

**SECTION – II**  
**Damodar Valley Corporation**  
**Rules, 1948**

## **Damodar Valley Corporation**

### **Rules, 1948**

*(Vide Ministry of Works, Mines & Power Notification dated 23<sup>rd</sup> April, 1948)*

No. DW-III-A-4(7) Dam : In exercise of the powers conferred by Section 59 of the Damodar Valley Corporation Act, 1948, the Central Government is pleased to make the following rules :—

1. These rules may be called the Damodar Valley Corporation Rules, 1948\*.

#### **SALARIES AND CONDITIONS OF SERVICE**

1. The Chairman, Members, Secretary and Financial Adviser of the Corporation shall be appointed for such term not exceeding five years as the Central Government may think fit and shall be eligible for reappointment.\*\*
2. Omitted.+
3. The Chairman or a Member may resign his office by giving three months' notice in writing to the Central Government.
4. The Chairman, Members, Secretary and the Financial Adviser shall draw such salary as may be determined by the Central Government in each case.++
5. Omitted.++
6. The Chairman, Members, Secretary and the Financial Adviser shall be entitled to leave and leave salary under the model leave terms which may from time to time be applicable to Central Government servants engaged on contract on similar salaries.

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\* New Rule, Inserted by Govt. of India, Ministry of Irrigation & Power Notification No. 43(3) DW IV/57 dated 8<sup>th</sup> April, 1958.

\*\* As amended and renumbered Vide Govt. of India, Ministry of W.M.P. Notification No. DW-III-A-4(6). Dam/6, dated the 5<sup>th</sup> August 1948 and Ministry of Irrigation & Power Notification NO. 44 \*15)/53-ADM, dated the 25<sup>th</sup> June, 1953 and No. 43 (3) DW IV/57 dated 8<sup>th</sup> April, 1958.

+ Vide govt. of India, Ministry of W.M.P. Notification No. DW-III-A-4(6)-Dam/6, dated the 5<sup>th</sup> August, 1948.

++ Vide Govt. of India, Ministry of W.M.P. Notification No. DW-III-A-4(6)-Dam/1, dated the 6<sup>th</sup> July, 1948.

7. The Chairman, Members, Secretary and the Financial Adviser shall be entitled to Travelling Allowances for journeys performed in the service of the Corporation on the scale provided for in the rules supplementary to the Fundamental Rules applicable to the class of officers to which the Central Government may declare them to correspond in status.
- 7A. The other conditions of service of the Chairman, Members, Secretary and the Financial Adviser, if they are not Government servants, shall be such as may be determined by the Central Government in each case.\$
8. Notwithstanding anything in rules 1 to 7 of these rules, the pay, allowances and other conditions of service of the Chairman, Members, Secretary and the Financial Adviser, if he is a person already in the service of the Government, shall be such as may be determined by the Central Government in each individual case.
9.
  - 1) The Chairman, the members, the Secretary and the Financial Adviser who are not Government servants will be entitled to the benefit of the Contributory Provident Fund of the Corporation to which the Corporation shall contribute an amount equal to the contribution paid by the subscriber, subject to a maximum of 6¼ per cent upto the 31<sup>st</sup> August, 1957 and of 8<sup>1</sup>/<sub>3</sub> per cent thereafter. The Contributory Provident Fund Rules (DVC) made under Section 60 of the Damodar Valley Corporation Act, 1948 shall, so far as may be, apply in relation to the Chairman, the Members, the Secretary and the Financial Adviser who are subscribers to the Fund as they apply in relation to the officers and servants of the Corporation, subject to the condition that the powers exercisable by the Corporation to grant advances from the Fund under Rule 12 and to direct deductions from the amount standing to the credit of a subscriber in the Fund under rule 19 of the said rules shall be exercised by the Central Government.
  - 2) The benefits of the Contributory Provident Fund of the Corporation shall not be admissible to re-employed personnel who are in receipt of any retirement benefits from the Government in the form of pension or Contributory Provident Fund. They may, however, be

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\$ Inserted by Govt. of India, Ministry of Irrigation & Power Notification No. 49(2)-DVC/53, dated 17<sup>th</sup> May, 1955.

permitted to join the Fund and contribute to it but shall not be eligible to the Corporation's contribution.\*

- 10) The Central Government may terminate the services of the Secretary or the Financial Adviser at any time without giving any reason therefore by giving three months' notice.
- 11) The Secretary or the Financial Adviser may resign his office at any time by giving three months' notice in writing to the Central Government.

### **FUNCTIONS AND DUTIES OF THE FINANCIAL ADVISER**

- 12) The Financial Adviser shall advise the Corporation on all matters relating to revenue and expenditure.
- 13) The Financial Adviser shall have the right to attend every meeting of the Corporation but shall not have the right to vote. He shall also have the right to refer to the Corporation any matter which in his opinion ought to be brought to its notice.
- 14) The Financial Adviser shall be responsible for the manner in which (i) annual and other financial statements are compiled and (ii) the accounts of the Corporation are maintained and made available to audit.\*\*
- 15) The Financial Adviser may, with the approval of the Corporation and by order in writing, direct that any power or duty which under these rules is conferred or imposed upon him shall, under such conditions, if any, as may be specified by him, be performed or discharged by an officer subordinate to him.

### **BUDGET**

- 16) Budget Estimates — The budget estimates of the Corporation for each financial year shall be prepared and presented to the Corporation in the form prescribed in Annexure-I to these rules with such additional information as may be required by the Corporation from time to time.
- 17) The budget shall be authenticated by affixing the common seal of the Corporation.

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\* Inserted by Govt. of India, Ministry of Irrigation & Power Notification No. 43(3)-DW-IV/67 dated 8<sup>th</sup> April, 1958.

\*\* As revised by the Govt. of India, Ministry of Works, Mines and Power No. DW-III-A-4(7) Dam, dated the 23<sup>rd</sup> April 1948.

- 18) If, in respect of any financial year, expenditure over and above the amount provided for in the budget becomes necessary, a supplementary statement shall be prepared and laid before the Corporation showing the estimated amount of expenditure and shall be authenticated in the same manner as the annual budget.

### **ACCOUNTS**

- 19) All moneys received by the Corporation on account of its revenue receipts, loans or advances due to it, shall be remitted in full into the bank. On no accounts shall any money so collected be utilised for making any payment relating to the Corporation.
- 20) The Corporation shall at all times maintain complete and accurate books of accounts.
- 21) In the maintenance of accounts and the classification of charges, the object served by the expenditure rather than the agency incurring the expenditure should be the guiding principle. Subject to this general requirement, the accounts shall be maintained under the heads prescribed in Annexure-I for the budget of the Corporation.
- 22) A consolidated account of the Corporation shall be prepared after obtaining accounts from the disbursing officers.
- 23) The accounts of each month shall be made upto the end of the month by the various drawing officers of the Corporation and a consolidated account of the Corporation as a whole shall be prepared and placed before the Corporation at the end of the following month with such detailed memoranda as may be required by the Corporation from time to time.\*
- 24) Subsidiary accounts indicating the unit costs shall be maintained and presented to the Corporation simultaneously with the accounts for each month.
- 25) Within six months of the end of each financial year, the annual accounts, prepared in the forms prescribed in Annexure-II to these rules, showing the financial results of irrigation, electricity and flood control schemes

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\* Substituted by Govt. of India, Ministry of Irrigation & Power Notification No. 43(4)/58 DW-IV dated 8<sup>th</sup>/9<sup>th</sup> October, 1958.

with such subsidiary accounts as may be necessary, shall be placed before the Corporation, and, after the accounts have been duly passed, communicated to the Participating Governments and the Audit Officer.

- 26) Initial Accounts for stores including materials on the site of works, and tools and plant (including special tools and plant) shall be maintained in accordance with such instructions as may, from time to time, be issued by the Corporation.
- 27) A physical verification of stores and tools and plant shall be made by an officer who is not the custodian thereof. The results of the verification together with the orders of the Corporation for shortages and excesses shall be communicated to the Audit Officer.

### **AUDIT**

- 28) The accounts of the Corporation shall be audited by an officer appointed by the Comptroller and Auditor General of India, and under his direction and control.\* A statement of the results of audit for each month shall be presented to the Corporation.
- 29) The Audit Officer shall be supplied with copies of all contracts and other orders involving revenue or expenditure of the Corporation duly authenticated by an Officer of the Corporation, who is competent to enter into the contract or to issue the order.\*\*
- 30) The Audit Officer shall have access to all papers, books, records, files and accounts at all reasonable times.
- 31) The Audit Officer shall certify to the correctness of the Annual Accounts prepared by the Corporation and append to the certificate audit report. The annual accounts so certified and the audit report shall, after countersignature by the Comptroller and Auditor General be submitted with three additional copies to the President. One copy shall be retained by the Central Government and one copy each shall be sent to the other two Participating Governments. The Audit Report shall be printed along with the Annual Report and Annual Accounts.\*

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\* Inserted by Govt. of India, Ministry of Irrigation & Power Notification No. 40(1)-52-Adm., dated the 18<sup>th</sup> December, 1952.

\*\* As amended by G.I., Ministry of Irrigation & Power Notification No. 51(2), DVC/54 dated the 7<sup>th</sup> March, 1955.

- 32) After the accounts are audited no correction shall be made therein without reference to the Audit Officer.
- 33) The Audit Officer shall be consulted before any modification is made in any form in which accounts are maintained.

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\* Inserted by Govt. of India, Ministry of Irrigation & Power Notification No. 40(1)-52 Admn., dated the 18<sup>th</sup> December, 1952.

ANNEXURE – I

**THE DAMODAR VALLEY CORPORATION**

*Note : The Corporation may open such suitable detailed heads as may be considered necessary.*

**BUDGET FOR 19**

**PART – I**

**EXPENDITURE ON CAPITAL ACCOUNT**

1. Power Generation Transmission and Distribution —

(Rs.)

|        |                                |      |       |
|--------|--------------------------------|------|-------|
| a)     | Hydro-Electric Schemes :       |      |       |
|        | 1) Generation                  | .... | ....  |
|        | 2) Transmission                | .... | ....  |
|        | 3) Distribution                | .... | ....  |
| b)     | Thermal Schemes :              |      |       |
|        | 1) Generation                  | .... | ....  |
|        | 2) Transmission                | .... | ....  |
|        | 3) Distribution                | .... | ....  |
| Add    | — Overhead and general charges |      | _____ |
| Deduct | — Receipts from sale of power  |      |       |
| a)     | High tension                   | .... | ....  |
| b)     | Low Tension                    | .... | ....  |
|        |                                |      | _____ |
|        | Power                          | .... | ....  |
|        |                                |      | _____ |

(Rs.)

2. Irrigation, Water-supply and drainage —

|        |                             |                              |      |       |
|--------|-----------------------------|------------------------------|------|-------|
| 1)     | Irrigation                  | ....                         | .... |       |
| 2)     | Water supply                | ....                         | .... |       |
| 3)     | Drainage                    | ....                         | .... |       |
| Add    | —                           | Overhead and general charges |      |       |
| Deduct | —                           | Receipts and Recoveries      |      |       |
| a)     | Beterment levy (section 41) | ....                         | .... |       |
| b)     | Water tax                   | ....                         | .... |       |
| c)     | Miscellaneous               | ....                         | .... | _____ |
|        |                             | Irrigation :                 |      | _____ |

3. Flood Control —

|     |                              |                              |      |       |
|-----|------------------------------|------------------------------|------|-------|
| 1)  | Scheme in Damodar River      | ....                         | .... |       |
| 2)  | Scheme in Hooghly River      | ....                         | .... |       |
| 3)  | Navigation —                 |                              |      |       |
| a)  | Schemes in Damodar           | ....                         | .... |       |
| b)  | Improvement in Calcutta Port | ....                         | .... |       |
| Add | —                            | Overhead and general charges |      | _____ |
|     |                              | Deduct – Receipts            |      | _____ |
|     |                              | Flood Control                |      | _____ |

(Rs.)

|    |  |      |      |       |
|----|--|------|------|-------|
| 4. | Overhead and General charges —                   |      |      |       |
| a) | General Administration expenses                  | .... | .... |       |
|    | 1) Corporation expenses                          | .... | .... |       |
|    | 2) Secretary's Office                            | .... | .... |       |
|    | 3) Financial Adviser's Office                    | .... | .... |       |
|    | 4) Contributions to Employee's<br>Provident Fund | .... | .... | _____ |
| b) | Stores and Workshops —                           |      |      |       |
| c) | General Development expenses —                   |      |      |       |
|    | 1) Afforestation                                 | .... | .... |       |
|    | 2) Soil conservation                             | .... | .... |       |
|    | 3) Use of lands                                  | .... | .... |       |
|    | 4) Resettlement of displaced population          | .... | .... |       |
|    | 5) Agricultural development                      | .... | .... |       |
|    | 6) Industrial development                        | .... | .... |       |
|    | 7) Experimental and Research Stations            | .... | .... |       |
|    | 8) Public Health and Sanitation                  | .... | .... |       |
|    | 9) Economic and Social Welfare                   | .... | .... |       |
| d) | Other General charges —                          |      |      |       |
|    | 1) Interest                                      | .... | .... |       |
|    | 2) Depreciation                                  | .... | .... |       |
|    | 3) Taxes   | .... | .... |       |
|    | 4) Audit charges                                 | .... | .... | _____ |



Carried over to Part – II

PART – II

ALLOCATION OF CAPITAL EXPENDITURE BETWEEN GOVERNMENTS (A)  
FOR THE YEAR

Estimated Expenditure due from brought forward from —

| Part – I        | Rs.  |                    |      | (Rs.) |
|-----------------|------|--------------------|------|-------|
| Irrigation —    | a)   | Central Government | .... | ....  |
| Power —         | i)   | For Power          | .... | ....  |
| Flood Control — | ii)  | For Flood Control  | .... | ....  |
|                 | b)   | West Bengal        | .... | ....  |
|                 | i)   | For Power          | .... | ....  |
|                 | ii)  | For Flood Control  | .... | ....  |
|                 | iii) | For Irrigation     | .... | ....  |
|                 | c)   | Bihar Government   | .... | ....  |
|                 | i)   | For Power          | .... | ....  |
|                 | ii)  | For Irrigation     | .... | ....  |

**PART – II (B)**

**PROGRESSIVE FIGURES UPTO END OF 19.....**

**B/F from Part-II**

| Due from              | To end of previous | During year | Total to end of year | Received from         | To end of previous year | During year | Total to end of year |
|-----------------------|--------------------|-------------|----------------------|-----------------------|-------------------------|-------------|----------------------|
|                       | Actuals            | Budget      |                      |                       | Actuals                 | Budget      |                      |
|                       | (Rs.)              | (Rs.)       | (Rs.)                |                       | (Rs.)                   | (Rs.)       | (Rs.)                |
| a) Central Government |                    |             |                      | a) Central Government |                         |             |                      |
| i) For power          |                    |             |                      | j) For power          |                         |             |                      |
| ii) For flood control |                    |             |                      | ii) For flood control |                         |             |                      |
| b) West Bengal        |                    |             |                      | b) West Bengal        |                         |             |                      |
| i) For power          |                    |             |                      | i) For power          |                         |             |                      |
| ii) For flood control |                    |             |                      | ii) For flood control |                         |             |                      |
| iii) For irrigation   |                    |             |                      | iii) For irrigation   |                         |             |                      |
| c) Bihar              |                    |             |                      | c) Bihar              |                         |             |                      |
| i) For Power          |                    |             |                      | i) For Power          |                         |             |                      |
| ii) For Irrigation    |                    |             |                      | ii) For Irrigation    |                         |             |                      |

**PART – II (C)**

Balance payable by :

Rs.

a) Central Government —

    i) For power                   .....                   .....                   .....                   .....

    ii) For flood control       .....                   .....                   .....                   .....

b) West Bengal —

    i) For power                   .....                   .....                   .....                   .....

    ii) For irrigation           .....                   .....                   .....                   .....

    iii) For flood control       .....                   .....                   .....                   .....

c) Bihar —

    i) For power                   .....                   .....                   .....                   .....

    ii) For irrigation           .....                   .....                   .....                   .....                   \_\_\_\_\_

**PART – III**  
**REVENUE ACCOUNT**

| <u>Expenditure</u>                    |       | <u>Income</u>    |       |
|---------------------------------------|-------|------------------|-------|
| <b>1. Power</b>                       |       |                  |       |
|                                       | Rs.   |                  | Rs.   |
| Generation                            | 1)    | Sale of power    |       |
| Hydro-Electric                        |       | a) Industrial    |       |
| Thermal                               |       | b) Agricultural  |       |
| Transmission Lines and Receiving      |       | c) Municipal     |       |
| Stations —                            |       | d) Commercial    |       |
| Hydro-Electric                        |       | e) Domestic      |       |
| Thermal                               |       | f) Miscellaneous |       |
| Distribution Lines and Stations —     |       |                  |       |
| Hydro-Electric                        | 2)    | Other Revenues   |       |
| Thermal                               |       |                  |       |
| L.T. Distribution System              |       |                  |       |
| Add General System                    |       |                  |       |
| Depreciation expenses                 |       |                  |       |
| Interest on Capital                   |       |                  |       |
| Net Revenue from Power C/o to Part-IV | _____ |                  | _____ |
|                                       | _____ |                  | _____ |

|                                 |       |                       |       |
|---------------------------------|-------|-----------------------|-------|
| <b>2. Irrigation</b>            |       |                       |       |
|                                 | Rs.   |                       | Rs.   |
| Miscellaneous expenses          |       | Betterment levy       |       |
| Dams                            |       | Miscellaneous Revenue |       |
| Canals                          |       |                       |       |
| Distributaries                  |       |                       |       |
| Administrative expenses         |       |                       |       |
| Depreciation                    |       |                       |       |
| Interest on Capital             |       |                       |       |
| Net Revenue from Irrigation C/o |       |                       |       |
| to Part-IV                      | _____ |                       | _____ |
|                                 | _____ |                       | _____ |

**PART-III**  
**REVENUE ACCOUNT (Contd.)**

| <u>Expenditure</u>       |     | <u>Income</u>          |
|--------------------------|-----|------------------------|
| <b>3. Flood Control</b>  |     |                        |
|                          | Rs. | Rs.                    |
| Maintenance Expenses —   |     | Miscellaneous Receipts |
| Schemes in Damodar       |     |                        |
| Schemes in Hooghly       |     | Net Expenses carried   |
| Schemes in Calcutta Port |     | over to Part-IV        |
| General Expenses         |     |                        |

**PART-IV**  
**DISPOSAL OF PROFITS AND DEFICITS**

| <u>Expenses</u>               |       | <u>Revenue</u>                    |
|-------------------------------|-------|-----------------------------------|
|                               | Rs.   | Rs.                               |
| From Part-III                 |       | From Part-III                     |
| Net expenses on flood control |       | Net Revenue from power            |
| Corporation tax               | _____ | Net Revenue from irrigation _____ |
| Net Profit payable to         |       | Net deficit recoverable           |
| a) Central Government —       |       | On account of flood control       |
| For Power                     |       | From (a) Central Government       |
| b) West Bengal —              |       | From (b) West Bengal              |
| For Power                     |       |                                   |
| For Irrigation                | _____ | _____                             |

**PART-V**  
**BUDGET SUMMARY**

| B/F from                  | Balance payable to year ending 31.3.19 |                   |    |               |    |           |
|---------------------------|--|-------------------|----|---------------|----|-----------|
|                           | Rs.                                    | Part-II (C)<br>By | By | Part-IV<br>To | By | Net<br>To |
| a) Central Government     |  |                   |    |               |    |           |
| i) For power              |  |                   |    |               |    |           |
| ii) For flood control     |  |                   |    |               |    |           |
| b) West Bengal Government |  |                   |    |               |    |           |
| i) For power              |  |                   |    |               |    |           |
| ii) For irrigation        |  |                   |    |               |    |           |
| iii) For flood control    |  |                   |    |               |    |           |
| c) Bihar Government       |  |                   |    |               |    |           |
| i) For power              |  |                   |    |               |    |           |
| ii) For irrigation        |  |                   |    |               |    |           |
| Total :                   |  |                   |    |               |    |           |

*Financial Adviser*

*Accounts Officer*

*Common Seal*  
*of*  
*D.V.C.*

*Chairman*  
*Member*  
*Member*  
*Secretary*

ANNEXURE – II

**THE DAMODAR VALLEY CORPORATION**

Note : (The Corporation may open such suitable detailed heads as may be considered necessary)

**I. BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 19**

| <b>Liabilities</b>                    | <b>Rs.</b> | <b>Rs.</b> | <b>Assets</b> | <b>Rs.</b> |
|---------------------------------------|------------|------------|---------------|------------|
| Central Government —                  |            |            |               |            |
| Power                                 |            |            |               |            |
| Flood Control                         |            |            |               |            |
| West Bengal Government —              |            |            |               |            |
| Irrigation                            |            |            |               |            |
| Power                                 |            |            |               |            |
| Flood Control                         |            |            |               |            |
| Bihar Government —                    |            |            |               |            |
| Power                                 |            |            |               |            |
| Irrigation                            |            |            |               |            |
| Central Government Advance            |            |            |               |            |
| Received                              |            |            |               |            |
| Revenue Account —                     |            |            |               |            |
| Power                                 |            |            |               |            |
| Irrigation                            |            |            |               |            |
| Sundry Creditors —                    |            |            |               |            |
| Security Deposits from Contractors    |            |            |               |            |
| Deposits from Consumers               |            |            |               |            |
| Other Creditors                       |            |            |               |            |
| Depreciation Fund —                   |            |            |               |            |
| Renewals and replacements             |            |            |               |            |
| Reserve Fund                          |            |            |               |            |
| Other Reserve Funds (to be specified) |            |            |               |            |
| Employees' Provident Fund             |            |            |               |            |
| Other Items — (to be specified)       |            |            |               |            |

## PART – II

### CAPITAL ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 19

| Due from   | To end of<br>pre-<br>vious<br>Actuals<br>(Rs.) | During<br>year<br>Budget<br>(Rs.) | Total<br>to end<br>of year<br>(Rs.) |                        | To end of<br>previous<br>year<br>Actuals<br>(Rs.) | During<br>year<br>Budget<br>(Rs.) | Total<br>to end<br>of year<br>(Rs.) |
|--|--|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------------|-------------------------------------|
| <b>A. Irrigation, Water Supply and Drainage*</b> |  |                                   |                                     |                        |   |                                   |                                     |
| 1. Irrigation                                    |  |                                   |                                     | West Bengal            |   |                                   |                                     |
| Dams   |  |                                   |                                     | Government             |   |                                   |                                     |
| Canals   |  |                                   |                                     |                        |   |                                   |                                     |
| Distributaries                                   |  |                                   |                                     | Bihar Government       |   |                                   |                                     |
| 2. Water Supply                                  |  |                                   |                                     |                        |   |                                   |                                     |
| 3. Drainage                                      |  |                                   |                                     |                        |   |                                   |                                     |
| Add —  | Proportionate overhead and general charges     |                                   |                                     |                        |   |                                   |                                     |
| Deduct —   | Receipts and Recoveries                        |                                   |                                     |                        |   |                                   |                                     |
|  | a) Water taxes                                 |                                   |                                     |                        |   |                                   |                                     |
|  | b) Betterment levy                             |                                   |                                     |                        |   |                                   |                                     |
|  | c) Miscellaneous                               |                                   |                                     |                        |   |                                   |                                     |
| Total —  | Irrigation expenditure                         |                                   |                                     | _____                  | Total C/o to                                      |                                   |                                     |
|  | C/o to Balance Sheet                           |                                   |                                     |                        | Balance Sheet                                     |                                   |                                     |
| <br><b>B. Power</b>                              |  |                                   |                                     |                        |   |                                   |                                     |
| Hydro-Electric Schemes —                         |  |                                   |                                     |                        |   |                                   |                                     |
| 1. Generation                                    |  |                                   |                                     |                        |   |                                   |                                     |
| 2. Transmission                                  |  |                                   |                                     |                        |   |                                   |                                     |
| 3. Distribution                                  |  |                                   |                                     | Central Government     |   |                                   |                                     |
| Thermal Schemes —                                |  |                                   |                                     |                        |   |                                   |                                     |
| 1. Generation                                    |  |                                   |                                     | West Bengal Government |   |                                   |                                     |
| 2. Transmission                                  |  |                                   |                                     | Bihar Government       |   |                                   |                                     |
| 3. Distribution                                  |  |                                   |                                     |                        |   |                                   |                                     |

**PART – II**

**CAPITAL ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 19 (Contd.)**

| Due from    | To end of<br>pre-<br>vious<br>Actuals<br>(Rs.) | During<br>year<br>Budget<br>(Rs.) | Total<br>to end<br>of year<br>(Rs.) |                        | To end of<br>previous<br>year<br>Actuals<br>(Rs.) | During<br>year<br>Budget<br>(Rs.) | Total<br>to end<br>of year<br>(Rs.) |
|-------------|--|-----------------------------------|-------------------------------------|------------------------|---|-----------------------------------|-------------------------------------|
| Add —       | Proportion are overhead and general charges    |                                   |                                     |                        |   |                                   |                                     |
| Deduct —    | Receipts from sale of power                    |                                   |                                     |                        |   |                                   |                                     |
| <br>Total — | Power expenditure                              |                                   | _____                               | Total C/o to           |   |                                   | _____                               |
|             | C/o to Balance Sheet                           |                                   | _____                               | Balance Sheet          |   |                                   | _____                               |
| <br>        |  |                                   |                                     |                        |   |                                   |                                     |
| C.          | Flood Control*                                 |                                   |                                     |                        |   |                                   |                                     |
|             | 1)   | Schemes in Damodar River          |                                     |                        |   |                                   |                                     |
|             | 2)   | Schemes in Hooghly River          |                                     | Central Government     |   |                                   |                                     |
|             | 3)   | Navigation —                      |                                     | West Bengal Government |   |                                   |                                     |
|             | a)   | Schemes in Damodar River          |                                     |                        |   |                                   |                                     |
|             | b)   | Improvement in Calcutta Port      |                                     |                        |   |                                   |                                     |
| <br>Add —   | Proportionate overhead and general charges     |                                   |                                     |                        |   |                                   |                                     |
| Deduct —    | Receipts                                       |                                   |                                     |                        |   |                                   |                                     |
| <br>Total — | Net expenditure                                |                                   | _____                               |                        |   |                                   | _____                               |
|             | C/o to<br>Balance Sheet                        |                                   | _____                               |                        |   |                                   | _____                               |

**PART – III**

**REVENUE ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 19**

| <u>Expenditure</u>                     |                 | <u>Income</u>  |       |
|--|-----------------|----------------|-------|
|  | <b>1. Power</b> |                |       |
|  | Rs.             |                | Rs.   |
| Generation                             |                 | Sale of power  |       |
| Hydro-Electric                         |                 | Industrial     |       |
| Thermal                                |                 | Agricultural   |       |
| Transmission Lines and Receiving       |                 | Municipal      |       |
| Stations —                             |                 | Commercial     |       |
| Hydro-Electric                         |                 | Domestic       |       |
| Thermal                                |                 | Miscellaneous  |       |
| Distribution Lines and Stations —      |                 |                |       |
| Hydro-Electric                         |                 | Other Revenues |       |
| Thermal                                |                 |                |       |
| L.T. Distribution System —             |                 |                |       |
| Commercial Expenses                    |                 |                |       |
| General Expenses                       |                 |                |       |
| Depreciation and other Reserve Funds — |                 |                |       |
| Interest on Capital                    |                 |                |       |
| Depreciation and other Reserve Funds — |                 |                |       |
| Interest on Capital                    |                 |                |       |
| Net Revenue from Power C/o to          |                 |                |       |
| Balance Sheet                          | _____           |                | _____ |

**2. Irrigation**

|                      |  |                        |  |
|----------------------|--|------------------------|--|
| Maintenance Expenses |  |                        |  |
| Dams                 |  |                        |  |
| Canals               |  | Betterment levy        |  |
| Distributaries       |  | Miscellaneous Revenues |  |
| General Expenses     |  |                        |  |

**PART – III**

**REVENUE ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 19 (Contd.)**

| <u>Expenditure</u>                   | Rs.   | <u>Income</u> | Rs.   |
|--------------------------------------|-------|---------------|-------|
| Depreciation and other Reserve Funds |       |               |       |
| Interest on Capital                  |       |               |       |
| Net Revenue from Irrigation          |       |               |       |
| C/o to Balance Sheet                 |       |               |       |
|                                      | _____ |               | _____ |
|                                      | _____ |               | _____ |

**3. Flood Control**

|                          |       |                              |       |
|--------------------------|-------|------------------------------|-------|
| Maintenance Expenses —   |       | Miscellaneous Receipts —     |       |
| Schemes in Damodar       |       | Net Expenses carried over to |       |
| Schemes in Hooghly       |       | Balance Sheet                |       |
| Schemes in Calcutta Port |       |                              |       |
| General Expenses         |       |                              |       |
|                          | _____ |                              | _____ |
|                          | _____ |                              | _____ |

**IV. — STATEMENT SHOWING OVERHEAD AND GENERAL EXPENSES FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 19 & THEIR ALLOCATION**

| <u>Expenses</u> |  | Rs.   | <u>Allocation</u> | Rs.   |
|-----------------|--|-------|-------------------|-------|
| a)              | General Administration Expenses—             |       | Capital A/C —     |       |
|                 | 1) Corporation Expenses                      |       | Irrigation        |       |
|                 | 2) Secretary's Office                        |       | Power             |       |
|                 | 3) Financial Adviser's Office                |       | Flood Control     |       |
|                 | 4) Contribution to Employees' Provident Fund |       |                   |       |
| b)              | Stores and Workshops Expenses —              |       |                   |       |
|                 | 1) Afforestation                             |       |                   |       |
|                 | 2) Soil conservation                         |       |                   |       |
|                 | 3) Use of lands                              |       |                   |       |
|                 | 4) Resettlement of displaced Population      |       |                   |       |
|                 | 5) Agricultural development                  |       |                   |       |
|                 | 6) Industrial development                    |       |                   |       |
|                 | 7) Experimental and Research Station         |       |                   |       |
|                 | 8) Public Health & Sanitation                |       |                   |       |
|                 | 9) Economic and Social Welfare               |       |                   |       |
| c)              | Other General Charges —                      |       |                   |       |
|                 | 1) Interest                                  |       |                   |       |
|                 | 2) Depreciation                              |       |                   |       |
|                 | 3) Taxes                                     |       |                   |       |
|                 | 4) Audit charges                             | _____ |                   | _____ |
|                 |  | _____ |                   | _____ |