

HRECS

Preliminary Observations on Application filed for APR for FY19 and approval of revised ARR & Retail Supply Tariff for FY21 Under MYT framework.

1. Capex:

a) Capex for FY19:

- i. The Commission in the Tariff Order 2019, had directed HRECS to maintain the physical as well as financial progress in respect of the works carried out under the Capex, indicating the timelines of completion, cost to benefit ratio, etc. and to furnish these details to the Commission as and when Commission directs. The Commission has directed HRECS to properly plan its capex and to implement the Guidelines issued by the Commission in the matter.
- ii. The Commission directed HRECS to take concrete measures to complete and capitalize the works in the prescribed time schedule, so that, its benefits are being passed on to the consumers effectively and capitalize the works proposed as far as possible during each financial year.
- iii. The Commission had also directed the HRECS to put in effective efforts towards achieving the following objectives of the proposed schemes under capex on a priority basis:
 1. Reducing distribution losses;
 2. Reducing the HT:LT Ratio;
 3. Reduce Transformer failures;
 4. Segregate the loads in the feeders;
 5. Reduce Power theft;
 6. Taking up programs for the awareness among the people on usage and conservation of energy;
 7. Improve the sales to metered category to improve its cash flows;
 8. Improve the Power factor of the IP set loads by installing switched capacitors of suitable capacity to the secondary of the transformers.
- iv. **The HRECS has not submitted any information nor details of capex incurred for FY19 against the approved capex of Rs.1113.05 Lakhs for FY19. Hence, The HRECS shall submit the comparison of capital expenditure incurred with reference to the amounts approved by the Commission, under**

different items of capex for FY19, in the format approved by the Commission in the Tariff order 2018, with reasons for deviations in respect of each of the items of capex, if any.

- v. HRECS shall furnish comments on imprudent works and compliance to the observations and recommendations made, in respect of Final report on Prudence Check of Capital Expenditure incurred by HRECS during FY-17 and FY-18, submitted by M/s PWC, Bengaluru, as directed in the Commission in its letter dated 11th December 2019.

b) Capex proposal for FY21:

- i. The HRECS shall explain the rationale behind submitting the proposal for incurring higher amounts than the amounts already approved for the next control period. The Commission has approved capital expenditure of Rs.1000 lakhs and Rs.317 lakhs respectively for FY20 and FY21 respectively in terms of the MYT Regulations and HRECS has to limit its capex within the approved amounts as per Tariff Order 2019.
- ii. Hukeri RECS, in its filing has proposed revised Capex of Rs.2628 lakhs and Rs.635 lakhs Crores under different category of works as against the capex of Rs.317 lakhs and Rs.359 lakhs for FY20 and FY21 approved by the Commission in the Tariff Order 2019, for FY21. Hukeri RECS, in its filing as per Format D-17, has indicated the capital expenditure of Rs. 2454 lakhs and Rs.635 lakhs for FY20 and FY21. Hukeri RECS shall furnish the reasons for indicating different capex amounts.
- iii. Hukeri RECS shall furnish the source of funding to each category of works proposed for FY20 and FY21. Hukeri RECS by considering its present financial position and the current liabilities as per its audited Balance Sheet, the achievement of capex during the previous years and the proposed estimated revenue loss for FY21, is required to restrict its capex within the approved capex on account of its financial capability.

- iv. It is also to be stated here that HRECS has filed application for APR of FY19 and ARR for FY21. Hence the question of revision capex for FY20 will not arise in these proceedings. Any excess or short spending of capex for FY20 will be suitably dealt with in the APR of FY20. Further, HESCOM shall provide necessary details and justification in respect of proposed capex works for FY21.
- v. HRECS shall submit the physical progress as well as the financial progress, in respect of the schemes taken up by HRECS in the format annexed to these observations vide **Annexure-1, 2 and 3**.
- vi. **HRECS is also hereby informed that, if any capital expenditure is incurred without the approval of the Commission, the corresponding costs, will be disallowed in the ARR/APR.**

2. Sales:

A. Sales Other than IP Sets:

I. Data Inconsistency:

The Commission, in the Tariff Order-2019, while undertaking APR for FY18 has approved energy sales of 1898.40 Lakh Units in respect of LT-4a category, zero consumption in respect of LT-4 c category and 189.87 Lakh units at interface point for SEZ. However, in D-2 Format & at page - 74 of the filing, the same is indicated as 1941.91234 Lakh Units for LT-4a category, (-) 0.03635 Lakh units for LT 4 c category and 184.344 Lakh units for SEZ. Thus, the data for FY18 shall be rectified accordingly.

II. Annual Performance Review for FY19

The Commission, in its Tariff Order dated 14.05.2018, had approved total sales to various consumer categories at 2788.35 Lakh units for FY19, as against HRECS's proposal of 2894.71 lakh units [excluding sales to AEQUS SEZ]. The actual sales of HRECS as per the current APR filing [D-2 FORMAT] is 2575.32 Lakh units indicating a decrease in sales to an extent of 212.92 Lakh units as compared with the approved sales.

The Commission notes that, as against approved sales of 733.36 Lakh units to categories other than BJ/KJ and IP sets, the actual sales achieved by

HRECS is 702.05 Lakh units, resulting in reduced sales to these categories by 31.31 Lakh units. **It is observed that this reduction is mainly in LT-2a domestic category to an extent of 21.30 lakh units and HT-2a to an extent of 41.67 Lakh units. Further, the sales to HT-1 water supply has increased by 16.23 lakh units and to HT-3 category by 24.63 lakh units.** On the other hand, HRECS has sold 1873.38 Lakh units to BJ/KJ and IP category against approved sales of 2054.99 Lakh units resulting in decreased sales to these categories by 181.61 Lakh units. **The decrease is mainly in IP sets to an extent of 185.88 lakh units.** The Commission's observation on IP set consumption is dealt in the subsequent paragraphs.

The Commission notes that there is an abnormal increase in sales to HT-3 category in FY19 (increased from about 14 lakh units in FY18 to 47 lakh units in FY19). HRECS shall verify the same and furnish the reasons for such abnormal increase.

HRECS shall analyze and report the reasons for decrease in sales to LT-2a and HT-2a categories and increase in sales to HT-1 and HT-3 categories.

III. Sales Forecast for the FY21

1. HRECS, in its filing has stated that the estimates for FY20 is based on the actual data from April, 2019 to September, 2019 and the estimate for October, 2019 to March, 2020 is made on the basis of CAGR of later six months of FY15 to FY19.
2. Further, it is stated that for FY21, the number of installations and energy sales is worked out considering the CAGR for the period FY16 to FY20 for categories other than BJ/KJ and IP-sets.
3. It is observed that HRECs has estimated the sales for second half of FY20, by applying CAGR, which is not correct, since the CAGR is based on the annual growth. HRECs should have computed the same considering the growth rate during the second half of the year of FY19 over FY18 or should have computed the same on prorata basis.

4. The Commission notes that HRECS, while computing the CAGR has included the year FY20 data also, which in itself is an estimated figure. Therefore, HRECS should have considered the actual data available upto FY19 for estimating the CAGR to arrive at the actual growth rates. In spite of the above observations having been made by the Commission in its earlier Tariff proceedings, HRECS is repeating the same irregularity year after year. **Henceforth, HRECS while, computing CAGR shall not include the current year data (i.e. FY20 data), which is an estimated figure.**

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

Category	Percentage Growth Rates			
	2013-14 to 2018-19 CAGR	2014-15 to 2017-18 CAGR	FY19 growth over FY18	Growth rate proposed by HRECS for FY21
LT-2a	1.77%	1.89%	1.33%	1.66%
LT-2b	3.26%	2.15%	2.53%	2.41%
LT-3	2.75%	2.56%	2.86%	2.31%
LT-5	4.75%	4.98%	0.73%	3.89%
LT-6 WS	2.58%	2.30%	4.82%	2.39%
LT-6 SL	3.75%	5.84%	9.60%	10.31%
HT-1	22.42%	22.39%	0.00%	18.18%
HT-2 (a)	17.08%	0.00%	0.00%	6.67%
HT-2 (b)	0.00%	0.00%	0.00%	0.00%
HT-2 (c)	10.76%	0.00%	0.00%	0.00%
HT-3(a)& (b)	20.11%	35.72%	100.00%	30.00%

It is noted that the growth rate considered for LT-2a, LT-3, LT 5 & HT-1 is lower and for LT-6 SL is higher compared to the normal growth rates based on CAGR. HRECS shall 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			
	2013-14 to 2018-19 CAGR	2014-15 to 2017-18 CAGR	FY19 growth over FY18	Growth rate proposed by HRECS for FY21
LT-2a	3.62%	2.69%	-0.16%	2.93%
LT-2b	2.36%	5.00%	-3.27%	5.74%
LT-3	7.09%	5.76%	7.19%	6.00%
LT-5	4.50%	6.66%	0.41%	5.09%
LT-6 WS	-0.20%	-0.20%	2.29%	0.30%
LT-6 SL	0.33%	0.87%	0.58%	0.09%
HT-1	11.33%	18.11%	21.97%	14.91%
HT-2 (a)	-3.86%	-0.99%	-28.84%	0.50%
HT-2 (b)	1.82%	-5.38%	-5.47%	-6.70%
HT-2(c)	3.55%	4.68%	-1.36%	5.84%
HT-3(a)& (b)	16.59%	50.53%	232.63%	41.32%

It is noted that growth rates considered for LT-6 SL is lower and in case of LT-2b, HT-2a and HT-2c it is higher as compared with the CAGR. **HRECS shall reconsider revising the estimates to these categories.**

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

Year	Lakh units	
	HRECS	AEQUS
FY19	228.79	231.49
FY20	248.03	260.38
FY21	286.66	292.03

HRECS shall reconcile the data pertaining to AEQUS.

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

i. No. of Installations

Category	2017-18 Actuals		2018-19 Actuals		2019-20	
	As on 30 th Nov 2017	As on 31 st March 2018	As on 30 th Nov 2018	As on 31 st March 2019	As on 30 th Nov 2019	As on 31 st March 2020 (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						

ii. Energy Sales in MU

Category	2017-18 Actuals		2018-19 Actuals		2019-20	
	1st April 2017 to 30th Nov 2017 (cumulative)	1st Dec 2017 to 31st March 2018 (cumulative)	1st April 2018 to 30th Nov 2018 (cumulative)	1st Dec 2018 to 31st March 2019 (cumulative)	1st April 2019 to 30th Nov 2019 (cumulative actuals)	1st Dec 2019 to 31st March 2020 (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/mo						

BJ/KJ > 40 units/month.						
IP sets LT 4a						
Sub Total (BJ/KJ)						
Grand						

B. Sales to IP Sets:

1. Sales for FY19:

- a. The Commission, in the APR for FY18, vide its tariff order 2019, has approved the total sales to IP sets as 189.84 MU. The specific consumption as per the approved sales works out to 7142 units per IP set per annum for FY18. HRECS, in its current filing, has indicated the sales to IP sets as 183.49 MU for FY19 with a specific consumption of 6573 units per IP set per annum. The Commission notes that there is a decrease in the specific consumption by 569 units per IP set per annum for FY19 as compared to FY18 actuals. HRECS shall furnish the reasons for decrease in specific consumption and sales when there is an increase in number of consumers by 1138 (28485-27347).
- b. The details of sales to IP sets for FY19 as approved by the Commission in its tariff order 2018 and the actual sales as furnished by HERCS in its Tariff Filing for FY21 are as follows:

Particulars	As approved by the Commission	As submitted by HRECS
Number of installations	28,070	28,485
Mid-year number of installations	27,561	27,916
Specific consumption in units / installation / annum	7,329	6,573
Sales in MU	202.00	183.49

- c. HRECS has to furnish the reasons for, decrease in specific consumption by 756 units / installation / annum and decrease in sales by 18.51 MU in spite of increase in number of consumers added to the system by 415 during FY19. HRECS has submitted the month-wise data in the Commission's prescribed format for FY19 and has adopted the method of assessing sales to IP sets based on the connected load of the IP sets in

HP. HRECS has not given the details of connected load in HP for all the IP set installations, substantiating the connected load.

- d. The Commission had given directions to assess the sales to IP sets based on the per IP set basis.
- e. The sales to IP sets for FY19, based on the methods mentioned in (c) and (d) above are as follows;

	Total Consumption	No of Mid-month IP in segregated Agr feeders	Cons. per IP sets	Total No of IP in HRECS	Total IP sales based on per IP in MU	Total IP Load in Agri feeders HP	Cons. Per HP	Total IP load in HRECS	Total IP sales based on HP in MU
Apr-18	2.0535	3152.5	651.38779	27470	17.893623	16301	125.97387	148571	18.716063
May-18	1.8972	3173.5	597.82574	27515	16.449175	16331	116.1717	148874	17.294945
Jun-18	1.484	3175	467.40157	27529	12.867098	16331	90.870124	148959	13.535923
Jul-18	1.1476	3188	360.03137	27669	9.961708	16469	69.682434	149918	10.446651
Aug-18	1.3806	3216	429.3578	27791	11.932283	16541	83.465329	150843	12.590161
Sep-18	1.7069	3237.5	527.2278	27952	14.737071	16598	102.83769	152089	15.640482
Oct-18	1.6315	3249	502.2318	28025	14.075046	16660	97.929172	152603	14.944285
Nov-18	1.873	3253	575.77621	28131	16.19716	16660	112.42497	153254	17.229576
Dec-18	2.55198	5908	431.98984	28210	12.186433	28802	88.604264	153801	13.627424
Jan-19	2.51115	5914	424.61109	28293	12.013522	28852	87.035561	154317	13.431067
Feb-19	2.47002	5924	416.98658	28360	11.825739	28885	85.512204	154778	13.235408
Mar-19	2.9475	5931	496.9651	28485	14.156051	28932	101.87681	155640	15.856107
Total					164.29491				176.54809

- f. From the above table it is seen that the total sales to IP sets based on per HP basis is 176.55 MU and based on per IP basis is 164.3 MU. Whereas, HRECS has shown the sales to IP sets as 183.49 MU, in its Tariff Filing. HRECS has to furnish the assessment of sales to IP sets correctly.
- g. HRECS, while assessing the sales to IP sets has considered distribution losses for each feeder and is different for every month. HRECS shall furnish the distribution losses in a different column and consumption by other loads in a different column, in order to identify the losses considered by HRECS.
- h. HRECS, in its earlier 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 2018 and the readings of all the 19 feeders will be considered for assessment of IP sets from January 2019. Whereas, as per the data submitted now, HRECS has obtained

the readings of only 5 feeders from April 2018 to November 2018 and 10 feeders from December 2018 to March 2019. It has not furnished the data for the remaining 9 feeders. In the present Tariff Filing, it is informed that 2 feeders will be commissioned in the month of December 2019. HRECS has to furnish adequate reasons for charging the 2 feeders and not furnishing the readings of all the feeders during FY19.

- i. The final reading of the Hebbal feeder in the month of December 2018 was 4726. This should have been the initial reading for the month of January 2019. But the IR is shown as 6051.2. HRECS shall furnish the reasons for the inconsistency.
- j. As per the census data (Not GPS survey), the details of the IP sets are as follows;

Number of IP sets surveyed	-	28,419
Live IP sets	-	27,945
Non-live IP sets	-	474
- k. While submitting the details of assessment of IP sets, it is stated that 474 installations are non-live IP sets. HRECS has to furnish as to whether it has considered such IP sets while assessing the sales to IP sets.
- l. HRECS has not furnished the details of the un-authorized IP sets identified in its area in the report and has not mentioned the action taken to regularize them.

Based on the above observations, HRECS shall re-submit the assessment of sales to IP sets for FY19, duly furnishing clarity on the data.

2. IP Set Consumption for FY21:

The HERCS has not furnished the details of computation of IP sets consumption for FY21. The same shall be furnished.

3. Wheeling charges & Cross subsidy surcharge:

HRECS shall submit the wheeling charges, cross subsidy surcharge and additional surcharge for FY21, along with the working details.

4. RPO Compliance:

HRECS shall furnish the details of RPO complied for FY19 and the action plan for meeting RPO of FY20 and FY21.

5. Observations on APR for FY 19/ARR for FY21 -

1. Distribution Losses:

Hukeri RECS, in its application filed for the approval of Annual Performance Review for FY19, has indicated 19.10% as the actual distribution losses for FY19 as against the approved distribution losses of 14.32%. Thus, there is an increase in the losses by 4.78% over the approved distribution losses for FY19. Hukeri RECS has achieved the distribution loss of 14.93% and 14.48% during FY17 and FY18. Hukeri RECS shall furnish the reasons with analysis for such a huge increase in distribution losses during FY19, over the actual distribution loss of 14.48% for FY18.

Hukeri RECS has projected the revised distribution losses of 15.00% and 14.96% for FY20 and FY21 against the Commission's approved distribution losses of 14.00%, for FY 20 and 13.75% for FY 21, reduction of 5.10% for FY20 and a mere reduction of 0.04% over the revised proposed distribution loss of FY 20. Thus, the distribution loss level targets proposed by the Hukeri RECS for FY 20 and FY 21 are not justifiable. Hukeri RECS need to re-look on the issue and re-assess and submit the revised projected distribution loss targets for FY20 and FY21.

2. Administration and General Expenses:

The Hukeri RECS, in its filing of APR for FY19 and revised ARR for FY20, has claimed the following expenditure under A &G expenses:

(Rs. In lakhs)

Nature of Expenditure	FY17 (Actual)	FY18 (Actual)	FY19 (Actual)	FY20 (Revised Projection)	FY21(Revised Projection)
Insurance	5.88	11.65	20.63	22.82	25.18
Advertisement	33.06	44.00	20.49	22.62	24.96
Legal	8.63	6.40	17.75	19.62	21.65

As per the provisions of MYT Regulations, the O&M expenses are controllable expenditure and every distribution licensee need to control the expenditure under this head by utilizing the available resources within its control, in a prudent manner. Hukeri RECS shall furnish the reasons for incurring such huge amounts under these head of accounts, along with breakup details for FY19, besides re-examining the amount considered for FY21.

3. Distribution Transformers failure:

Hukeri RECS in its filing, has informed that during FY19, 727 number of Distribution transformers have failed which constitutes 28.24% of the total number of 2574 distribution transformers that existed as on 31.03.2019. The Commission notes that the failure rate of DTC's in Hukeri RECS is abnormal when compared with the failure rates in other ESCOMs. Hukeri RECS shall analyze the reasons for having higher failure rate of distribution transformers and submit a copy of the analysis, on this issue, along with the action plan proposed to reduce the failure rate of DTC.

Hukeri RECS, shall also furnish the details of capacity-wise transformers failed, repaired, repaired transformers issued to the field and failed transformers considered as not repairable, replacement of failed transformers with new transformers and the balance of transformers yet to be repaired during FY19 and also the status thereon up to 30.11.2019 during FY20.

4. Fuel cost adjustment charges (FAC):

Hukeri RECS in its filing under Form - D2, has not considered the Fuel Cost Adjustment Charges (FAC) demanded from the consumers during FY19. Hukeri RECS shall furnish the quarter wise details of FAC demand raised Vs FAC approved by the Commission for FY19.

5. Tariff Subsidy n for FY21:

Hukeri RECS, in its filing for FY21, has proposed increase in energy charges to irrigation pump sets up to 10 HP (LT4(a)) category by 180 paise per unit from the existing rate of Rs.6.00 per unit to Rs.7.80 per unit and proposed subsidy of Rs.166.37 Crores from the Government of Karnataka, against proposed IP sales of 213.89 MU for FY21, as against the approved energy sale 212.09 MU and tariff subsidy of Rs.127.25 Crores for FY20. **As such,**

there is an increase in proposed IP tariff subsidy by Rs.39.12 Crores over the approved figures for FY20. This accounts for an increase in subsidy by 31% over FY20 level. The Commission notes that, these installations are covered with tariff subsidy from Government of Karnataka and hence, the Hukeri RECS shall furnish a commitment letter from the Government of Karnataka confirming the budgetary provision of Rs.166.37 Crores to be made available towards subsidy to IP sets for FY21. If not, the basis on which Hukeri RECS has proposed the increase in the tariff to this category shall be furnished to the Commission. It may please be noted that, the Commission would not allow any enhanced level of subsidy without a commitment letter from the Government.

Further, Hukeri RECS CESC shall also furnish the details about the hours of power supply arranged to IP sets during FY19 and supplied / proposed to be supplied during FY20 and FY21 with reference to the GoK Orders issued in connection with hours of power supply to IP set installations.

6. Advance to Contractor and Inventory:

Hukeri RECS in its filing in Format- A2 has indicated Rs.5.27 Crores as Advance to Contractor and Rs.8.82 Crores, as per the audited accounts, as at the end of 31.03.2019. Hukeri RECS shall furnish the details for the advance amount and inventory.

7. Compliance to Directives:

Sl. No.	Directives Issued by the Commission	Observation made
1	Consumer interaction meeting at Subdivision level.	The Commission had directed HRECS 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. It is said that the previous meeting was conducted on 30.09.2019. It appears that the HRECS has not conducted the CIMs in the 1 st quarter of FY20. HRECS shall furnish the consolidated data of CIMs conducting in its area for FY19 and till September 2019 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

Sl. No.	Directives Issued by the Commission	Observation made
		jurisdiction for promoting the use of energy efficient appliances. The HRECS shall submit compliance thereon.
3	Implementation of NJY	<p>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 2018. In the present tariff filing, HRECS has informed that the timeline for commissioning those 2 feeders is December, 2019. 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 5 feeders till November 2018 and 10 feeders from December 2018 to March 2019.</p> <p>HRECS shall furnish the exact number of feeders taken up for implementation of NJY scheme and the reasons for inordinate delay in commissioning the feeders as well the reasons for not furnishing the details of all the 17 feeders data for assessment of sales to IP sets.</p>
4	Optimizing Transformer capacities	HRECS in its Tariff Filing has said that the compliance was submitted to Commission on 21.08.2019, which is not received in this office. The same shall be submitted.

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

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 FY19**

Sl.No.	Name of the Scheme	1 st year (ex: FY10)		2 nd year (FY11)			10 th year (FY19)	
		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)	Total no. of works completed	Total expenditure till FY19
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										