

2.2.4 The cost components have been segregated into controllable and uncontrollable factors as per the methodology outlined in Regulation 22 of the GERC MYT Regulations, 2016. Summary of the difference allocation to controllable & Uncontrollable factors is outlined as per the table below:

TABLE 2 : SUMMARY OF CONTROLLABLE AND UNCONTROLLABLE FACTORS FOR FY 2020-21

Rs. in Crores					
Sr. No.	Particulars	FY 2020-21 (Approved)	FY 2020-21 (Actual)	Gain/(Loss) due to Controllable Factors	Gain/(Loss) due to Uncontrollable Factors
1	Cost of Power Purchase	15,435.93	14,134.48	(297.66)	1,599.11
2	Operation & Maintenance Expenses	1,162.62	1,133.46	83.41	(54.26)
2.1	Employee Cost	1,062.21	968.45	93.76	-
2.2	Repair & Maintenance	174.53	199.64	(25.11)	-
2.3	Administration & General Charges	187.50	172.74	14.76	-
2.4	Other Expenses Capitalised	(261.63)	(207.37)	-	(54.26)
3	Depreciation	799.62	900.57	-	(100.95)
4	Interest & Finance Charges	485.55	441.83	-	43.72
5	Interest on Working Capital	-	-	-	-
6	Provision for Bad Debts	2.15	0.41	1.74	-
7	Return on Equity	640.56	634.69	-	5.87
8	Provision for Tax / Tax Paid	28.71	36.16	-	(7.45)
9	ARR (1 to 8)	18,555.13	17,281.59	(212.51)	1,486.03
10	Non - Tariff Income	258.58	(104.04)	-	362.62
11	Total ARR (9-10)	18296.551	17,385.63	(212.51)	1,123.42

2.2.5 As per the mechanism specified in the GERC MYT Regulations, 2016, PGVCL proposes to pass on a sum of 1/3rd of total gain/(loss) on account of controllable factors i.e. Rs. (70.84) Crores and total gain/(loss) on account of uncontrollable factor i.e. Rs. 1,123.42 Crores to the consumers. Further, the Revenue (Gap) / Surplus approved by the Hon'ble Commission on True up of FY 2018-19 of Rs. (313.34) Crores is also considered. Adjusting these to the net Aggregate Revenue Requirement, PGVCL has arrived at the Revised Aggregate Revenue Requirement for FY 2020-21 at Rs. 17,559.81 Crores.

2.2.6 This revised Aggregate Revenue Requirement is compared against the actual income under various heads including Revenue from Existing Tariff of Rs. 16,126.69 Crores, Other Consumer related Income of Rs. 306.36 Crores, Agriculture Subsidies of Rs. 461.41 Crores and GUVNL profit allocation of Rs. 32.71 Crores, summing up to a Total Revenue of Rs. 16,927.17 Crores. Accordingly, total Revenue (Gap) / Surplus of PGVCL for FY 2020-21 after treatment of gain/(loss) due to controllable / uncontrollable factors is computed at Rs. (632.64) Crores as shown in the table below:

TABLE 3 : REVENUE (GAP) / SURPLUS FOR FY 2020-21

Rs. in Crores

Sr. No.	Particulars	FY 2020-21 (Actual)
1	Aggregate Revenue Requirement originally approved for FY 2020-21	18,299.05
2	Less: (Gap) / Surplus of FY 2018-19	(313.34)
3	Less: Gain / (Loss) on account of Uncontrollable factor to be passed on to Consumer	1,123.42
4	Less: Gain / (Loss) on account of Controllable factor to be passed on to Consumer (1/3rd of Total Gain / Loss)	(70.84)
5	Revised ARR for FY 2020-21 (1 - 2 - 3 - 4)	17,559.81
6	Revenue from Sale of Power	16,126.69
7	Other Income (Consumer related)	306.36
8	Total Revenue excluding Subsidy (6 + 7)	16,433.05
9	Agriculture Subsidy	461.41
10	GUVNL Profit / (Loss) Allocation	32.71
11	Total Revenue including Subsidy (8 + 9 + 10)	16,927.17
12	Revised (Gap)/ Surplus after treating gains/(losses) due to Controllable/ Uncontrollable factors (11 - 5)	(632.64)

2.3. DETERMINATION OF ARR & TARIFF FOR FY 2022-23

2.3.1. The Aggregate Revenue Requirement for FY 2022-23 as per GERC MYT Regulations, 2016 is projected as below:

TABLE 4 PROJECTION OF ARR FOR FY 2022-23

Rs. in Crores

Sr. No.	Particulars	FY 2022-23 (Projected)
1	Cost of Power Purchase	15,252.98
2	Operation & Maintenance Expenses	1,374.61
2.1	Employee Cost	1,189.77
2.2	Repair & Maintenance	190.70
2.3	Administration & General Charges	215.00
2.4	RDSS Metering Opex	81.96
2.5	Extraordinary Items	-
2.6	Net Prior Period Expenses / (Income)	-
2.7	Other Expenses Capitalised	(302.82)
3	Depreciation	1,020.37
4	Interest & Finance Charges	367.09
5	Interest on Working Capital	-
6	Provision for Bad Debts	0.41
7	Sub-Total [1 to 6]	18,015.46
8	Return on Equity	710.43
9	Provision for Tax / Tax Paid	36.16
10	Total Expenditure (7 to 9)	18,762.05
11	Less: Non-Tariff Income	292.43
12	Aggregate Revenue Requirement (10 - 11)	18,469.61

2.3.2. PGVCL requests the Hon'ble Commission to approve Aggregate Revenue Requirement

for FY 2022-23.

2.4. REVENUE (GAP) / SURPLUS FOR FY 2022-23

2.4.1. PGVCL has projected sales of 31,141 MU for FY 2022-23. Based on projected sales & existing retail tariff, revenue from sale of power works out to Rs. 12,563.02 Crore for FY 2022-23.

2.4.2. In the Order for True up for FY 2019-20 and Determination of Tariff for FY 2021-22 dated 31st March, 2021, the Hon'ble Commission has considered the base power purchase cost at Rs. 4.481/unit and base FPPPA at Rs. 1.80/unit. As per approved FPPPA formula, any increase in power purchase cost during the year, over and above base power purchase cost of Rs. 4.481/unit is to be recovered through FPPPA, over and above base FPPPA of Rs. 1.80/unit on quarterly basis. As per the projected ARR for FY 2022-23, the weighted average power purchase cost is worked out to Rs. 4.48/unit same as of FY 2021-22.

2.4.3. Thus, the change in power purchase cost is Nil for FY 2022-23 and accordingly there is no change in base FPPPA also. Therefore, estimated revenue from FPPPA for FY 2022-23 is considered at Rs. 1.80/unit (i.e. grossing up by approved losses), as shown below.

TABLE 5 : FPPPA COMPUTATION FOR FY 2022-23

No.	Particulars	FY 2021-22	2022-23
1	Fixed Cost (Rs. Crore)	11,592	13,005
2	Variable Cost (Rs. Crore)	27,106	28,435
3	GETCO Cost (Rs. Crore)	4,480	4,444
4	GUVNL Cost (Rs. Crore)	411	438
5	PGCIL Charges (Rs. Crore)	2,443	3,075
6	SLDC Charges (Rs. Crore)	21	23
7	Total Power Purchase Cost (Rs. Crore)	46,053	49,421
8	Total Energy Requirement (MU)	1,02,775	1,10,375
9	Power Purchase Cost (Rs./kWh)	4.48	4.48
10	Increase in Power Purchase Cost (Rs./ kWh)		-
11	Additional FPPPA Charges (Grossed up by Distribution Loss) (Rs./kWh)		-
12	Existing FPPPA Charges (Rs./kWh)		1.80
13	Revised FPPPA Charges (Rs./kWh)		1.80

2.4.4. The income under the head "Other Consumer Related Income" has been considered the same as of FY 2020-21 excluding the meter rent, which has been abolished by the Hon'ble Commission. The Agriculture subsidy for FY 2022-23 has been projected on the basis of the projected Agricultural sales for FY 2022-23.

2.4.5. Based on the above projections, the total revenue of the company comprises of revenue from sale of power at existing tariff, FPPPA charges, other consumer related

income and Agriculture Subsidy. Total revenue for FY 2022-23 is as shown below:

TABLE 6: TOTAL PROJECTED REVENUE FOR FY 2022-23 AT EXISTING TARIFF

		Rs. in Crores
Sr. No.	Particulars	FY 2022-23 (Projected)
1	Revenue with Existing Tariff	12,563.02
2	FPPPA Charges @ Rs. 1.80/ unit	5,605.31
3	Other Income (Consumer related)	306.33
4	Agriculture Subsidy	423.71
5	Total Revenue including subsidy (1 to 4)	18,898.37

2.4.6. The Revenue (Gap) / Surplus of Rs. (632.64) crores after true up exercise of FY 2020-21 is also considered for estimating Revenue (Gap) / Surplus for FY 2022-23.

2.4.7. Based on the above projections, the total revenue of the company comprises of revenue from sale of power at existing tariff, FPPPA charges, other consumer related income and Agriculture Subsidy. Total revenue for FY 2022-23 is as shown below:

TABLE 7: ESTIMATED REVENUE (GAP) / SURPLUS FOR FY 2022-23 AT EXISTING TARIFF

		Rs. in Crores
Sr. No.	Particulars	FY 2022-23 (Projected)
1	Aggregate Revenue Requirement	18,469.61
2	Less: Revenue (Gap)/ Surplus from True up of FY 2020-21	(632.64)
3	Total Aggregate Revenue Requirement	19,102.25
4	Revenue with Existing Tariff	12,563.02
5	FPPPA Charges @ Rs. 1.80/ unit	5,605.31
6	Other Income (Consumer related)	306.33
7	Agriculture Subsidy	423.71
8	Total Revenue including subsidy (4 to 7)	18,898.37
9	Revenue (Gap) / Surplus (8 - 3)	(203.88)

2.4.8. The Hon'ble Commission is requested to approve the above-mentioned Revenue (Gap) / Surplus.

2.5. PROPOSED CHANGES IN THE TARIFF STRUCTURE FOR FY 2022-23

2.5.1. The consolidated resultant Revenue (Gap) / Surplus for all four distribution companies is Rs. (568) Crores which can be met through efficiency improvement measures.

2.5.2. In view of the above, the distribution companies have not proposed any increase in tariff rates or any modifications in current tariff structure.

SECTION 3. TRUE UP FOR FY 2020-21

3.1. PREAMBLE

3.1.1. This section outlines the performance of PGVCL for FY 2020-21. In line with the provisions of the GERC MYT Regulations, 2016, PGVCL hereby submits the True-Up Petition comparing the actual performance of PGVCL during FY 2020-21 with the forecast approved by the Hon'ble Commission vide MTR Order dated 24th April, 2019.

3.2. PRINCIPLES FOR TRUE UP FOR FY 2020-21

3.2.1. As per GERC MYT Regulations, 2016, the Hon'ble Commission is required to undertake the True-Up of the licensees for FY 2020-21 based on the comparison of the actual performance of the past year with the approved estimates for such year. Section 21.1 of the GERC MYT Regulations, 2016 is read as below:

“the Generating Company or Transmission Licensee or SLDC or Distribution Licensee shall be subject to truing up of expenses and revenue during the Control Period in accordance with these Regulations.”

3.2.2. In line with the provisions of GERC MYT Regulations, 2016, PGVCL has filed this Petition for True-Up for the year FY 2020-21. Information provided in the True-Up for FY 2020-21 is on the basis of audited actual performance and considering principles adopted by the Hon'ble Commission in its previous Orders. The actual performance has been compared with the approved numbers as per the MTR Order dated 24th April, 2019.

3.2.3. Accordingly, actual data for revised Aggregate Revenue Requirement, Revenue (Gap) / Surplus for FY 2020-21 are given in the following paragraphs of this chapter.

3.2.4. For the purpose of True-Up of all the expense heads have been categorized into Controllable and Uncontrollable factors. A head-wise comparison has been made between the values approved by the Hon'ble Commission and the actual values for various expenditures for FY 2020-21.

3.3. CATEGORY WISE SALES

3.3.1. The actual category wise sales for FY 2020-21 were 27,913.45 MUs as against the approved sales of 31,859.39 MUs. The actual sales for FY 2020-21 are lower than approved sales due to Covid-19 pandemic situation has impacted business which has resulted in lower commercial and industrial activities.

3.3.2. The table below highlights the comparison of actual category wise sales of PGVCL against that approved by the Hon'ble Commission vide its Tariff Order.

TABLE 8 : CATEGORY-WISE SALES

Sr. No.	Particulars	Sales(MUs)	
		FY 2020-21 (Approved)	FY 2020-21 (Actual)
A	LT Consumers		
1	RGP	4,204.57	4,177.97
2	GLP	146.27	142.49
3	Non-RGP & LTMD	3,919.76	3,582.47
4	Public Water Works	945.26	632.19
5	Agriculture - Metered	4,060.12	3,199.34
6	Agriculture - Unmetered	4,570.16	4,684.05
7	Street Lighting	81.14	-
8	EV Charging		0.00
	LT Total (A)	17,927.27	16,418.51
B	HT Consumers		
8	Industrial HT	13,932.12	11,494.94
9	Railway		-
	HT Total (A)	13,932.12	11,494.94
	Grand Total (A + B)	31,859.39	27,913.45

3.4. DISTRIBUTION LOSSES

3.4.1. In FY 2020-21, the actual distribution losses were 17.87% as against the approved level of 16.00%. The table below highlights the comparison of actual distribution losses of PGVCL against that approved by the Hon'ble Commission vide its Tariff Order.

TABLE 9 : DISTRIBUTION LOSSES

Sr. No.	Particulars	FY 2020-21 (Approved)	FY 2020-21 (Actual)
1	Distribution Losses	16.00%	17.87%

3.4.2. The GERC MYT Regulations, 2016 categorise the Distribution Losses as a controllable factor and accordingly any gain or loss on account of this would be shared with the consumers as per the provisions of the regulations.

3.4.3. The Hon'ble Commission had approved the distribution loss levels for PGVCL at 16.00% for FY 2020-21 and the actual loss achieved were 17.87% for FY 2020-21. PGVCL shall put more efforts to lower distribution losses.

3.4.4. Since PGVCL has losses higher than those approved by the Hon'ble Commission, its impact has been discussed in the section relating to power purchase and the gains/ (losses) have been captured there itself.

3.5. ENERGY REQUIREMENT AND ENERGY BALANCE

3.5.1. The gross energy requirement of PGVCL is as follows given in the table below:

TABLE 10 : ENERGY REQUIREMENT AND ENERGY BALANCE

Energy Balance				
S.No.	Particulars	Unit	FY 2020-21 Approved	FY 2020-21 Actual
1	Energy Sales	MUs	31,859.39	27,913.45
2	Distribution Losses	MUs	6,068.46	6,071.28
		%	16.00%	17.87%
3	Energy Requirement	MUs	37,927.85	33,984.73
4	Less: Local Power Purchase by Discom (Net of sale to KPT)	MUs		212.89
5	Power Purchase at T<>D periphery from	MUs	37,928	33,772
6	Transmission Losses	MUs	1,519.00	1,224.56
		%	3.85%	3.50%
7	Total Energy to be input to Transmission System	MUs	39,446.85	34,996.40
8	Pooled Losses in PGCIL System	MUs	581.10	621.09
9	Add: Local Power Purchase by Discom	MUs		212.89
10	Total Energy Requirement	MUs	40,027.95	35,830.38

3.5.2. The gross energy requirement for sale to the consumers in FY 2020-21 is 35,830.38 MUs as compared to 40,027.95 MUs as approved by the Hon'ble Commission.

3.6. POWER PURCHASE COST

3.6.1. The company has been currently allocated share of generation capacities as per the scheme worked out by GUVNL. In order to minimize power purchase cost, GUVNL adopts the Merit Order Despatch principles for despatching power from the generating stations based on the demand and accordingly power gets allocated to PGVCL.

3.6.2. The actual power purchase from GUVNL is different from allocation because the demand from PGVCL is not constant and it varies from time to time.

3.6.3. The total power purchase cost of PGVCL for FY 2020-21 consists of the basic power purchase cost, transmission charges payable to GETCO and PGCIL, SLDC charges and the DISCOM's share of GUVNL cost.

3.6.4. As directed by the Hon'ble Commission in Tariff Order dated 31st March, 2021, details of yearly DSM, Additional DSM, Sign deviation charge details of DSM charges paid and earned including penalty levied on/ collected is as under:

TABLE 11: DETAILS OF YEARLY DEVIATION SETTLEMENT MECHANISM

MONTH	SCHEDULE	DRAWL	BASIC UI	CAP UI	ADDITIONAL UI	SIGN VIOLA TION	ADJUSTED UI
	IN MWH		UI IN Rs.				
Apr-20	2590846	2555944	-7,18,03,228	65,92,035	32,85,676	0	-8,01,85,210
May-20	2945275	2911173	-7,78,79,507	1,20,38,171	70,20,000	0	-7,35,29,156
Jun-20	2828810	2800892	-6,28,99,596	2,56,09,014	74,66,366	0	-5,81,01,097
Jul-20	2770482	2709097	-12,66,61,596	8,38,00,138	2,04,92,538	0	-9,43,92,851
Aug-20	2574072	2467067	-27,72,92,080	14,23,70,636	1,09,35,757	0	-21,30,43,372
Sep-20	2851728	2803335	-12,00,61,596	3,31,63,557	53,34,835	0	-11,63,12,099
Oct-20	3389958	3416569	6,48,06,744	2,62,39,438	5,82,56,153	0	6,64,28,354
Nov-20	3255248	3201286	-12,77,87,435	7,53,28,958	2,18,38,023	0	-8,96,21,355
Dec-20	3440362	3355645	-21,30,36,692	9,21,38,751	96,36,363	0	-17,04,96,427
Jan-21	3491659	3387926	-28,34,14,398	14,47,98,070	1,06,58,731	0	-21,26,95,714
Feb-21	3273194	3195448	-22,85,95,516	9,52,44,723	2,37,93,101	0	-17,34,20,499

MONTH	SCHEDULE	DRAWL	BASIC UI	CAP UI	ADDITIONAL UI	SIGN VIOLATION	ADJUSTED UI
	IN MWH		UI IN Rs.				
Mar-21	3856979	3790090	-21,54,32,572	9,03,46,575	2,14,07,259	0	-16,33,38,804
TOTAL	3,72,68,613	3,65,94,471	-1,74,00,57,472	82,76,70,066	20,01,24,802	-	-1,37,87,08,230

3.6.5. PGVCL in its Petition for True-up of FY 2019-20 considered liabilities for the payment towards the power purchase cost to the generating companies under various PPAs are due as per the judgements of the various courts in various litigations and the payment may arise subsequently as part of Power Purchase Cost based on the final outcome in legal cases. The Hon'ble Commission in its earlier Tariff Order have ruled that additional payment liability to be allowed once it gets materialised and paid to the beneficiaries in subsequent years based on the prudence check and verification from audited accounts. Accordingly, in line with approach taken by the Hon'ble Commission, provisions were reduced from power purchase cost for each Discom in ratio of their actual power purchase cost.

3.6.6. In line with the approach adopted by the Hon'ble Commission, Discom has allocated provisions made during FY 2020-21 of Rs. 2015 Crore to Discom in ratio of actual power purchase cost and reduced from power purchase cost. Allocation of provisions to Discom is as under:

TABLE 12: ALLOCATION OF PROVISIONS OF POWER PURCHASE COST TO DISCOM

Rs in Crores

Particulars	DGVCL	MGVCL	PGVCL	UGVCL	Total
Power Purchase	11,198	5,495	14,829	11,487	43,010
Allocation of provisions made in Power Purchase Cost	524.64	257.44	694.74	538.18	2,015.00

3.6.7. Discom would like to submit that as stated by the Hon'ble Commission in its last Tariff Order, Discom reserves its right of claim of provisions made in power purchase cost as and when it is paid to beneficiaries in subsequent years.

3.6.8. Based on the same, the comparison of the approved and the actual cost of power purchase are as shown below:

TABLE 13: NET POWER PURCHASE COST

Rs. in Crores

Sr. No.	Particulars	FY 2020-21 (Approved)	FY 2020-21 (Actual)
A	Cost		
1	Power Purchased from GUVNL		14,888.87
2	Power purchase from Windfarm		18.56
3	Power Purchased from Solar		51.56
4	Purchase of Power from Hydel Plants		3.23
5	SLDC Charges		4.87
	Total Cost		14,967.09
B	Less: Income		
1	Allocation of provisions made in Power Purchase Cost		694.74
2	DSM Income Receivable		137.87
	Net Power Purchase Cost	15,435.93	14,134.48

- 3.6.9. The variation in the approved and the actual power purchase expenses is on account of various reasons including change in approved cost of power, change in quantum of power purchased, changes in the transmission charges payable etc.
- 3.6.10. The quantum of power purchase depends upon the sales during the year as well as the losses in the system. The actual distribution losses in PGVCL distribution network have been little higher than the approved level but the sales are lower than that approved by the Hon'ble Commission and hence, the quantum of power purchased was lower than the approved quantum of power required.
- 3.6.11. As per the GERC MYT Regulations, 2016, the Hon'ble Commission has categorised the variation in the price of fuel and/or price of power purchase according to the FPPPA formula approved by the Hon'ble Commission as an uncontrollable factor. Further, the Hon'ble Commission has also identified the variation in the number or mix of consumers or quantity of electricity sold to consumers as an uncontrollable factor. Thus the variation in the above factors affects the power purchase expenses and results into either a loss or gain. Accordingly, any gain or loss on this account is to be entirely passed on to the consumers as per the methodology approved by the Hon'ble Commission.
- 3.6.12. In addition to the above, there is an incidence of higher power purchase cost on account of the higher Distribution losses as compared to the Distribution losses approved by the Hon'ble Commission. These losses have resulted in higher power purchase expenses as the quantum of power required to be purchased to meet the same level of demand would be higher hence resulting in the loss as explained below:

TABLE 14 : GAIN/ (LOSS) ON ACCOUNT OF DISTRIBUTION LOSSES FOR FY 2020-21

Gain/(Loss) due to Distribution Losses				
S.No.	Particulars	Unit	FY 2020-21 (with Approved Distribution Losses)	FY 2020-21 (with Actual Distribution Losses)
1	Energy Sales	MUs	27,913.45	27,913.45
2	Distribution Losses	MUs	5,316.85	6,071.40
		%	16.00%	17.87%
3	Energy Requirement	MUs	33,230.30	33,984.85
4	Saving due to Distribution Losses	MUs		(754.55)
5	Average Power Purchase Cost	Rs./Unit		3.94
6	Gain/(Loss) due to Dist. Losses			(297.66)

- 3.6.13. As can be seen from the above, the total gain/ (loss) on account of higher distribution losses as compared to approved is Rs. (297.66) Crores. This gain is categorised as on account of controllable factors and the appropriate treatment is given below:

TABLE 15 : GAINS / (LOSS) - POWER PURCHASE EXPENSES

Rs in Crores					
Sr. No.	Particulars	FY 2020-21 (Approved)	FY 2020-21 (Actual)	Gain/(Loss) due to Controllable Factor	Gain/(Loss) due to Uncontrollable Factor
1	Total Power Purchase Cost	15,435.93	14,134.48	(297.66)	1,599.11

3.6.14. Thus, as can be seen from the above table, the power purchase gain/(loss) due to controllable & uncontrollable factors are Rs. (297.66) Crores and Rs. 1,599.11 Crores respectively which would have to be passed on to the consumers as per the methodology approved by the Hon'ble Commission.

3.7. CAPITAL EXPENDITURE

3.7.1. Capital expenditure incurred by PGVCL in FY 2020-21 was Rs. 1,167.72 Crores. The actual capital expenditure by PGVCL during the FY 2020-21 is lower than that approved by the Hon'ble Commission. The scheme-wise capital expenditure incurred in FY 2020-21 against approved by the Hon'ble Commission is as shown below:

TABLE 16 : CAPITAL EXPENDITURE

Rs. in Crores				
	Particulars	FY 2020-21 (Approved)	FY 2020-21 (Actual)	Deviation
A	Distribution Schemes			-
	Normal Development Scheme	358.18	294.85	63.33
	System Improvement Scheme	100.00	186.74	(86.74)
	Electrification of hutments	7.00	2.47	4.53
	Scheme for meters including installation of SMART Meters	80.00	49.20	30.80
	Total	545.18	533.27	11.91
B	Rural Electrification Schemes			-
	Special Component plan	1.50	1.89	(0.39)
	RE Normal + Tatkal + Dark Zone	935.00	449.10	485.90
	Total	936.50	450.99	485.51
C	Non Plan Schemes			-
	SCADA/DMS	-	-	-
	Total	-	-	-
D	Other New Schemes			-
	Civil work	10.00	-	10.00
	Shunt Capacitor	10.00	-	10.00
	Fencing to Distribution Transformer	15.00	-	15.00
	Aerial Bunch Conductors	1.00	-	1.00
	HVDS	100.00	54.75	45.25
	Under Ground System	132.00	-	132.00
	SKJY	50.00	76.40	(26.40)
	Marine Cable for Shiyalbet	-	-	-
	IPDS	-	-	-
	DDUGJY	-	-	-
	Solar Ag Pump	-	-	-
	FPI	1.00	-	1.00
	DISS	10.00	12.37	(2.37)
	Others schemes (General Schemes)	-	-	-
	Smart Village	-	-	-
	Coastal area scheme	40.00	39.95	0.05
	Total	369.00	183.46	185.54
	Capital Expenditure Total	1,850.68	1,167.72	682.96

3.7.2. Scheme wise deviation in capital expenditure is explained as under: