

'ഭരണഭാഷ-മാതൃഭാഷ'

**വ്യാവസായിക പരിശീലന വകുപ്പ്**  
(കേരള സംസ്ഥാനം)

ട്രെയിനിംഗ് ഡയറക്ടറേറ്റ്, KSHB,  
ശാന്തിനഗർ, തിരുവനന്തപുരം-1  
തീയതി: 23/08/2016

നമ്പർ: ബി2/22925/16

**സർക്കുലർ**

**വിഷയം:-** വ്യാവസായിക പരിശീലന വകുപ്പ് - 2016-17 -ലെ റിവൈസ്ഡ് ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും, 2017-18 -ലെ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും നൽകുന്നത് - സംബന്ധിച്ച്.

**സൂചന:-** സർക്കുലർ നം. 68/16/Fin തീയതി 12/08/2016

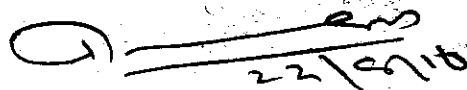
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2016-17 -ലെ റിവൈസ്ഡ് ബഡ്ജറ്റ് എസ്റ്റിമേറ്റ് ഉം, 2017-18 -ലെ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റും സമയബന്ധിതമായി തയ്യാറാക്കി നൽകുവാൻ ഗവൺമെന്റിൽ നിന്ന് സൂചന (1) പ്രകാരം ആവശ്യപ്പെട്ടിട്ടുണ്ട്. ആയതിനാൽ ഇതോടൊപ്പമുള്ള പ്രൊഫോർമയിൽ തയ്യാറാക്കി 03/09/2016 -നു മുൻപായി ഈ ഓഫീസിൽ എത്തിക്കേണ്ടതാണ്. ഗവൺമെന്റിലേക്ക് ബഡ്ജറ്റ് പ്രൊപ്പോസൽ യഥാസമയത്ത് നൽകേണ്ടതിനാൽ, ടി പ്രൊപ്പോസലുകൾ യഥാസമയം ഡയറക്ടറേറ്റിൽ ലഭിച്ചു എന്ന് ഉറപ്പു വരുത്തേണ്ടത് സ്ഥാപന മേധാവിയുടെ ഉത്തരവാദിത്തമാണ്. ബഡ്ജറ്റ് പ്രൊപ്പോസൽ യഥാസമയം ലഭിക്കാത്തപക്ഷം ബന്ധപ്പെട്ട ഉദ്യോഗസ്ഥർക്കെതിരെ അച്ചടക്ക നടപടി സ്വീകരിക്കുന്നതായിരിക്കും. ടി പ്രൊപ്പോസൽ പ്രകാരമെ, 2017-18 -ലെ അലോട്ട്മെന്റുകൾ ലഭിക്കു എന്നതിനാൽ അതിവ ശ്രദ്ധയോടും, കൃത്യതയോടും കൂടി പ്രൊപ്പോസലുകൾ തയ്യാറാക്കേണ്ടതാണ്.

**2017-18 -ലെ ബഡ്ജറ്റ് എസ്റ്റിമേറ്റ് തയ്യാറാക്കുമ്പോൾ ശ്രദ്ധിക്കേണ്ട കാര്യങ്ങൾ**

1. ഓരോ ഹെഡ് ഓഫ് അക്കൗണ്ടിലെയും പ്രൊപ്പോസലുകൾ പ്രത്യേകം തയ്യാറാക്കേണ്ടതാണ്.
2. 2016-17 ബഡ്ജറ്റ് പ്രൊപ്പോസലിനു ശേഷം (കഴിഞ്ഞത്) ഏതെങ്കിലും തസ്തിക പുതിയതായി സൃഷ്ടിക്കുകയോ, നിർത്തലാക്കുകയോ ചെയ്തിട്ടുണ്ടെങ്കിൽ അതുമായി ബന്ധപ്പെട്ട ഉത്തരവിന്റെ പകർപ്പ് പ്രത്യേകമായി ഉൾപ്പെടുത്തേണ്ടതാണ്.

3. Annexure III തയ്യാറാക്കുമ്പോൾ അതിൽ ജീവനക്കാരുടെ പേര് വിവരം രേഖപ്പെടുത്തേണ്ടതില്ല. പകരം ഒരേ തസ്തികയിൽപ്പെട്ട ഒരേ ശമ്പള സ്കെയിലിലെ ഒരേ അടിസ്ഥാന ശമ്പളമുള്ള ആകെ ജീവനക്കാരുടെ എണ്ണം No. of Staff എന്ന കോളത്തിൽ രേഖപ്പെടുത്തി ആകെ ശമ്പളം നിർണ്ണയിച്ച് Total pay കോളത്തിൽ രേഖപ്പെടുത്തേണ്ടതാണ്.
4. പ്രൊപ്പോസൽ Excel format -ൽ തയ്യാറാക്കി അതിന്റെ soft copy itdbill@gmail.com എന്ന മെയിൽ ഐ.ഡി.യിലും അയയ്ക്കേണ്ടതും, hard copy തപാലിൽ നിശ്ചിത തീയതിക്ക് മുൻപ് ലഭ്യമാക്കേണ്ടതുമാണ്.



ജോയിന്റ് ഡയറക്ടർ ഓഫ് ട്രെയിനിംഗ്  
ട്രെയിനിംഗ് ഡയറക്ടർക്കുവേണ്ടി

ഉള്ളടക്കം : പ്രൊഫോർമ

സ്വീകർത്താവ്

വകുപ്പിന് കീഴിലെ വിവിധ സ്ഥാപന മേധാവികൾ.

പകർപ്പ്

വകുപ്പ് വെബ്സൈറ്റ്

Controlling Officers and Heads of Departments shall therefore furnish along with other proposals on Budget Estimates 2017-18 information as in the format prescribed as Annexure – XXII for the formulation of Gender Responsive Budgeting.

**Need for personal attention by the Controlling Authorities**

46. As the preparation of the Budget involves the co-operation of all Departments of Government at different levels, it is necessary that the time schedule for the various stages of the work be strictly adhered to. Government also wish to emphasis that the preparation of the estimates should not be done in a routine manner in the accounts branches; but should receive the personal attention of all estimating and controlling authorities so that the estimates would, apart from being as close to reality as possible, indicate the policies and directions of Government.

47. All the Controlling/Estimating Officers are requested to ensure that the time schedule prescribed in para 1 of this Circular is strictly adhered to.

**Dr. K.M. Abraham**  
**Additional Chief Secretary (Finance)**

To

The Principal Accountant General (A&E), Kerala, Thiruvananthapuram.  
The Principal Accountant General (G&SSA), Kerala, Thiruvananthapuram.  
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.  
All Additional Chief Secretaries/Principal Secretaries/Secretaries/  
Special Secretaries to Government.  
All Departments (All Sections) of the Secretariat.  
All Heads of Departments and Offices.  
The Secretary to Governor.  
The Additional Secretary to Chief Secretary.  
The Secretary, Kerala Public Service Commission, Thiruvananthapuram.(with C.L)  
The Secretary, Kerala State Information Commission, Thiruvananthapuram.  
The Secretary, Ombudsman for Local Self Government Institutions, Thiruvananthapuram.  
The Advocate General, Ernakulam.(with C.L)  
The Secretary, Kerala State Road Transport Corporation, Thiruvananthapuram.(with C.L)  
The Secretary, Kerala State Electricity Board, Thiruvananthapuram. (with C.L)  
The Registrar of High Court, Ernakulam. (with C.L)  
The Registrar, Kerala Lok Ayukta, Thiruvananthapuram. (with C.L)  
The Registrar, Kerala Administrative Tribunal, Thiruvananthapuram.  
The Registrar, University of Kerala/Cochin/Calicut/Kannur.  
The Registrar, Mahatma Gandhi University, Kottayam/ Sanskrit University, Kalady.  
The Registrar, Kerala Agricultural University, Mannuthy, Thrissur.  
The Registrar, Kerala Veterinary and Animal Science University, Pookode.  
The Registrar, Kerala University of Fisheries and Ocean Studies, Panangad, Ernakulam.  
The Registrar, Kerala University of Health Sciences, Medical College PO, Thrissur.  
Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)

Forwarded by Order

  
Section Officer

**Annexure I**  
*(Referred to in para 3)*

**Statement of arrears of Tax and Non Tax Revenue**

**Name of Department**

**I. Arrears of Tax**

**A. Tax Revenue**

**1. Item (Head of Account)**

- a) Arrears outstanding at the beginning of the year 2016-2017
- b) The Demand for the year 2016-2017
- c) The amount collected during the year 2016-2017
- d) The amount remitted or written off during the year 2016-2017

**B. Non Tax Revenue**

**II. The Amount of arrears as at the end of 2015-2016 is at the following stage of action (Rs. in lakh)**

- (a) Revenue Recovery proceedings
- (b) Amount stayed by Court
- (c) Amount stayed by Government
- (d) Amount stayed by other authorities
- (e) Others

**TOTAL:**

**Annexure II**  
*(Referred to in para 3)*

**Statement of Arrears of Loans and Advances**

**Name of Department**

I. Item

- (a) The arrears outstanding at the beginning of the year 2016-2017
- (b) The demand for the year 2016-2017
- (c) The amount collected during the year 2016-2017
- (d) The amount remitted or written off during the year 2016-2017

### Annexure III

(Referred to in para 10)

#### Statement of sanctioned strength in each permanent and temporary establishment

Name of Department :											
Name of Office :											
Demand :						Description :					
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	ORJ	PLAN/NON-PLAN	VOTED/CHARGED	
							01	1			
Head Description :											

Sl No.	Designation	Scale of Pay	Basic Pay	Dearness Pay	Special Pay	GZD(Y/N)	Service Category	No. of Staff		Total Pay	Remarks
								Per	Temp		
1											
<b>Total:</b>											

Monthly Grand Total	
Yearly Grand Total	

**Annexure III-i**  
(Referred to in para 10)

**Statement of fixed allowances - DA & HRA (DH 01-2&3)**

Name of Department :										
Name of Office :										
Demand :										
Description :										
Heads :	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	
Head Description :										

SI No.	Designation	Total Pay	Service Category	No. of Employees	Monthly DA 01-2 (in Rs)	Yearly Total (in Rs)	Monthly HRA 01-3 (in Rs)	Yearly Total (in Rs)	Remarks
			<b>Total:</b>						

**Annexure III-ii**  
*(Referred to in para 10)*

**Number of government servants drawing different rates of House Rent Allowance**

<b>Name of Department :</b>										
<b>Name of Office :</b>										
<b>Demand :</b>										
<b>Description :</b>										
<b>Heads :</b>										
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	

Place Code	Place Name	Pay Range Code	Pay Range Name	HRA Amount	Number of Staff	Monthly Total



**Annexure III-iii**  
(Referred to in Para 10)

**Budget Estimates - Medical Re-imbursment (DH 01-4)**

<b>Name of Department:</b>										
<b>Name of Office:</b>										
<b>Demand :</b>										
<b>Description :</b>										
<b>Heads :</b>	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	
<b>Heads Description :</b>										

Sl No.	Actual Expenditure for 2015-16 (in Rs)	Budget Estimate for 2016-17 (in '000)	Actual Expenditure for first five months of 2016-17 (in Rs)	Revised Estimate for 2016-17 (in '000)	Budget Estimate for 2017-18 (in '000)	Remarks
<b>Total:</b>						

**Annexure III-iv**  
*(Referred to in para 10)*

**Statement of Fixed Allowances (DH 01-5 Other Allowances)**

<b>Name of Department :</b>										
<b>Name of Office :</b>										
<b>Demand :</b>										
<b>Description :</b>										
<b>Heads :</b>										
<b>Heads Description :</b>										
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	

Sl No.	Designation	Total Pay	Total Staff	Allowance-1		No. of Staff	Allowance-2		Bonus	Festival Allowance	Grand Total
				No. of Staff	Monthly Amount(in Rs.)		Yearly Amount(in Rs.)	Yearly Amount(in Rs.)			
1											
			<b>Total :</b>								

Grand Total

**Annexure III-v**  
*(Referred to in Para 10)*

**Statement of Overtime Allowances (DH 01-6)**

<b>Name of Department :</b>										
<b>Name of Office :</b>										
<b>Demand :</b>										
<b>Description :</b>										
<b>Heads :</b>	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	
<b>Heads Description</b>										

Sl No.	Actual Expenditure for 2015-16 (in Ks)	Budget Estimate for 2016-17 (in '000)	Actual Expenditure for first five months of 2016-17(in Rs)	Revised Estimate for 2016-17 (in '000)	Budget Estimate for 2017-18 (in '000)	Remarks
<b>Total:</b>						

**Annexure IV**  
(Referred to in para 10)

**\*Statement showing the details of posts created/abolished**

Major, Minor and Sub Head :		Number of posts												
Sl. No	Name of Department and Office	Category of Post and Scale of Pay	Newly created	Abolished	Temporary Posts made Permanent	Posts up-graded/down-graded	Posts declared as surplus	In the case of temporary posts, date of expiry of sanction	No. and date of the G.O. sanctioning creation, abolition, etc.	Details of sanction accorded for the continuance of temporary staff appointed exclusively for special work for specified period.	Remarks.			
												(1)	(2)	(3)

\* In the case of the employees who are given the scales of pay equivalent to U.G.C. or similar other scales, separate similar statement should be furnished.

**Annexure V**  
*(Referred to in Para 12)*

**Details of Contingent Employees (DH - 02 - Wages)**

<b>Name of Department :</b>											
<b>Name of Office :</b>											
<b>Demand :</b>											
<b>Description :</b>											
<b>Heads :</b>	<b>MAJ</b>	<b>SMJ</b>	<b>MINR</b>	<b>SUB</b>	<b>SUBSUB</b>	<b>DH</b>	<b>OBJ</b>	<b>PLAN/NON-PLAN</b>	<b>VOTED/CHARGED</b>		
<b>Head Description :</b>											

Sl No.	Wages Type	Number of Staff	Basic Pay	DA Eligible	DA Rate	Allowance1	Allowance2	Daily Rate	Number of Days	Budget Estimate 2017-18(in'000)	Remarks
1											
2											
3											
<b>Total:</b>											

**Annexure VI**  
*(Referred to in Para 17)*

**Budget Estimates - Travelling Expenses (DH-04)**

<b>Name of Department :</b>										
<b>Name of Office :</b>										
<b>Demand :</b>										
<b>Description :</b>										
<b>Heads :</b>		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED
<b>Head Description :</b>										

Sl No.	Travelling Expense Type	DH	OH	Actual Expenditure for 2015-16 (in Rs)	Budget Estimate for 2016-17 (in '000)	Actual Expenditure for first five months 2016-17 (in Rs)	Revised Estimate for 2016-17 (in '000)	Budget Estimate for 2017-18 (in '000)	Remarks
1	Tour T. A	4	1						
2	Transfer T. A.	4	2						
3	Leave Travel Concession	4	4						
		<b>Total:</b>							

**Annexure VII-i**  
*(Referred to in Para 17)*

**Budget Estimates - Office Expenses ( DH 05 - 1-Water Charges)**

Name of Department :											
Name of Office :											
Demand :		Description :									
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	

Sl No.	Actual Expenditure for 2015-16(In Rs)	Budget Estimate for 2016-17(In '000)	Actual Expenditure for first five months 2016-17(In Rs)	Revised Estimate for 2016-17(In '000)	Monthly Average Consumption in Kilo Litres	Water Charges as per KWA Tariff	Arrears	Budget Estimate for 2017-18(In '000)	Remarks
<b>Total:</b>									

**Annexure VII-ii**  
(Referred to in para 17)

**Budget Estimates - Office Expenses (DH 05 - 2-Electricity Charges)**

Name of Department :										
Name of Office :										
Demand :										
Description :										
Heads :										
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	

Sl No.	Actual Expenditure for 2015-16(In Rs)	Budget Estimate for 2016-17(In '000)	Actual Expenditure for first five months 2016-17(In Rs)	Revised Estimate for 2016-17(In '000)	Monthly Average Consumption in Units	Electricity Charges as per KSEB Tariff	Arrears	Budget Estimate for 2017-18(In '000)	Remarks
<b>Total:</b>									



**Annexure VII-iii**  
(Referred to in para 17)

**Budget Estimates of Telephone Charges (DH 05 - 3)**

Name of Department :										
Name of Office :										
Demand :										
Description :										
Heads :		MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED

Sl No.	Actual Expenditure for 2015-16(in Rs)	Budget Estimate for 2016-17(in '000)	Actual Expenditure for first five months 2016-17(in Rs)	Revised Estimate for 2016-17(in '000)	Budget Estimate for 2016-18(in '000)	Remarks
<b>Total:</b>						

**Annexure VII-iv**  
(Referred to in para 17)

**(Budget Estimates - Office Expenses ( DH 05 - 4-Other Items)**

Name of Department :										
Name of Office :										
Demand :										
Description :										
Heads :										
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	

Sl No.	Actual Expenditure for 2015-16(In Rs)	Budget Estimate for 2016-17(In '000)	Actual Expenditure for First five months 2016-17(In Rs)	Revised Estimate for 2016-17(In '000)	Budget Estimate for 2016-17(In '000)	Budget Estimate for 2017-18(In '000)	Remarks
<b>Total:</b>							

### Annexure VIII

(Referred to in para 17)

#### Statement showing the details of Telephone Charges

Major, Minor and Sub Head :											
Sl. No	Name of Department and Office to which the phone is attached	Telephone No. (Land phone/ Mobile phone)	Whether office/ residential	Whether with or without STD facility	Monthly/ Bi-monthly Rent	Permissible limit of Monthly/ Bi-monthly call charges	Permissible limit of Monthly/ Bi-monthly calls	Bi-monthly average of calls during 2015-16	Average of call charges during 2015-16	Actual expenditure on telephone charges during 2015-16	(1)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	

Note: In the case of mobile phones being used, copy(ies) of Government orders permitting use of mobile phone(s) may be attached.

**Annexure IX-i**  
(Referred to in para 19)

**Details of Vehicles and Budget Estimates (DH 21 -Motor Vehicles OH -2 Repairs and Maintenance)**

<b>Name of Department :</b>											
<b>Name of Office :</b>											
<b>Demand :</b>		<b>Description :</b>									
<b>Heads :</b>		<b>MAJ</b>	<b>SMJ</b>	<b>MINR</b>	<b>SUB</b>	<b>SUBSUB</b>	<b>DH</b>	<b>OBJ</b>	<b>PLAN/NON-PLAN</b>	<b>VOTED/CHARGED</b>	

Sl No.	Vehicle Type	Registration Number of Vehicle	Year of Make	Monthly Charges	Actual Expenditure for 2015-16(In Rs)	Budget Estimate for 2016-17(In '000)	Actual Expenditure for first five months 2016-17(In Rs)	Revised Estimate for 2016-17(In '000)	Budget Estimate for 2017-18(In '000)
			<b>Total:</b>						

**Annexure IX-ii**  
(Referred to in para 19)

**POL Report (Vehicles)**

<b>Name of Department :</b>										
<b>Name of Office :</b>										
<b>Demand :</b>										
<b>Description :</b>										
<b>Heads :</b>										
	MAJ	SMJ	MINR	SUB	SUBSUB	DH	OBJ	PLAN/NON-PLAN	VOTED/CHARGED	

Sl No.	Type of Vehicle	Vehicle Registration Number	Fuel Used	Monthly Fuel Consumption	Amount Required for one month	Actual Expenditure for 2015-16 (in Rs)	Budget Estimate for 2016-17 (in '000)	Actual Expenditure for first five months 2016-17 (in Rs)	Revised Estimate for 2016-17 (in '000)	Budget Estimate for 2017-18 (in '000)	Remarks
<b>Total:</b>											



**Annexure XVII**  
(Referred to in Para 42)

(FORM B 8- Rule 7 of Kerala Fiscal Responsibility Rules 2005)

**Statement of Assets**

Name of Department:

(Rs. Crore)

Item	Assets at the beginning of 2015-16	Assets acquired during 2015-16	Cumulative total of assets at the end of 2015-16
	Book value	Book value	Book value
(1)	(2)	(3)	(4)
<b>Financial Assets:</b>			
Loans and Advances			
Loans to Local Bodies			
Loans to Companies			
Loans to Others			
Equity Investment			
Shares			
Bonus Shares			
Investment in GOI dated securities/ Treasury Bills			
Investment in 14-day Intermediate Treasury Bills			
Other financial Investments (please specify)			
<b>Total</b>			
<b>Physical assets:</b>			
✓ Land			
✓ Buildings-Office/Residential			
Roads			
Bridges			
Irrigation Projects			
Power Projects			
Other Capital Projects			
✓ Machinery and Equipment			
✓ Office Equipment			
✓ Vehicles			
<b>Total</b>			

Notes:

1. Assets above the threshold value of Rs.two lakh only to be recorded.
2. The statement in respect of physical assets is to be prepared based on the Asset Register maintained by the departments. The value to be indicated would be book value i.e. acquisition cost netted for depreciation/impairment

**Annexure XVIII***(Referred to in Para 42)*

(FORM B-9- Rule 7 of Kerala Fiscal Responsibility Rules 2005)

**Number of Employees and Related Salaries****Name of Department:**

Sl.No.	Category	Number			Salary expenditure (Rs. Crore)		
		2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Employees in Government Departments						
2	Employees in Public sector						
3	Employees in aided institutions						
	(i) Aided educational institutions						
	(ii) Local Self Governments						
	(iii) Grant-in-aid institutions/cultural and other autonomous institutions						
4	Universities						
5	Welfare Fund Boards						



**BUDGET PROPOSAL FOR 2017-18**

**ABSTRACT REPORT**

Department						
Demand						
Major Head						
Abstract Type						
Detailed Head of Account	Accounts for 2015-16 (in Rs.)	Budget estimate for 2016-17	Actual expenditure for 1st five months 2016-17 (in Rs.)	Revised estimate for 2016-17 (in thousands)	Budget estimate for 2017-18 (in thousands)	Remarks
<b>1. Salaries</b>						
<b>1. Pay</b>						
<b>2. Dearness Allowance</b>						
<b>3. House Rent Allowance</b>						
<b>4. Medical reimbursement</b>						
<b>5. Other allowance</b>						
<b>Total</b>						
<b>2. Wages</b>						
<b>4. Travel Expenses</b>						
<b>1. Tour T.A.</b>						
<b>2. Transfer T.A.</b>						
<b>4. L.T.C.</b>						
<b>Total</b>						
<b>5. Office Expenses</b>						
<b>1. Water Charge</b>						
<b>2. Electricity Charge</b>						
<b>3. Telephone Charge</b>						
<b>4. Other items</b>						
<b>Total</b>						
<b>6. Rent, Rate &amp; Taxes</b>						
<b>21. Motor Vehicles</b>						
<b>1. Purchase of vehicles</b>						
<b>2. Repairs &amp; Maintenance</b>						
<b>Total</b>						
<b>26. Implimentation of Official language</b>						
<b>34. Other charges</b>						
<b>1. Water Charge</b>						
<b>2. Electricity Charge</b>						
<b>3. Other items</b>						
<b>Total</b>						
<b>28. P&amp; S.S.</b>						
<b>12. Stipend</b>						
<b>45. P.O.L</b>						