b>₹ in lakh</b>	
<b>Account Code</b>	<b>Salaries</b>		<b>Dearness Allowances</b>		<b>Other Allowances</b>	<b>Bonus</b>	<b>Medical Reimbursement</b>	<b>Earned Leave Surrender</b>	<b>Others</b>	<b>Leave Travel encashment</b>	<b>Staff Welfare Expenses</b>	<b>Total</b>
	<b>Officers</b>	<b>Staff</b>	<b>Officers</b>	<b>Staff</b>								
	<b>75.115</b>	<b>75.121-75.175</b>	<b>75.315</b>	<b>75.321-75.361</b>	<b>75.4</b>	<b>75.5</b>	<b>75.611</b>	<b>75.617-75.618</b>	<b>75.629_75.637</b>	<b>75.162</b>	<b>75.7</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
Actuals for the previous year												
Actuals for the first 6 months from 4/current year												
RE for current year												
<b>BUDGET ESTIMATE FOR (next year)</b>												
<b>Location Code :</b>			<b>Name of Office :</b>								<b>₹ in lakh</b>	
<b>Account Code</b>	<b>Salaries</b>		<b>Dearness Allowances</b>		<b>Other Allowances</b>	<b>Bonus</b>	<b>Medical Reimbursement</b>	<b>Earned Leave Surrender</b>	<b>Others</b>	<b>Leave Travel encashment</b>	<b>Staff Welfare Expenses</b>	<b>Total</b>
	<b>Officers</b>	<b>Staff</b>	<b>Officers</b>	<b>Staff</b>								
	<b>75.115</b>	<b>75.121-75.175</b>	<b>75.315</b>	<b>75.321-75.361</b>	<b>75.4</b>	<b>75.5</b>	<b>75.611</b>	<b>75.617-75.618</b>	<b>75.629_75.637</b>	<b>75.162</b>	<b>75.7</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
Budget Estimate for next year												

**Annexure-II(Statement-9)**

<b>EMPLOYEE COST (REVENUE ACCOUNT)</b>													
<b>REVISED ESTIMATE FOR (current year)</b>													
<b>( Account Group Code 75 )</b>													
<b>Location Code :</b>			<b>Name of Office :</b>						<b>₹ in lakh</b>				
	<b>Salaries</b>		<b>Over time</b>	<b>Dearness Allowances</b>		<b>Other Allowances</b>	<b>Bonus</b>	<b>Medical Reimbursement</b>	<b>Earned Leave Surrender</b>	<b>Others</b>	<b>Leave travel assistance</b>	<b>Staff Welfare Expenses</b>	<b>Total</b>
	<b>Officers</b>	<b>Staff</b>		<b>Officers</b>	<b>Staff</b>								
<b>Account Code</b>	75.111,75.116,75.117,75.136	75.122-75.176	75.22	75.311,75.316,75.317,75.336	75.322-75.362	75.4	75.5	75.611	75.617-75.618	75.629-75.637	75.612	75.7	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
Actuals for the previous year													
Actuals for the first 6 months from 4/year													
RE for (current year)													
<b>Budget Estimate for (next year)</b>													
<b>Location Code :</b>			<b>Name of Office :</b>						<b>₹ in lakh</b>				
	<b>Salaries</b>		<b>Over time</b>	<b>Dearness Allowances</b>		<b>Other Allowances</b>	<b>Bonus</b>	<b>Medical Reimbursement</b>	<b>Earned Leave Surrender</b>	<b>Others</b>	<b>Leave travel assistance</b>	<b>Staff Welfare Expenses</b>	<b>Total</b>
	<b>Officers</b>	<b>Staff</b>		<b>Officers</b>	<b>Staff</b>								
<b>Account Code</b>	75.111,75.116,75.117,75.136	75.122-75.176	75.22	75.311,75.316,75.317,75.336	75.322-75.362	75.4	75.5	75.611	75.617-75.618	75.629-75.637	75.612	75.7	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
Budget Estimate for (next year)													

- 1) A Master Trust will be established and all the Pension liabilities will be met by this Trust.
- 2)The provision of Ele.Cirs includes the provision of RAO and CGRF in the offices of El.Circle-Kottarakkara, Ernakulam and Kozhikode.
- 3)The provision for Chief Engineer -HRM includes the provision for Directors
- 4) Account Code 75.4 includes provision for Account Code 75.419(Incentives)
- 5) Account Code 75.122 to 75.176 includes provision for salary of Part Time Staff and Stipend of Apprentices
- 6) Account Code 75.322 to 75.362 includes provision for DA to Part Time Staff.
- 7)Account code 75.629,75.630&75.636 includes provision for payments under workmen's compensation Act, funeral allowance and leave salary &pension contribution to other departments

ADMINISTRATION & GENERAL EXPENSES												
REVISED ESTIMATE FOR (current year)												
( Account Group Code 76 )												
Location Code :			Name of Office :							₹ in lakh		
	Rent, Rates & Taxes	Insurance Premium	Communication	Prof. Charges	Conveyance Expenses	Travelling Expenses*	Vehicle expenses	Other Expenses	Operating Expenses & others	Misc.Exp.	Materials & related expenses	TOTAL
Account Code	76.101/102	76.104_76.107	76.111_76.117	76.121_76.129	76.131	76.132,76.134,76.137	76.136,76.138,76.141	76.142_76.173	76.174	76.175_76.197	76.2	
1	2	3	4	5	6	7	9	10	11	12	13	14
Actuals for the previous year												
Actuals for 6 months from 4/year												
Revised Estimate (current year)												
BUDGET ESTIMATE FOR (next year)												
( Account Group Code 76 )												
Location Code :			Name of Office :							₹ in lakh		
	Rent, Rates & Taxes	Insurance Premium	Communication	Prof. Charges	Conveyance Expenses	Travelling Expenses*	Vehicle - Licence & Regn.Fee	Other Expenses	Operating Expenses & others	Misc.Exp.	Materials & related expenses	TOTAL
Account Code	76.101/102	76.104_76.107	76.111_76.117	76.121_76.129	76.131	76.132,76.134,76.137	76.136,76.138,76.141	76.142_76.173	76.174	76.175_76.197	76.2	
1	2	3	4	5	6	7	9	10	11	12	13	14
Budget Estimate (next year)												

(i) Communication includes provision for the following expenditures

(a) Telephone charges (b) Internet and Related Charges (c) Postage and Telegram (d) Telephone Charges ₹ upgradation charges of CUG handset

(ii) Account code 76.12 'Professional charges' includes provision for following expenditure

(a) Legal Charges, (b) Audit Fees (c) Consultancy charges and (d) Technical and other Professional Charges

(iii) Other expenses includes provision for the following expenditure

(a) Fees & Subscription, (b) Books & Periodicals, (c) Printing & Stationery, (d) Advertisements, (e) Contributions

(f) Electricity Charges, (g) Water Charges, (h) Entertainment, (i) Sports Activities,

(j) Study Tour and Training and (k) Data Processing Charges (l) expenses in respect of SRPC (m) expenses for vyduthi adalath (n) H&M data collection charges (o) cash detention of theft (m) expenses on APTS secret service fund

(iv) Account code 76.2 includes provision for all material related expenses (A/c code 76.220 to 76.284)

(v) Generation Circle, Moolamattom - amount includes provision for PETARC also.



INTEREST AND FINANCE COST						
BUDGET YEAR (year)						
LC:		Name of Office :				
						₹ in lakh
Sl.No	Particulars	Acc. code	Accounts	Budget Estimate	Revised Estimate	Budget Estimate
			previous year	current year	current year	next year
1	2	3	4	5	6	7
1.	Interest on State Govt. loans	78.1				
2.	Interest on Bonds	78.2				
3	Interest on other long term loans	78.5				
4.	Interest to consumers	78.6				
5.	Interest on borrowings for working capital	78.7				
6	Discount to consumers for timely payment of bills	78.820- 78.839				
7	Interest on contributory PF	78.851				
8	Interest on general PF	78.852				
9	Other Interest	78.85				
10	Cost of raising finance	78.86				
11	Premium payment for swapping of loans	78.869				
12	Other charges	78.801&7 8.881- 78.889				
<b>TOTAL</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Note- ARUs shall provide the details available with them

<b>OTHER EXPENSES</b>						
<b>BUDGET YEAR (year)</b>						
<b>LC</b>	<b>Name of Office</b>					
						<b>₹ in lakh</b>
<b>Sl.No</b>	<b>Particulars</b>	<b>Acc. code</b>	<b>Accounts</b>	<b>Budget</b>	<b>Revised</b>	<b>Budget</b>
				<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
			<b>previous year</b>	<b>current year</b>	<b>current year</b>	<b>next year</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1.	Material cost variance	79.1				
2.	Research and development exp	79.2				
3	Bad debt written off/provision	79.4				
4	Miscellaneous losses and write off	79.5				
5	Sundry expenses	79.7				
6	Loss on account of flood,cyclone etc	79.8				
7	Income relating to prior periods	65				
8	Prior period expenses & losses	83				
9	Electricity duty under Section3(1)	76.165				
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Note- ARUs shall provide the details available with them

<i>Annexure-II(Statement-13)</i>						
<b>Receipts under Contributions, grants and subsidies towards cost of capital assets</b>						
<b>BUDGET YEAR (year)</b>						
<b>LC</b>	<b>Name of Office</b>					
<b>₹ in lakh</b>						
<b>Sl.No</b>	<b>Particulars</b>	<b>Acc. code</b>	<b>Accounts</b>	<b>Budget</b>	<b>Revised</b>	<b>Budget</b>
			<b>previous year</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1.	Consumers contribution	55.1				
2.	Subsidies towards cost of capital assets	55.2				
3	Grants towards cost of capital assets	55.3				
4	Contributions from local bodies, Govt, e	55.4				
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Note- ARUs shall provide the details available with them**

Capital Expenditure-Generation							
BUDGET YEAR (year)							
Name of Scheme							
LC	Name of Office						
							₹ in lakh
Sl. No	Particulars	Acc code	Actuals- Previous year	Actuals for 6 months upto 01/04/2020	Budget Estimate current year	RevisedE stimate current year	Budget Estimate next year
1	2	3	4	5	6	7	8
1	Land and Land Rights						
2	Buildings						
3	Hydraulic works						
4	Other Civil Works						
5	Plant & Machinery						
6	Lines, cables & network						
7	Vehicles						
8	Furnitures & Fixures						
9	Office Equipments						
10	Employee Cost						
	<b>Total</b>						

\*Separate Sheets for each scheme

Capital Expenditure-Miscellaneous schemes							
BUDGET YEAR (year)							
Name of Scheme							
LC	Name of Office						
							₹ in lakh
Sl.No	Particulars	Acc code	Actuals- Previous year	Actuals for 6 months upto 01/year	Budget Estimate current year	Revised Estimate current year	Budget Estimate next year
1	2	3	4	5	6	7	8
1	Land and Land Rights						
2	Buildings						
3	Hydraulic works						
4	Other Civil Works						
5	Plant & Machinery						
6	Lines, cables & network						
7	Vehicles						
8	Furnitures & Fixures						
9	Office Equipments						
10	Employee Cost						
	<b>Total</b>						

\*Separate Sheets for each scheme

## Capital Expenditure-Distribution

BUDGET YEAR (year)

LC :

Name of Office :

₹ in lakh

SI No	Name of Scheme	Acc. code	Previous year actuals	Actuals upto 30/9/20...	Budget estimate (Current year)	Revised estimate (Current year)	Budget year
1	2	3	4	5	6	7	8
1.	Normal woks	14.50 to 14.60					
2.	Estimated Cost						
3.	Other funded work						
4.	R-APDRP-Part-A & SCADA works	14.22 & 14.82					
5.	RGGVY Scheme	14.62&14.63					
6	R-APDRP-Part-B	14.67					
7	DDUGJY Scheme	14.05					
8	IPDS	14.13					
9	TOTAL						

Note: Funds provided for Chief Engineers ( Distn) is mainly intended for furniture and office equipments, subject to other formalities

Construction of Buildings and Purchase of furniture (for distribution & HO units)							
BUDGET YEAR (year)							
LC	Name of Office						
							₹ in lakh
Sl No	Name of Scheme	Acc. code	Previous year actuals	Actuals upto 30/9/20...	Budget estimate(Current year)	Revised estimate(Current year)	Budget year
1	2	3	4	5	6	7	8
1.	Buildings						
2.	Furniture and Fixtures						
3.	Office Equipments						
	<b>TOTAL</b>						

Capital Expenditure-Transmission							
BUDGET YEAR (year)							
LC	Name of Office						
							₹ in lakh
Sl No	Name of Scheme	Acc. code	Previous year actuals	Actuals upto 30/9/20...	Budget estimate( Current year)	Revised estimate( Current year)	Budget year
1	2	3	4	5	6	7	8
1.	400 KV Substations and Lines						
2.	220 Substations and Lines						
3.	110 KV Substations and Lines						
4.	66 KV Substations and Lines						
5.	33 KV Substations and Lines						
6	Others						
	<b>TOTAL</b>						



**BUDGET YEAR (year)**

**LC:** \_\_\_\_\_ **Name of Office :** \_\_\_\_\_

**Number of Employees**

Sl. No	Category	Previous year						Current Year						Budget Year						
		Sanctioned strength	Actual strength					Sanctioned strength	Actual strength					Sanctioned strength	Estimated strength				Total	
			Permanent staff	Temporary staff	Apprentice	Contract staff	Total		Permanent staff	Temporary staff	Apprentice	Contract staff	Total		Permanent staff	Temporary staff	Apprentice	Contract staff		
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
	<b>TOTAL</b>																			

FORM OF APPLICATION FOR REAPPROPRIATION OF FUNDS								
BUDGET YEAR (year)								
LC			Name of Office					
								₹ in lakh
Sl No	Account code for which provision is to be increased	Particulars as per Budget Manual	Original Estimate	Amount incurred upto.....	Additional requirement	Total Revised Estimate	Reason for excess expenditure	Orders if any sanctioning addLexp
1	2	3	4	5	6	7	8	9
1.								
2.								
	<b>TOTAL</b>							
Sl No	Account code for which provision is to be reduced	Particulars as per Budget Manual	Original Estimate	Amount incurred upto.....	Savings	Total Revised Estimate	Reason for savings	Remarks
1	2	3	4	5	6	7	8	9
1.								
2.								
	<b>TOTAL</b>							

FORM OF APPLICATION FOR SURRENDER OF SAVINGS								
BUDGET YEAR (year)								
LC			Name of Office					
₹ in lakh								
Sl No	Account code for which provision is to be reduced	Particulars as per Budget Manual	Original Estimate	Amount incurred upto.....	Savings	Total Revised Estimate	Reason for savings	Remarks
1	2	3	4	5	6	7	8	9
1.								
2								
3								
	<b>TOTAL</b>							

FORM OF SUPPLEMENTARY GRANT FOR CAPITAL EXPENDITURE								
BUDGET YEAR (year)								
LC		Name of Office						
₹ in lakh								
Sl No	Name of scheme/work	Account code	Original Estimate	Total cost of each work	Amount incurred upto.....	Additional provision required	No and date of order giving AS	Remarks & sources of finance
1	2	3	4	5	6	7	8	9
1.								
2.								
3.								
4.								
5.								
	<b>TOTAL</b>							

FORM OF SUPPLEMENTARY GRANT FOR REVENUE EXPENDITURE								
BUDGET YEAR (year)								
LC		Name of Office						
₹ in lakh								
Sl No	Particulars as per Budget Manual	Account code/code s	Original Estimate	Amount incurred upto.....	Total requirement	Additional provision required	Reason for additional requirement	Remarks & sources of finance
1	2	3	4	5	6	7	8	9
1.								
2.								
3.								
4.								
5.								
	<b>TOTAL</b>							