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WAPDA/USAID

POWER DISTRIBUTION PROGRAM

COMPONENT I

RURAL ELECTRIFICATION PROJECT

Institutional Improvement Program Financial Work Plan Task 27.01

BUDGETING & CONTROL PROCEDURES

(Draft)

May 1991



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CHAPTER 1

BUDGETING & CONTROL PROCEDURES

1.1.0 INTRODUCTION

This manual sets out procedures, defines responsibilities and prescribes forms for preparation, approval, distribution and control of budget in the Power Distribution Wing (PDW). Adhering to the instructions contained herein is mandatory. However, should it be necessary to depart from any prescribed mode of action reference should be made to the General Manager Finance (Power) who will permit deviations and/or make anv amendments or revisions in the procedures contained in this manual.

1.2.0 <u>PURPOSE</u>

The primary responsibility of any management for attaining its objectives is to plan, organize, execute and control financial affairs in such a way that no imbalance occurs between sources and utilization of its funds. Be capable of anticipating well in advance the likelihood of any disturbance and then should be prepared to initiate steps to prevent its occurrence. The budgeting aids in assessing the performance of planning and control functions and ability of the management to handle unforeseen situations.

In PDW the budgeting and control procedures are meant to help management keep under its grip on the financial affairs and for metering achievements of physical targets versus financial goals. Simultaneously, to enforce financial discipline so that funds are used for

the purpose they are intended and not diverted to finance unplanned activities.

1.3.0 BUDGET POLICIES

The budget policies are derived from the Authority's five years plans which in turn are integral part of the National Economic Plans. These policies are defined by the Authority and communicated in each year in a budget planning directive by the Member Finance.

In preparing the budget proposals the plans and the costs attributable to them must be made compatible. Lopsided relationship between the plans and the associated costs will impact the results adversely in that either the management will be scurrying for scarce funds at critical juncture or may be compelled to give up the job incomplete. The plans will naturally be worked out for each unit within the available means.

Greater care exercised in preparing budget proposal in the backdrop of an objective appraisal of the ongoing activities and realistic targets for the future will be good check for avoiding pitfalls during currency of the budget cycle.

1.3.1 <u>Capital Expenditure</u>

Regarding capital expenditure government assigns targets for village electrification, tubewell and industrial connections to be given and major rehabilitation programs. These targets are delegated down to the divisions of the respective areas. The budget is thus prepared to execute these plans.

1.3.2 <u>Operating Expenses</u>

For Operating Expenses budget, the cycle is reverse. Here though, the government's general guidelines and overall economic conditions of the country are kept in view yet the executing divisions initiate their budget proposals which move upward for sanction.

1.4.0 BUDGET OBJECTIVES

Budget objective is a defined target or position that can be quantified; it is developed from an analysis of situation as at present and projected future the developments. An objective has to be specific and measurable being a quantitative target. A qualitative target will be difficult to point out in the present context. The budget objectives will be drafted by each principal budget holder at the instructions of the concerned general manager. The statement of objectives as prepared by the budget holder will be reviewed by the concerned general manager in line with policy of the Authority and present them to the Managing Director (Distribution) who will issue directives for the budget preparation, setting the objectives to be attained and the general policy to be followed keeping in view the following:

- o The weaknesses and shortcomings in the current year's budgets and the steps to be taken to correct them.
- o Objectives to be achieved for the year under plan.
- Available Resources/funds: Guiding outlines on items like:
 - . Operating Plans
 - З

- . Limits on capital expenditure and priorities particularly relating to on-going projects
- . Restrictions on utilization of foreign currency
- . Personnel
- . Maintenance
- . Expense levels and rates to be used for inflation and growth
- . Availability of cash and its effect on creditors, debtors and stock levels
- . Procurements
- . Income
- Views on the current economic conditions prevailing in the country and the guidelines to be kept in view.

1.5.0 BUDGET CYCLE

The budget cycle consisting of the following activities will proceed as under:

- 1.5.1 Budget Calendar
- 1.5.2 Preparation/Consolidation
- 1.5.3 Approval by Authority
- 1.5.4 Approval by Government
- 1.5.5 Circulation
- 1.5.6 Control

1.5.1 Budget Calendar

- 1.5.1.1 The following calendar will be adhered to for achieving objectives of the budgetary control:
 - Budget Allocation/Distribution
 for the current year
 July c/yr.

0	Revised Budget Proposal for the current year	Oct c/yr.
0	Budget Estimates/Proposal for next year	Oct c/yr.
0	Review and Reappropriation of budget for the current year	May of c/yr.

This calendar is for the executing units and calendar for each consolidation/review/or higher office will be preceded by one month except the distribution of original budget grant for which the calendar will be the same (July of current year).

1.5.2 Budget Preparation/Consolidation

1.5.2.1 <u>General</u>

The past history undoubtedly is a good guide for preparing future projections but objective analysis of the ongoing activities is also no less important. Allocating funds to an activity simply for the reason that it was there in the preceding year is not enough justification for carrying it over. The ongoing activities and those to be undertaken must be examined critically and after having established need for them the earmarking of funds should be done. The practice of incrementing the previous year's figures by some ad hoc percentage without proper justification will be discouraged.

1.5.2.2 <u>Meetings for Budget Preparation</u>

A week or so before the preparation of budget is to start according to the schedule set out in the budget calendar the following series of budget meetings at the levels indicated below should be conducted. At this

stage the need for complete cohesion between the finance and the executives is highly desirable.

Preferably a joint meeting of the Chairmen AEB along with their respective Director Accounts/Finance should be held in the WAPDA Headquarters. The meeting should be chaired by the Member Finance assisted by Managing Director (Distribution) General Manager Finance (Power) and General Manager (Operations).

In this meeting the objectives of the budget year will be discussed threadbare.

<u>1st</u>	Budget	Preparation	Meet	ting	
			М	F	
		GMF(P)	М	D(D)	GM(0)

Chairmen AEB + Director Finance/Accounts

2nd Budget Preparation Meeting

Chairman AEB + Director Finance

- . Superintending Engineers
- . Executive Engineers
- . Divisional Accountants/Accounts Managers

In these meetings the objectives and the salient features of the budgets in the form of handouts will be distributed amongst the participants. Obviously the handouts would have been prepared before issuing invitations for the meetings.

The initial meetings will also discuss/debate reasons/causes of the failures and successes of the previous year's budgets with natural emphasis on repeating the successes and avoiding failures of the future budgets.

1.5.2.3 Budget Preparations/Consolidation at Various Levels

The following formations/levels will be involved in the preparation and consolidation of budget estimates:

Division

- The printing of proformae required to be filled in by the field formations will be done in advance of circulation.
- . The proformae will be circulated to field formations.
- . The proformae duly filled in will be required to be received back by the issuing agency.

CIRCLE

- . Consolidation of the budget information/ proformae.
- . Joint meeting of all concerned to discuss essentials of the budget statement.
- . Amendments in the budget proposal in the light of the discussions held in the joint meeting as in the preceding para.
- . Transmission of the finally discussed and approved budget statement to the Area Electricity Board.

<u>AEB</u>

 Consolidation of the budget statement of the circles

- Joint meeting of the circle executives (Finance & Operations) and the AEBs to discuss pros and cons of the budget statement.
- Amendments in the budget statement in the light of the discussions of the joint meeting of the executives as in the preceding paragraph.
- Transmission of the consolidated AEBs' budget to the office of GMF (Power) GM (Operations).

<u>GMF(P) & GM(Operations)</u>

- . Consolidation of AEBs Budgets.
- . Joint meeting of Finance & Operations executives to discuss budget statement for the "Distribution".
- . Prepare final document for presenting to Authority for approval.
- . Submission to Authority for approval.

1.5.3 <u>Authority</u>

. Approval by Authority.

1.5.4 <u>Government of Pakistan</u>

Submission to the GOP for Approval.

1.5.5 <u>Circulation of Budget</u>

The budget will be transmitted to the concerned formations after it has been finally approved for implementation. 1.5.6 Control

Control will be exercised through budgetary control procedures as explained in this manual.

1.6.0 BUDGET ORGANIZATION AND BUDGET CENTERS

1.6.1 Budget Organization

The organization structure for Budgeting and Control Procedures and Budgetary Control will be as follows:

GM(0)	GMF(P)		
	Director	Budget	(P)
Deputy Director (Budget)			
Assistant Director (B&AO Budget Examiners Record Keeper) <u>1</u> . 2 1		

The Deputy Director Budget reports administratively to General Manager (Operations) and functionally to Director Budget (Power). The position descriptions of the Director Budget and Deputy Director (Budget) as far as they relate to distribution function are attached in this Manual.

Preparation of Budget at the following levels will take place. The fact remains that though the Budgeting Process passes through a number of channels the forms to be utilized at various levels will remain unchanged except those to be used for the purpose of consolidation. 1.6.2 Division

Division is the primary formation for the purpose of preparation of budget.

1.6.3 <u>Circle</u>

- . Will prepare its own budget
- . Will consolidate the budgets received from its Divisions
- . Produce one budget comprised of the constituting divisions and the circle office itself.

1.6.4 <u>AEB</u>

- . Will prepare its own budget
- . Will consolidate the budgets received from its circle
- . Produce one budget comprised of the constituting circle.
- 1.6.5 The primary responsibility for the preparation of budget will lie with the accounts and finance department who will coordinate with budget holders and the principal budget holders. The head of accounts and finance will have responsibility for the administration and reporting of the budget. The principal budget holders/budget holders are overall responsible for ensuring that budget is prepared properly.
- 1.7.0 The budget related functions and office inter-linkages are summarized below:

1.7.1 <u>Budget Related Functions</u>

<u>Headquarters - Director Budget</u>

- 1. Circulate forms for preparation of budget.
- 2. Consolidate Power Wing Budget.

- 3. Arrange the approval of budget proposals.
- 4. Circulate approved allocation to lower formation.
- 5. Submit supplementary grants.
- 6. Submit re-appropriation proposal.

Circle

- Consolidate budget proposals submitted by Divisions.
- 2. Distribute approved budget to Divisions.

Division/Sub-Division

- 1. Prepare Division Budget.
- Distribute Divisional approved allocation amongst Sub-divisions.

1.7.2 Office Interlinkages

Head Office

.

Director Budget

2.

- 1. General Manager Managing Director Finance (Power) (Power)
 - Managing Director (Distribution)

Inter-Linked Officers

- General Manager (Operation)
- General Manager (T&G)
- General Manager (Generation-Hydel)

General Manager (Generation-Thermal)

- 3. Deputy Director ADP Offices at 2 above for Capital Expenditure Budget
- 4. Deputy Director Offices at 2 above Operation for Operational Expenditure Budget
- 5. Deputy Director Offices at 2 above Foreign Exchange for Foreign Exchange Budget
- Deputy Director (Budget) Area Electricity attached with General Boards Manager (Operation)

1.8.0 BUDGET CENTERS

1.8.1 Budget Centers are the levels at which the responsibility for budgetary control is determined. The persons responsible for a budget center is the budget holder. Each budget holder will prepare budget in accordance with the procedures prescribed in this manual. A budget holder will ordinarily be responsible to a superordinate authority/officer who will be the principal budget holder i.e. the officer responsible for the management of a group of budget holders. The Power Distribution Wing budget responsibility will be as follows:

<u>Principal Budget Holder</u>	<u>Budget Holder</u>
1. Managing Director (Distribution)	Distribution Headquarters Departmental Heads Head Office
<pre>2. General Manager (Operations)</pre>	Head Office Departmental Heads
3. Chairmen AEBs	Superintending Engineers Heads of Departments
4. General Manager Finance (P)	Heads of Departments

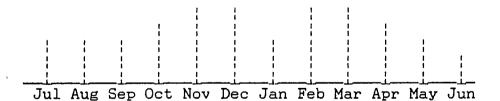
1.8.2 At the Area Electricity Board Level the Director Accounts/Finance will be responsible for ensuring that the budget is prepared by the budget/principal budget holders in accordance with instructions and consolidated meticulously.

1.9.0 BUDGET PHASING

- 1.9.1 Correct phasing is required to achieve, inter alia, two purposes:
 - To provide realistic monthly budget figures for income and expenditure against which the actual figures for the same period can be compared.
 - The cash requirements for each period can be forecast with reasonable accuracy and bottlenecks in the cash flow can be avoided.

1.9.2 Phasing of Cash according to the Work Plan

The execution plan for the works to be undertaken during the budget year should be obtained and graphically presented depicting the highs and lows of the costs to be incurred as follows:



This graphic presentation will allow visual inspection and trend and thus help forecast with clarity the needs for cash at various points of time in the budget cycle and to avoid problems of cash hicupps. The cash should be available as and when required and the surplus cash or not required at any point of time should be invested even for short term to yield profit. The cash forecasting will differ from the statement of income and expenditure which will have the element of accrual accounting built into it. Whereas, the cash forecasting will be linked up with the actual receipt and disbursement of cash on specific dates so that arrangements can be made to plug any anticipated shortfalls before hand and plans made for short term investments for any idle cash/funds at any point of time.

1.9.3 Principles for Phasing

The following main points/principles will be kept in view while phasing the budget into accounting periods:

- Routine regular expenditure, such as establishment expenses, will be phased on a time basis.
- The large items forming part of regular payments.

The overriding principle is that the expenditure will be budgeted in the month/quarter the expenditure is likely to be incurred. More so in case of major maintenance and operations expenses. It will not be desirable criteria to distribute this expenditure evenly over the 12 months. Another example is that of hospital expenditure which is charged only once in a year and therefore it should be booked in the month/quarter in which traditionally this expenditure/ liability is settled.

1.9.4 Stock Levels

The input for stock levels will be received from INVENTORY who would know the minimum and the maximum stock levels that have to be maintained during the budget year. the principal budget holder will ensure that the stock levels are not disturbed so as to adversely impact the budget.

1.9.5 Other Income

This income being casual in nature cannot be budgeted accurately. However, the past experience can be used to estimate this source and the events of the past if they are likely to be repeated will be noted and explanations provided by each budget holder to his principal budget holder. The measures already taken or to be undertaken for correcting an anomalous situation will also be pointed out by the budget holder to his principal budget holder.

1.9.6 Sales of Energy

The sale of energy will be phased on the basis of the billing that will be done according to the meter reading which is a regular monthly feature. The previous years figures will be good guide for estimating these figures plus the energization programs for the year to be budgeted.

- Regular income and cash receipts will be apportioned on time basis.
- Recurring cash receipts will be phased when payment is due to be received, for example, returns on investments.

It is responsibility of the principal Budget Holder to check that the phasing of budget is done realistically.

Line losses will be budgeted as a percentage of the units of energy to be sold. Variances between the budgeted and the actual income on account of sale of energy will be ascertained from the monthly management

accounting reports and reasons investigated for the variance between the two in the same manner as done for the expenditure.

1.9.7 Expenditure

The monthly management accounts have been designed to show a comparison of the budgeted expenditure with the actual expenditure for the month and cumulative for the year todate. The variances between the budgeted and actual expenditure will be phased in the month they are due for payments for cash flow purposes pertaining to fuel, rates, taxes, loan repayments and interests.

Special payments for large items such as major maintenance project on a major procurement will be phased for cash flow purposes into the period in which payment is due, and for accounting purposes into the months in which the work was done.

Capital expenditure will be phased in line with the work plans and cash flow.

1.10.0 BUDGETARY CONTROL

1.10.1 The budget is to be prepared on the pattern of the monthly management reports using the same accounts code and the headings. This will be the only way to compare like with the like. The management accounts follow the management structure of the Power Distribution Wing and the related activities. Each head of department must obtain advice/enquire from Managing Director (Distribution) Secretariate if there has been any change in the management structure which might have an effect on him.

The full benefits of budgeting can be derived only if 1.10.2 proper control is exercised over it. It is, therefore, imperative to have a reporting system which should make it possible to assess the effectiveness of budgeting as a medium for measuring the performance against the The emphasis has to be placed equally on the targets. financial and operational performance. While preparing budgets the consideration should be focussed on financial performance beside the operational performance with the same degree of carefulness when comparing the achievements with the target. The operational and financial performance must be adjudged with equal emphasis and care. A tilt in one will impact the other side automatically.

> The variances between the actual and budgeted should not be difficult to investigate and explain. The incomes on account of rents receivable, charges for computer services, hire of plant and interest on investment deposits can be determined with reasonable accuracy and the variance between the actual and the budget should be explicable fully.

1.11.0 BUDGET REVIEW & REAPPROPRIATION

Budgets are just estimates. Situations may arise when deviations from these estimates become inevitable. To accommodate necessary developments/changes a regular review of the budget estimates is must. Though the final review of a reappropriation is proposed at the end of the year, it is the duty of the budget holder to keep a vigilant eye over the affairs and may propose necessary reallocation of funds as and when deemed necessary. It will help to divert the sources where these are badly needed from those channels where these may elapse or are ineffectively used.

1.12.0 <u>COMMITMENT RECORDS</u>

The monthly accounts are prepared on historical basis without accounting for accrued income and expenditure and as such may not be fully representative of the actual income and expenditure for the purposes of comparison with the budget for a particular point of In order to overcome this problem and enforce an time. effective budgetary control it is essential that each budget holder keeps a record of all the commitments made. As and when a payment is sanctioned that should be entered in this register and added progressively to show updated totals. Budgeted expenditure of operating units includes the cost of materials drawn from stores and also the cost of materials procured direct from external sources. The budget shows them both separately for effective budgetary control commitments will be recorded separately against each of the following two heads:

- Materials Purchased direct
- Materials Drawn from Stores

Commitments record will also be maintained for other expenditure and control is exercised through the order requisition procedure described in section DA/4 of the Divisional Accounting Manual in conjunction with the commitment record. The accountant incharge at each operating unit is responsible for maintaining commitment record and will ensure that the budgetary limits are not trespassed.

If any overspending is apprehended the fact should be brought to the notice of budget holder for taking proper measures for correcting the anomaly i.e. either through reappropriation or obtaining additional sanctions to cover the anticipated overspending.

CHAPTER 2

OPERATING EXPENSE BUDGET

2.1.0 PROCEDURE FOR PREPARATION OF OPERATING EXPENSE BUDGET

Operating expenditure budget is meant to estimate expenditure under the categories listed below:

- 2.1.1 Personnel costs including salary, and other staff related expenses,
- 2.1.2 Rent, rates and taxes on buildings, and other landed properties,
- 2.1.3 Office expenses
- 2.1.4 Medical expenses and WAPDA Hospitals' running costs
- 2.1.5 Other Charges
- 2.1.6 Bad Debts (Energy)
- 2.1.7 Depreciation
- 2.1.8 General

The following procedures will be used for estimating charges against above categories. The forms to be used for the purpose have referenced.

2.1.1 <u>Personnel Costs</u>

2.1.1.1 Salary

Since salary costs remain almost fixed it should be relatively easier to estimate them. Therefore, there shall be no variation in these costs except for any unanticipated pay raises or other temporary reliefs granted. For the purpose of estimation of salary costs for every quarter of the year Form B-11 will be used by the divisional offices, who will initiate the budget proposals. This form will be used to calculate and accumulate salary costs (pay and allowances) and will be prepared activitywise separately for rural and nonrural operations.

For sub-division and division, which are either rural or non-rural, the Divisional Accountant will simply mark the form rural or non-rural.

For the Sub-divisions which have a a mix of rural and non-rural consumers the staff will be segregated according to the criteria adopted in preparation of pay bills.

For Divisional offices, Circle/PD offices, Regional/CEs offices and other common service or administrative Divisions, one Form will be used showing a ratio of rural/non-rural mix in the given column at the top of the Form B-11. At the end of each code a sub-total will be drawn and the sub-total will then be divided into rural and non-rural according to the ratio given at top of the Form B-11. These segregated amounts will then be posted to the relevant budget abstracts.

Form B-11 will be prepared by the Divisional Accountant/B&AO along with his assistants.

2.1.1.2 Staff Cost & Employer Charges

These costs are fringe benefits and perquisites of regular nature. Though, more or less, fixed in nature, they vary from person to person. Therefore, costs criterion would be the same as that of salary costs.

Form B-12 will be used to calculate and accumulate these costs codewise.

Separate form will be used for each activity for rural and non-rural categories.

The segregation into rural and non-rural will be exactly the same as discussed above under section 1.0 to 1.4. Rather to facilitate, first three columns of form B-12 will be similar to those of form B-11.

In this Form no column for employee housing has been provided, though these costs fall under the category of staff costs and employer charges. To estimate the housing costs Form B-18 has been devised. The Form B-18 is self-explanatory and will be posted to the budget abstracts.

Since these costs do not change usually during the financial year, the Form B-12 will be used to provide estimate for the year and its quarterly rate.

Because Form B-12 will be prepared activitywise as well as Rural/non-rural categorywise, the segregation of common costs will be calculated for each sub-total against rural and non-rural according to the ratio provided.

After this schedule is ready for each activity, the sub-totals will be posted to the appropriate budget abstract.

This form will be prepared by the Divisional Accountant/B&AO, with the help of his assistants.

2.1.2 Rent, Rates & Texes

2.1.2.1 Under this category of expenditure, costs related to rent, light heat and power, and repairs etc are included. Except rent, rates and taxes all other costs under this category are quite ilexible and thus can be controlled. These costs need to be estimated diligently. For estimating these costs the following forms are to be used.

2.1.2.2 Form B-19(a) will be used to accumulate rent charges of all the premises rented under the budget office. Whereas Form B-19(b) is meant to estimate and accumulate at one place all the costs of taxes, rates and other statutory levies imposed by any regulatory body on WAPDA's properties.

> Forms B-19(a) and B-19(b) will be prepared by the Divisional Accountant/B&AO activitywise, separate for rural and non-rural categories. In the case of common premises (rural/non-rural mix) the segregation will be on the basis of rural/non-rural ratio. The segregated figures will be shown at the bottom for each schedule and will then go to separate budget abstracts.

2.1.2.3 Light, Heat, Power & Water Charges

To estimate the costs on account of light, heat, power and water charges, similar Form B-19(c) will be used. While assessing these charges, accrued expenses for which liabilities were not acknowledged in the previous year should also be kept in view. Moreover, any abnormal item in the previous year's actuals should be considered while estimating for the future. Normal spill over of expenses from one year to the other will be taken into account also. The other important factor to be kept in mind is seasonal variation in these charges which should be incorporated into the relevant quarter.

The Form B-19(c) will be prepared in the same manner as that of Form B-19(b) i.e activitywise with Rural/nonrural split and will be prepared by the Divisional Accountant/Budget & Accounts Officer.

2.1.2.4 Repair & Maintenance Office Building

Under this category only WAPDA owned buildings are covered. For the purpose of estimation of repair & maintenance charges Forms B-19(d), B-19(e) & B-19(f) will be used.

This repair & maintenance is for the appliances and equipment installed in the office buildings and form part of these premises. Examples include, airconditioning units, fans, water supply systems, sewerage etc etc.

The Forms B-19(d), B-19(e) and B-19(f) have been designed to assess and accumulate at one place, the probable repair & maintenance cost of different nature i.e. civil works, mechanical or electrical.

Annual estimates are also prepared by the drawing/technical sections of the divisions for repair and maintenance of buildings. Hence, these estimates can also be helpful in preparing these forms.

These forms i.e. B-19(d), B-19(e) and B-19(f) will be prepared activitywise, separate for Rural and Non-Rural categories.

Where these buildings are in common use of rural and non-rural operations, and the split is not possible, the same ratio criterion will be adopted to segregate the costs into rural and non-rural operations.

For such common costs, one form will be prepared and at the bottom of it, the totals will be divided into rural and non-rural according to the ratio determined for the office to whom the building belongs and is used.

The Divisional Accountant/B&AO with the help of his assistants and draftsman/technical assistant, will perform this function.

Each of these forms will then be posted to the relevant budget abstracts.

2.1.3 Office Expenses

These include stationery costs, telephones, fax, postages, office machines and equipment etc.

Budget estimates for these charges should be made with care and prudence. For this purposes Form B-27 to B-33 have been devised, so as to estimate at the very basic unit of expense generator or cost driver.

2.1.3.1 Printing & Stationery

Form B-27 will be used to estimate and accumulate at one place all expenses relating to stationery and printing.

This Form can be prepared separate for each activity if there are more than one sub-units under the division, otherwise one form can be used for all activities showing each serially.

Previous year's expenditure, will be a good guide for the estimation. However, any unused stationery in stock should also be taken into consideration.

Form B-27 will be prepared by the Divisional Accountant/B&AO and then posted to the relevant budget abstract.

2.1.3.4 Postage, Telegrams, and Telex Expenses

This category will cover the expenditure against Account head 516 (with appropriate Activity digit).

Form B-28, is meant to prepare a schedule for these charges. This form can be prepared activitywise separately or all activities one after the other on one form if there are a few Sub-divisions. However, rural/non-rural segregation is must. For this purpose separate form should be prepared and for rural/nonrural mix offices. Sub-totals may be divided into rural/ non-rural according to the ratio given.

This Form will be prepared by the Divisional Accountant/B&AO. After completion Form B-28 will be posted to the relevant budget abstract.

2.1.3.5 Office Machines & Equipment Expenses

This category of operating costs cover expenses, for running & maintaining office machines and equipment, purchase of new office machines and equipment, and hiring charges of office machines and equipment.

Form B-29 will be used to estimate and accumulate at one place all probable costs of office machines and equipment. New purchases will be listed first, then the hiring charges, and repair & maintenance at the end.

For new purchases, sanctioned estimates manufacturers/ suppliers' catalogues can help to estimate the price. Similarly hire charges can also be assessed from the hire/purchase agreements.

For the repair & maintenance charges, the Divisional Accountant/B&AO will get all the office T&P registers and then list all the machines and equipment on Form B-29 to estimate the maintenance charges.

Form B-29, will be prepared activitywise, separate for rural and non-rural operations and posted to the budget abstract of relevant activity.

2.1.3.6 Advertising & Publicity Charges

Except for WAPDA's Public Relations department all other formations incur very little expenditure under this head. In this category the expenditure for advertisement of "Tender Notices", "Shut Down Notices", "Employment Notices" and similar other such items are covered.

For estimation and accumulation of expenditure for advertising and publicity charges Form B-30 will be used. The Divisional Accountant/B&AO will complete this form and post it to the budget abstracts of each activity.

Rural/non-rural segregation will be maintained for which separate forms will be prepared categorywise. For joint or mix formations, one Form will be used and ratio will be applied at the totals to segregate them into rural and non-rural.

2.1.3.7 Computer Charges

These charges relate to the services of WAPDA Computer Center or any other external agency used for billing, accounting, or any other assignment. The expenditure on operation of the computer equipment owned by any formation will fall under this category.

Form B-31 to be used for estimation of these charges will be prepared by the Divisional Accountant/B&AO and posted to the relevant budget abstracts.

The form will be prepared separate for rural/non-rural operations and in case of mix ratio will be applied to bifurcate the totals.

2.1.3.8 Sundry Expenses

All other expenses of petty nature, which do not fall under any major category of office expenses will be shown under sundry expenses. Examples include, newspapers, entertainment, photocopying, etc etc.

Form B-32 will be used for accumulation of such expenses and will be posted to the budget abstracts.

The Divisional Accountant/B&AO will prepare this form. He will, however, discuss with the executive incharge before its finalization.

This form will be prepared activitywise but separate for rural and non-rural operations.

2.1.3.9 <u>Telephone/Telefax Charges</u>

Telephone & fax charges are considered to be major office expense - items in the operating budget. This being a controllable expenditure should be realistically be estimated. Special attention should be given to those numbers which do not have ceiling fixed for their usage.

Form B-26 is meant to assess and accumulate the probable cost of each telephone at one place. This

Form will be prepared activitywise and separate for rural/non-rural operations.

Each telephone's usage should be assessed by its purpose, and its precincts of usage. No limit telephones should be controlled by putting budgetary constraints on them.

Form B-26 will be prepared by the Divisional Accountant/B&AO. This form will be posted to the relevant budget abstracts.

2.1.4 Medical Expenses

Medical expenses other than cash medical allowance are provided here. Cash medical allowance is estimated & provided through personnel costs schedule already discussed under section 1 & 2.

Form B-33 will be used to estimate and accumulate these charges. The Divisional Accountant/B&AO will prepare these charges. To simplify the procedure classwise i.e. 110, 111, 112, --- 819 categories are made. Expenditure for the previous year may be calculated as average per person and then it may be costed for budget year. Dependents have also been added because they also get the medical facilities.

This form will be prepared activitywise and separate for rural and non-rural operations. Where there is a mix of rural/non-rural staff, segregation may be made at the end of each activity or classwise subtotal and then posted to the budget abstracts.

2.1.5 Other Charges

Expenses, like education and training, financial expenses, honoraria, rewards and provident fund

contributions, are comparatively smaller and as such can be provided directly in the budget abstracts.

Being staff related costs a percentage of previous year's expenditure may be calculated with reference to total basic pay of the relevant category of staff. According to this percentage present year's revised and budget year's estimates can be made.

Pension fund is a fixed percentage of total salary costs, hence can be easily estimated and provided directly in the budget abstracts.

2.1.6 Bad Debts - Energy

Bad debts on account of energy debtors will be assessed according to the ratio determined with reference to sales. Though it does not involve any cash outlay yet it will be provided to have a standard for measurement of actual progress in this regard.

It will be calculated only under commercial activity by the Revenue Officers. For this purpose Form B-34 can be used to estimate bad debt figures.

2.1.7 <u>Depreciation</u>

Until, the fixed assets accounting manual is fully implemented and assets record is maintained and kept at the offices where the assets are held, the depreciation will be calculated and provided in the budget at AEB level.

For this purpose Form B-05 will be used to estimate these charges which will be prepared by the B&AO (Assets) of the AEB, and B&AO incharge of assets accounting in other offices of Power Wing.

Though it is non-cash outlay, its budgeting is done to set its standard for watching the flow of expenditure against each category.

2.1.8 General

Any other expenditure class not covered above but falling under the operating expenditure, will be estimated & provided directly in the budget abstracts. Rest of the items are of minor importance will not impact the overall budget position considerably.

CHAPTER 3

CONSOLIDATION OF OPERATING BUDGET

3.1.0 BUDGET PROVISION

Budget prepared by the Divisional Accountant/B&AO will be thoroughly checked by and discussed with the Executive head of the office, who will make sure that sufficient provision has been made in the important expenditure heads. Then he will sign the Budget Proposal to submit to the Circle office/Project directorate/next higher office.

3.2.0 CIRCLE/PROJECT LEVEL CONSOLIDATION

- 3.2.1 After the operating budgets are received from the subordinate operating divisions/units, the Budget Assistant will thoroughly scrutinize each budget proposal to ensure that it is according to instructions and in the required format.
- **3.2.2** He will then post the budget abstracts of each unit under his Circle/Project on to Form B-35.
- 3.2.3 He will ensure that the totals of budget grant for the present year tally with those of allocation made by his office.
- **3.2.4** Horizontal and vertical totals will be added in the totals columns to find out the consolidated position of the Circle.
- 3.2.5 Only budget abstracts will be consolidated and one copy of each schedule will be placed in the file as supporting information for any subsequent reference or classification.

- 3.2.6 This consolidated budget, on Form B-35, will be signed by the Circle/Project Head.
- 3.2.7 Any surrender or excess demand of funds for the present year budget grant proposed in the B-35, will be supported with narrative comments of the Executive Incharge for each activity separately. The narration will be concise and the remarks.
- 3.2.8 These proposals will then be forwarded to the Chairman AEB/Chief Engineer of the concerned formation.

3.3.0 CONSOLIDATION AT CHIEF ENGINEER'S LEVEL

- 3.3.1 Budget abstracts consolidated on B-35 received in the CE/CAEB level will be checked and scrutinized by the Deputy Director Budget or any other officer incharge of budget. He will make sure that budget grant has been correctly distributed and totals are correct.
- 3.3.2 He will then consolidate this on Form B-35 to find out the consolidated position of the region/ department/project.
- 3.3.3 If he endorses the proposals for excess/surrenders of his subordinate units, he will countersign them and pass them on to the next higher authority.
- 3.3.4 If the department heads feel that the proposals for excess/surrender are not appropriate, he may discuss them with the initiating officers and make necessary adjustments/changes before forwarding them to the headquarters.
- 3.3.5 He will then sign the consolidated abstract Form B-35 for each activity and forward to the Director Budget Power.

3.4.0 CONSOLIDATION AT HEAD OF DEPARTMENTS LEVEL

- 3.4.1 Budget proposals for operating expenses for the budget year and revised estimates for the present year are received from field offices at their respective head offices i.e. General Manager (Operations)/Director Budget (Distribution), Manager Finance (Hydel), Manager Finance (T&G), Manager Finance (Thermal), Manager Finance (Headquarters) etc.
- **3.4.2** Same Form B-35 will be used for consolidation at each level.
- 3.4.3 Consolidated Form B-35 depicting the position of the Department, will be forwarded to the Director Budget (Power) for consolidation of Power Wing Budget Proposals.

3.5.0 CONSOLIDATION AT HEADQUARTERS' LEVEL

- 3.5.1 Budget Proposals received from each department i.e. Distribution, T&G, Hydel & Thermal will be checked and scrutinized by the Director Budget (Power). Special attention will be paid to the excess/surrender proposals.
- 3.5.2 The Director Budget (Power) will also check some of the schedules for noncontrollable expenses to ensure their authenticity.
- 3.5.3 He will then match the demand for the present year with the available funds. A statement of variation on the same lines as that of capital budget will be prepared.
- **3.5.4** Revised allocation of funds will then be made on the same pattern as original grant.

3.6.0 OPERATIONAL MAINTENANCE BUDGET

- 3.6.1 Most of the time, the operational maintenance is carried out by department itself and no-contract work is usually involved. For this purpose all operating divisions employ regular permanent staff. Because personnel costs for all the regular staff is assessed and estimated under personnel costs budget, only material costs & direct expenses remain to be estimated.
- **3.6.2** Form B-16 is meant to estimate and accumulate material costs required for operational maintenance works. This form will be prepared by the Head Draftsman/Technical assistants of the operating divisions.
- 3.6.3 This form will be prepared codewise and separate for rural and non-rural operations. The Draftsman/Technical Assistant will submit these forms to the Divisional Accountant/B&AO for taking them on to the relevant budget abstract.
- **3.8.4** For civil works, T&G, & Generation activities, Form B-16(b) to B-16(d) will be used to estimate operational maintenance expenses.

CHAPTER 4

OPERATING INCOME BUDGET

4.1.0 SALE OF POWER BUDGET

Though WAPDA's sales revenue is not dependent on any sales promotion or marketing activities, yet prudent estimates are necessary for the purpose of planning its activities. WAPDA funds its operations and considerably large portion of its ADP from its own resources by ploughing back its earned surpluses. Hence fixing of income targets and watching progress is directly related to its smooth operations.

- 4.1.1 Because major income is earned from sale of Power, therefore, Income under energy tariffs will be estimated by the Revenue officers. for this purpose Form B-09 will be used.
- 4.1.2 The Revenue officer or Customer Service Officer will prepare this Form B-09 which will be checked and scrutinized by the Deputy Commercial Manager of the Circle office.
- 4.1.3 The Deputy Commercial Manager (DCM) will consolidate all information received on Form B-09 from divisions under his Circle and present it to the Superintending Engineer for his signatures and onwards forward to Chairman AEB.

4.2.0 MISCELLANEOUS INCOME

4.2.1 Form B-10 will be used for estimation of Incomes other than income from sale of power. The Divisional

Accountant/B&AO will prepare this form and will be signed by the executive incharge.

- 4.2.2 This form will be forwarded to the Circle/Project Director office, where it will be made a part of income budget and will be consolidated by the DCM along with the SOP budget.
- 4.2.3 This income budget will be consolidated and moved upward in the same fashion as that of Operating Expense Budget.

4.3.0 TRANSPORT EXPENSE BUDGET

- 4.3.1 This category is supposed to cover vehicle running costs, i.e. POL, repair, and taxes etc. Salary cost of drivers is estimated and provided in personnel costs schedules.
- 4.3.2 This is a controllable expense and should be carefully estimated. For this purpose Form B-17 will be used.
- 4.3.3 This form will be prepared activitywise and separate for rural/non-rural Operations. In case of mix, the expenditure will be segregated on the basis of ratio given.
- 4.3.4 This form will be prepared by the Divisional Accountant/B&AO and will be then posted to the relevant budget abstract.

CHAPTER 5

PROCEDURE FOR OPERATING EXPENDITURE BUDGET

5.1.0 ALLOCATION OF PRESENT YEAR FUNDS

- 5.1.1 To achieve objectives of an effective budgetary control it is necessary that before funds are allocated, the requirements of each unit are thoroughly checked and scrutinized for reasonableness. Any pay raise announced or price hike in POL etc should be kept in view. These escalations should be incorporated in the allocation even when no such demand is on record.
- 5.1.2 The Director Budget (Power) will consolidate all the funds available for the present year on Form B-23 for comparison with the present year estimated requirements.
- Form B-23 will indicate the volume of deficit or 5.1.3The surplus which will be allocated to the units. Director Budget (Power) will prepare a proposal for allocation of such deficit or surplus among ADP, commercial maintenance and operating expenses, This deficit/surplus will then be allocated expenses. to the different units/AEB. The proposal will be approved by the Managing Director (Power) before its incorporating into budget allocation.
- 5.1.4 Form B-24(b) is meant to allocate the budget grant against each major category of expenditure and to each unit of Power Wing.

5.2.0 ALLOCATION AT DEPARTMENT LEVEL

- 5.2.1 The budget grant for the present year will be distributed in the same manner using Form B-24(b) by the lower units i.e. Distribution, T&G, Thermal, generation, and other Power Wing departments.
- 5.2.2 The grant will be further distributed by these departments under the same major heads viz; operating expenditure, maintenance, and commercial expenditure.

5.3.0 ALLOCATION AT CHIEF ENGINEER'S OFFICES/AEB LEVEL

- 5.3.1 Area Electricity Boards and equivalent units of other formations i.e. T&G, Hydel, and Thermal will distribute the budget grant under all account heads but in 3 digit classification.
- 5.3.2 For the purpose of allocation of budget grant at this level Form B-25(b) will be used. This Form B-25(b) is meant for distribution of Operating expenditure budget grant including maintenance and commercial expenses.
- 5.3.3 This detailed headwise allocation is made to accommodate any variance (deficit) against controlable direct expenses so that sufficient funds are earmarked for meeting with the requirement of non-controlable expenses.
- 5.3.4 Working papers will be kept ready by the Budget Assistant working under Deputy Director (Budget) or any other office befor the allocation is received from Manager Finance/Deputy General Manager Finance (Coordination).

The "Present Year Estimate" column of Form B-25(b) will be completed first to consolidate the requirement of each circle and then total requirement of AEB/department.

- 5.3.5 When the funds allocation will be received from the Manager Finance/Deputy General Manager Finance (Coordination), total funds against each category i.e. or erating, maintenance, and commercial will be compared with the total demand against each category.
- 5.3.6 After matching the demand and allocated funds deficit or surplus against each category will be calculated.
- 5.3.7 If there is a shortage, only the controlable expense heads will be affected and adequate funds will be provided against the non-controlable expenditure heads.
- 5.3.8 If there is deficit against one category but there are excess funds against the other major category, then a proposal for re-appropriation will be prepared simultaneously with the allocation and submitted to the appropriate authority for approval.

In such a situation, allocation will be made keeping in view the principle of controlable and non-controlable expenditure. The surplus amount in a case like this will be kept undistributed till its reappropriation is approved.

5.4.0 DISTRIBUTION OF BUDGET GRANT AT CIRCLE LEVEL

- 5.4.1 Same procedure as well as Form B-25(b) will be used as discussed in preceding section 3, for distribution of budget grant to the divisions.
- 5.4.2 The only difference here will be that the distribution will be made up to 4th digit classification.

5.4.3 Because distribution will be made up to 4th digit by or the circle office Project Directorates. the divisions will not be competent to make any reappropriation or reallocation of funds within even 4th digit for the purpose of exercising control over the budget.

5.5.0 DIVISION LEVEL

- 5.5.1 No further sub-distribution will be made and expenditure will be watched and controlled at the overall division level.
- 5.5.2 After receipt the budget grant for the present year will be posted in the general ledger against each head of account to monitor the flow of expenditure.
- 5.5.3 Budget will be posted to the budget control registers for controlable expenditure heads only.
- 5.5.4 The Divisional Accountant/Budget & Accounts Officer will check the allocation with his original estimates to ensure that sufficient funds remain available against each head of account. And if he anticipates any abnormal variance he should immediately report the matter to the circle office through reappropriation proposal or additional demand request.

CHAPTER 6

PROCEDURE FOR CAPITAL EXPENDITURE BUDGET

6.1.0 AREA ELECTRICITY BOARD (AEB)

In Power Distribution Wing (PDW), Operating Divisions, Construction Projects and such other offices which, so far, have been declared as accounting units will initiate budget proposals. These proposals will be consolidated at Circle level and then at AEB levels and finallv atHeadquarters level. Director Budget (Distribution) will ensure that all budget targets developed in the light of government directions and five year plans are conveyed to the AEB by the end of July of current year. At the same time budget grant for the present year will also be distributed. The Chairman AEB will call a meeting of all the SEs in his office to convey the targets and overall general strategy for the present year.

6.2.0 CIRCLE AND DIVISION

- 6.2.1 After receipt of annual targets regarding capital works, the SE will delegate and convey these to the subordinate units with the instructions to submit their technical proposals against these works as well as for operational maintenance requirements.
- 6.2.2 The Executive Engineer (XEN) will complete Form B-15 (Page 1) which will form basis for the whole Capital Expenditure Budget emanating from the statement of objectives.

- 6.2.3 The Divisional Head Draftsman will compile these proposals for the whole division and pass on to the Divisional Accountant/Budget & Accounts Officer for preparation of the budget.
- 6.2.4 The Head Draftsman will complete the Schedule of Capital Works categorywise on Form B-14. Expenditure column for the ongoing works will be filled in with the help of job cards maintained in the accounts sections.
- 6.2.5 The Head Draftsman, in consultation with the Executive Engineer/Divisional Manager or the executive incharge, will also fill in the expected completion date of each work and the works will be listed in the order of their priority.
- 6.2.6 With the help of Schedule of Capital Works, Form B-14, provided by the Head Draftsman/Technical Assistant, the Divisional Accountant/Budget & Accounts Officer will complete the Budget Form B-13.
- 6.2.7 Phasing of expenditure into the given four quarters will be done by consulting the engineer incharge (XEN/DM) who will estimate proportionate activity of each work in the four quarters. The listing of these works will be done according to their priority.
- 6.2.8 This break-up of expenditure in four quarters will assist in planning and forecasting purchase of material, and arrangement and allocation of cash budgeted in the relevant quarters.
- 6.2.9 Mobile plants & equipment, and other plants & equipment to be arranged through capital budgets will be estimated in the same fashion as the capital works.

6.2.10 Three copies of all schedules, list of works and plants and equipment will be provided to the circle office.

6.3.0 <u>CONSOLIDATE BUDGET PROPOSAL</u>

The Budget Assistant of Circle office will consolidate Form B-13 received from division under his circle on to Form B-21.

- 6.3.1 The Form B-21 (Consolidate) will be supported with one copy of Schedule of Works received from each division.
- 6.3.2 An abstract will be prepared on Form B-13 showing only net expenditure for each previous, present and budget year.
- 6.3.3 Before submitting this Consolidate Budget Proposal to the AEB, the Superintending Engineer (SE) will thoroughly review and evaluate each division's proposal and schedule of works. He will ensure that the works included in the schedule are approved and overall direction of the budget matches with the assigned targets and long term plans.
- 6.3.4 He will call a meeting of all of his Executive Engineers (XENs) to discuss the proposals and finalize the priority of the works.
- 6.3.5 These budget meetings will be treated as very important planning meetings on which rest of the activity will base. These meetings are also meant to make sure that the planning is realistic and executives will execute the works according to objectives set; there is a minimum possible variance between targets and actual results; this is also an idea to make sure that efforts and activities are evenly distributed throughout the budget year and all works are not postponed till end of

the year when efforts are geared up to finalize all tenders, and the issue and transfer of materials to sites is accelerated.

6.3.6 The Consolidate Budget Proposal for the circle will then be submitted to the AEB along with the detailed schedules of works received from divisions.

6.4.0 AEB LEVEL

- 6.4.1 The Chairman AEB with assistance of Director Technical will finally approve the list of works, their priorities.
- 6.4.2 He will also ensure that the proposals have been developed in line with the development planning objectives for the budget year and the quantum of the activity and financial outlay is realistic.
- 6.4.3 After proper vetting of these proposals, the Chairman AEB will pass it on to the Director Accounts/Director Finance (AEB) for consolidation.
- 6.4.4 Deputy Director Budget of the office of Director Accounts/Director Finance (AEB) will consolidate the proposals received from each circle into one consolidated Budget Proposal.
- 6.4.5 For consolidation, the same form B-21 will be used and final abstract be prepared on Form B-13 showing net expenditure only.
- 6.4.6 The Director Accounts AEB and Chairman AEB will sign the budget and will pass it on to the Director Budget (Distribution).

6.5.0 DISTRIBUTION HEADQUARTERS

- 6.5.1 The Director Budget (Distribution) will consolidate the budget proposals of all AEBs and other Distribution organization units into one for the Distribution Organization.
- 6.5.2 For consolidation purpose same Form B-21 can be used. However, an abstract will be prepared on Form B-13, taking the total only for the net expenditure figures for the previous, present, present revised, and budget year.
- 6.5.3 Supporting schedules of works (Form B-14) will be the same as received from the AEB.
- 6.5.4 Before consolidation the Deputy Director Budget (Distribution) will check that demands/proposals of each AEB/Distribution Unit conform with the set objectives and targets assigned to them. He will also check and ensure that the proposals submitted by each AEB/Distribution Unit based on the detailed works schedules and the aggregate totals of all works agree with the proposals.

6.6.0 REVISED BUDGET GRANT FOR PRESENT YEAR

- 6.6.1 The budget proposals initiated in September at division level should be completed at Distribution Headquarters level by the mid of December of present-year, so that revised grant for the present year is distributed up to base level by the end of January of present year.
- 6.6.2 This will enable the executing divisions to monitor their pace in the remaining five months of the year to meet the goals.

- 6.6.3 Director Budget (Distribution) will prepare a statement of variance on Form B-22.
- 6.6.4 This variance calculated will be matched to the available funds under different categories of capital works.
- 6.6.5 The Director Budget (Distribution) will discuss this variance analysis with the Managing Director (Distribution) and seek his advice/approval for reallocation of excess funds or retrenchment of funds if there is any shortfall.

CHAPTER 7

LIST OF FORMS

S.NC	DESCRIPTION	FORM NO.
1.	Operating Expenses - Budget Estimate	B-01
2.	Maintenance - Plant & Equipment - Budget Estimate	B-02
З.	Maintenance - Civil Works - Budget Estimate	B-03
4.	Maintenance - Administration - Budget Estimate	B-04
5.	Depreciation Budget	B-05
6.	Budget Summary - Operations & Maintenance	B-06
7.	Commercial Operating Expenses - Budget Estimate	B-07
8.	Budget Summary - Commercial Operations	B-08
9.	Income Schedule - Sale of Energy	B-09
10.	Budget Schedule - Miscellaneous Income	B-10
11.	Schedule of Personnel Costs - Salary	B-11
12.	Schedule of Personnel Costs Staff Costs and Employer Charges	B-12
13.	Budget for Capital Expenditure	B-13
14.	Schedule of Capital Expenditure	B-14
15.	Statement of Objectives	B-15
16.	Schedule of Expenditure for Operational Maintenance (Distribution)	B-16(a)
17.	Schedule of Expenditure for Operational Maintenance & Civil Works	B-16(b)
18.	Schedule of Expenditure for Operational Maintenance (T&G)	B-16(c)
19.	Schedule of Expenditure for Operational Maintenance (Generation)	B-16(d)
20.	Schedule of Vehicle Running Costs	B-17
21.	Schedule of Employees Housing Expenditure	B-18
22.	Schedule of Rent Charges	B-19(a)
23.	Schedule of Rate & Taxes	B-19(b)
24.	Schedule of Light, Heat, Power & Water Charges	B-19(c)

<u>s.no</u>	DESCRIPTION	FORM NO.
25.	Schedule of Repair & Maintenance - Civil Works	B-19(d)
26.	Schedule of Repair & Maintenance - Mechanical	B-19(e)
27.	Schedule of Repair & Maintenance - Electrical	B-19(f)
28.	Manpower Data	B-20
29.	Budget for Capital Expenditure	B-21
30.	Statement of Variance Capital Expenditure Budget	B-22
31.	Projected Funds Flow Statement	B-23
32.	Allocation of Funds for Operating Expenditure	B-24(b)
33.	Allocation of Funds for Operating Expenditure	B-25(b)
34.	Schedule of Office Expenses	B-26
35.	Schedule of Office Expenses - Printing & Stationery (50)	B-27
36.	Schedule of Office Expenses - Postage/Telegram/Telex (516)	B-28
37.	Schedule of Office Expenses - Machines & Equipment	B-29
38.	Schedule of Office Expenses - Advertising & Publicity (53)	B-30
39.	Schedule of Office Expenses - Computer Charges (54)	B-31
40.	Schedule of Office Expenses - Sundry Expenses	B-32
41.	Schedule of Medical Expenses - Cash Medical Allowance	B-33
42.	Schedule of Bad Debts Energy	B-34
43.	Operating Expenses Budget	B-35

LEGEND OF PREPARATION

_____ X=TO PREPARE O=NOT TO PREPARE

S.NO.	FORM TITLE	FORM NO.	HQ	ABB	CIRCLE	DIVISION
1	Operating Expenses - Budget Estimate	B-01	X	X	X	X
2	Maintenance - Plant & Equipment - Budget Estimate	B-02	X	X	X	X
3	Maintenance - Civil Works - Budget Estimate	B-03	X	X	X	X
4	Maintenance - Administration - Budget Estimate	B-04	X	X	X	X
5	Depreciation Budget	B-05	X	X	X	X
6	Budget Summary - Operations & Maintenance	B-06	X	X	X	X
7	Connercial Operating Expenses - Budget Estimate	B-C7	X	X	X	X
8	Budget Summary - Commercial Operations	B-08	X	X	X	X
9	Income Schedule - Sale of Energy	B-09	X	X	X	X
10	Budget Schedule - Miscellaneous Income	B-10	X	X	X	X
11	Schedule of Personnel Costs - Salary	B-11	0	X	X	X
12	Schedule of Personnel Costs Staff Costs and Employer Charges	B-12	0	X	X	X
13	Budget for Capital Expenditure	B-13	X	X	X	X
14	Schedule of Capital Expenditure	B-14	0	X	X	X
15	Statement of Objectives	B-15	0	X	X	X
16	Schedule of Expenditure for Operational Maintenance (Distribution)	B-16(a)	0	X	X	X
17	Schedule of Expenditure for Operational Haintenance & Civil Works	B-16(b)	0	X	X	X
18	Schedule of Expenditure for Operational Kaintenance (T&G)	B-16(c)	0	X	X	X
19	Schedule of Expenditure for Operational Kaintenance (Generation)	B-16(d)	0	X	X	X
20	Schedule of Vehicle Running Costs	B-17	0	X	X	X
21	Schedule of Employees Housing Expenditure	B-18	0	X	X	X
22	Schedule of Rent Charges	B-19(a)	0	X	X	X

			LE	GBND O	F PRBPARA	TION
			X=TO F	REPARE	O=NOT TO	PREPARE
S.NO.	FORM TITLE	FORM NO.	HQ	ABB	CIRCLE	DIVISION
23	Schedule of Rates & Taxes	B-19(b)	0	X	X	X
24	Schedule of Light, Heat, Power & Water Charges	B-19(c)	0	X	X	X
25	Schedule of Repair & Maintenance - Civil Works	B-19(d)	0	X	X	X
26	Schedule of Repair & Maintenance - Mechanical	B-19(e)	0	X	X	X
27	Schedule of Repair & Maintenance - Blectrical	B-19(f)	0	X	X	X
28	Manpower Data	B-20	X	X	X	X
29	Budget for Capital Expenditure	B-21	0	X	X	X
30	Statement of Variance Capital Expenditure Budget	B-22	X	X	X	X
31	Projected Funds Flow Statement	B-23	X	X	0	0
3 2	Allocation of Funds for Operating Expenditure	B-24(b)	X	X	0	0
33	Allocation of Funds for Operating Expenditure	B-25(b)	X	X	0	0
34	Schedule of Office Expenses	B-26	0	X	X	X
35	Schedule of Office Expenses - Printing & Stationery (50)	B-27	0	X	X	X
36	Schedule of Office Expenses - Postage/ Telegram/Telex (516)	B-28	0	X	X	X
37	Schedule of Office Expenses - Machines & Equipment	B-29	0	X	X	X
38	Schedule of Office Expenses - Advertising & Publicity (53)	B-30	0	X	X	X
39	Schedule of Office Expenses - Computer Charges (54)	B-31	0	X	X	X
40	Schedule of Office Expenses - Sundry Expenses	B-32	0	X	X	X
41	Schedule of Medical Expenses - Other Than Cash Hedical Allowance	B-33	0	X	X	X
42	Schedule of Bad Debts Energy	B-34	0	X	X	X
43	Operating Expenses Budget	B-35	0	X	X	X

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OPERATING EXPENSES - BUDGEY ESTIMATES 19

DIVISIO	N	RURA	L/U	IRBAN				•	LOCATION CODE						
ACCOUNT										PRESENT YEAR					
CODE	CLASSIFICATION	1ST (QR	2ND	QR	3RD	QR	4TH	QR	90917	፣ ከበከሮጀም	ACTUALS	REVISED Estinate		
; ; ; ; ; ;	GENERAL ESTABLISHMENT EXPENSES							1 			1 1 1 1		1 1 1 1 1		
10-19	PAY & ALLOWANCES							1 1 1 1 1 1 1			1 2 1 4 4		2 1 1 1 1		
10-	Officers-Technical							 			• • • •		r 		
	Basic Pay				1	1		 			1 [] [1 	 		
	House Rent		i		i		: 	, , ,	i 1		i I	i	i I		
	Conveyance Allowance Generation Allowance				1			1 !	1	1	1	1	[] [
10-5	Shift Allowance							• • •				, , ,			
10-7	Special Pay & Staff Allowance		i		i		l	1			1	ļ	1		
10-8	¦Index Pay	1	1				1	1 1 1					1 1		
10-9	Other Allowances		1		i			; ; 1	į		i	i	i t		
11-	Officers Non-Technical			6 } []				(() (1 		1 1 1		1 		
11-0	Basic Pay	1		 	1			 	1 				1 1 1		
11-1	House Rent	t i					1						1 		
•	Conveyance Allowance				i		1		i			i	, (
•	Special Pay & Staff Allowance	i	į		i		i	i	i		i I	1	1		
¦11-8 11-9	¦Index Pay ¦Other Allowances	1	1	 	1			(1				1		
; 11-2	COLOR ATTOMATICES	1									1	i			
12-	Clerical & Administrative	8 1 1		1 1 1 1				t 1 1		 	 				
			1	1 1 1	· 1			1	1		1 1		1		
12-0	Basic Pay House Rent	l	i	1	i			1	ļ		1		1 		
12-1 12-2	Conveyance Allowance	1	1	1							i		1		
12-2	Overtime & Off Days		1		1			i	1		1	ł	1		
12-5	Generation Allowance	i		1				1	ļ		1		1		
12-7	Special Pay & Staff Allowance		ļ		l			1							
12-8	Index Pay			 				l	1		i	: : :	i		
12-9	Other Allowances		1	i 1	i	i		i	i				1		
i		l	1	1				!	1		}				
1					1						1		Ì		

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OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISIO	¥	RURAL/	URBAN			-		LOCATION	CODE			
ACCOUNT	1	1						PRESENT YEAR				
CODE	CLASSIFICATION		12ND	QR:3F	rd gr	4TH QR	TOTAL	BUDGET GRANT	ACTUALS	BSTINATE		
	GENERAL ESTABLISHMENT EXPENSES (Continued)		 	1						 		
13-	Line Staff & Operating Staff		1 	;				i 1 1 1		1 1 1 1		
13-0	l Basic Pay	1	1 1 1 1	1				1 · ·		t F I		
	House Rent	ł	1	ł					1	t I		
13-2	Conveyance Allowance		1					1		ι Ι 1		
	Overtime & Off Days		1	!				i.		i		
	Generation Allowance		: : :			i		i	i	i t		
	Shift Allowance	ļ	i	i		i		i 1	i	i 1		
	Special Pay & Staff Allowance	i	i	i		i	1	i I	1	; 1		
	Index Pay	i 1	i I	i		1 1	l 1	1		1		
13-9	Other Allowances	1	1			1		1	1	1		
14-	Labourers, Naib Qasids etc	2 2 2				1 1 1		1 1 1		, 1 1 1		
		1	ļ	Ì		1				1		
14-0	Basic Pay	1	!			t 1		1	1	1		
14-1	House Rent	1 1	!			1				1		
	Conveyance Allowance		1							1		
	Overtime & Off Days									r •		
	Shift Allowance		-			1						
	Special Pay & Staff Allowance		i			1		i	i	i 1		
	Index Pay		i			i		i	i	; 1		
14-9	Other Allowances	i	i	i		i i		1	1) {		
15-	; Security Staff			1		1			1) 1 4		
10-				i						t 1		
		i i							1	1		
15-0	Basic Pay									i		
	House Rent								1			
	Conveyance Allowance			ļ				i	i	i		
	Overtime & Off Days		1	ļ		i i		i	i	i		
	Shift Allowance	i	i	i		ì		i	i	i I		
	Special Pay & Staff Allowance	i	i	i		i		i 1	i I	i t		
	Index Pay	i	i t	i		i i	Ì	1	1	1 !		
15-9	Other Allowances	i	i I	i		i 1		1	1	1		
		i	i I	i		1		1 1		4		
		i	1	i		l t	l T	t t		1		
	i I	i i	1 1			1		T L		• •		
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Form B-01 P-3

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POWER DISTRIBUTION WING

OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISION	۱ <u></u>	RURAL/	URBA	N	•		-		LOCATION	CODE	
ACCOUNT		 ! !		RUI	GBT	EST	FIMATES	*	AR		
CODE	CLASSIFICATION	1							BUDGET GRANT		
i i 1 i	GENERAL ESTABLISHMENT EXPENSES (Continued) Supervisory Staff not included in 10-15 above	5 t 1 1 1 1 1 1 1 1 1 1 1	 			 		 	 	1 1 1 1 1 1 1 1	
16-1 16-2 16-4 16-5 16-6 16-7 16-8 16-9	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Generacion Allowance Shift Allowance Special Pay & Staff Allowance Indez Pay Other Allowances Transport Staff		L			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			L 3 4 5 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1		
17-1 17-2 17-4 17-5 17-7 17-8 17-9	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Generation Allowance Special Pay & Staff Allowance Index Pay Other Allowances Casual Labour		F 1 7 4 3 4 3 4 3 4 3 7 3 3 3 3 3 3 4 7 7 8 6 8 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8						3 6 7 7 1 1 8 8 1 1 1 1 8 8 8 8 8 8 8 8 8 8		
18-1 18-2 18-4 18-7 18-8	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Special Pay & Staff Allowance Index Pay Other Allowances					8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8					

OPERATING EXPENSES - BUDGET ESTIMATES 19

 BUDGET	RESENT YEAR
BUDGET GRANT	ACTUALS REVISE 3 HONTHS ESTIMA
1	

OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISIO	ISION		URBAN _				LOCATION CODE					
ACCOUNT		1	Bl	IDGET	BSTIN	ATES		PRUSENT YEAR				
CODE	CLASSIFICATION	IST QR	2ND QI	R 3RD	QR 4T	CH QR	TOTAL	BUDGET GRANT	ACTUALS 3 NORTHS	POVISED Estinati		
	GENERAL ESTABLISHMENT EXPENSES (Continued)		 					1 1 1 1 1		1 t b t t		
61-	STAFF COSTS		: : : :	; t t t				5 1 5 9 8		; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;		
61-2 61-3 61-4 61-5 61-5 61-6 61-7 61-8	Liveries Sports Free Electricity to Employees Education Cost Rent, Rates, Taxes on Employees Housing Grade 1-16 Honorsria, Rewards & Ex-Gracia Payments Rent, Rates, Taxes on Employees Housing Grade 17 and above Funeral Charges									 		
61-9 62-	Other Charges SUPLOYKR CHARGES	L I I L	 	1				1 1 1 1		t 5 1 1		
62-0 62-1 62-2 62-3	Provident Fund WAPDA Pension Fund Government Pensions, Leave Salary etc Group Life Insurance Premium Retirement Gratuities Other Gratuities		4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	 				1 1 1 1 1 1 1 1 1 1 1 1 1 1		(]] [] []]]]]]]]]]]]]]		
63-	HEDICAL EXPENSES							t 1 5 1		6 6 8 8		
63-0 63-2 63-3 63-4 63-7 63-9 63-9	Cash Medical Allowance Medicines, Drugs & Dressing Hospitalization Maternity Payments Prorated Expenses-WAPDA Hospital Other Charges			0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		• 4 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8		
70-	BANK CHARGES	3 	T [] []		5 6 7 7 6			• • • •		 		
10-				1				1 1		• 		

OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISION	SION		URBAN _			LOCATION CODE				
ACCOUNT		!	BU	IDGET	ESTIMAT	PRESENT YEAR				
CODE	CLASSIFICATION	1ST QR	2ND QF	1 3RD	QR¦4TH	QRI TOTAL	BUDGET GRANT	ACTUALS	REVISED ESTINATE	
1	GENERAL ESTABLISHMENT EXPENSES (Continued) AUDIT AND ACCOUNTS CHARGES		; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			-			
72-	LEGAL CHARGES	1 1 1 1	0 []]]]	1 1 1 1 1	1 		5 8 8 8 8 8		1 	
75-	LOSSES & DIFFERENCES		1		-			6 6 6 7 8	 	
78-	OTHER CHARGES (SXCLUDING AUTHORITY OVERHEAD AND SUPERVISORY CHARGES)	t t t t t t			t 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1			1 1 1 1 1 1 1	
80- 1	TRAVELLING	 				1 1 1 1 1	 		 	
80-1 80-2 85-	TA/DA - Officers TA/DA - Other Staff Transfer Grants - Officers Hiscellaneous Furniture and Fittings TOTAL (GENERAL ESTABLISHMENT EXPENSES)		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	87 87 87 88 88 88 88 88 88 88 88 88 88 8	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0			
78-4	Authority's Overhead		L L 2 2		1 1 1 1	 	1 1 1 1	 	l 5 1 1 2	
	Supervisory Charges GRAND TOTAL (GENERAL ESTABLISHMENT EXPENSES)		5 2 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5	J					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
			 1 				1 1 1 1		1 1 1	

Form B-02

MAINTENANCE - PLANT AND EQUIPHENT

BUDGET YEAR _____

IVISION	SION RURAL/URBAB				LOCATION CODE										
ACCOUNT CODB	ASSIT	SERVICE/		ISTI	MAT	ED	COST	!					F	RESERT	YBAR
		COULDRANT.	COMPUBLINT	1ST	QR	28 	ID QR	}¦3₿ !	D QR	14TH	QR	TOTAL	BUDGET	ACTUAL	REVISED Estinate
		4 7 1 8	Haterial Bx-Stores (20-29) (Distribution)								:	! ! !		1 1 1 1 1 1	, t 1 1 1
			Sub-station Equipment including foundation HT Tower, Pole Structures, including foundation LT Tower, Pole Structures, including foundation HT Overhead Lines LT Overhead Lines Underground Cables HT Underground Cables LT Haterial for constructions/services Tools and Plants Hiscellaneous)]] [] [] [] [] [] [] [] [] [] [] [] []		* * * * * * * * * * * * * * * * * * * *		, , , , , , , , , , , , , , , , , , , ,		 	, , , , , , , , , , , , , , , , , , ,	1 2 3 4 4 5 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9 1 1 1 1 1 1 1 1 1 1 1 1 1
			Labour (Pay+Staff Costs)) 				} { } { ! ! ! ! !		 1 	3 t 1 1 1	8 1 1 8 6 6	1 1 1 1 1 1 1
		 	Conty.act Others 			3]]]]]]]]]]]]]]]]]]]) [] []]]]	9 1 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
												 	 	1 1 1 1 1 1 1	
						•				t 		[1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1	
										6 t t 1 1 t				 	
						; ; ; ; ; ;						 	, , , , ,	 	
								• • • • • •					 	, t t t t	1 1 1 1 1 1

LOCATION CODE

_____ HAINTENANCE - CIVIL WORKS Form B-03

BUDGET YEAR _____

LOCATION CODE _____ RURAL/URBAN_____ _____ 1 ESTIMATED COST PRESENT YKAR ACCOUNT _____ CODE !--IST QR: 2ND QR: 3RD QR: 41H QR: TOTAL BUDGET; ACTUAL; REVISED COMPONENT E ESTIMATE 1 } (Haterial (Civil Works) 1_____ Permanent Building · Non Residential other than Offices Temporary Building - Non Residential other than Offices Permanent other Construction - Non Residential | Permanent Residential Building Permanent Residential Building Permanent other construction - residential Soripment in residential buildings |Miscellaneous Labour (Pay + Staff Costs) Contract !-----!Others !-----**Total** ł

DIVISION

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Forn B-04 P-1

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19

DIVISION	RURAL	RURAL/URBAN						LOCATION CODE									
ACCOUNT		 	BUD	GET ESTI	MATES		PRESENT YEAR										
CODE	CLASSIFICATION	1ST QR	2ND QR	3RD QR		TOTAL			REVISED								
	GENERAL ESTABLISHMENT EXPENSES PAY & ALLOWANCES					t 1 1 1 1 1 1	 										
10-	Officers-Technical				6 6 8 9 6 9 8	7 8 8 8 9 9 8	, 1 1 1 1 1 1 1 1 1 1	, , , , , , , , , , , , , , , , , , ,	 								
10-1 10-2 10-5 10-6 10-7 10-8	Basic Pay House Rent Conveyance Allowance Generation Allowance Shift Allowance Special Pay & Staff Allowance Index Pay Other Allowances						2 C Z C B B B B B B B B B B B B B B B B B	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									
11-	Officers Non-Technical		F F T T	1 2 7 1			\$ 1 1 1 1 1		[
11-1 11-2 11-7 11-8	Basic Pay House Rent Conveyance Allowance Special Pay & Staff Allowance Index Pay Other Allowances .					- - - - - - - - - - - - - - - - - - -	, , , , , , , , , , , , , , , , , , ,	, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									
12-	Clerical & Administrative		1 1 1 1	6 6 6 1													
12-1 12-2 12-4 12-5 12-7 12-8	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Generation Allowance Special Pay & Staff Allowance Index Pay Other Allowances																
		1 1 1	1 1 1 1	1 1 1 1	1 1 1 1	2 6 1		9 9 9 1									

Form B-04 P-2

HANAGEHENT AND ADMINISTRATION - BUDGET ESTIMATES 19

DIVISION	N	BANLOCATION CODE BUDGET ESTIMATES PRESENT Y										
ACCOUNT ;			BUD	GET ESTI	MATES		¦ P	RESENT	(EAR			
	CLASSIFICATION	1ST QR	2ND QR	I 3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED Estinate			
13-	Line Staff & Operating Staff	6 6 8 6 6 6 7] 	J J J ł ł	1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1	1] 1 [[
13-1 13-2 13-4 13-5 13-6 13-7 13-8	Basic Pay Nouse Rent Conveyance Allowance Overtime & Off Days Generation Allowance Shift Allowance Special Pay & Staff Allowance Index Pay Other Allowances		t t t t t t t t t t t t t t	f f f f f f f f f f f f f f		C C C C C C C C C C C C C C						
14-	Labourers, Naib Qasids etc		t 1 1	1 9 1		8 2 1						
14-1 14-2 14-4 14-6 14-7 14-8 14-9	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Shift Allowance Special Pay & Staff Allowance Index Pay Other Allowances											
15-0 15-1 15-2 15-4 15-6 15-7 15-8	Security Staff Basic Pay House Rent Conveyance Allowance Overtime & Off Days Shift Allowance ' Special Pay & Staff Allowance Index Pay Other Allowances	, , , , , , , , , , , , , , , , , , ,										

Form B-04 P-3

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19 _____

DIVISION	N RURAL/URBA	y a				LOCA	ATION CODE				
ACCOUNT	1	1		DGET ESTI			P -!		YBAR		
, CUDK	CLASSIFICATION	1ST QR	2ND QR	3RD QR		TOTAL	BUDGET	¦ ACTUAL	REVISED		
16-	Supervisory Staff not included in 10–15 above) t l l l			8 6 8 8 8 8	 { 1 1 1 1 1 1	5 5 6 5) 	1 f 1 1 1 1		
16-1 16-2 16-4 16-5 16-6 16-7 16-8 16-9 17- 17-1 17-2 17-4 17-7 17-8	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Generation Allowance Shift Allowance Special Pay & Staff Allowance Index Pay Other Allowances Tran uport Staff Basic Pay House Rent Conveyance Allowance Overtime & Off Days Generation Allowance Special Pay & Staff Allowance Index Pay Other Allowances										
18-0 18-1 18-2 18-4 18-7 18-8	Casual Labour Basic Pay House Rent Conveyance Allowance Overtime & Off Days Special Pay & Staff Allowance Index Pay Other Allowances										

Form B-04 P-4

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19

DIVISIO	N RURAL/URBA	N			LOCA	CATION CODE				
ACCOUNT	1	 			 	PRESENT YEAR				
	CLASSIFICATION	IST QR			TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE		
19-	Other Staff	1 1 1 1	1 1 1 1	2 	; ; ; ; ;	1 5 1 2 4	, ; ; ; ; ; ;	s f 1 1 8		
19-1 19-2 19-4 19-5 19-6 19-7 19-8 19-9	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Generation Allowance Shift Allowance Special Pay & Staff Allowance Index Pay Other Allowances	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
40-49	ACCONNODATION COSTS	1 1 1 1	1 1 1	E 1 1						
41- 42- 43- 44-	Rent, Rates & Taxes Light, Heat, Power & Water Repairs and Maintenance of Office Building & Civil Works Repair and Maintenance of Electrical Equipmen Repair and Maintenance of Mechanical Equipmen Security		 	1 1 1 1 1 1 1 1 1 1 1 1 1 1						
50-59	OFFICE EXPENSES			1 1 1						
51- 52- 53- 54- 55-	Printing and Stationery Telephones, Postage, Telegrans Office Machines & Equipment Advertising & Publicity Computer Charges Entertainment Sundry Expenditure									
60-	EDUCATION									
i							1	6 		

Form B-04 P-5

HANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19

DIVISIO	N RURAL/UI	JRBANLOCATION CODE BUDGET ESTIMATES PRESENT)											
ACCOUNT	· · · · · · · · · · · · · · · · · · ·	1	BUI	DGET EST!	IHATES		PRESENT YEAR						
CODE	CLASSIFICATION	1ST QR	2ND QR	3RD QR	¦4TH QR	TOTAL	BUDGET	ACTUAL	REVISED				
61-	STAFF COSTS	1 1 1 1 1	1	- - - - - -	 	1 1 1 1 1 1 1 1			1 1 1 1 1				
61-2 61-3 61-4 61-5 61-6 61-7 61-8	Liveries Sports Free Electricity to Employees Education Cost Rent, Rates, Taxes on Employees Housing Grade 1-16 Honoraria, Rewards & Ex-Gracia Payments Rent, Rates, Taxes on Employees Housing Grade 17 and above Funeral Charges					4 4 1 4 1 4 5 5 5 5 6 5 6 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8							
62-	EMPLOYER CHARGES					1 1 1 1 1	5 5 1	1					
62-1 62-2 62-3 62-4 62-5	Provident Fund WAPDA Pension Fund Government Pensions, Leave Salary etc Group Life Insurance Premium Retirement Gratuities Other Gratuities MEDICAL EXPENSES							- - - - - - - - - - - - - - - - - - -					
63-2 63-3 63-4 63-7	Cash Medical Allowance Medicines, Drugs & Dressing Hospitalization Maternity Payments Prorated Expenses-WAPDA Hospital Other Charges		- - - - - - - - - - - - - - - - - - -	, 			, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		 				
64-	WAPDA HOSPITAL					; ; ; ;		1					
70-	BANK CHARGES				i t 1 1	, † † † † †	0 0 1 1 1 1	i 1 1 1 1	, t t t t t				

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19

DIVISION	RURAL/URBA	/N						FOCY.	TION COD	B	·
ACCOUNT		:					MATES		¦ P	RESENT	YEAR
CODE	CLASSIFICATION	1ST	QR	2ND	QR	3RD QR		TOTAL			¦REVISED Estihate
71-	AUDIT AND ACCOUNTS CHARGES			 		1 1 1 1 1	5 5 1 2 2	1 1 1 1 1		5 5 5 8 8 8	1 1 1 1 1
72-	LEGAL CHARGES	 				 	6 7 6 6 6	t 1 1 1 1		1 1 5 6 6	1 1 1 1 1
75-	LOSSES & DIFFERENCES	: : : :		t 		t 1 1 1 1 1		1		t 	1 5 6 1 1
78-	OTHER CHARGES (EXCLUDING AUTHORITY OVERHEAD AND SUPERVISORY CHARGES)			t t t t t		1 1 1 1 1 1	f 3 1 1 1 1 1 1 1		6 8 8 8 8 8 8 8 8 8 8 8 8 8 8	 	8 8 8 1 1 1 1
80-	TRAVELLING					t 1 1 1 2		 			
80-1 80-2 85-	TA/DA - Officers TA/DA - Other Staff Transfer Grants - Officers Hiscellaneous Furniture and Fittings TOTAL (GENERAL ESTABLISHMENT EXPENSES)	1 1 1 1 1 1 1 1 1				1 1 1 1 1 1 1 1 1 1 1 1		C C C C C C C C C C C C C C C C C C C	6 6 1 1 6 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8		8 1 1 1 1 1 1 1 1 1 1 1
78-4	Authority's Overhead			5 5 5 1 1		, t 1 t	1) 1 3 1 1	1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1
	Supervisory Charges GRAND TOTAL (GENERAL ESTABLISHMENT EXPENSES) ,	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8		; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;				6 6 7 7 7 8 7 8 8 8 8 8 8 8 8 8 8 8 8 8			

Form B-04 P-6

						ATION BUDGE					. 12 4 /40
										Apper	ndix 1/18
		PART "A" I	PRESENT YEA								
	VALUE OF DELETIONS UNING	VALUR OF ADDITIONS DURING PRESENT	COST OR	RATE	AHOUNT	COST OF ;	DELETIONS DURING BUDGET	ADDITIONS DURING BUDGET	COST OR	TION RATE:	AHOUNT
1 2	3	4	5	6	1	8	9	10	11	12	13
TE: To be prep							Vailable at				

	SION			- OPERATIONS & MAIN			Form B RAL/URBAN		
	TION CODE _ _ _	(TO SUHHAR		URE BUDG ET FOR AN C ENT OR HEADQUARTERS	PERATING UNIT) (a) BUDGET YBAR				
R.	EXPENSE HEAD		B	JDGET YBAR	I	PRESENT YEAR			
D.	•		BUDGET BSTINATE	FOREIGN CURRENCY REQUIRED, IF ANY	BUDGET ESTIMATE	ACTUAL (b)	REVISED Estihate		
	OPERATIONS COST								
	- Pay and allowances - Materials/contract work - Other operating costs - Transport - running costs	(per B-1)							
	HAINTENANCE - PLANT AND EQUIPHENT		 			1 			
	- Pay and allowance (Labor) - Materials - Contract work/other costs - Others	(per B-2)							
	HAINTENANCE - CIVIL WORKS			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	 	1			
	- Pay and allowance (Labor) - Materials - Contract work/other costs - Others	(per B-3) ;							
	HANAGEMENT AND ADMINISTRATION	(per B-4)			, 	2 1 1 1			
	- Circle - Region			5 3 4 4 4 4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
	DEPRECIATION	(per B-5)		1 1 1 1 1 1	1 1 1 1 1				
	INTBREST								
	TOTAL	 				 			
8P/	ARED BY	b) AM	OUNT PROVIDE	ARE PREPARED FOR 1 D HERE WILL BE AS ' IS PREPARED.					

Form B-07 P-1

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISION	RORAL/UF	BAN				-				LOCATION	CODE	<u></u>
	 !						PRESENT YEAR					
ACCOUNT CODE	CLASSIFICATION	1ST QR	;2ND	QR	3RD	QR	4TH	QR	TCIAL	BUDGET		REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES	1 1 1 1	1 1 1 1				i 			6 [[]	- - - - -	L
10-19	PAY & ALLOWANCES		1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1				8 6 2 1 8 4	 	
10-	Officers-Technical		 	1						1 1 1 1 1		1 5 · 1 1
10-0	Basic Pay		; ; ; ; ;							 		
10-1	House Rent		1							1	!	1
	Conveyance Allowance	1		ļ						1 5		
	Generation Allowance		r [ł		i				1 [1		
	Shift Allowance		ŕ	į		į		į		i I	į	i
	Special Pay & Staff Allowance	i	i 1	į		i		i		i K	1	1
	Index Pay	i	i I	i		i		i		i .	1	1
10-9	Other Allowances	i t	i ł	1		1		1		ê I	1	1
11-	Officers Non-Technical		1] 	1 1 1 1	f 1 t 1
11-0	Basic Pay		 							r 1 1		1 5 1
11-1	House Rent			Ì		Ì		i		1	1	1
11-2	Conveyance Allowance		1	ł		ł		ł		1	1	1 1
11-7	Special Pay & Staff Allowance	ł) [ł				- 1		1 1	1	t 1
11-8	Index Pay		l f	1						1	1	1
11-9	Other Allowances .			-		1		ļ				1
12-	Clerical & Administrative	1						;				
		i		i		İ		i			i 	
12-0	Basic Pay			i		į		i			i	
	House Rent			i		i		į			1	
	Conveyance Allowance			i		İ		İ			1	t i
12-4	Overtime & Off Days	1		1		Í		1		1 1	ł	
12-5	Generation Allowance		1	ł				ł			1	
12-7	Special Pay & Staff Allowance	1		ł		-		ł			1	
	Index Pay	1		ł		-		1			1	
12-9	Other Allowances		1	1		ł		1	1		!	
1				1				1				
				-		1		-1				
						i		i			i :	
1	i	i i		i		i		i	i	l	i	

Form B-07 P-2

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19

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DIVISION	RURAL/URB	AN _				 -				LOCATION	CODE	
							PRESENT YEAR					
ACCOUNT CODE				2ND			4 T H	- 1		BUDGET	ACTUAL 	REVISED ESTIMATE
	GENERAL ESTABLISHNENT EXPENSES (Continued)	; 			; !	 	 	 		 		
13-	Line Staff & Operating Staff	; ; ; ;										1
13-1 13-2 13-4 13-5 13-6 13-7 13-8	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Coneration Allowance Shift Allowance Special Pay & Staff Allowance Index Pay Other Allowances	, ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
14-	Labourers, Naib Qasids etc		1							1 1 1		
14-1 14-2 14-4 14-6 14-7 14-8	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Shift Allowance Special Pay & Staff Allowance Ingex Pay Other Allowances					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
15-	Security Staff		 							1 6 8 6	 	
15-1 15-2 15-4 15-6 15-7 15-8	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Shift Allowance Special Pay & Staff Allowance Tindex Pay Other Allowances											

Form B-07 P-3

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COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISION	RURAL/URB	AR _					-			LOCATION	CODE	
	CLASSIFICATION				BUI)GET	EST	FINA	TES	 l Pl	RESENT YE	AR
ACCOUNT CODE		1ST	QR	2ND						BUDGET		REVISED ESTIMATE
 	GENERAL ESTABLISHMENT EXPENSES (Continued)	; ; ; ;	;		; 		·			 ·	- ; ; ;	·
	Supervisory Staff not included in 10-15 above.	1 1 1 1 1	1 1 1						1	0 6 8 8		
16-1 16-2 16-4 16-5 16-6 16-7 16-8 16-9 17- 17-0 17-1 17-2 17-4 17-5 17-7 17-8 17-9 18- 18-0 18-1 18-2 18-4 18-7 18-8	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Generation Allowance Shift Allowance Special Pay & Staff Allowance Index Pay Other Allowances Transport Staff 											

Form B-07 P-4

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISION	RURAL/URB	AN _					-				LOCATION	CODE	
		 []			BUE	GET	BSI	TIMAT	ES		P.	RESENT YE	AR
ACCOUNT CODE		15 T	QR	2ND	QR	3RD	QR	4T H	QR¦	TOTAL	BUDGET		REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)				;				; ;		 	-	· =
19-	 Other Staff 	4 1 1 1											
19-1 19-2 19-4 19-5 19-6 19-7 19-8 19-9	Basic Pay House Rent Conveyance Allowance Overtime & Off Days Generation Allowance Shift Allowance Special Pay & Staff Allowance Index Pay Other Allowances ACCOMMODATION COSTS	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1										
41- 42- 43- 44- 45-	Rent, Rates & Taxes Light, Heat, Power & Water Repairs and Maintenance of Office Building & Civil Works Repair and Maintenance of Electrical Equip Repair and Maintenance of Mechanical Equip Security OFFICE EXPENSES		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				1 2 4 4 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1		8 8 8 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
50- 51- 52- 53- 54- 55- 56-	Printing and Stationery Telephones, Postage, Telegrams Office Machines & Equipment Advertising & Publicity Computer Charges Entertainment , Sundry Expenditure RDUCATION												

Form B-07 P-5

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISION	RURAL/URB	AN			_			LOCATION	CODE	
ACCOUNT	CLASSIFICATION	 ! !	F	UDGE	T ES	TINATES		P	RESENT YE	AR
CODE	•	1ST QR	2ND (R¦ 3R	D QR	4TH QR	; TOTAL	BUDGET	ACTUAL	REVISED
 	GENERAL ESTABLISHMENT EXPENSES (Continued)	; ! !	; !			 	; !			·
61-	STAFF COSTS		1 1 1 1	1 						
61-1	Liveries	t J	 				 !	1		1
•	Sports	1	1	i		1	1	-	1	!
	Free Electricity to Employees	1				ł	1	!		1
	Bducation Cost	1		i		!	1	!	!	1
	Rent, Rates, Taxes on Employees Housing Grade 1-16									1
61-6	Honoraria, Rewards & Ex-Gracia Payments			i		i		ĺ	1	1
	Rent, Rates, Taxes on Employees Housing Grade 17 and above					, 				 !
61-8	Funeral Charges			İ					İ	1
	Other Charges					1		1		! !
62-	ENPLOYER CHARGES					 		1 E I I		4 t t t
62-0	Provident Fund			İ		1 1 1		t 1 1	1	! !
	WAPDA Pension Fund				1	1 I			1	l t
	Government Pensions, Leave Salary etc	 		l l	1	i . I .		1	1	ł 1
				i t		i 1		j t	1	1
	Group Life Insurance Premium Retirement Gratuities	j		i		i .		i I	i	j t
	Other Gratuities	i		i . !	l	i !		i !	i !	i L
		1		ļ		1			-	1
63-	HEDICAL EXPENSES									
63-0	Cash Medical Allowance			ł			14. 1	1		
	Medicines, Drugs & Dressing			-				1	ļ	
	Hospitalization	1			ļ			1	!	
	Haternity Payments	1		1	ļ			1	1	,
•	Prorated Expenses-WAPDA Hospital	1		ļ	ļ			r t	1	
	Other Charges '			1 	1			6 []		
64-	WAPDA HOSPITAL	 						 		
70-	BANK CHARGES) t 		

Form B-07 P-6

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19

DIVISION	RURAL/URB	AN _					-			LOCATION	CODE	
					BUE	GET	BS	TINATE	S	; P	RESENT YE	AR
ACCOUNT CODE		1ST	QR	2ND	QR		QR		R: TOTAL	BUDGET	ACTUAL	REVISED BSTINATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)	; 	 		i i i i	*		; ! ! !	- ; 	- j ! !	- ;	
71-	AUDIT AND ACCOUNTS CHARGES	 1						i 1 1 1 1		1 1 1	t t t	
72-	LEGAL CHARGES							t 1 1 1			r 8 8 8 8 8	8 6 8 1 1
75-	LOSSES & DIFFERENCES	L 3 1 5 6	1					 			1 1 1 1	9 9 9 9 9
78 -	OTHER CHARGES (EXCLUDING AUTHORITY OVER- HEAD AND SUPERVISORY CHARGES)	t t t 1 1 1									8 4 7 8 8	
80-	TRAVELLING	1 1 1 1 1	1							t # 		1 1 1 1 1
80-1 80-2 85-	TA/DA - Officers TA/DA - Other Staff Transfer Grants - Officers Miscellaneous Furniture and Fittings TOTAL (GENERAL ESTABLISHMENT EXPENSES)	4 9 2 1 4 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		C J J J C C C J C J C J J J			
78-4	Authority's Overhead	t t t t	+ 1 1) () (
78-4	Supervisory Charges											
	GRAND TOTAL (GENERAL ESTABLISHMENT EXPENSES)								1 1 1 1 1		1 1 1 1 1 1	
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	FION CODE {_!_!_!_!				IRE BUDGET FOR COM SIONS AND CIRCLES		BUDGET	
SR.	EXPENSE HEAD		 	BU	IDGET YEAR		PRESENT YEAR	
NO.					FOREIGN CURRENCY REQUIRED, IF ANY			
1.	PAY AND ALLOWANCES							
	- Circle and Regicn - Revenue Office - Sub-division office - Meter reading and bill distribution	(per (per	B-07)¦ B-07)¦				3 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1
2.	OPERATING EXPENSES	(per	B-07);					
3.	BAD DEBTS	(per	B-07)				1 1 1 1 1 1 1 1 1	L 1 1 1 1 1 1
4.	DEPRECIATION	(per	B-07)				1 1 1 1 1 1 1	1 1 1 1 1 1 1
5.	INTEREST	(per	B-07)				3 9 8 1 1 1	f 2 1 1 1 1 1
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	TOTAL						 	
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90-0 90-1 90-2 90-3 90-4 90-5 90-5 90-7 90-8	 Domestic Conmercial Industrial Agricultural Public Lighting Bulk Flat Rates Bulk - Other Rates Traction Residential Colonies under Tariff H. Agriculture Flat Rates 	1		4 8 8 8 9 8 8 8 8 4 4 8 4 8 8 8 8 8 8 8			* * * * * * * * * * * * * * * * * * * *	r	, , , , , , , , , , , , , , , , , , , ,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4 1 1 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8					1 []]]]]]]]]]]]]]]]]]		
t 1 1	Sub-Total	¦	 					-	¦	 ! !		 		 	 		 	; 	; 	 	
91-0 91-1 91-2 91-3 91-4 91-5 91-6 91-7	SALE OF ENERGY (FUEL SURCHARGE) - Domestic - Commercial - Industrial - Agricultural - Public Ligbting - Bulk Flat Rates - Bulk - Other Rates - Traction - Recidential Colonies under Tariff H. - Agriculture Flat Rates						1 1		I I	1		1 1 1 1 1 1 1 1 1 1 1 1 1 1	I I I I I I I I I I I I I I I I I I I	1 1 1 1 1 1 1 1 1 1 1 1 1 1				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
	Sub-Total	t 	1 1 1 	 		 		 			 	 	 	 		 	 	 			
92-0 92-1 92-2 92-4 92-5	(OTHER INCOME) Veter Rental Public Lighting - (other than energy) Service Rentals Late Payment Surcharge Reconnection Fees Sundry Charges	1		 		4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1) 	3 6 6 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	L 	 	()))))))))))))))))))	1 1 1 1 1 1 1 1 1 1 1 1 1 1	F 	; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	, , , , , , , , , , , , , , , , , , ,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
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	ations to be checked by B&A rate form is to be used for		Reve	enue O	ffice	r und	er th	e Bud	iget A	older						Approve	a b y		f Eng	ineer	(ARB)

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93-0 93-1 93-2 93-3 93-5 93-5 93-7 93-8 93-9 94-0 94-2 94-1 94-2 94-9 95-0 95-0 95-1 95-2	 HISCELLANEOUS INCONE Conmission on E.D. Rent Sale of Tender Documents Rent recovered from employees Meter Testing Fee/Repair Penalties and Fines inposed by WAPDA Magisterate Recoveries made from employees for use of Community Transport Leave Salary and Pension Contribution Received Other PROFIT/SURPLUS On deposit works On sale of stores From other sources INTEREST From Bank On Loans and Advances to Staff On deferred consumer connection charges On consumers arrears being paid by instalment SUNDRY INCOME 									1 1 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
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SUB-DIVISION			BUDGET FOR C	ADITAI. PYDYW	DITURT				Form B-13
DIVISION			DANNET LAF P	OLIIDU MALAN	VI I V IA			RURAL/URBAN	
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LOCATION CODE	<u> </u>								
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DIVISION																					RURAL/	/URBAI	
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Note: Please use separate for	n for each	Najo	or Class	of Wa	ork i.e.	. 90141,	90143	etc.															

			Form B-15 P-1
STATEMENT OF OB	JECTIVES		
DIVISION		BUDGET	
 AEB		RURAL/URBA	N
LOCATION CODE	میں ہوتے ہوتے ہوتے ہوتے ہوتے ہوتے ہوتے ہوتے		
POPULATION			
TOTAL ESTIMATED SERVED TILL BUDGET YEAR TO BE SERVED IN BUDGET YEAR			
PARTICULARS	BUDGET YEAR	PREVIOUS YEAR	PRESENT YEAR
NUMBER OF CONNECTIONS TO BE PROVIDED			
GENERAL DOMESTIC GENERAL COMMERCIAL & AGRICULTURAL BULK INDUSTRIAL	 	·	
VILLAGE ELECTRIFICATION	 		1
TOTAL			1 / 1 1
NET WORK ADDITION (NEW & EXPANSION)		4 5 1	 ,
HT LINES/CABLES KMS LT LINES/CABLES KMS		 	l
TOTAL		 	
NET WORK IMPROVEMENT			, , , ,
HT LINES/CABLES KMS LT LINES/CABLES KMS	 	 	
TOTAL	 	1 1 	! !
LINE LOSSES (RS IN 000) (PERCENTAGE) NET WORK AUGMENTATION (ADD TRANSFORMERS)			, ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;
50 KVA (NOS) 100 KVA (NOS) 200 KVA (NOS)		· · · · · · · · · · · · · · · · · · ·	
TOTAL	i 1		i ! !

STATEMENT OF OBJ	ECTIVES		Form B-15 P-2
SALES			
UNITS SOLD (IN 000) DOMESTIC COMMERCIAL AGRICULTURAL INDUSTRIAL OTHERS			· · · · · · · · · · · · · · · · · · ·
TOTAL	!	 	
REVENUE (RS IN 000) STAFF RMPLOYED))]] [] []	
OPERATIONS MAINTENANCE COMMERCIAL MANAGEMENT & ADMINISTRATION CONSTRUCTION	 		
TOTAL MANPOWER	1 1 1 1	 	[[]
NEW CONSTRUCTION, EXTENSION	1 1 1 1	1 1 1	
MAJOR MAINTENANCE PROGRAMS	, 		
. Scheme Details . Quantities . Costs	 		
Note: Attach drawings, costs and approvals separately.	 	,	
Prepred By			
Executive Engineer	<u></u>		
Superintending Engineer		<u></u>	
Chairman/Chief Engineer	<u> </u>		

SUB-	DIVISION			SCHED OPERATIONA							1081						?orn	B-16(a)
				VI dill'I I Vid				. (.			,						URBAN/RURA	L
LOCA	TION CODE																BUDGET YEA	R
ACCO	UNT CODE 220 - 229,	230, 231																
 SR. NO.	•	ESTIMATE SANCTION	ESTIMATED	HATERIAL COST ORLY					HAT	BRIA	L CL	ASSI	FICA	TION			;TENTATIVE ;EXECUTION ;QUARTER	
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2.	Last column will sh	ow the Quar	ter in which	expenditur	e is	expe	ecte	i to	be i	incu	red	•						
: 3. 1	Separate form will	be used for	each catego	r y i.e. 220	-229	•												
4. 	All departments of	Power Wing w	vill use thi	s fors for	accu	ula	tion	of	aint	tenar	ice	cost	В.					

SUB-1	DIVISION	-		SCHED OPERATIONA							285						Form	B-16(b)
																	URBAN/RURAI	,
LOCA	TION CODE	-															BUINGET YEAR	·
ACCO	UNT CODE 220 - 229,	230, 231																
SR.	NAME OF WORK	ESTIMATE SANCTION NUMBERS,	TOTAL ESTIMATED	MATERIAL COST ONLY	!						L CL	ASSI	FICA	TION			TENTATIVE EXECUTION QUARTER	KHALI
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 4.	All departments of	Power Wing	vill use thi	is form for	ассш	ulat	tion	of	main	tenar	ice (costi	8.					

DIVISI	VISION	-		SCHEDI OPERAT										- -			Form T URBAN/RURAL	B-16(c)
LOCATI	ON CODE	-															BUDGET YEAR	
SR. NO.		ESTIMATE	TOTAL ESTIMATED	HATERIAL COST ONLY	}						L CL		FICA	10 B			TENTATIVE (EXECUTION) QUARTER	
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	ON CODE																BUDGET YEAR	
		ESTIMATE SANCTION	;TOTAL ;ESTIMATED	HATERIAL COST ONLY	1					RIAL	CL	ASSI	FICA	TION			TENTATIVE EXECUTION QUARTER	
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			SCHEDU	LE OF EXPLOYEES	HOUSING KI	IP KH DITURK			RURA	Porn L/URBAN	B-18
DIVIS	DIVISION 510N		Å	CTIVITY						ET YEAR	
LOCAT	TON CODE										
SR.	NAME & DESIGNATION OF OCCUPANT	SANCTION	MONTHLY	ACTUAL COST	30X	ADDITIONAL	 ! ! !	10	TAL BXPE	NSES	
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		SCHED	ULE OF RATE	S & TAXES				RURA	Form B-1 L/ORBAN	
ION		AC	TIVITY					BUDG	ET YEAR .	
NAME OF THE	PREVIOUS	PRESENT	PRESENT	; POSSIBLE ;	NET		QUARTE	RLY ALLOC	ATION	
BUILDING/PROPERTY	ACTUAL	BUDGET	REVISED	; DECREASE	BUDGET	IST QR	2ND QR.	.;3RD QR.	4TH QR.	TOTAL
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	110H		i	LIGHT, HEA ATER CHARGI						Form B-1 L/URBAN _ ST YBAR _	
SR. NO.	NAME OF THE Building/property	ACTUAL !	YEAR BUDGET	YEAR REVISED	POSSIBLE INCREASE/ DECREASE B/YEAR	COST BUDGET					TOTAL
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NAME OF THE	PREVIOUS;	PRESENT	; PRESENT	POSSIBLE ;	NET	1 1 1	QUARTER	LA VFFOC	A710N			
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Form B-23 PROJECTED FUNDS FLOW STATEMENT FOR THE YEAR _____ (RS IN MILLION) OPERATING CAPITAL AMOUNT ; FOREIGN -: TOTAL USES (RUPERS) ; CURRENCY ; SOURCES 1 URBAN ; RURAL ; TOTAL ; URBAN ; RURAL ; TOTAL ; ł 1 ADP 1 REVENUE GENERATION 2 COPERATING EXPENSES 2 GOVERNMENT ASSISTANCE 3 |MAINTENANCE BIPENGES; **3 |SHORT TERM BORROWINGS 4** COMMERCIAL EXPENSES 4 LONG TERM BORROWINGS **5 LIQUIDATION OF INVESTMENTS** 5 IDEBT SERVICING 6 BOND REDEMPTION 6 DISPOSAL OF ASSETS/PROPERTIES 7 LTL REPAYMENT 7 FORBIGN LOANS 8 (OTHER (SPECIFY) 8 FOREIGN GRANTS 9 CAPITAL CONTRIBUTIONS 10 PROFITS/SURPLUS 11 HISCELLANEOUS RECEIPTS 12 |OTHERS TOTAL TOTAL DEFICIT SURPLUS INOTE: THE USES WILL BE THE ACTUAL CONSOLIDATED ESTIMATES PREPARED PREVIOUS YEAR AS BUDGET YEAR ESTIMATES.

			Form B-24(b)					
OFFICE:	ALLOCATION I		KAR 19		MULTURE		RURAL/UR	RBAN
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UNIT/OFFICE	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINA ESTIMAT	BUDGET GRANT
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TOTAL					

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	ION CODE			ACTIVITY	• <u> </u>							
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	9-REPAIR & MAINT.											
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FORMATION	BUDGET YEAR										RURAL/U	Form B-31 RURAL/URBAN			
LOCATION CODB	-														
ACTIVITY				TO	TAL	EXPE	NSBS						PREVIOUS YEAR		
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111 <u> </u>			SCHED	ULE OF HE	DICAL KAPKES HEDICAL ALI	IS - OTI Orance	UR THAN	CASE			RUR	FOR AL/URBAN	B-33		
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CTIVITY															
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UF IMPLOTER	1	PARENTS :	SPOUSE OR CHILDREN	TOTAL	KXPENSES	BUDGET	ACTUAL	REVISED EST.	IST QR.	2110 QR.	3RD QR.	4TH QR.	TOTAL		
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LOCATION	CODE							BUDGBT	YBAR	
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