

HRECS

Preliminary Observations on the application filed by HERCS for APR for FY20 and approval of ARR & Retail Supply Tariff for FY22

1. Sales:

I. Data Inconsistency:

The Commission, in the Tariff Order, 2020, has approved energy sales of 23.149 MU at interface point for SEZ, in the APR for FY19. However, in D-2 Format & at page -79 & page-104 of the filing, the same is indicated as 22.879 MU. Thus, the sales to SEZ for FY19 needs to be rectified accordingly.

II. Sales- Other than IP Sets- APR FY-20

The Commission, in its Tariff Order dated 30.05.2019, had approved total sales to various consumer categories at 290.207MU for FY20, against HRECS proposal of 303.493 MU [excluding sales to AEQUS]. The actual sales of HRECS as per the current APR filing [D-2 FORMAT] is 249.479 MU indicating a decrease in the sales to an extent of 40.728 MU, as compared to the approved sales.

The Commission notes that, as against approved sales of 74.691MU to categories other than BJ/KJ and IP sets, the actual sales achieved by HRECS is 69.857MU, resulting in a shortfall in sales to these categories by 4.834 MU. **It is observed that this shortfall is mainly in HT1 and HT-2a categories, to an extent of 1.74 MU and 1.77 MU respectively.** On the other hand, HRECS has sold 179.622 MU to BJ/KJ and IP category against approved sales of 215.515 MU resulting in shortfall sales to these categories by 35.893 MU. **The shortfall is mainly in IP sets to an extent of 36.386 MU.** The Commission's observation on IP set consumption is dealt with in the subsequent paragraphs.

HRECS shall analyze and report the reasons for decrease in sales to HT-1 and HT-2a categories.

III. Sales other than IP set- Forecast for the FY22

1. HRECS, at page-90, in its filing has stated that the estimates for FY21 is based on the actual data available upto September'19 and the estimates for October'19 to March 20 is made on the basis of growth from Sep-19 to Mar-20.

The Commission notes that there is typographical error and the same has to be revised as follows:

'the estimates for FY21 are based on the actual data available upto September' 20 and the estimates for October 20 to March' 21 is made on the basis of growth from Sep-19 to Mar-20.'

2. Further, it is stated that for FY22, the number of installations and energy sales for metered categories are worked out considering the CAGR for the period FY16 to FY20, the hours of supply to various consumers and year on year growth rates.
3. The Commission notes that for BJ/KJ consuming less than or equal to 40 units/month, HRECS has retained the number of installations as was existing in FY20 and has computed the sales considering a specific consumption of 27 units/installation/month. On the other hand, the number of installations for BJ/KJ consuming more than 40 units/month has been estimated considering CAGR and has computed the sales considering a specific consumption of 78 units/installation/month.

Since, the growth rate for the number of installations for BJ/KJ consuming more than 40 units/month is negative, HRECS may consider to retain the number of installations as existing as on 30.11.2020 for this category.

4. **The Commission notes that there is an abnormal decrease in sales to HT-3 category in FY20 (decreased from about 46.55 lakh units in FY19 to 19.26 lakh units in FY20). HRECS shall furnish the reasons for the same.**

5. The table indicating the growth rates for the no. of installations is furnished below:

Category	Percentage Growth Rates			
	2014-15 to 2019-20 CAGR	2016-17 to 2019-20 CAGR	FY20 growth over FY19	Growth rate proposed by HRECS for FY22
LT-2a	1.68	1.59	0.97	1.64
LT-2b	3.86	3.71	7.41	3.19
LT-3	2.56	2.33	1.26	2.23
LT-5	4.23	3.70	1.41	4.09
LT-6 WS	2.16	3.57	1.38	2.11
LT-6 SL	4.85	7.72	5.99	5.82
HT-1	22.42	22.39	0	18.18
HT-2 (a)	10.20	9.14	18.18	5.56
HT-2 (b)	0	0	0	0
HT-2 (c)	10.76	0	0	0
	20.11	25.99	0	9.09

It is noted that the growth rate considered for LT-2b, LT-3, LT-6WS, HT-1, HT-2a & HT-3 is lower as compared to the normal growth rates based on CAGR. HRECS shall therefore, reconsider revising the estimates to these categories.

6. The table indicating the growth rates for the energy sales is furnished below:

Category	Percentage Growth Rates			
	2014-15 to 2019-20 CAGR	2016-17 to 2019-20 CAGR	FY20 growth over FY19	Growth rate proposed by HRECS for FY22
LT-2a	3.39	1.74	5.27	9.37
LT-2b	9.67	4.88	5.85	86.14
LT-3	6.18	4.42	4.09	19.21
LT-5	4.46	3.34	0.91	5.19
LT-6 WS	2.15	-1.68	4.23	0.89
LT-6 SL	0.56	-1.03	0.33	0.73

HT-1	10.19	12.34	-3.45	12.31
HT-2 (a)	-7.25	-7.51	9.21	1.03
HT-2 (b)	-3.25	-7.15	-16.35	0
HT-2(c)	2.63	-0.53	-3.94	85.89
HT-3(a)& (b)	-2.68	4.35	-58.62	8.44

It is noted that growth rates considered for all LT categories except for LT-6 Water Supply and for HT-2c & HT-3 is higher as compared with the CAGR. **HRECS shall reconsider revising the estimates to these categories.**

7. Sales to AEQUS: The energy sold to AEQUS as per HRECS filing and as filed by AEQUS is indicated below:

Year	Lakh units	
	HRECS	AEQUS
FY20	261.816	261.820
FY21	288.660	218.30
FY22	311.720	212.90

HRECS shall reconcile the data pertaining to AEQUS for FY21 & FY22.

Vi. Sales to IP Sets:

A. Sales for FY20:

- a. The Commission, in the APR for FY19, vide its tariff order 2020 has approved the total sales to IP sets as 183.49 MU. The specific consumption as per the approved sales works out to 6573 units per IP set per annum for FY19. HRECS, in its current filing has indicated the sales to IP sets as 175.71 MU for FY20 with a specific consumption of 6066.29 units per IP set per annum. The Commission notes that there is a significant decrease in the specific consumption by 506.71 units per IP set per annum for FY20 as compared to FY19 actuals. HRECS shall furnish the reasons for decrease in specific consumption and sales, when there is an increase in number of consumers by 960 (29445 - 28485).
- b. The details of sales to IP sets for FY20 as approved by the Commission in its tariff order 2019 and the actual sales as furnished by HRECS in its Tariff Filing for FY21 are as follows;

Particulars	As approved by the Commission in ARR for FY20	As submitted by HRECS in its TF for FY20
Number of installations	30,542	29,445
Mid-year number of installations	29,698	28,965
Specific consumption in units / installation / annum	7,141.81	6,066.29
Sales in MU	212.09	175.71

- c. HRECS shall furnish the reasons for, decrease in specific consumption by 1075.52 units / installation / annum and decrease in sales by 36.38 MU.
- d. HRECS has submitted the feeder-wise month-wise data of average consumption per IP set per month for FY20 which do not contain the calculation of total sales of IP sets for the FY20. Vide e-mail dated 17.12.2020, the HRECS has submitted the calculation sheet.
- e. From the assessment sheets based on the feeder-wise, month-wise average sales per IP set, it is observed that, HRECS has considered the distribution losses erratically, varying from 6% to 92%. The losses considered for each feeder is different and is different from month to month. HRECS has to substantiate the losses so considered, for arriving at the sales to IP set installations. It shall furnish the distribution losses in a different column and consumption by other loads in a separate column, in order to identify the losses considered by HRECS.
- f. From the data furnished in the tariff filing, HRECS has furnished the sales to IP set installations in its area as 175.70 MU. HRECS has to furnish the detailed statement showing the calculations of assessment of sales to IP sets for FY20 giving clarity on the data.
- g. It is observed that while computing the month-wise sales on per IP basis, the HRECS has not considered the mid-month installations.
- h. HRECS in its Tariff Filing, had informed that it has taken up segregation of 19 number of agriculture feeders and the balance 2 feeders will be charged during December 2019 and the readings of all the 19 feeders will be considered for assessment of IP sets from January 2020. Whereas, as per the data submitted, HRECS has taken the readings of only 10

feeders from April 2019 to November 2019 and 17 feeders from December 2019 to March 2020. It has not furnished the data for the remaining 2 feeders. In the present Tariff Filing it is informed that 2 feeders were not commissioned due to severe floods in its area of operation. HRECS has to furnish substantial reasons for not charging the 2 feeders for 3 years and not furnishing the readings of all the feeders during FY19.

- i. HRECS has not furnished the details of the unauthorized IP sets identified in its area and has not mentioned the action taken to regularize them.
- j. HRECS shall furnish the number of installations, mid-year installations, specific consumption and the sales approved by the Commission for the previous 5 years.

Based on the above observations, HRECS shall re-submit the assessment of sales to IP sets for FY20, duly furnishing clarity on the data. If consistent data is not received, the Commission will not consider the data submitted and would take necessary action as deemed appropriate.

B. Projected sales to IP Sets for the FY22:

- i. Details of the number of consumers as per actuals added to the system during the period April 2020 to September 2020 is not considered for projection of IP sales for FY22. HRECS has not furnished the methodology adopted for projecting the number of installations and sales to FY21 and FY22.
- ii. The reasons for difference in number of installations approved by the Commission for FY22, as per Tariff Order 2020 and the projections considered in Tariff Filing by HRECS is not substantiated with proper reasons.

iii. The HRECS has not furnished the feeder-wise month-wise calculation sheet towards for assessment of sales of energy to IP set installations for the period from April 2020 to September 2020 with an abstract. If the data for the said period is not submitted properly, the Commission will not accept the assessment of consumption for FY22, and the Commission would take necessary action as deemed appropriate.

V. To validate the sales, category wise information in the following format shall be furnished:

i. No. of Installations

Category	2018-19 Actuals		2019-20 Actuals		2020-21	
	As on 30 th Nov 2018	As on 31 st March 2019	As on 30 th Nov 2019	As on 31 st March 2020	As on 30 th Nov 2020	As on 31 st March 2021 (Estimate)
LT-2a						
LT-2b						
LT-3						
LT-4 (b)						
LT-4 (c)						
LT-5						
LT-6						
LT-6						
LT-7						
HT-1						
HT-2 (a)						
HT-2 (b)						
HT2C						
HT-3(a)& (b)						
HT-4						
HT-5						
Sub Total (Other than BJ/KJ and IP)						
BJ/KJ<=40units/month						
BJ/kJ > 40 units/month.						
IP sets-LT-4a						
Sub Total (BJ/KJ and IP)						
Grand Total						

a. Energy Sales in MU

Category	2018-19 Actuals		2019-20 Actuals		2020-21	
	1st April 2018 to 30th Nov 2018 (cumulative)	1st Dec 2018 to 31st March 2019 (cumulative)	1st April 2019 to 30th Nov 2019 (cumulative)	1st Dec 2019 to 31st March 2020 (cumulative)	1st April 2020 to 30th Nov 2020 (cumulative actuals)	1st Dec 2020 to 31st March 2021 (cumulative Estimate)
LT-2a						

LT-2b						
LT-3						
LT-4 (b)						
LT-4 (c)						
LT-5						
LT-6						
LT-6						
LT-7						
HT-1						
HT-2 (a)						
HT-2 (b)						
HT2C						
HT-3(a)& (b)						
HT-4						
HT-5						
Sub Total (Other than BJ/KJ and IP sets)						
BJ/KJ<=40units/ month						
BJ/kj > 40 units/month.						
IP sets LT 4a						
Sub Total (BJ/KJ and IP)						
Grand Total						

2. Wheeling charges, Cross subsidy surcharge & Additional Surcharge:

HRECS shall submit the wheeling charges, cross subsidy surcharge and additional surcharge applicable for FY22, along with the working details.

3. RPO Compliance: HRECS shall furnish the details of RPO complied for FY20 and the action plan for meeting RPO of FY21 and FY22.

4. HRECS Capex

a) Capex for FY20:

- i. The HUKKERI RECS, as per APR filing, has incurred capex of Rs.19.99 Crores as against approved Capex of Rs.10 Crores for FY20. HRECS shall submit the comparison of capital expenditure incurred with reference to the amounts spent on different categories of capital works vis-à-vis the capex approved by the Commission for FY20, as per the **Annexure-4 enclosed herewith.**
- ii. HRECS shall furnish the work-wise abstract covered under E&I works for having incurred the actual Capex of Rs.3.89 Crores for FY20.
- iii. HRECS shall furnish the capacity-wise details of failed transformers with opening and closing balance of transformers, repaired during the year, repaired transformer reused to the works and replaced with new transformers and its cost for FY20.
- iv. HRECS shall furnish the target date of completion of the projects sanctioned, total number of BPL beneficiaries serviced under DDUGVY and Soubhagya Schemes, amount spent, amount of capital grants received from the Government of India, additional grants of 15% from GOI on achievement of prescribed milestones set by GOI from the date of inception of the project till date and the balance amount to be received from the Government of India and the action taken thereon to obtain the amounts.
- v. HRECS, in its filing, has indicated Rs.2.29 Crores as the actual capital expenditure incurred for providing infrastructure to UNIP connections (Akrama-Sakrama) for FY20. HRECS shall furnish the actual number of UNIP connections existing as on 01.04.2019, works completed and closing balance of UNIP installations to be provided with infrastructure during FY20 and for FY21 up to November 2020.
- vi. HRECS shall submit the compliance and the details sought in the Tariff Order 2020, both the physical progress as well as the financial progress,

in **respect of all the schemes taken up by HRECS in the format enclosed at Annexure- 1 ,2 & 3.**

b. Capex proposal for FY22:

As per the Tariff application, HRECS has proposed capex of Rs.717.38 Lakhs FY22, and has considered the Capex amount of Rs.359.00 Lakhs as approved by the Commission for FY22. HRECS shall furnish the sources of funding for the Capital works proposed for FY22.

5. Observations on other items of ARR:

A. APR filings FY20:

- a. Hukeri RECS (HRECS) in its APR application for FY20 under Format D-6 and in page 65, has indicated the number of working strength of permanent employees as 108 and on Temporary and Contract basis staff numbering 234 as on 31.03.2020. HRECS shall furnish the details of employees' cost attributable to permanent staff and temporary staff for FY20 and proposed amounts for FY21 and FY22.
- b. HRECS in its filing, in Format - D7, has claimed Rs.15.98 lakhs as the actual expenditure of towards advertisement expenses for FY20 and projected Rs.17.58 lakhs for FY21 and Rs.19.34 lakhs for FY22, which is on higher side. The Commission, in its Tariff Order has directed HRECS to control the expenses under A&G head of account. Despite Commission's directions, the expenditure under this head of account is increasing year on year. HRECS shall explain the reason for incurring /claiming the higher expenses under this head of account, covered under A&G expenses.
- c. HRECS, as per the details submitted under Format - D9, has not availed any new long term loan for FY20. HRECS shall explain as to how it has managed the capital expenditure of Rs.7.59 Crores by (excluding capital grants / consumer contribution amount) without availing any capital loan, during FY20.

- d. HERCS, as per the audited accounts, has indicated Rs.205.55 Crores as outstanding dues payable towards power purchase to HESCOM, as on 31.03.2020. Despite allowing adequate revenue to cover the entire approved ARR every year in the retail supply tariff, why the HRECS is not able to settle the power purchase dues in time needs to be explained. HESCOM has to also bear the interest burden on the late payment of power purchase to the generators and interest on working capital as well. HRECS shall explain the reason for accumulation of huge arrears of power purchase cost as on 31.03.2020.
- e. As per Note-4 of the audited account, the HRECS in its application, has indicated Rs.54.71 Crores as interest payable on Niranthara Jyothi fund deposit for FY20. HRECS shall submit the details of the fund received either as the capital grants or capital loans. If it is a loan, why the fund received has not been shown under loan account and claimed interest, thereon.
- f. HRECS, as per audited accounts in Note 6, has indicated Rs.61.06 Crores as Fixed Deposits in the Banks as on 31.03.2020. HRECS shall furnish the details for the same and also explain as to why even with the fixed deposit amount of Rs.61.06 Crores, the huge power purchase dues are not settled.
- g. In Note-7 of the audited account for FY20, HRECS, has indicated Rs.12.52 Crores as Advance to Contractors. HRECS shall submit the details for the same and also furnish the reason for allowing such a huge amount of advance with the contractors and not regularized the same. Further, in this regard, the present status of the works awarded to the contractor shall be submitted.
- h. As per Note- 16 - Employee Benefit Expenses of the audited accounts, HERCS has indicated Rs.0.5269 Crores as Bonus to employees for FY20. HRECS in page- 65, has indicated that 108 employees are working on permanent basis as on 31.03. 2020. The bonus amount works out to an average of Rs. 48,787 per employees per year. HRECS shall submit the relevant provisions and basis for the payment of bonus to its employees, along with the details for having incurred this expenditure for FY20.

- i. AS per Format - A1 and D-1 HERCS has indicated Rs. 192.1245 Crores as power purchase cost for FY20 by including Rs.29.7157 Crores as the difference of power purchase rate revision approved by the Commission in Tariff Order 2019 for FY18 and Rs.17.7380 Crores towards interest on outstanding power purchase amount. As the difference in power cost as approved by the Commission, as per APR for FY18 has been fully considered while approving the revised ARR of HRECS, duly carrying forward the net revenue gap of FY18 to the approved ARR of FY 20 and has allowed the same to be recovered in the approved retail supply tariff of FY20, the question of including the same again in the APR of FY20 will not arise though the HERCS has passed accounting entry to book the expenditure and included in the audited accounts. The Commission's decision on the same issue, which was raised in the earlier Tariff revision for FY20 and FY21, has been made clear, in the Tariff Order 2019 and 2020. HRECS shall submit the reason for inclusion of these amounts again in the APR application for FY20 and also desist from including such fictitious claims in the ARR.

B. ARR for FY 22:

- a. Hukkeri RECS, in its filing of revised ARR under Format - D9, has not proposed the borrowings of new long term loan as against the approved Capex of Rs.4.00 Crores for FY21 and the revised proposal of Rs.7.1738 Crores for FY22. HRECS shall explain, as how it will manage financing of capex without availing new loans to meet the approved Capex Rs.4.00 Crores for FY21 and the proposed revised Capex for FY22.
- b. HRECS, in its filing in Table-12, has computed the interest on consumer security deposit of Rs.0.7642 Crores without giving the basis for reckoning the Bank Rate of 4.25% for FY22. HRECS shall submit the basis and documents in support of claiming the Bank Rate as per the provisions of KERC Regulation on payment of interest on consumer's security deposit.
- c. HRECS shall submit the details of actual slab-wise of number of consumers, sectioned load and sales for FY 20 and up to October,2020 for FY21 under LT-2 (a) domestic category as made out in the following Table:

Slab	No. of Consumers	Sanctioned load in Kw	Sales in MU	Demand in Rs. Crores
0-50				
50-40				
101-150				
150-200				
Above 200				

- d. HRECS, in its audited Balance Sheet, has indicated Rs.60.10 Crores and Rs.53.77 Crores as the opening and closing balance of trade receivables for FY20. HRECS in Format A-2 (Balance sheet), has indicated Rs.29.75 Crores as the closing balance of receivable from consumers for sale of power, as against the actual revenue demand of Rs.181.16 Crores for FY20. HRECS shall submit the reasons for this difference besides furnishing the category-wise bifurcation of trade receivable. 100% recovery of the bill amount is the key to running the Society financially viable. This will also impact in arriving the lower percentage of AT &C losses of the Society, besides reducing the interest burden on the power purchase and bank loans. Hence, HRECS shall furnish the reasons for the huge accumulation of revenue receivables from the consumers during FY20 and efforts made and the action plan drawn for the recovery of arrears. HRECS shall also explain the basis for projecting the higher amount of closing balance of receivables of Rs.22.73 Crores for FY21 and Rs.25.00 Crores for FY22
- e. HRECS shall submit the following category / sub-category-wise details under LT and HT, in respect of Poultry Farms, Cold Storage Plants and Ice Manufacturing Plants based on the actual as on 31.03.2020 and as on 30.11.2020.

Category of consumers	No. of consumers	Sanctioned load in Kw/HP	Sales in MU

- f. HRECS, in its application in Format D-17 has indicated the actual opening and closing balance of work-in-progress of Rs.13.80 Crores and Rs.24.92

Crores for FY20. Considering the actual Capex of Rs.19.99 Crores incurred during FY20, the actual closing balance of work-in-progress is on the higher side. As the balance under work-in-progress is increasing year on year, HRECS shall have to take necessary action to complete the capex works in time, so that the desired benefit of the works should reach the ultimate consumers, HRECS shall furnish the reasons for the accumulation of higher balances under this head of account and also submit the action plan thereon for the reduction of amount under work-in-progress.

- g. BESCOM in its ARR filing under 'New Proposals for FY22', has proposed the new scheme to HT consumers with the aim to bring back the consumers who have opted for open access/wheeling/ captive power and also to sell the surplus power in the state at the reduced rate of energy charges. Hukkeri RECS shall submit its views on the proposal of BESCOM.
- h. Hukkeri RECS is required to submit its views on continuation of present Special Incentive Scheme approved by the Commission for FY22.
- i. Hukkeri RECS, in its filling in page 80, has indicated 14.83% as the actual distribution losses for FY20 as against the approved losses of 14.46%. The Commission notes the actual distribution losses of 14.48% for FY18 and 19.10% for FY19. Hukkeri RECS though has achieved the distribution losses of 14.83% in FY20 from the losses level of 19.10% for FY19, shall explain the measures taken to reduce the losses.
- j. Further, Hukkeri RECS has projected the revised distribution losses of 14.76% and 14.68% for FY21 and FY22 even with the proposed Capex and segregation of agriculture feeders. HRECS shall submit its action plan to reduce the distribution losses in FY22.

4. Compliance to Directives issued by the Commission:

Sl No	Directives Issued by the Commission	Observation made
1	Consumer interaction meeting at Subdivision level.	It was directed to conduct consumer interaction meetings at O&M sections chaired by the MD, once in a quarter to address the consumer complaints. Proceedings of the CIMs have to be uploaded into the website of the HRECS and made available for the consumers for viewing. HRECS shall furnish the consolidated data of conducting CIMs in its area for FY20 and till September 2020 in the format prescribed.
2	Directive on Energy Conservation	The HRECS has not submitted the details of servicing of streetlight installations with LED / energy efficient lamps and also the details of awareness programs, it has taken up in its jurisdiction in promoting the use of energy efficient appliances. The HRECS shall submit compliance thereon.
3	Implementation of NJY	HRECS in its earlier tariff filings has submitted that 2 (two) NJY feeder out of 19 feeders has not been commissioned and has committed to commission the 2 feeders during December 2019. In the present tariff filing, HRECS is still informing that the balance 2 feeders are not commissioned because of floods in its area. The flooded period is for few days or months only. Commission notes that HRECS is purposely delaying to commission those 2 balance feeders. It is directed once again to indicate the exact time line for charging those 2 feeders and comply there on. Also, HRECS is not furnishing the assessment of IP sets based on the 17 number of segregated IP set feeders. Instead has furnished the data based on 10 feeders till November 2019 and 17 feeders from December 2019 to March 2020. HRECS shall furnish the exact number of feeders taken up for implementation of NJY scheme and the reasons for inordinate delay in commissioning the balance 2 feeders as well the reasons for not furnishing the details of all the 17 feeders data for assessment of sales to IP sets.
4	Optimizing Transformer capacities	HRECS in its Tariff Filing has said that the compliance will be submitted to Commission in during December 2020. In every tariff filing, HRECS is committing and not adhering to the commitment. HRECS shall submit the action plan and the time line immediately.

**Annexure-1: physical and financial progress, in respect of the schemes taken up by
HRECS for FY20**

Sl.No.	Name of the Scheme	Total No. of works	Total Cost of Scheme (Rs in Crores)	Funding mechanism for the scheme	Objectives of the Scheme	Scheduled date for completion of the scheme	No. of works completed till FY19*	Objectives achieved with figures	Total expenditure till FY19*	Balance no. of works to be completed**	Expected expenditure for completion of balance works**	Expected date of completion of balance works	Cost to Benefit Ratio
1	DDUGJY												
2	Soubhagya Scheme												
3	Any other schemes												

***Annexure-2: Year-wise break up of no. of works completed and corresponding expenditure incurred from the first year of inception of the scheme to till FY20**

Sl.No.	Name of the Scheme	1 st year		2 nd year			Total no. of works completed	Total expenditure till FY20
		No. of works completed	Expenditure incurred (Rs in Cr)	No. of works completed	Expenditure incurred (Rs in Cr)	No. of works completed	Expenditure incurred (Rs in Cr)		
1	DDUGJY								
2	Soubhagya Scheme								
3	Any other schemes								

****Annexure-3: Year wise break up of no. of balance works that will complete and corresponding expenditure for completion of balance works of the scheme from FY20 onwards:**

Sl.No.	Name of the Scheme	FY20		FY21		FY22			Total no. of balance works to be completed	Total of the expected expenditure (Rs in Cr)
		Balance no. of works to be completed	Expenditure (Rs in Cr)	Balance no. of works to be completed	Expenditure (Rs in Cr)	Balance no. of works to be completed	Expenditure (Rs in Cr)	Balance no. of works to be completed	Expenditure (Rs in Cr)		
1	DDUGJY										
2	Soubhagya Scheme										
3	Any other schemes										

*****Annexure-4: Break up of actual capital expenditure.**

Sl. No.	Heads of works	expenditure utilized in Crs submitted as per tariff filing 2020	Total Number of works	Expenditure pertains to spill over works in Rs. Crores	Number of Spill over works	Expenditure pertains to Fresh/New works in Rs. Crores	Number of Fresh/New works
1	Flood Relief Works						
2	Akrama-Sakrama						
3	Soubhagya						
4	DDUGJY						
5	SDP						
6	SCSP/TSP						
7	NJY						
8	Improvement works & others						
9	Service connections						