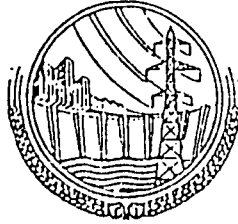


- PN-ABU-341
98-01



WAPDA/USAID
POWER DISTRIBUTION PROGRAM

COMPONENT I

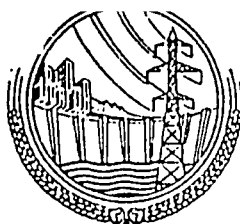
RURAL ELECTRIFICATION PROJECT

Institutional Improvement Program
Financial Work Plan Task 27.01

BUDGETING & CONTROL PROCEDURES

(Draft)

May 1991



**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

CONTENTS

PARA

CHAPTER 1 - BUDGETING & CONTROL PROCEDURES

INTRODUCTION	1.1.0
PURPOSE	1.2.0
BUDGET POLICIES	1.3.0
BUDGET OBJECTIVES	1.4.0
BUDGET CYCLE	1.5.0
BUDGET ORGANIZATION AND BUDGET CENTERS	1.6.0
BUDGET RELATED FUNCTIONS	1.7.0
BUDGET CENTERS	1.8.0
BUDGET PHASING	1.9.0
BUDGETARY CONTROL	1.10.0
BUDGET REVIEW	1.11.0
COMMITMENT RECORDS	1.12.0

CHAPTER 2 - OPERATING EXPENSE BUDGET

PROCEDURE FOR PREPARATION OF OPERATING EXPENSE BUDGET	2.1.0
--	-------

CHAPTER 3 - CONSOLIDATION OF OPERATING BUDGET

BUDGET PROVISION	3.1.0
CIRCLE/PROJECT LEVEL CONSOLIDATION	3.2.0
CONSOLIDATION AT CHIEF ENGINEER'S LEVEL	3.3.0
CONSOLIDATION AT HEADQUARTERS' LEVEL	3.4.0
CONSOLIDATION AT HEADQUARTERS' LEVEL	3.5.0

CHAPTER 4 - OPERATING INCOME BUDGET

SALE OF POWER BUDGET	4.1.0
MISCELLANEOUS INCOME	4.2.0
TRANSPORT EXPENSE BUDGET	4.3.0

CHAPTER 5 - PROCEDURES FOR OPERATING EXPENDITURE BUDGET

ALLOCATION OF PRESENT YEAR FUNDS	5.1.0
ALLOCATION AT DEPARTMENT LEVEL	5.2.0
ALLOCATION AT CHIEF ENGINEER'S LEVEL	5.3.0
DISTRIBUTION OF BUDGET GRANT AT CIRCLE LEVEL	5.4.0
DIVISION LEVEL	5.5.0

CHAPTER 6 - PROCEDURE FOR CAPITAL EXPENDITURE BUDGET

AREA ELECTRICITY BOAD (AEB)	6.1.0
CIRCLE AND DIVISION	6.2.0
CONSOLIDATE BUDGET PROPOSAL	6.3.0
AEB LEVEL	6.4.0
DISTRIBUTION HEADQUARTERS	6.5.0
REVISED BUDGET GRANT FOR PRESENT YEAR	6.6.0

CHAPTER 7 - LIST OF FORMS

LEGEND OF PREPARATION

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 any amendments or revisions in the procedures contained in this manual.

1.2.0 PURPOSE

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 Capital Expenditure

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 Operating Expenses

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 the situation as at present and projected future 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.
- o Available Resources/funds: Guiding outlines on items like:

. Operating Plans

- . 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

- o 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:

- o Budget Allocation/Distribution for the current year

July c/yr.

- o Revised Budget Proposal for the current year Oct c/yr.
- o Budget Estimates/Proposal for next year Oct c/yr.
- o 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 General

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 Meetings for Budget Preparation

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.

1st Budget Preparation Meeting

M F

M D(D)

GMF(P)

GM(O)

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.

AEB

- 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).

GMF(P) & GM(Operations)

- . 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 Authority

- . Approval by Authority.

1.5.4 Government of Pakistan

- . Submission to the GOP for Approval.

1.5.5 Circulation of Budget

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

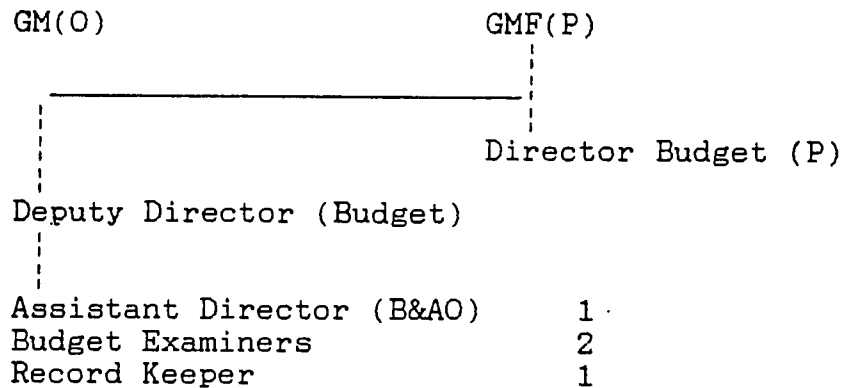
1.5.6 Control

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:



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 Circle

- . 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 AKB

- . 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 Budget Related Functions

Headquarters - Director Budget

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

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

Division/Sub-Division

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

1.7.2 Office Interlinkages

Head Office

Inter-Linked Officers

- | | |
|---------------------------------------|---|
| 1. General Manager
Finance (Power) | - Managing Director
(Power) |
| | - Managing Director
(Distribution) |
| 2. Director Budget | - 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 Operation	Offices at 2 above for Operational Expenditure Budget
5. Deputy Director Foreign Exchange	Offices at 2 above for Foreign Exchange Budget
6. Deputy Director (Budget) attached with General Manager (Operation)	Area Electricity Boards

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
2. General Manager (Operations)	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.

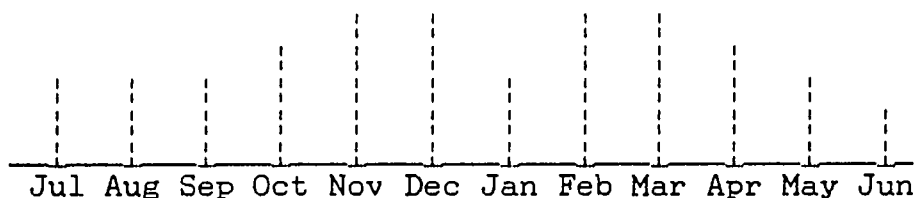
1.9.0 BUDGET PHASING

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 hiccupps. 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.

1.10.2 The full benefits of budgeting can be derived only if 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 targets. The emphasis has to be placed equally on the 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 COMMITMENT RECORDS

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 time. In order to overcome this problem and enforce an 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 Personnel Costs

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 non-rural 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 & Taxes

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 inflexible 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/non-rural 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, air-conditioning 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/non-rural 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 Telephone/Telefax Charges

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 Depreciation

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.
- 3.6.4** 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.
- 5.1.3 Form B-23 will indicate the volume of deficit or surplus which will be allocated to the units. The Director Budget (Power) will prepare a proposal for allocation of such deficit or surplus among ADP, operating expenses, maintenance and commercial expenses. This deficit/surplus will then be allocated 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 controllable direct expenses so that sufficient funds are earmarked for meeting with the requirement of non-controllable expenses.

5.3.4 Working papers will be kept ready by the Budget Assistant working under Deputy Director (Budget) or any other office before 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. operating, 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 the circle office or 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 controllable 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 finally at Headquarters 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 CONSOLIDATE BUDGET PROPOSAL

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

<u>S.NO.</u>	<u>DESCRIPTION</u>	<u>FORM NO.</u>
1.	Operating Expenses - Budget Estimate	B-01
2.	Maintenance - Plant & Equipment - Budget Estimate	B-02
3.	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>	<u>DESCRIPTION</u>	<u>FORM NO.</u>
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

S.NO.	FORM TITLE	FORM NO.	LEGEND OF PREPARATION			

			X=TO PREPARE 0=NOT TO PREPARE			
			HQ	AEB	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	Commercial Operating Expenses - Budget Estimate	B-07	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 Maintenance & Civil Works	B-16(b)	0	X	X	X
18	Schedule of Expenditure for Operational Maintenance (T&G)	B-16(c)	0	X	X	X
19	Schedule of Expenditure for Operational Maintenance (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

S.NO.	FORM TITLE	FORM NO.	LEGEND OF PREPARATION			
			X=TO PREPARE 0=NOT TO PREPARE			
			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 - Electrical	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
32	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 Medical 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

POWER DISTRIBUTION WING

OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____		RURAL/URBAN _____		LOCATION CODE _____					
ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET GRANT	ACTUALS 3 MONTHS	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES								
10-19	PAY & ALLOWANCES								
10-	Officers-Technical								
10-0	Basic Pay								
10-1	House Rent								
10-2	Conveyance Allowance								
10-5	Generation Allowance								
10-6	Shift Allowance								
10-7	Special Pay & Staff Allowance								
10-8	Index Pay								
10-9	Other Allowances								
11-	Officers Non-Technical								
11-0	Basic Pay								
11-1	House Rent								
11-2	Conveyance Allowance								
11-7	Special Pay & Staff Allowance								
11-8	Index Pay								
11-9	Other Allowances								
12-	Clerical & Administrative								
12-0	Basic Pay								
12-1	House Rent								
12-2	Conveyance Allowance								
12-4	Overtime & Off Days								
12-5	Generation Allowance								
12-7	Special Pay & Staff Allowance								
12-8	Index Pay								
12-9	Other Allowances								

POWER DISTRIBUTION WING

OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____		RURAL/URBAN _____					LOCATION CODE _____		
ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET GRANT	ACTUALS 3 MONTHS	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
13-	Line Staff & Operating Staff								

13-0	Basic Pay								
13-1	House Rent								
13-2	Conveyance Allowance								
13-4	Overtime & Off Days								
13-5	Generation Allowance								
13-6	Shift Allowance								
13-7	Special Pay & Staff Allowance								
13-8	Index Pay								
13-9	Other Allowances								
14-	Labourers, Maib Qasids etc								

14-0	Basic Pay								
14-1	House Rent								
14-2	Conveyance Allowance								
14-4	Overtime & Off Days								
14-6	Shift Allowance								
14-7	Special Pay & Staff Allowance								
14-8	Index Pay								
14-9	Other Allowances								
15-	Security Staff								

15-0	Basic Pay								
15-1	House Rent								
15-2	Conveyance Allowance								
15-4	Overtime & Off Days								
15-6	Shift Allowance								
15-7	Special Pay & Staff Allowance								
15-8	Index Pay								
15-9	Other Allowances								

POWER DISTRIBUTION WING

OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____

RURAL/URBAN _____

LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET GRANT	ACTUALS 3 MONTHS	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
16-	Supervisory Staff not included in 10-15 above								

16-0	Basic Pay								
16-1	House Rent								
16-2	Conveyance Allowance								
16-4	Overtime & Off Days								
16-5	Generation Allowance								
16-6	Shift Allowance								
16-7	Special Pay & Staff Allowance								
16-8	Index Pay								
16-9	Other Allowances								
17-	Transport Staff								

17-0	Basic Pay								
17-1	House Rent								
17-2	Conveyance Allowance								
17-4	Overtime & Off Days								
17-5	Generation Allowance								
17-7	Special Pay & Staff Allowance								
17-8	Index Pay								
17-9	Other Allowances								
18-	Casual Labour								

18-0	Basic Pay								
18-1	House Rent								
18-2	Conveyance Allowance								
18-4	Overtime & Off Days								
18-7	Special Pay & Staff Allowance								
18-8	Index Pay								
18-9	Other Allowances								

POWER DISTRIBUTION WING

OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____		RURAL/URBAN _____		LOCATION CODE _____					
ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET GRANT	ACTUALS 3 MONTHS	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
19-	Other Staff								
19-0	Basic Pay								
19-1	House Rent								
19-2	Conveyance Allowance								
19-4	Overtime & Off Days								
19-5	Generation Allowance								
19-6	Shift Allowance								
19-7	Special Pay & Staff Allowance								
19-8	Index Pay								
19-9	Other Allowances								
40-49	ACCOMMODATION COSTS								
40-	Rent, Rates & Taxes								
41-	Light, Heat, Power & Water								
42-	Repairs and Maintenance of Office Building & Civil Works								
43-	Repair and Maintenance of Electrical Equipment								
44-	Repair and Maintenance of Mechanical Equipment								
45-	Security								
50-59	OFFICE EXPENSES								
50-	Printing and Stationery								
51-	Telephones, Postage, Telegrams								
52-	Office Machines & Equipment								
53-	Advertising & Publicity								
54-	Computer Charges								
55-	Entertainment								
56-	Sundry Expenditure								
60-	EDUCATION								

POWER DISTRIBUTION WING

OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____		RURAL/URBAN _____		LOCATION CODE _____					
ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET GRANT	ACTUALS 3 MONTHS	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
61-	STAFF COSTS								
61-1	Liveries								
61-2	Sports								
61-3	Free Electricity to Employees								
61-4	Education Cost								
61-5	Rent, Rates, Taxes on Employees Housing Grade 1-16								
61-6	Honoraria, Rewards & Ex-Gratia Payments								
61-7	Rent, Rates, Taxes on Employees Housing Grade 17 and above								
61-8	Funeral Charges								
61-9	Other Charges								
62-	EMPLOYER CHARGES								
62-0	Provident Fund								
62-1	WAPDA Pension Fund								
62-2	Government Pensions, Leave Salary etc								
62-3	Group Life Insurance Premium								
62-4	Retirement Gratuities								
62-5	Other Gratuities								
63-	MEDICAL EXPENSES								
63-0	Cash Medical Allowance								
63-2	Medicines, Drugs & Dressing								
63-3	Hospitalization								
63-4	Maternity Payments								
63-7	Prorated Expenses-WAPDA Hospital								
63-9	Other Charges								
64-	WAPDA HOSPITAL								
70-	BANK CHARGES								

POWER DISTRIBUTION WING

OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____		RURAL/URBAN _____		LOCATION CODE _____					
ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET GRANT	ACTUALS 3 MONTHS	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
71-	AUDIT AND ACCOUNTS CHARGES								
72-	LEGAL CHARGES								
75-	LOSSES & DIFFERENCES								
78-	OTHER CHARGES (EXCLUDING AUTHORITY OVERHEAD AND SUPERVISORY CHARGES)								
80-	TRAVELLING								
80-0	TA/DA - Officers								
80-1	TA/DA - Other Staff								
80-2	Transfer Grants - Officers								
85-	Miscellaneous Furniture and Fittings								
	TOTAL (GENERAL ESTABLISHMENT EXPENSES)								
78-4	Authority's Overhead								
78-4	Supervisory Charges								
	GRAND TOTAL (GENERAL ESTABLISHMENT EXPENSES)								

POWER DISTRIBUTION WING

Form B-02

MAINTENANCE - PLANT AND EQUIPMENT

BUDGET YEAR _____

DIVISION _____

RURAL/URBAN _____

LOCATION CODE _____

ACCOUNT CODE	ASSET CLASSIFICATION	SERVICE/ PLANT/ EQUIPMENT	ESTIMATED COST						PRESENT YEAR		
			COMPONENT	1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
			Material Ex-Stores (20-29) (Distribution)								
			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								
			Material for constructions/services								
			Tools and Plants								
			Miscellaneous								
			Labour (Pay+Staff Costs)								
			Contract								
			Others								

POWER DISTRIBUTION WING

Form B-03

MAINTENANCE - CIVIL WORKS

BUDGET YEAR _____

DIVISION _____ RURAL/URBAN _____

LOCATION CODE _____

ACCOUNT CODE	COMPONENT	ESTIMATED COST					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
	Material (Civil Works)								
	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								
	Equipment in residential buildings								
	Miscellaneous								
	Labour (Pay + Staff Costs)								
	Contract								
	Others								
	Total								

POWER DISTRIBUTION WING

Form B-04
P-1

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19 _____

DIVISION _____ RURAL/URBAN _____ LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES								
10-19	PAY & ALLOWANCES								
10-	-----								
10-	Officers-Technical								
10-	-----								
10-0	Basic Pay								
10-1	House Rent								
10-2	Conveyance Allowance								
10-5	Generation Allowance								
10-6	Shift Allowance								
10-7	Special Pay & Staff Allowance								
10-8	Index Pay								
10-9	Other Allowances								
11-	Officers Non-Technical								
11-	-----								
11-0	Basic Pay								
11-1	House Rent								
11-2	Conveyance Allowance								
11-7	Special Pay & Staff Allowance								
11-8	Index Pay								
11-9	Other Allowances								
12-	Clerical & Administrative								
12-	-----								
12-0	Basic Pay								
12-1	House Rent								
12-2	Conveyance Allowance								
12-4	Overtime & Off Days								
12-5	Generation Allowance								
12-7	Special Pay & Staff Allowance								
12-8	Index Pay								
12-9	Other Allowances								

POWER DISTRIBUTION WING

Form B-04
P-2

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19 _____

DIVISION _____

RURAL/URBAN _____

LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
13-	Line Staff & Operating Staff								
13-0	Basic Pay								
13-1	House Rent								
13-2	Conveyance Allowance								
13-4	Overtime & Off Days								
13-5	Generation Allowance								
13-6	Shift Allowance								
13-7	Special Pay & Staff Allowance								
13-8	Index Pay								
13-9	Other Allowances								
14-	Labourers, Naib Qasids etc								
14-0	Basic Pay								
14-1	House Rent								
14-2	Conveyance Allowance								
14-4	Overtime & Off Days								
14-6	Shift Allowance								
14-7	Special Pay & Staff Allowance								
14-8	Index Pay								
14-9	Other Allowances								
15-	Security Staff								
15-0	Basic Pay								
15-1	House Rent								
15-2	Conveyance Allowance								
15-4	Overtime & Off Days								
15-6	Shift Allowance								
15-7	Special Pay & Staff Allowance								
15-8	Index Pay								
15-9	Other Allowances								

POWER DISTRIBUTION WING

Form B-04
P-3

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19 _____

DIVISION _____

RURAL/URBAN _____

LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
16-	Supervisory Staff not included in 10-15 above								
16-0	Basic Pay								
16-1	House Rent								
16-2	Conveyance Allowance								
16-4	Overtime & Off Days								
16-5	Generation Allowance								
16-6	Shift Allowance								
16-7	Special Pay & Staff Allowance								
16-8	Index Pay								
16-9	Other Allowances								
17-	Transport Staff								
17-0	Basic Pay								
17-1	House Rent								
17-2	Conveyance Allowance								
17-4	Overtime & Off Days								
17-5	Generation Allowance								
17-7	Special Pay & Staff Allowance								
17-8	Index Pay								
17-9	Other Allowances								
18-	Casual Labour								
18-0	Basic Pay								
18-1	House Rent								
18-2	Conveyance Allowance								
18-4	Overtime & Off Days								
18-7	Special Pay & Staff Allowance								
18-8	Index Pay								
18-9	Other Allowances								

POWER DISTRIBUTION WING

Form B-04
P-4

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19 _____

DIVISION _____

RURAL/URBAN _____

LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
19-	Other Staff								
19-0	Basic Pay								
19-1	House Rent								
19-2	Conveyance Allowance								
19-4	Overtime & Off Days								
19-5	Generation Allowance								
19-6	Shift Allowance								
19-7	Special Pay & Staff Allowance								
19-8	Index Pay								
19-9	Other Allowances								
40-49	ACCOMMODATION COSTS								
40-	Rent, Rates & Taxes								
41-	Light, Heat, Power & Water								
42-	Repairs and Maintenance of Office Building & Civil Works								
43-	Repair and Maintenance of Electrical Equipmen								
44-	Repair and Maintenance of Mechanical Equipmen								
45-	Security								
50-59	OFFICE EXPENSES								
50-	Printing and Stationery								
51-	Telephones, Postage, Telegrams								
52-	Office Machines & Equipment								
53-	Advertising & Publicity								
54-	Computer Charges								
55-	Entertainment								
56-	Sundry Expenditure								
60-	EDUCATION								

POWER DISTRIBUTION WING

Form B-04
P-5

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19 _____

DIVISION _____		RURAL/URBAN _____		LOCATION CODE _____					
ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
61-	STAFF COSTS								
61-1	Liveries								
61-2	Sports								
61-3	Free Electricity to Employees								
61-4	Education Cost								
61-5	Rent, Rates, Taxes on Employees Housing Grade 1-16								
61-6	Honoraria, Rewards & Ex-Gracia Payments								
61-7	Rent, Rates, Taxes on Employees Housing Grade 17 and above								
61-8	Funeral Charges								
61-9	Other Charges								
62-	EMPLOYER CHARGES								
62-0	Provident Fund								
62-1	WAPDA Pension Fund								
62-2	Government Pensions, Leave Salary etc								
62-3	Group Life Insurance Premium								
62-4	Retirement Gratuities								
62-5	Other Gratuities								
63-	MEDICAL EXPENSES								
63-0	Cash Medical Allowance								
63-2	Medicines, Drugs & Dressing								
63-3	Hospitalization								
63-4	Maternity Payments								
63-7	Prorated Expenses-WAPDA Hospital								
63-9	Other Charges								
64-	WAPDA HOSPITAL								
70-	BANK CHARGES								

POWER DISTRIBUTION WING

Form B-04
P-6

MANAGEMENT AND ADMINISTRATION - BUDGET ESTIMATES 19 _____

DIVISION _____

RURAL/URBAN _____

LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
71-	AUDIT AND ACCOUNTS CHARGES								
72-	LEGAL CHARGES								
75-	LOSSES & DIFFERENCES								
78-	OTHER CHARGES (EXCLUDING AUTHORITY OVERHEAD AND SUPERVISORY CHARGES)								
80-	TRAVELLING								
80-0	TA/DA - Officers								
80-1	TA/DA - Other Staff								
80-2	Transfer Grants - Officers								
85-	Miscellaneous Furniture and Fittings								
	TOTAL (GENERAL ESTABLISHMENT EXPENSES)								
78-4	Authority's Overhead								
78-4	Supervisory Charges								
	GRAND TOTAL (GENERAL ESTABLISHMENT EXPENSES)								

POWER DISTRIBUTION WING

Form B-07
P-1

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____		RURAL/URBAN _____		LOCATION CODE _____					
ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES								
10-19	PAY & ALLOWANCES								
10-	Officers-Technical								
10-0	Basic Pay								
10-1	House Rent								
10-2	Conveyance Allowance								
10-5	Generation Allowance								
10-6	Shift Allowance								
10-7	Special Pay & Staff Allowance								
10-8	Index Pay								
10-9	Other Allowances								
11-	Officers Non-Technical								
11-0	Basic Pay								
11-1	House Rent								
11-2	Conveyance Allowance								
11-7	Special Pay & Staff Allowance								
11-8	Index Pay								
11-9	Other Allowances								
12-	Clerical & Administrative								
12-0	Basic Pay								
12-1	House Rent								
12-2	Conveyance Allowance								
12-4	Overtime & Off Days								
12-5	Generation Allowance								
12-7	Special Pay & Staff Allowance								
12-8	Index Pay								
12-9	Other Allowances								

POWER DISTRIBUTION WING

Form B-07
P-2

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____ RURAL/URBAN _____ LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
13-	Line Staff & Operating Staff								
13-0	Basic Pay								
13-1	House Rent								
13-2	Conveyance Allowance								
13-4	Overtime & Off Days								
13-5	Generation Allowance								
13-6	Shift Allowance								
13-7	Special Pay & Staff Allowance								
13-8	Index Pay								
13-9	Other Allowances								
14-	Labourers, Naib Qasids etc								
14-0	Basic Pay								
14-1	House Rent								
14-2	Conveyance Allowance								
14-4	Overtime & Off Days								
14-6	Shift Allowance								
14-7	Special Pay & Staff Allowance								
14-8	Index Pay								
14-9	Other Allowances								
15-	Security Staff								
15-0	Basic Pay								
15-1	House Rent								
15-2	Conveyance Allowance								
15-4	Overtime & Off Days								
15-6	Shift Allowance								
15-7	Special Pay & Staff Allowance								
15-8	Index Pay								
15-9	Other Allowances								

POWER DISTRIBUTION WING

Form B-07
P-3

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____ RURAL/URBAN _____ LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
16-	Supervisory Staff not included in 10-15 above.								
16-0	Basic Pay								
16-1	House Rent								
16-2	Conveyance Allowance								
16-4	Overtime & Off Days								
16-5	Generation Allowance								
16-6	Shift Allowance								
16-7	Special Pay & Staff Allowance								
16-8	Index Pay								
16-9	Other Allowances								
17-	Transport Staff								
17-0	Basic Pay								
17-1	House Rent								
17-2	Conveyance Allowance								
17-4	Overtime & Off Days								
17-5	Generation Allowance								
17-7	Special Pay & Staff Allowance								
17-8	Index Pay								
17-9	Other Allowances								
18-	Casual Labour								
18-0	Basic Pay								
18-1	House Rent								
18-2	Conveyance Allowance								
18-4	Overtime & Off Days								
18-7	Special Pay & Staff Allowance								
18-8	Index Pay								
18-9	Other Allowances								

POWER DISTRIBUTION WING

Form B-07
P-4

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____ RURAL/URBAN _____ LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
19-	Other Staff								

19-0	Basic Pay								
19-1	House Rent								
19-2	Conveyance Allowance								
19-4	Overtime & Off Days								
19-5	Generation Allowance								
19-6	Shift Allowance								
19-7	Special Pay & Staff Allowance								
19-8	Index Pay								
19-9	Other Allowances								
40-49	ACCOMMODATION COSTS								

40-	Rent, Rates & Taxes								
41-	Light, Heat, Power & Water								
42-	Repairs and Maintenance of Office Building & Civil Works								
43-	Repair and Maintenance of Electrical Equip;								
44-	Repair and Maintenance of Mechanical Equip;								
45-	Security								
50-59	OFFICE EXPENSES								

50-	Printing and Stationery								
51-	Telephones, Postage, Telegrams								
52-	Office Machines & Equipment								
53-	Advertising & Publicity								
54-	Computer Charges								
55-	Entertainment								
56-	Sundry Expenditure								
60-	EDUCATION								

POWER DISTRIBUTION WING

Form B-07

P-5

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____ RURAL/URBAN _____ LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
61-	STAFF COSTS								

61-1	Liveries								
61-2	Sports								
61-3	Free Electricity to Employees								
61-4	Education Cost								
61-5	Rent, Rates, Taxes on Employees								
	Housing Grade 1-16								
61-6	Honoraria, Rewards & Ex-Gracia Payments								
61-7	Rent, Rates, Taxes on Employees								
	Housing Grade 17 and above								
61-8	Funeral Charges								
61-9	Other Charges								
62-	EMPLOYER CHARGES								

62-0	Provident Fund								
62-1	WAPDA Pension Fund								
62-2	Government Pensions, Leave Salary etc								
62-3	Group Life Insurance Premium								
62-4	Retirement Gratuities								
62-5	Other Gratuities								
63-	MEDICAL EXPENSES								

63-0	Cash Medical Allowance								
63-2	Medicines, Drugs & Dressing								
63-3	Hospitalization								
63-4	Maternity Payments								
63-7	Prorated Expenses-WAPDA Hospital								
63-9	Other Charges								
64-	WAPDA HOSPITAL								

70-	BANK CHARGES								

POWER DISTRIBUTION WING

Form B-07
P-6

COMMERCIAL OPERATING EXPENSES - BUDGET ESTIMATES 19 _____

DIVISION _____ RURAL/URBAN _____ LOCATION CODE _____

ACCOUNT CODE	CLASSIFICATION	BUDGET ESTIMATES					PRESENT YEAR		
		1ST QR	2ND QR	3RD QR	4TH QR	TOTAL	BUDGET	ACTUAL	REVISED ESTIMATE
	GENERAL ESTABLISHMENT EXPENSES (Continued)								
71-	AUDIT AND ACCOUNTS CHARGES								
72-	LEGAL CHARGES								
75-	LOSSES & DIFFERENCES								
78-	OTHER CHARGES (EXCLUDING AUTHORITY OVER- HEAD AND SUPERVISORY CHARGES)								
80-	TRAVELLING								
80-0	TA/DA - Officers								
80-1	TA/DA - Other Staff								
80-2	Transfer Grants - Officers								
85-	Miscellaneous Furniture and Fittings								
	TOTAL (GENERAL ESTABLISHMENT EXPENSES)								
78-4	Authority's Overhead								
78-4	Supervisory Charges								
	GRAND TOTAL (GENERAL ESTABLISHMENT EXPENSES)								

DIVISION _____

Form B-08

CIRCLE/REGION _____

BUDGET SUMMARY - COMMERCIAL OPERATIONS

RURAL/URBAN _____

LOCATION CODE [][][][][][]

(TO SUMMARIZE EXPENDITURE BUDGET FOR COMMERCIAL
OPERATIONS) AT DIVISIONS AND CIRCLES

BUDGET YEAR _____

SR. NO.	EXPENSE HEAD	BUDGET YEAR		PRESENT YEAR	
		BUDGET	FOREIGN CURRENCY REQUIRED, IF ANY	BUDGET ESTIMATE	ACTUAL
1.	PAY AND ALLOWANCES ----- - Circle and Region (per B-07) - Revenue Office (per B-07) - Sub-division office (per B-07) - Meter reading and bill distribution (per B-07)				
2.	OPERATING EXPENSES (per B-07) -----				
3.	BAD DEBTS (per B-07) -----				
4.	DEPRECIATION (per B-07) -----				
5.	INTEREST (per B-07) -----				
	TOTAL				

PREPARED BY _____
B&AO FOR BUDGET HOLDERNOTE: o SEPARATE FORMS ARE PREPARED FOR EACH COMMERCIAL OPERATING UNIT AND
CONSOLIDATED IN BUDGET HOLDERS OFFICE TO SHOW EXPENSE ON PAY AND
ALLOWANCES AND OPERATIONS FOR EACH UNIT AND CIRCLES.

BUDGET SCHEDULE MISCELLANEOUS INCOME

(Items of Miscellaneous Income)

REVENUE

RURAL/URBAN

DIVISION _____ LOCATION CODE _____

BUDGET YEAR _____

[A separate form is to be used for each unit/division.

ACTIVITY _____

Specify revenue or capital.]

INCOME HEAD		BUDGET YEAR					THIS YEAR										REVISED
CODE	ITEM	ESTIMATE					BUDGET TARGET					ACTUAL					ESTIMATE
		QR 1	QR 2	QR 3	QR 4	TOTAL	QR 1	QR 2	QR 3	QR 4	TOTAL	QR 1	QR 2	QR 3	QR 4	TOTAL	
	REVENUE RECEIPTS																
93	MISCELLANEOUS INCOME																
93-0	- Commission on E.D.																
93-1	- Rent																
93-2	- Sale of Tender Documents																
93-3	- Rent recovered from employees																
93-4	- Meter Testing Fee/Repair																
93-5	- Penalties and Fines imposed by WAPDA Magistrate																
93-7	- Recoveries made from employees for use of Community Transport																
93-8	- Leave Salary and Pension Contribution Received																
93-9	- Other																
94	PROFIT/SURPLUS																
94-0	- On deposit works																
94-1	- On sale of stores																
94-2	- From disposal of assets																
94-9	- From other sources																
95	INTEREST																
95-0	- From Bank																
95-1	- On Loans and Advances to Staff																
95-2	- On deferred consumer connection charges																
95-3	- On consumers arrears being paid by instalment																
96	SUNDRY INCOME																
	TOTAL																

PREPARED BY _____
A/C Manager/Div. Acct/B&AO

CHECKED BY _____

APPROVED BY _____

P-1

RURAL/URBAN _____
ACTIVITY _____

NOTE:

- 77

P-2

RURAL/URBAN _____
ACTIVITY _____

NOTE:

1. Amount of Pay for 1st quarter = Present Pay X 3
2. Amount of Pay for 2nd quarter = Present Pay X 3 + Annual Increment
3. Amount of Pay for 3rd & 4th quarters = (Present Pay + Annual Increment) X 3
4. Vacant Posts or New Proposals will be provided at the end of each category.

Form B-12

RURAL/URBAN _____
ACTIVITY _____

BUDGET YEAR _____

[illegible]

SUB-DIVISION _____

BUDGET FOR CAPITAL EXPENDITURE

DIVISION _____

RURAL/URBAN _____

ANB _____

BUDGET YEAR _____

LOCATION CODE _____

HEAD OF A/C WITH CODE#	PREVIOUS YEAR NET EXPENDITURE	PRESENT YEAR					BUDGET YEAR ESTIMATES		
		EXPENDITURE	CAPITAL CONTRIBUTION	NET EXPENDITURE	BUDGET GRANT	REVISED ESTIMATE	EXPENDITURE	CAPITAL CONTRIBUTION	NET EXPENDITURE
Account Code# _____									
Labor									
Material									
Overheads									
Contract Work									
Total									
Account Code# _____									
Labor									
Material									
Overheads									
Contract Work									
Total									
Account Code# _____									
Labor									
Material									
Overheads									
Contract Work									
Total									
Account Code# _____									
Labor									
Material									
Overheads									
Contract Work									
Total									

MAJOR CLASS OF WORKS (90141, 90143, 90149, 9015, 9016 ETC) _____

BUDGET YEAR _____

[illegible]

Note:

*Please use separate form for each Major Class of Work i.e. 90141, 90143 etc.

STATEMENT OF OBJECTIVES

DIVISION -----

BUDGET -----

AEB -----

RURAL/URBAN -----

LOCATION CODE -----

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			
TOTAL			
NET WORK ADDITION (NEW & EXPANSION)			
HT LINES/CABLES KMS			
LT LINES/CABLES KMS			
TOTAL			
NET WORK IMPROVEMENT			
HT LINES/CABLES KMS			
LT LINES/CABLES KMS			
TOTAL			
LINE LOSSES (RS IN 000) (PERCENTAGE)			
NET WORK AUGMENTATION (ADD TRANSFORMERS)			
50 KVA (NOS)			
100 KVA (NOS)			
200 KVA (NOS)			
TOTAL			

STATEMENT OF OBJECTIVES

SALES

UNITS SOLD (IN 000)
DOMESTIC
COMMERCIAL
AGRICULTURAL
INDUSTRIAL
OTHERS

TOTAL

REVENUE (RS IN 000)

STAFF EMPLOYED

OPERATIONS
MAINTENANCE
COMMERCIAL
MANAGEMENT & ADMINISTRATION
CONSTRUCTION

TOTAL MANPOWER

NEW CONSTRUCTION, EXTENSION

MAJOR MAINTENANCE PROGRAMS

- . Scheme Details
- . Quantities
- . Costs

Note: Attach drawings, costs and approvals separately.

Prepared By

Executive Engineer

Superintending Engineer

Chairman/Chief Engineer

SUB-DIVISION _____

DIVISION _____

ABB

LOCATION CODE _____

ACCOUNT CODE 220 - 229, 230, 231 _____

SCHEDULE OF EXPENDITURE FOR OPERATIONAL MAINTENANCE (DISTRIBUTION)

URBAN/RURAL _____

BUDGET YEAR _____

[illegible]

NOTE:

1. This form is meant for estimating material costs and direct expenses Departmental Labour is demanded under Personnel Costs (maintenance).
2. Last column will show the Quarter in which expenditure is expected to be incurred.
3. Separate form will be used for each category i.e. 220-229.
4. All departments of Power Wing will use this form for accumulation of maintenance costs.

SUB-DIVISION _____

DIVISION _____

AEB

SCHEDULE OF EXPENDITURE FOR OPERATIONAL MAINTENANCE & CIVIL WORKS

URBAN/RURAL _____

LOCATION CODE _____

BUDGET YEAR _____

ACCOUNT CODE 220 - 229, 230, 231 _____

[illegible]

NOTE:

1. This form is meant for estimating material costs and direct expenses Departmental Labour is demanded under Personnel Costs (maintenance).
2. Last column will show the Quarter in which expenditure is expected to be incurred.
3. Separate form will be used for each category i.e. 220-229.
4. All departments of Power Wing will use this form for accumulation of maintenance costs.

URBAN/RURAL _____

LOCATION CODE _____

BUDGET YEAR _____

ACCOUNT CODE 220 - 229, 230, 231 _____

[illegible]

1. This form is meant for estimating material costs and direct expenses Departmental Labour is demanded under Personnel Costs (maintenance).
2. Last column will show the Quarter in which expenditure is expected to be incurred.
3. Separate form will be used for each category i.e. 220-229.
4. All departments of Power Wing will use this form for accumulation of maintenance costs.

BUDGET YEAR _____

NOTE: Separate Schedule will be prepared for each activity.

BUDGET YEAR _____

LOCATION CODE _____

ACTIVITY _____

89

Form B-19(a)

BUDGET YEAR _____

[illegible]

Form B-19(b)

FORMATION _____

BUDGET YEAR _____

LOCATION CODE _____

41

BUDGET YEAR _____

LOCATION CODE _____

[illegible]

FORMATION _____

LOCATION CODE _____

ACTIVITY _____

[illegible]

Form B-19(e)

RURAL/URBAN _____

BUDGET YEAR _____

FORMATION _____

ACTIVITY _____

LOCATION CODE _____

94

Form B-19(f)

SCHEDULE OF REPAIR & MAINTENANCE ELECTRICAL

RURAL/URBAN _____

FORMATION _____

ACTIVITY _____

BUDGET YEAR _____

LOCATION CODE _____

[illegible]

URBAN/RURAL _____

BUDGET YEAR _____

NOTE: 1. These posts will tally with the schedule of Personnel Costs. Therefore, vacant posts/Proposed/sanctioned posts will appear at the end of relevant category.

BUDGET YEAR _____
 RURAL/URBAN _____
 AEB _____
 CIRCLE _____

BUDGET FOR CAPITAL EXPENDITURE

BUDGET YEAR _____
 PREVIOUS YEAR _____

ACCOUNT CODE	PREVIOUS YEAR NET EXPENDITURE					PRESENT YEAR BUDGET GRANT					PRESENT YEAR NET EXPENDITURE				
A/C# _____	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	TOTAL	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	TOTAL	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	TOTAL
Labor															
Material															
Overhead															
Contract Work															

ACCOUNT CODE	PRESENT YEAR REVISED ESTIMATE					BUDGET YEAR ESTIMATE NET EXPENDITURE				
A/C# _____	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	TOTAL	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	CIRCLE/ DIVISION	TOTAL
Labor										
Material										
Overhead										
Contract Work										

**STATEMENT OF VARIANCE
CAPITAL EXPENDITURE BUDGET**

DISTRIBUTION ORIGIN _____

RURAL/URBAN _____

ACCOUNT CODE 1	AEB UNIT 2	ORIGINAL BUDGET GRANT 3	NET EXPENDITURE FOR THE YEAR TODATE 4	REVISED ESTIMATE 5	(VARIANCE (3-5))	
					LESS 6	EXCESS 7
A/C CODE _____		Lahore				
A/C CODE _____		Gujranwala				
A/C CODE _____		Faisalabad				
A/C CODE _____		Multan				
A/C CODE _____		Islamabad				
A/C CODE _____		Peshawar				
A/C CODE _____		Quetta				
A/C CODE _____		Hyderabad				
A/C CODE _____		TOTAL				

**PROJECTED FUNDS FLOW STATEMENT
FOR THE YEAR _____**

(RS IN MILLION)

SOURCES	AMOUNT (RUPERS)	FOREIGN CURRENCY	USES	CAPITAL			OPERATING			TOTAL
				URBAN	RURAL	TOTAL	URBAN	RURAL	TOTAL	
1 REVENUE GENERATION			1 ADP							
2 GOVERNMENT ASSISTANCE			2 OPERATING EXPENSES							
3 SHORT TERM BORROWINGS			3 MAINTENANCE EXPENSES							
4 LONG TERM BORROWINGS			4 COMMERCIAL EXPENSES							
5 LIQUIDATION OF INVESTMENTS			5 DEBT SERVICING							
6 DISPOSAL OF ASSETS/PROPERTIES			6 BOND REDEMPTION							
7 FOREIGN LOANS			7 LTL REPAYMENT							
8 FOREIGN GRANTS			8 OTHER (SPECIFY)							
9 CAPITAL CONTRIBUTIONS										
10 PROFITS/SURPLUS										
11 MISCELLANEOUS RECEIPTS										
12 OTHERS										
TOTAL			TOTAL							
SURPLUS			DEFICIT							

NOTE: THE USES WILL BE THE ACTUAL CONSOLIDATED ESTIMATES PREPARED PREVIOUS YEAR AS BUDGET YEAR ESTIMATES.

RURAL/URBAN

OFFICE: _____

UNIT/OFFICE	OPERATING		MAINTENANCE		COMMERCIAL		TOTAL	
	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINA ESTIMAT	BUDGET GRANT
TOTAL								

NOTE: SEPARATE FORM FOR RURAL AND URBAN WILL BE PREPARED.

RURAL/URBAN

OFFICE: _____

UNIT/OFFICE	OPERATING		MAINTENANCE		COMMERCIAL		TOTAL	
	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINAL ESTIMATE	BUDGET GRANT	ORIGINA ESTIMAT	BUDGET GRANT
TOTAL								

NOTE: SEPARATE FORM FOR RURAL AND URBAN WILL BE PREPARED.

OFFICE: _____

RURAL/URBAN

102

FORMATION/UNIT _____

ACTIVITY

BUDGET YEAR _____

LOCATION CODE _____

[illegible]

**SCHEDULE OF OFFICE EXPENSES - PRINTING &
STATIONERY (50)**

RURAL/URBAN _____

FORMATION _____

BUDGET YEAR _____

LOCATION CODE _____

ACTIVITY	TOTAL EXPENSES					PRESENT YEAR		REVISED ESTIMATE	PREVIOUS YEAR ACTUAL EXPENSES
	1ST QR.	2ND QR.	3RD QR.	4TH QR.	TOTAL	BUDGET	ACTUAL		
OFFICES/SUB-UNITS									
ACTIVITY \$ _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY \$ _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY \$ _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									

NOTE: WHERE OFFICEWISE EXPENDITURE/BUDGET IS NOT AVAILABLE, ONLY TOTAL FIGURES MAY BE SHOWN IN TOTAL ROWS.

**SCHEDULE OF OFFICE EXPENSES - POSTAGE/
TELEGRAM/TELEX(516)**

RURAL/URBAN _____

FORMATION _____

BUDGET YEAR _____

LOCATION CODE _____

ACTIVITY	TOTAL EXPENSES					PRESENT YEAR		REVISED ESTIMATE	PREVIOUS YEAR ACTUAL EXPENSES
	1ST QR.	2ND QR.	3RD QR.	4TH QR.	TOTAL	BUDGET	ACTUAL		
OFFICES/SUB-UNITS									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									

NOTE: WHERE OFFICEWISE EXPENDITURE/BUDGET IS NOT AVAILABLE, ONLY TOTAL FIGURES MAY BE SHOWN IN TOTAL ROWS.

**SCHEDULE OF OFFICE EXPENSES - OFFICE
MACHINES & EQUIPMENT**

RURAL/URBAN _____

UNIT _____

ACTIVITY _____

LOCATION CODE _____

SR. NO.	MACHINES/EQUIPMENT PARTICULARS IDENTIFICATION	OFFICE WHERE USED	APPROXIMATE DATE OF PUR- CHASE/BROUGHT IN SERVICE	PREVIOUS YEAR	PRESENT YEAR			BUDGET ESTIMATE				
					BUDGET	ACTUAL	REVISED	1ST QR.	2ND QR.	3RD QR.	4TH QR.	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
	0-NEW PURCHASES											
	SUB-TOTAL											
	8-HIRE CHARGES											
	SUB-TOTAL											
	9-REPAIR & MAINT.											
	SUB-TOTAL											

NOTE: 1. Column 4 is meant to estimate how old the machines are, because older machines require more maintenance than new ones.
2. In Columns 5 to 8, if machinewise data is not available, total figures may be given at the end.

**SCHEDULE OF OFFICE EXPENSES - ADVERTISING
& PUBLICITY (53)**

RURAL/URBAN _____

FORMATION _____

BUDGET YEAR _____

LOCATION CODE _____

ACTIVITY	TOTAL EXPENSES					PRESENT YEAR		REVISED ESTIMATE	PREVIOUS YEAR ACTUAL EXPENSES
	1ST QR.	2ND QR.	3RD QR.	4TH QR.	TOTAL	BUDGET	ACTUAL		
OFFICES/SUB-UNITS									
ACTIVITY \$ _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY \$ _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY \$ _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									

NOTE: WHERE OFFICEWISE EXPENDITURE/BUDGET IS NOT AVAILABLE, ONLY TOTAL FIGURES MAY BE SHOWN IN TOTAL ROWS.

**SCHEDULE OF OFFICE EXPENSES - COMPUTER
CHARGES (54)**

RURAL/URBAN _____

FORMATION _____

BUDGET YEAR _____

LOCATION CODE _____

ACTIVITY	TOTAL EXPENSES					PRESENT YEAR		REVISED ESTIMATE	PREVIOUS YEAR ACTUAL EXPENSES
	1ST QR.	2ND QR.	3RD QR.	4TH QR.	TOTAL	BUDGET	ACTUAL		
OFFICES/SUB-UNITS									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									

NOTE: WHERE OFFICEWISE EXPENDITURE/BUDGET IS NOT AVAILABLE, ONLY TOTAL FIGURES MAY BE SHOWN IN TOTAL ROWS.

**SCHEDULE OF OFFICE EXPENSES - SUNDRY
EXPENSES (56)**

RURAL/URBAN _____

FORMATION _____

BUDGET YEAR _____

LOCATION CODE _____

ACTIVITY	TOTAL EXPENSES					PRESENT YEAR		REVISED ESTIMATE	PREVIOUS YEAR ACTUAL EXPENSES
	1ST QR.	2ND QR.	3RD QR.	4TH QR.	TOTAL	BUDGET	ACTUAL		
OFFICERS/SUB-UNITS									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									
ACTIVITY # _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
SUB-DIVN. _____									
TOTAL									

NOTE: WHERE OFFICEWISE EXPENDITURE/BUDGET IS NOT AVAILABLE, ONLY TOTAL FIGURES MAY BE SHOWN IN TOTAL ROWS.

RURAL/URBAN _____

BUDGET YEAR _____

ACTIVITY _____

NOTE: If expenditure against previous and present year is not available categorywise, total figures may be provided at the end.

RURAL/URBAN _____

BUDGET YEAR _____

[illegible]

Form B-35
P-1

RURAL/URBAN _____

BUDGET YEAR _____

112

Form B-35
P-2

RURAL/URBAN _____

BUDGET YEAR _____

113

Form B-35
P-3

RURAL/URBAN _____

BUDGET YEAR _____

[illegible]