

# SIX MONTHS INTERNSHIP

Name of the Student : K. NARENDRA

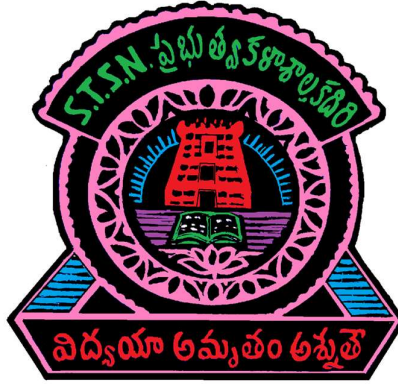
Name of the College : S.T.S.N Govt. Degree College, Kadiri.

Registration Number : 2042005066026

Period of Internship : 01.11.2022 to 28.02.2023

Name & Address of the Intern Organization:

Accounts Department,  
APSPDCL, Kadiri



Sri Krishnadevaraya University

Anantapuramu

Academic Year: 2022 – 23

# **Long-Term Internship Report**

**On**

## **Practical Application of Tally in the Electricity Department**

**Submitted under the requirement for the Long-Term Internship of  
B.Com., - Computer Applications**

**Under the Faculty Guideship**

**of**

**Dr. P.M. SIVA PRAKASH**

**M.Com., Ph.D., UGC-NET, AP&TS-SET.,**

**ICSSR Post-Doctoral Fellow**

**Department of Commerce**

**S.T.S.N Govt. Degree College, Kadiri**

**Submitted**

**by**

**K. NARENDRA**

**Reg. No. 2042005066026**

**Department of Commerce**

**S.T.S.N Govt. Degree College, Kadiri**

## **Declaration**

I **K. NARENDRA** student of **B.Com., - Computer Applications, Reg. No. 2042005066026** of the **Department of Commerce, S.T.S.N Govt. Degree College, Kadiri** do hereby declare that I have completed the mandatory internship from **01.11.2022 to 28.02.2023** in the **Accounts Department, APSPDCL, KADIRI.** under the Faculty Guideship of **Dr. P.M. Siva Prakash,** Department of Commerce, S.T.S.N Govt. Degree College, Kadiri.

**(K. NARENDRA)**

## **Certificate**

This is to certify that **K. NARENDRA, Reg. No. 2042005066026** has completed her Internship at **APSPDCL, KADIRI** on **Practical Application of Tally in the Electricity Department, APSPDCL, Kadiri** under my supervision as a partial fulfillment of the requirement for the Degree of **B.Com.,-Computer Applications** in the **Department of Commerce, S.T.S.N Govt. Degree College, Kadiri.**

This is accepted for evaluation.

**(Dr. P.M. SIVA PRAKASH)**

**Faculty Guide**

**Head of the Department**

**Principal**

## **Certificate from Intern Organization**

This is to certify that **K. NARENDRA, Reg. No. 2042005066026** of **S.T.S.N Govt. Degree College, Kadiri** underwent an internship in **APSPDCL, KADIRI** from **01.11.2022 to 28.02.2023**. The overall performance of the intern during her internship is found to be **Satisfactory**.

**(AAO, APSPDCL, KADIRI)**

# *Acknowledgements*

I am deeply indebted forever to my **Faculty Guide and Supervisor Dr. P.M. Siva Prakash** for his scholarly guidance, affectionate encouragement, and constant help. As a guide and supervisor, he not only allowed me to undertake this study but also inspired me throughout the study period. Words are, therefore, inadequate to express my deep sense of gratitude to him for his most valuable help.

I sincerely thank Dr. S. Smitha, Principal, S.T.S.N Govt. Degree College, Prof. T. Krishna Kumar, Sri. P. Siva Prasad, Vice-Principal, Dr. R. Hyderali, Lecturer in English, Internship Co-Ordinator Dr. U. Sankara, Lecturer in Economics, and the faculty members of the Department of Commerce Sri. V. Sudhakar, Sri. K. Ashok, Sri. M. Ravi Naik and Smt. N. Pushpa Latha for their co-operation.

I would like to express my gratitude to my parents, i.e. my father K. Prasad Garu and my mother K. Sharada Garu for their blessings.

Finally, I thank all my teachers for their dedicated teaching which molded me to succeed in the academic field.

**(K. Narendra)**

## INTERNESHIP PART

Present virtual internship is aimed at learning the Tally Prime in online mode. The responsibility of the mentee is to follow and practice the tally prime subject that is provided in video links. The program is scheduled for 45 days. The Institute provides the video links for 31 days and the remaining days are allotted for practicing sessions and for doubt clarifications. The weekly tasks and its learning outcomes are as below;

### ACTIVITY LOG FOR THE FIRST WEEK

Day & Date	Brief description of the daily activities	Learning Outcome	Person In-Charge Signature
<b>Day-1 Wednesday</b>	1. Types of Accounts	There are three types of Accountants namely, <ul style="list-style-type: none"> <li>a) Financial Accountant</li> <li>b) Cost Accountant</li> <li>c) Management Accountant.</li> </ul>	
	2. Types of Business Organizations.	Based on the type of business Trading Account and Non-Trading Account is to be prepared.	
	3. Status of the Organizations.	Based on establishment status of the business organization the following types of businesses are there <ul style="list-style-type: none"> <li>a. Sole Proprietorship</li> <li>b. Hindu Undivided Families</li> <li>c. Partnership</li> <li>d. Co-operative Societies</li> <li>e. Joint Stock Companies etc.,</li> </ul>	

<b>Day-2</b> <b>Thursday</b>	<p>1. Differences between Academic &amp; Business Accounts.</p>	<p>There are many differences between Academic and Business Accounts. For example we learn only journal, day book, ledger, subsidiary books, trail balance and financial statements likewise. But, when it comes to real time business process we have to deal with vouchers, statements, invoices and the like. Hence, there is a difference between the accounts learned about the accounts academically and in terms of business.</p>	
	<p>2. Types of Accountants.</p>	<p>There are three types of accounts academically. Wherein Tally Prime, we have four types of accounts namely;</p> <ol style="list-style-type: none"> <li>a. Personal Account</li> <li>b. Real Account</li> <li>c. Nominal Account and</li> <li>d. Valuation Account</li> </ol> <p>“Increase or decrease of any Asset or Liability value will be recorded in the valuation account”.</p>	
	<p>3. Classification of Incomes, Gains, Liabilities &amp; Expenses, Losses and Assets.</p>	<p>Classification of incomes, gains, liabilities &amp; expenses, losses and assets.</p> <ol style="list-style-type: none"> <li>a. <b>Expenses</b> → Office insurance, Office rent, travelling expenses.</li> <li>b. <b>Losses</b> → Depreciation on plant and machinery, loss on sale of furniture.</li> </ol>	

		<p>c. <b>Income</b> → Commission received, sales, cash discount received.</p> <p>d. <b>Gains</b> → Profit on sale of motor car, appreciation of land.</p> <p>e. <b>Liabilities</b> → Capital, payable expenses, pre – received income.</p> <p>f. <b>Assets</b> → Cash, Bank, Furniture.</p>	
<b>Day-3 Saturday</b>	1. Manual accounting process.	A manual accounting system is a bookkeeping system for recording business activity transaction. But it come real time business process we have to deal with day vouchers, subsidiary day books, ledger, trail balance and final accounts likewise.	
	2. Computerized accounting process.	A computerized accounting system is a software application that automates financial records and reporting processes to make them faster, more accurate, and easier to manage.	
	3. Differences between manual and computerized accounting process.	Computerized Accounting is software based operations done by specific account software which has an automatic framework. Manual accounting is the procedure where the financial accounts are recorded manually using physical registers, ledgers and subsidiary books.	
<b>Day-4 Sunday</b>	1. Introduction to Tally Prime.	<b>TALLY</b> – Transaction Allowed In A Linear Line Yards.	

		<p>About Company:</p> <ol style="list-style-type: none"> <li>a. 1986 Established Tally Company.</li> <li>b. Company's First Name Was PEUTRONICS PVT LTD.</li> <li>c. In 1999 Company Name Was Changed To Tally Solution PVT LTD.</li> <li>d. Tally's Previous Product Is Tally ERP9.</li> <li>e. Tally's Recent Product Is Tally Prime.</li> </ol> <p><b>Versions ,Releases&amp; Models In Tally Prime</b></p> <p><b>Versions</b></p> <ul style="list-style-type: none"> <li>• Tally 3.0</li> <li>• Tally 4.5</li> <li>• Tally 5.0</li> <li>• Tally 5.4</li> <li>• Tally 6.3</li> <li>• Tally 7.2</li> <li>• Tally 8.1</li> <li>• Tally 9</li> <li>• Tally ERP9</li> </ul> <p>Now Tally Prime</p> <p><b>Tally Prime Releases</b></p> <ul style="list-style-type: none"> <li>• Releases 1.1.3</li> <li>• Releases 1.1.4</li> </ul> <p><b>Models</b></p> <ul style="list-style-type: none"> <li>• Tally silver ( single user)</li> <li>• Tally gold (Multi user).</li> </ul>	
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	<p>2. System requirements to install Tally Prime.</p>	<p>1. The following are the required configurations for Tally Prime. That are</p> <ol style="list-style-type: none"> <li>a. <b>Processor</b> – 1.8 GHz 64-bit (X64) Architecture Processor; Core2Duo, Dual Core, Core i3, Core i5, Core i7 equivalent or above</li> <li>b. <b>RAM</b> – 4 GB or More</li> <li>c. <b>Hard Disk</b> – 150 MB free space to install the application</li> <li>d. <b>Monitor Resolution</b> – 1366 X 768</li> <li>e. <b>Operating system</b> – 64-bit editions of Microsoft Windows 7, Windows Server 2008 R2 or above.</li> </ol>	
	<p>3. Licensed &amp; Educational version differences in Tally Prime.</p>	<p>About Difference between Licensed &amp; Educational version of Tally Prime.</p> <p>To continue education mode just for practice and learning. In case real time business version we should go to licensed version.</p> <p>To identify the version if it is Educational or Business version it is displayed in top of the left side corner of as EDU for the education version. If it is the business version it displays as Silver or Gold at the above side place.</p>	

Day-5	1. Tally Prime download and installation.	<p>About download and installation of Tally prime.</p> <p>First → <b>WWW.Tally solutions.</b></p> <p>Com → go Download → Tally Prime → Download.</p> <p><b>Install application</b></p> <p><b>Application</b> : Tally Prime</p> <p><b>Releases</b> : 1.0</p> <p><b>Application path:</b> C:\Program files\ <b>Tally Prime</b> → Install.</p>	
	2. How to get support from Tally Prime.	<p>About support from Tally Prime</p> <p>First → Click Help → Tally Help</p> <p>This is show all documents i.e. Accounting , Inventory, Sales Process, Purchases Process all have a process to do.</p> <p>Another way to Tally support go to Tally solution</p> <p>It's Help to licensed users → Go To Support and asks your query and get Information.</p>	
	3. How to renew prime license in Tally Prime.	<p>Renewing Process of the Tally Prime License is as follows.</p> <p>First click Help → Tally Help → Settings → License → manage Account.</p> <p>After open customer portal than click expires date → new and proceed to payment to renew.</p>	

<b>Day-6</b>	1. How to update Tally Prime Releases.	<p>About updating Tally Prime New Releases as follow</p> <p>First click Help → Upgrade → New Release → Update application to show product update and click update.</p>
	2. How to open Tally Prime From Different Drives.	<p>About Open Tally Prime Form Different Drives.</p> <p>First Tally Opening Way → Go To Search Type Tally Prime And Open Tally Prime.</p> <p>Another way to open Tally Prime click This PC → C program files → Tally prime and open Tally.</p>
	3. Parts of Tally Screen in Tally Prime.	<p>About Parts of Tally screen.</p> <p>First open Tally Prime Screen Top left side Tally Prime Click → product info , Right side Top Horizontal button bar, Right side last vertical button bar its come to based on screen, center place is work area and to calculate anything to click Ctrl + N comes calculator.</p>

## **WEEKLY REPORT**

**WEEK – 1 (From 21.09.2022 to 27.09.2022)**

### **Objective of the Activity Done:**

In this weekly learning topics related to day-1, I have learned about the types of accounts, types of business organizations and the status of establishment of the organizations. After that, on day-2 I have learned about differences between Academic & Business accounts, types of accounts, rules and classifications types.

After that, on day-3 I have learned about manual accounting process, computerized accounting and differences between manual and computerized accounting. After that, on day-4 I have learnt about, meaning of Tally, versions, mode and releases. After that, on day-5 I have learnt about Tally prime download & installation, getting support to Tally Company and Tally of prime license. After that, on day-6 I have learnt about updating process of Tally prime releases, Tally opening from different drives like C, E, F and Tally prime screen parts names like product info, work area and calculator.

## ACTIVITY LOG FOR THE SECOND WEEK

Day& Date	Brief Description	Learning outcome	Person in charge Signature
<p><b>28.10.2023</b></p> <p><b>Wednesday</b> <b>day-1</b></p>	<p>1. How to create a company in Tally Prime.</p>	<p>About creating Tally company.</p> <p>First step → Open Tally Prime → press Alt + K or Tally Screen Top side click</p> <p>→ Company → Create. Give Information is as follows: Company data path, Company name, Mailing name, Address, State, Country, Pin code, Mobile No, E-Mail, Financial year beginning from, Books beginning from and security to secure your company. Press Enter and Accept to create company.</p>	

	<p>2. Open/close a company in Tallyprime.</p>	<p>About Tally Company Open &amp; closing as follows: open company: Tally Screen left side Top click → Company →select or Alt + F3 → select from drive → Drive → Company.</p> <p>Company close: It display as company at the above side place → Shut + F3 → company closed.</p>	
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	<p>3. How to Alter / Delete a company in Tally prime.</p>	<p>About Company Altering as given Below: Company Alteration: First Open Company → Click Company → Alter → Click your company and alter information. Delete Company: Click Company → Alter → Click your company → Alt + D → press Enter and Accept to Delete.</p>	
<p><b>30.09.2023</b> <b>Friday day-2</b></p>	<p>1. How to add more address to our company.</p>	<p>About Adding more address to company: First Create Company → F11 Features → Enable Multiple address → Click Y or yes → Add multiple address.</p>	
	<p>2. F11-features, F12-configurations in Tally prime.</p>	<p>About F11- Features and F12-Configurations. Generally company created come F11- Features to activate some feature for business. Click F12 – Configurations for add more details.</p>	

<b>01.10.2023</b> <b>Saturday</b> <b>day-3</b>	1. Tally vault in Tally prime.	<p>About Tally Vault: There are 2types of passwords.</p> <p>First Tally Vault Company creating time we can set password as follows:</p> <p>Companycreating → Tally Vault password → press yes and put password. Changing password for go to Alter→ press Alt + K</p> <p>→ Security → Enter old password</p> <p>→ New password, Confirm password and accept yes.</p>	
	2. Security Control in Tally Prime.	<p>About Security Control: This is also related to password. Create Company →Control user access to Company data Click Yes → User name, Password, confirm password.</p>	
<b>07.10.2023</b> <b>Friday day-4</b>	1. What is Masters inTally Prime?	<p>About Masters: Masters are the containers of the Accounting data are the heads,which will be set once and used in many places such as accounting voucher Creation, Reports Generation etc. Data stored in Masters is independent. There are three types of Masters.</p> <p>a. Accounting Masters  b. Inventory Masters  c. Statutory Master</p>	

	<p>2. How to Create Accounts in Tally Prime.</p>	<p>About creating Accounts in Tally Company as follows:  First open Tally company → Gateway of Tally → Create → ledger → Name, under group, mailing name or Go to → Create Master → Ledger → Name, under group, Mailing name → Press enter and accept.</p> <p>About Accounts view/ Alter/ Deleting as follows:  View: Charts of Account → ledgers → Accounts. Altering: Gateway of Tally → Alter → Ledger → click which account you alter and accept yes. Or Go to → Alter Master → Ledger → Alter.</p> <p>Deleting: Alter → Ledger → open Ledger → press Alt + D and accept.</p>	
	<p>3. View/Alter/Delete Accounts in Tally Prime.</p>		

	<p>4. How to Assign Opening Balance to Ledger Accounts.</p>	<p>About assigning opening balance as follows: First open Tally Company → Gateway of Tally → Alter → Ledger → Open Ledger account and give Opening balance.</p>	
	<p>5. How to Assign 2 different names to one Ledger.</p>	<p>About Assigning 2 different names in one ledger as follows: First open Company → Gateway of Tally → Create → Ledger → Name, under, Mailing name give another name and accept yes.</p>	
	<p>6. Contact details multiple addresses to ledger.</p>	<p>About giving contact details and multiple address as follows: First Open Company → click f12 Configuration → Activate Contact details and multiple address and give multiple address to one ledger.</p>	

	7. Create /Alter Multi Ledger in one screen.	<p>About Creating and Altering Multi ledgers as follows:</p> <p>Create: First open Company → Gateway of Tally → chart of accounts → Ledger → Multi Masters → multi Create → name of ledgers and under groups.</p> <p>Alter: Gateway of Tally → Chart of accounts → Ledger → Multi Masters → Multi Alter.</p>	
<p><b>08.10.2023</b></p> <p><b>Saturday</b></p> <p><b>day-5</b></p>	1. Ledger groups in Tally Prime.	<p>About Ledger Groups in Tally prime:</p> <p>Tally Prime provides you with 28 pre – defined groups. There are Classified into 2 types.</p> <p>a. 15 are Primary Groups.</p> <p>There are also classified into 2 types.</p> <ul style="list-style-type: none"> <li>• 9 Primary groups appear in balance sheet.</li> <li>• 6 primary groups appear in profit &amp; loss account</li> </ul> <p>b. 13 are secondary Groups.</p> <ul style="list-style-type: none"> <li>• 13 sub groups appear in balance sheet.</li> </ul>	

	<p>2. How to create Ledger Groups in Tally Prime.</p>	<p>About Creating Ledger groups as follows: First open company → create → Ledger → Groups → name, under → accept yes.</p>	
	<p>3. View/Alter/Delete ledger groups in Tally Prime.</p>	<p>About created ledger groups View/ Alter/ Delete as follows: View: Open Company → Gateway of Tally → Charts of accounts → Groups. Alter: Gateway of Tally → Alter → Groups → Alter group. Delete: Gateway of Tally → First delete ledger → Alter → Group → Alt + D press yes.</p>	
	<p>4. Create/Alter Multi groups in one screen.</p>	<p>About Multi Group creating &amp; Altering as follows: Create: Gateway of Tally → Chart of accounts → Groups → multi masters → Multi create → Name, under → accept yes. Altering: Gateway of Tally → chart of accounts → Groups → Multi Masters → Multi Alter → accept yes.</p>	

<b>10.10.2023</b>  <b>Monday</b> <b>day-6</b>	1. How to create stock groups in Tally Prime.	About Creating stock groups as follows: First open Company → Create → Stock Groups → Name, under. After that Create stock items as follows: Create → Stock items → Name, under, units → accept yes.
	2. View/Alter/Delete stock Groups in Tally Prime.	About Stock Groups View/Alter/Delete as follow: View: Gateway of Tally → Display more Reports → Inventory books → Stock groups summary and view. Alter: Gateway of Tally → Alter → stock group → Alter group → Name accept yes. Delete: Gateway of Tally → Alter → stock group → open group → Alt + D accept yes.
	3. How to create stock categories in Tally Prime.	About Stock Categories Creating as follows: Open Company → Gateway of Tally → Create → Stock Categories → Name, under → Accept yes.

	<p>4. View/Alter/Delete Stock Categories in Tally Prime.</p>	<p>About Stock Categories View/Alter/Delete: View: Open company → Gateway of Tally → Display more reports → Inventory books → Stock Categories Summary. Alter: Gateway of Tally → Alter → Stock Categories → Alter Categories → Accept yes. Delete: Gateway of Tally → Alter → Stock Category → Alt + D Accept yes.</p>	
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## WEEKLY REPORT

### WEEK – 2 (From 28.09.2022 to 10.10.2022)

#### **Objective of the Activity Done:**

In this weekly learning topic, on day-7 I have learned about creating Company, Company open and shut to use short cut keys and company Alter & Deleting process. After that, on day-8 I have learnt about adding multiple addresses to one company and tally prime F-11 features & F-12 configurations. After that, on day-9 I have learnt about to put password for company information saving and security control in tally prime.

After that, on day-10 I have learnt about Masters Creating, Creating ledger accounts, created ledger A/c view alter& deleting process, assigning opening Balance in ledgers, adding 2 different names in one ledger, giving contact details to multiple address and creating multi ledgers & altering information in one screen. After that, on day -11 I have learned about ledger groups and its classifications, create/Alter/Delete ledger groups and Creating/Alter Multi Groups, in one screen.

After that, on-day-12 I have learnt about stock groups creating, view/alter & deleting stocks groups and creating various types of categories and stock categories view later/alter & delete.

### ACTIVITY LOG FOR THE THIRD WEEK

Day & Date	Brief Description of the Daily Activities	Learning Outcomes	Person In charge signature
Day-1	1. How to create stock go down in Tally Prime.	<p><b><u>Creation of Stock Go down</u></b></p> <p>Go to Gateway of Tally → Create → Inventory Masters → Go down</p> <p><b><u>Go down Creation</u></b></p> <p>Name → Go down → Under → primary</p> <p>Now using of go downs. Inventory masters → stock item creation.</p> <p>Name → oppo 2020</p> <p>Under → oppo</p> <p>Category → 4gb</p> <p>Units → pcs</p> <p>Godown Quantity Rate Amount</p> <p>Godown- 1 → 10pcs → 50,000pcs-50,000.</p>	
	2. View\Alter\Delete Stock Go downs in Tally Prime Go downs.	<p>Create → Inventory master → Godown → Modify.</p> <p>Another way → Alter → godown.</p> <p>Three go downs are there, we can select which one we want to modify</p> <p>i.e. → Godown2 → we change it as Area- 2 also, this is all about alteration. Now delete process → open Gateway of tally → Inventory</p>	

		<p>master→now select the go down→ press Alt + D.</p>	
	<p>3. Create\Alter\Delete stock UQC.</p>	<p>We see the UQC→Unique quantity code. In any trading business which products are selling how to measure it is very important.</p> <p>Go to Gateway of tally→create→inventory master→unit.</p> <p><b><u>Unit creation</u></b></p> <p>Type→simple  Symbol→doz  Formal name→dozen  UQC→doz-dozens</p> <p><b><u>Stock item creation</u></b></p> <p>Name→Mango fruits  Under→primary  Category→Not applicable  Units→kgs</p> <p><b><u>To view the report</u></b></p> <p>Chart of accounts→inventory master→units.</p>	

	<p>4. Multi and flexi unit measure.</p>	<p><b><u>Company creation</u></b>  Company name → ABC  Enterprises  Mailing name → ABC  Enterprises  Address → Visakhapatnam  State → Anadhrapradesh  Country → India  Pin code → 5030026  Mobile → 5236419875</p> <p><b><u>Ledger creation</u></b>  Create → accounting  master → ledger  Name → customer-1  Under → sundry debtors</p> <p><b><u>Units creation</u></b>  Type → simple  Symbol → CTN  Formal name → cartons  Uqc → CTN-CARTONS  Multi units  Create → item → unit  creation →  Type → compound  First unit conversion  second unit  CTN of 10 Bags.</p>	
<p>Day-2</p>	<p>1. How to create stock item in Tally Prime.</p>	<p>Stock items are related to traders.</p> <p><b><u>Stock item creation</u></b>  Master → create → inventory  master →  Name → Samsung 4''CTV</p>	

		<p>Under→Samsung→use Alt+c to create it.</p> <p>Category→Android</p> <p>Units→Nos</p> <p>Go down →Area-1→Quantity→10Nos</p> <p>Rate→50,000→Per→Nos→Amount→50,000</p>	
	<p>2. Entering opening balance to stock items.</p>	<p><b><u>First create items</u></b></p> <p>Create→inventory masters→stock item.</p> <p>Name→Lenovo laptop</p> <p>Under→Lenovo</p> <p>Category→I 3-7<sup>th</sup> Generation.</p> <p>Units→pcs</p> <p>Opening balance ;</p> <p>Quantity→10pcs→ Rate→50,000→Per→pcs</p> <p>Amount→60,000</p>	
	<p>3. Stock management in Tally Prime.</p>	<p>In any business organization who deals with related that stock, goods, inventory and stock item. We can see it how to use it .</p> <p>Create→inventory masters→stock group.</p> <p>Name→Dell</p> <p>Under→primary</p> <p>Place it any one go down.</p> <p>Name→Room -1</p> <p>Under→primary</p> <p><b><u>Unit creation</u></b></p> <p>Type→simple</p>	

		Formal name→Numbers UQC→Nos-number	
Day-3	1. Accounts with inventory in Tally Prime.	Accounts masters and inventory masters created after that, which inventory was we are using it automatically the stock ledger information will transferred to financial statements are not, if we want to transfer it. What to do without inventory. Let's see. F11→features→inventory→maintain inventory→yes.	
	2. Multi stock items creation in Tally Prime.	At a same time how to create stock items, view, alter, delete. We see all of them. Open→Gateway of tally→chat of accounts→stock item→masters→multi create. Name of item→Oppo 2020→Group→oppo Unit→pcs→Quantity→20→Rate→200→ Amount→20,000. Chat of accounts→items→Multicreate→multi alter. There is no chance in multi master to delete an item delete in only single item.	

		To view → Gate way of tally → chat of accounts → stock items.	
	3. Multiple Price levels in Tally Prime.	<p>Related to stock inventory how to mention the price levels to them. In any business they don't sell in fixed rate. If wholesalers sell to retailers and consumers. At the same time they sell to retailers they fix price for cash one rate and it is credit there is another price.</p> <p><b><u>Company creation</u></b></p> <p>Create → ledger creation  Name → customer-1  Under → sundry debtor  Create → inventory → price level</p> <p>1. Retailers credit  2. Retailers cash</p> <p><b><u>Stock creation</u></b></p> <p>Name → Good day biscuits  Under → primary  Price level → stock group  name → All items  Price level → Retailers credit  Applicable from  Particular → Good day biscuits  Rate → 100 → per → pct → Amount → 200pct  Discount → 10% 12%.</p>	

<p>Day-4</p>	<p>1. Type of vouchers in Tally.</p>	<p>There are 4 types of vouchers in tally prime.</p> <p><b><u>1. Accounting vouchers\Transactions.</u></b></p> <ul style="list-style-type: none"> <li>i) Contra</li> <li>ii) Payment</li> <li>iii) Receipt</li> <li>iv) Journal</li> </ul> <p><b><u>2.Accounting and Inventory vouchers</u></b></p> <ul style="list-style-type: none"> <li>i) Purchase order</li> <li>ii) Sales order</li> <li>iii) Debit note</li> <li>iv) Credit note</li> </ul> <p><b><u>3.Inventory vouchers</u></b></p> <ul style="list-style-type: none"> <li>i) Receipt note</li> <li>ii) Delivery note</li> <li>iii) Stock journal</li> <li>iv) Physical stock</li> <li>v) Rejection in</li> <li>vi) Rejection out</li> </ul> <p><b><u>4.Non accounting and Non inventory vouchers</u></b></p> <ul style="list-style-type: none"> <li>i) Purchase order</li> <li>ii) Sales order</li> <li>iii) Memorandum voucher</li> <li>iv) Post-dated voucher</li> <li>v) Optional voucher</li> <li>vi) Purchase quotation and sales quotation.</li> </ul>	
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	2. New voucher creation in Tally.	<p><b><u>Voucher creation</u></b></p> <p>Open→Gateway of tally→create→voucher  Name→Bank payment  Type of voucher→payment  Abbreviation→BP  Method of voucher→Manual  Narration→Yes.</p>	
	3. Bank deposits and withdrawals.	<p>Gateway of tally→create→ledger  Name→Corporation bank account  Under→Bank account  Next;  Change voucher mode→single are double entry  Voucher→contra  To cash account  By corporation bank account  Transaction type→cheque</p>	
	4. How to enter receipts.	<p>Go to→Gateway of tally→Create vouchers→Receipt.  By cash account  To commission account.</p>	
Day-5	1. How to enter payment in Tally Prime.	<p>For all bank and cash payment.  To enter into payment voucher.  Open→Gateway of tally→transactions→vouchers→payment  1<sup>st</sup> line-Dr line</p>	

		<p>2<sup>nd</sup> line-Cr line</p> <p>Example;</p> <p>By salaries account</p> <p>To cash account.</p>	
	<p>2. How to enter adjustments in Tally Prime.</p>	<p>For all payables, receivables and adjustments.</p> <p>To enter into journal voucher</p> <p>Go to→Gateway of tally→accounting voucher→journal</p> <p>1<sup>st</sup> line-Dr line</p> <p>2<sup>nd</sup> line-Dr line</p> <p>Name→depreciation→Under →indirect expenses</p> <p>Name→furniture→Under→fixed asset.</p>	
	<p>3. How to enter service tax invoice in Tally Prime.</p>	<p><b><u>Company creation</u></b></p> <p>Company name→Institute for accountants</p> <p>Address→Visakhapatnam</p> <p>State→Andhra Pradesh</p> <p>Country→India</p> <p>Pin code→5300236</p> <p><b><u>Ledger creation</u></b></p> <p>Name→Krishna college</p> <p>Under→sundry debtors</p> <p>Maintain balance bill by bill→Yes</p> <p>Tax registration details</p> <p>Pan It no→37duppm66inlzu</p> <p>Registration type→Un Registered</p> <p>Party name→Krishna college</p>	

		Particulars Amount Training service 10,000.00 CGST 900.00 SGST 900.00	
	4. How to enter goods tax invoice.	Any trader wholesaler, Dealer, Distributors and retailers are any one they all buy the good only for they again sell the good to customers and consumers. Company creation-ledger creation-item creation. <u><b>voucher creation</b></u> Sales; Party name→balajimamidi Sales ledger→ b2csmall Name of item→ Oppof19pro12gbsilver Quantity→ 1pcs→Rate→21 Per→pcs→Amount→2100.	

Day-6	1. How to enter debit note.	<p>For all bank and cash payments.</p> <p>Now creating the payment in voucher</p> <p>Create → vouchers → payment → change mode → double entry.</p> <p>By salaries account To cash account</p> <p>If we want to view the reports what we created.</p> <p>Display more reports → accounts books Payment registers.</p> <p><b><u>Bank payment:</u></b></p> <p>Dr Office expenses Cr ICICI bank.</p>	
	2. How to enter credit note.	<p>It is related to supplier balance, if we want to increase its credit will be raised. At the same time if we want to decrease it debit will be raised.</p> <p><b><u>Creation of credit note</u></b></p> <p>Display more reports → accounts books → ledger → vouchers → activate credit note.</p> <p>Name → sales returns → Under → sales account.</p>	
	3. How to enter bill of supply in Tally Prime.	How the regular dealer will issue the bill and the	

		<p>composite dealer will issue the bill let see.</p> <p><b><u>company creation</u></b></p> <p>Name→ Sri Devi Agencies  Address→ Bangalore  State→Andhra Pradesh  Country→ India  Pin code→ 530030</p> <p>Next ;</p> <p>F11=Enable goods and service tax(GST) → YES  Registration type→ Regular  Gstnun→ 37akmom2t2glzl</p> <p><b><u>Ledger creation</u></b></p> <p>Name→ Balaji mamidi  Under→ sundry debtors  Registration type→ consumer  GSTIN→37dumpum 66nlzu</p>	
	<p>4. How to enter purchase in Tally Prime.</p>	<p><b><u>1.Company creation</u></b></p> <p><b><u>2.Ledger creation</u></b></p> <p><b><u>Next ;GST Registration details</u></b></p> <p>State →Andhra Pradesh  GST applicable from→1-Apr-21  GSTIN\UIN→37AKMPM9727GLZL  Periodicity →Monthly  Create→ledger  Name→purchase accounts  Under→purchase accounts  Item creation→voucher creation</p>	

		<p>Purchase entry; Supplier invoice→134 Party name→oppo India pvt ltd Purchase ledger→purchase- interstate B-B Name of item→oppo of 19 pro silver puls Quantity→50pcs→Rate→150 00→Per→15000 Amount →75000 <b><u>View the report</u></b> Chat of accounts→accounts books→purchase register.</p>	
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## **WEEKLY REPORT**

### **WEEK-3 (From 12.10.2023 to 17.10.2023)**

#### **Objective of the Activity Done:**

In this weekly learning topics related to day-1 I have learned about the creating stock Godown, View, Alter, Delete stock Godown, Create stock UQC and multi and flexi units' measure. After that, on day-2 I have learnt about creating stock item, entering opening balance to stock items Stock management in Tally.

After that, on day-3 I have learned about accounting with Inventory, multi stock items and multiple price levels in tally. After that, Day-4 I have learnt about Types of vouchers, new voucher creation, bank deposits and withdrawals and how to enter receipts.

After that, Day-5 I have learnt about how to enter payments, how to enter adjustments, how to enter service tax invoice and how to enter goods tax invoice. After that day-6 I have learnt about how to enter Debit Note, Credit Note in Tally, how to enter bill of supply and how to enter purchase in Tally prime.

### ACTIVITY LOG FOR THE FOURTH WEEK

Day & Date	Brief Description Of the Daily activity	Learning Outcomes	Person IN-Charge Signature
<b>Day1</b>	1. Multi currencies in Tally prime.	About creating multi currency: First open company, → create → currency→ create new →symbol, formal name. it is help to do business with anyone.	
	2. Budgets in Tally prime.	About Budgets: First open company →create→show more →name, under group, period of budget, amount→accept.	
	3. BRS in Tally prime.	About Bank reconciliation statement The bank reconciliation screen can also accessed from gateway of tally>display more reports>accounts books > cash / bank book(s)> select bank ledger> select a month> press ALT+R [Reconcile]. By default, the period range from date specified in the effective date for reconciliation in the bank. Ledger master till the date of last entry.	

		The bank date as be to be provided based on the instrument date and note on voucher date.	
Day2	4. Cost centers & cost categories in Tally prime.	<p>About Cost enter &amp; cost categories:</p> <p>Create cost centers : Name under accept (yes) first click→gateway of tally→create→Lost centers→Enter. Another way→go to→create master→cost centers → enter Y→name, under accept (yes)</p> <p>Create cost category : first click→gateway of tally→create→type are select accept cost category→press enter→name, allocate revenue items, non, revenue another way→ go to→ create master→ type or select cost category→ Enter→ name , allocate revenue items, allocate non- revenue items.</p>	
Day3	1. Split company in Tally prime.	<p>About company splitting:</p> <p>First open company, → create → spilt→ company date→ continue to spilt company date (yes) → spilt data.</p>	
	2. Group Company in Tally prime.	<p>About company groups : First open A-company → create→ click alter→ cash→ and → B-company create→ click alter→</p>	

		cash → and → C-company create → click alter many companies.	
	3. Continuing new financial year in Tally prime.	About Continuing new financial year: First open company → create alter → change period → correct data.	
<b>Day4</b>	1. Interest calculation in Tally prime.	About Calculating Interest: First open company, → create → vouchers sales → sales taxable → OPPO F1a pro silver plus → CGST → SGST → create → ledger → A-customer → company → mention inventory(yes) → activate interest calculation(yes) → inter parameters.(yes) → rate 12% → per 365 day year → display more reports → account books → ledgers .A-customer → statements of A/C → interest receivable → interest(yes) → vouchers → F5: debit note → vouchers type → interest → vouchers date → list of interest bills.	

	<p>2. Bill wise details in Tally prime.</p>	<p>About Bill wise details  Vouchers → ledger Alteration  → GST classification →  [CGST],[SGST] stock .item →  bill-wise details → parts details  company feature → voucher  configuration →gateway of  tally→ledger from  vouchers→bill-wise details→  Bank allocations→select  ledge→ledger  vouchers→change voucher type  →party details→GST  classification details  →Stock item  allocations→stationary details→  bank allocations→gate way of  tally→select ledger→ledger  voucher.</p>	
	<p>3. How to send Tally data to Auditor.</p>	<p>About sending Data to auditor: How to send tally data to auditor.  Create→Y data→ backup  company → specify file  path→restore companies→  stock company→select  company.</p>	

Day5	1. GST ledgers service Business tally prime.	<p>About GST ledgers  service : Company name →  institute for  accountants→regular→registrati  on type → regular → create →  ledger → name→tally training  services→last of groups→sales  accounts→under sales accounts  statutory details → is GST  applicable → applicable →  set/alter GST details (yes) TLSN  / SAC details → deception →  Tally training services.</p>	
	2. GST stock item Creation.	<p>F 11 →gate way of  tally→create→stock category  name→computer  peripherals→should quantities  of items be added  (yes)→set/alter GST details  (yes) list of stock  categories→name: Samsung  11aE guru plus list of  categories→under:  mobiles→smart  phone→category: smart  phone→ statutory details→ GST  applicable: →set/alter GST  details (yes) F 11 → GST details  for stock→TLSN/SAC details→  description: Eb-xo5.</p>	

	3. ITC on assets & Expenses.	Gate way of tally → alter → list of ledgers name: M/S lot mobiles → mailing details → list of ledgers → M/S lot mobiles → name: mobile phone list of groups → under → fixed assets → more details → receipt details → create display more reports → day book → gate way of tally → Vouchers → Applicability.	
	4. GST tax invoice Creation.	F11 → gate way of tally → vouchers → alter → list of ledgers name: lucky smart tails → registration types un registered → name : output CGST → list of groups → under → details & taxes → list of dupes/tares → (GST) tax types → central tax vouchers → sales change period → F11 → company: institute for accountants GST details → description (s) for ledgers.	
<b>Day6</b>	1. IGST/CGST/SGST tax invoice in Tally Prime.	About IGST/CGST/SGST tax invoice: F 11 → Gateway of Tally → Create → List of stock names → List of Masters → Stock item → Gateway of Tally → Alter Vouchers → List of ledger accounts → Sales → dispatch details → Party details	

		<p>→ Ledger accounts → Sales – Taxable B2C → List of Stock items → Description yes → Item List of Ledger accounts → Output CGST → Output SGST → List of more details → GST – Tax analysis → dispatch details → Party details → Buyer( Bill to ) → List of more details → B2B invoice -4A, 4B, 4C, 6B, 6C → B2C (small) invoice → Display more Reports → Statutory Report.</p>	
	<p>2. GSTR-1 Generation in Tally Prime.</p>	<p>Name of company → Display more reports → gateway of tally → alter → list of masters → ledger → list of ledgers → sales-exempt → day books → sales → statutory reports → GST reports → GSTR-1 → export → list of folders → folder path → C:/program files/tally prime → file name → GSTR-1 → export → E send.</p>	

	<p>3. GSTR-2A, 3B Generation in Tally Prime.</p>	<p>Gateway of tally→ Alter→ list of masters→ ledgers→ list of ledgers→ display more reports→ statutory reports→ GST reports→ GSTR-1→ E-export – E-return→ export format→ Excel (spare ad sheet)→ GST reports→ GSTR-2 B2B invoices- 3.4A→configuration→ show tax types in separate columns (yes)→ list of formats→ format of report: condensed→ GSTR-3B→Export-file-format : Excel JSON (data interchange)→ formal → list of folders→ folder path → C/program files/tally prime.</p>	
	<p>1. TDS in tally prime.</p>	<p>Gateway of tally→ list of companies→ company creation→ company name→ company created successfully→ accounting→ enable cost centers (NO)→ enable interest calculation (NO)→ company TDS dedicator details→ TAN registration number conduction dedicator types→ dedicator type→ is dividable HLIF→ person responsible details→ rates Exemption details→ list of masters→ TDS nature of payments→ list of duets taxes→</p>	

		<p>type of duty tax: others → list of TDS nature of payments → display more reports → TDS reports.</p>	
	<p>2. TDS on purchase of Goods 194 Q entries in tally prime.</p>	<p>List of companies → create company → company name → list of states → maintain accounts (yes) → Enable tax deducted at source (TDS) (yes) show all dedicator types (yes) → dedicator types → in dividable set/alter details of person responsible (yes) → ignore 1T exemption limit for TDS deduction (yes) → create → TDS nature of payments → ledger → statutory details → is TDS deductible (yes) → deduct TDS is in same voucher (yes) → tally of lout/tax → GST.</p>	
	<p>3. TCS on advance receipts sales tally prime.</p>	<p>Company creation → company name : list of states → GST details →</p>	

		<p> periodicity→periodicity of  GSTR: monthly→ list of  values→ company created  successfully→ taxation→  Enable tax collected at  source(TCS) (YES)→ company  TCS calculator details→TAN  registration number→VPCR  1→calculator/deduct or  types→in dividable/HUF→TCS  nature of goods→name: TCS on  cell of any goods registration  section : 206C(1H)→ payment  code→6CR→registration type→  list of master unit creation→  GST details for stock  item→calculation type tax  details→ calculation type→on  value→ taxability→taxability  unknown→supply types→ type  of supply→ goods  applicability→is TCS  applicable→applicable→ list of  nature of goods→(any0→bill –  wise details for- Customer-1 →  bank allocation for ICICI  bank→TCS allocation  details→party  details→configuration→  (yes)→pending bills→ display  more reports→statutory  reports→TCS reports→from  27EQ. </p>	
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## **WEEKLY REPORT**

**WEEK – 4 (From 28.12.2022to 03.1.2023)**

### **Objective of the Activity Done:**

In this weekly learning program, topics related to day-25, I have learned about creating Multi Currency, Budgets, BRS and Creating cost centers and cost Categories. After that, on day-26 I have learnt about Splitting Company, Creating Company groups and continuing new financial year. After that, on day-27 I have learnt about Calculating on interest, bill wise details and sending Tally data to Auditor.

After that, on day-28 I have learnt about GST ledger Service Business, GST Stock items Creation, ITC on Assets & Expenses and GST tax invoice Creation. After that, on day -29, I have learned about IGST/CGST/SGST tax invoicing, GSTR – 1 Generation and 2A, 3B.

After that, on Day-30 I have learnt about TDS, TDS on purchases of goods 194Q entries and TCS Taxation.

## WEEKLY ACTIVITY LOG

ACTIVITY LOG FOR THE \_\_\_\_\_(S.No.)WEEK  
1<sup>st</sup> week

Day & Date	Brief Description of The Daily Activity	Learning Outcome	Person In-Charge Signature
Day -1	Introduction about APSPDCL.	What is Apspdcl and departments → About categories.	
Day - 2	Power supply and their categories.	Batches dividing and about power supply. And three categories. 1. Industrial 2. Commercial sectors 3. Agriculture	
Day -3	Power sector divisions of Andhra Pradesh.	1. Regulation 2. Generation 3. Transmission 4. Distribution	
Day -4	Commercial and Objectives	<b>Commercial.</b> 1. Department of projects 2. Department of RAC 3. Department of energy audit <b>Objectives</b> 1. IT projects in APSPDCL 2. Customer management.	
Day -5	Field research.	How the power passing to meter and they are working.	
Day -6	Electrical connection for agriculture.	Electricity used is too pay only at the rate of 75 paise.	

## WEEKLY REPORT

### WEEKLY REPORT

WEEK – S.No. (From Dt..... to Dt .....) )

**Objective of the Activity Done:**

**Detailed Report:**

This week learning topics related to day-1 I have learned about introduction about Apspdcl. Day-2 power supply and categories.day-3 power sector divisions of Andhra Pradesh.day-4 Commercial and objectives.day-5 we went to field research.day-6 electrical connection for Agriculture.

## 2<sup>nd</sup> week

Day & Date	Brief Description of The Daily Activity	Learning Outcome	Pers on In-Charge Signature
Day -1	Energy audit report	About introduction to energy audit of campus with the main objectives are To study the present pattern of energy consumption. To identify potential areas for energy optimization.	
Day - 2	Accounts and audit	Organization and functions. commercial audit of the account general Hyderabad has been constituted mainly to conduct local audit and resident audit.	
Day -3	About Organizations	There are three distinct branches in commercial audit wing in the office of the AG. Commercial audit wing → Electricity companies & ERS resident audit → APSRTC resident audit.	
Day -4	Audit of annual accounts	Corporations APSRTS → APSWHC → Government companies → Departmental undertakings	
Day -5	Introduction about commercial audit	Commercial audit is under the charge of a senior deputy account general. The functions of various sections in headquarters are Headquarters → Reports → Resident audit sections → Field parties.	
Day -6	Calculation of audit fees	Audit fee is charged according to daily rates of audit fee worked out by this office from time to time.	

## WEEKLY REPORT

WEEK – S.No. (From Dt..... to Dt .....) )

**Objective of the Activity Done:**

**Detailed Report:**

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This week learning topics related to day-2 I have learned about Energy audit report day-2 Introduction about accounts and auditing day-3 about organizations day-4 audit of annual Accounts day-5 Introduction about commercial audit day-6 calculations of audit fees.

### 3<sup>rd</sup> week

Day & Date	Brief Description of TheDaily Activity	LearningOutcome	Pers onIn-Charge Signature
Day -1	How to view APSPDCL Online bill payment	<p><b><u>There seven steps to view it.</u></b></p> <ol style="list-style-type: none"> <li>1. Visit the official web site of Apspdcl</li> <li>2. Click on know your bill</li> <li>3. Select HT Or LT bill payment</li> <li>4. Fill the credentials</li> <li>5. Click on menu go to bill &amp;payment</li> <li>6. Choose a month and type the number</li> <li>7. Click it view the bill.</li> </ol>	
Day - 2	How to pay offline bill payment	In order to pay your electricity bill with cash, a demand draft or a check you are required to go to the southern power distribution co ltd apspdcl office that is located colosest to you.	
Day -3	Current bill charges	According to an official release from the energy department, if a consumer has a monthly consumption of 250 units first 30 will be billed at 1.90 next 45 at 2.3,the next 50 at 4.50,100at 26 and 65 units at 8.75.	
Day -4	About current bill	<p>Know your bill</p> <p>A service number consists of 13 digits</p> <p>Example;-7411102010675</p> <p>Energy charges → fixed charges</p> <p>Cust charges→CAP</p> <p>SURCHARGES→ED→ED</p> <p>interest→ADD</p> <p>surcharges→other CHG1→Loss of gain→bill amount.</p>	
Day -5	Security deposit in electricity bill	The local electricity regulatory will decide the security deposit amount of customers. Security deposit specific amount that is deposited to the electricity board as mandated by the regulatory authority.	
Day -6	Adjustments codes used in bills	<p><b><u>Debit</u></b></p> <p>Recovery of meter rent→recovery of minimum charges→debit note passed for undercharged units.</p> <p><b><u>Credit</u></b></p> <p>Recovery → due to revision in rates for month→recovery due to wrong billing of earlier→debit balance provisional claim.</p>	

### WEEKLY REPORT

## WEEKLY REPORT

WEEK – S.No. (From Dt..... to Dt .....) )

**Objective of the Activity Done:**

**Detailed Report:**

This week learning topics related to day-1 I have learned about How to view APSPDCL Online bill payment day-2how to pay offline bill payment day-3 Current bill charges day-4 about current bill day- 5 security deposit in electricity Bill day- 6 adjustments codes used in bills.

**4<sup>th</sup> week**

Day & Date	Brief Description of The Daily Activity	Learning Outcome	Person In-Charge Signature
Day -1	Auditing meaning types of auditing	The word audit is derived from latin word audire which means to hear. <u><b>Types of auditing</b></u> Statutory audit→ Internal audit→ Secretarial audit.	
Day - 2	Objectives of auditing	The objectives of auditing are changing with the advancement of business techniques. The objectives of the auditing have been classified under two heads 1. <u><b>Main objectives</b></u> The main objective of the auditing is to find reliability of financial position and profit & loss statements. 2. <u><b>Subsidiary objectives.</b></u> <ul style="list-style-type: none"> <li>• Detection and prevention of fraud</li> <li>• Detection and prevention of errors.</li> </ul>	
Day -3	Auditing features	The audit is structured into activities that follow a logical sequence <u><b>Features of auditing</b></u> Systematic process →three- party relationship→subject matter→evidence	
Day -4	Tally versions	The tally have been following versions <ul style="list-style-type: none"> <li>• Tally 4.5 was the first version of tally</li> <li>• Tally 5.4 was the second one.</li> <li>• Tally 6.3 was the third one</li> <li>• Tally 7.2 version</li> <li>• Tally 8.1 version</li> <li>• T he next one tally 9.</li> </ul>	

<b>Day -5</b>	Uses of tally audit	Tally audit which enables the auditor to perform an audit or track changes that effect the integrity of a transaction, such as to changes made to date, ledger masters and amounts in the voucher and reflected in the tally audit listings.	
<b>Day -6</b>	Tally audit features	Tally audit, helps to verify and evaluate the accuracy and accounting standards. <b><u>Feature</u></b> 1. Verify voucher numbering methods 2. Verify back dated voucher entries 3. Missing voucher numbers 4. Exceptional ledgers. 5. Track uses of activity in tally.	

## **WEEKLY REPORT**

### **WEEKLY REPORT**

**WEEK – S.No. (From Dt..... to Dt..... )**

**Objective of the Activity Done:**

**Detailed Report:**

This week learning topics related to day-1 Auditing meaning types of auditing.  
Day-2 objectives of auditing day-3 auditing features day-4 Tally versions.  
Day-5 uses of tally audit day-6 tally audit features.

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## INTRODUCTION

The term **Payroll** refers to a series of accounting transactions involved in the process of paying employees for the services rendered after taking all the statutory and non-statutory deductions into account, in conformance with the terms of employment, company policy and the law of the land i.e., payment of payroll taxes, insurance premiums, employee benefits and other deductions.

An efficient payroll system facilitates an error-free, accurate and timely employee payment while ensuring that the employment is well within the valid work permit.

### Lesson 1: **Configuring Payroll in Tally.ERP 9**

#### Lesson Objectives

On completion of this lesson, you will have learnt:

- The features of Payroll in Tally.ERP 9
- How to enable Payroll in Tally.ERP 9

Payroll in Tally.ERP 9 is easy to use and can handle all the functional, accounting and statutory requirements of the payroll department.

### **Salient Features of Payroll in Tally.ERP 9**

The key features of the Payroll functionality in Tally.ERP 9 are as follows:

- 
- ❑ It is fully integrated with accounts to give you the benefits of simplified Payroll processing and accounting.
  - ❑ It has user defined classifications and sub-classifications for comprehensive reporting. This may be related to the employees, employee groups, pay components, departments etc.
  - ❑ It provides the facility to create user-defined earnings and deductions Pay Heads.
  - ❑ It allows flexible and User-definable criteria for simple or complex calculations.
  - ❑ It allows unlimited grouping of Payroll Masters.
  - ❑ It supports user-defined production units i.e., attendance/ production/ time based remuneration units.
  - ❑ It provides a flexible payroll processing period.
  - ❑ It provides comprehensive Cost Centre as well as employee-wise costing reports
  - ❑ It ensures an accurate & timely Salary Processing, Employee Statutory Deductions & Employer Statutory Contributions with the help of predefined processes.
  - ❑ It provides auto-fill facility to expedite the Attendance, Payroll & Employer Contributions processes.
- 
- ❑ It facilitates an accurate computation and deduction of ESI, EPF, Professional Tax, Gratuity etc.
  - ❑ It helps in the generation of Statutory Forms & Challans for EPF & ESI, as prescribed.
  - ❑ It allows to drill-down to voucher level for any kind of alteration.
  - ❑ It facilitates computation of arrears pertaining to prior period(s).
  - ❑ It helps in tracking employee loan details.

## **Enabling Payroll in Tally.ERP 9**

In Tally.ERP 9 activation of Payroll requires a one time simple setup. Create a new company in Tally.ERP 9 and follow the steps given below to enable Payroll.

### ***Case Study Company***

M/s. Spectrum Software Solutions is engaged in the Software services Business. It is a Bangalore-based company with the following three major departments:

- ❑ Sales
- ❑ Administration
- ❑ R & D

### ***Step 1: Company Setup***

Go to **Gateway of Tally > Company Info. > Create Company**

In the Company Creation screen,

- ❑ Select **India** in the field **Statutory compliance for** from the List of Countries provided
- ❑ Type **1-4-2009** as the **Financial Year from** date and press **Enter**

The completed **Company Creation** screen is displayed as shown:

Company Creation		Ctrl + M	
Directory	: AData		
Name	: Spectrum Software Solutions		
<b>Mailing &amp; Contact Details</b>		<b>Company Details</b>	
Mailing Name	: Spectrum Software Solutions	Currency Symbol	: Rs.
Address	: 14, Mysore Road, Bangalore	Maintain	: Accounts with Inventory
		Financial Year from	: 1-4-2009
		Books beginning from	: 1-4-2009
		<b>Security Control</b>	
Statutory compliance for	: India	Disallow opening in Educational mode ?	No
State	: Karnataka	TallyVault Password (if any)	:
PIN Code	: 560022	Repeat Password	:
Telephone No.	: 080-22587457	<i>(WARNING: forgetting your TallyVault password will render your data unusable!)</i>	
E-Mail	: sales@spectrum.com	Use Security Control	? No
		<i>(Enable Security to avail Tally.NET Features)</i>	
<b>Base Currency Information</b>			
Base Currency Symbol	: Rs.	Show Amounts in Millions	? No
Formal Name	: Indian Rupees	Put a SPACE between Amount and Symbol	? Yes
Number of Decimal Places	: 2	Decimal Places for Printing Amounts in V	
Is Symbol SUFFIXED to Amounts ?	No	<b>Accept ?</b>	
Symbol for Decimal Portion	: paise	Yes or No	

- Press **Enter** to **Accept** the **F11: Accounting Features** screen



*The option **More than ONE Payroll / Cost Category** is set to **Yes**, when separate cost categories are created to allocate Employee cost. In cases, where only one cost category i.e., primary cost category is used to allocate multiple cost centres, this option may be set to **No**.*

Figure 1.3 F11: Statutory & Taxation Features screen

- Press **Enter**

In the **Payroll Statutory Details** screen:

- Enter the **Provident Fund & Employee State Insurance** details of the company as shown:

Figure 1.4 Payroll Statutory Details screen

Payroll Statutory Details	
<b>Provident Fund</b>	
Company Code	: KA/BN/12345/00129
Company Account Group Code	: KA/BN/12345/00009
Company Security Code	: KA/BN/12345/54321
<b>Employee State Insurance</b>	
Company Code	: KA/BN/12345/234234
ESI Branch Office	: Koramangala
Standard Working Days (per month)	: <b>26 Days</b>

The Payroll feature in Tally.ERP 9 requires minimal effort for accurate payroll processing. It takes five easy steps to process payroll & generate Pay Slip in Tally.ERP 9.

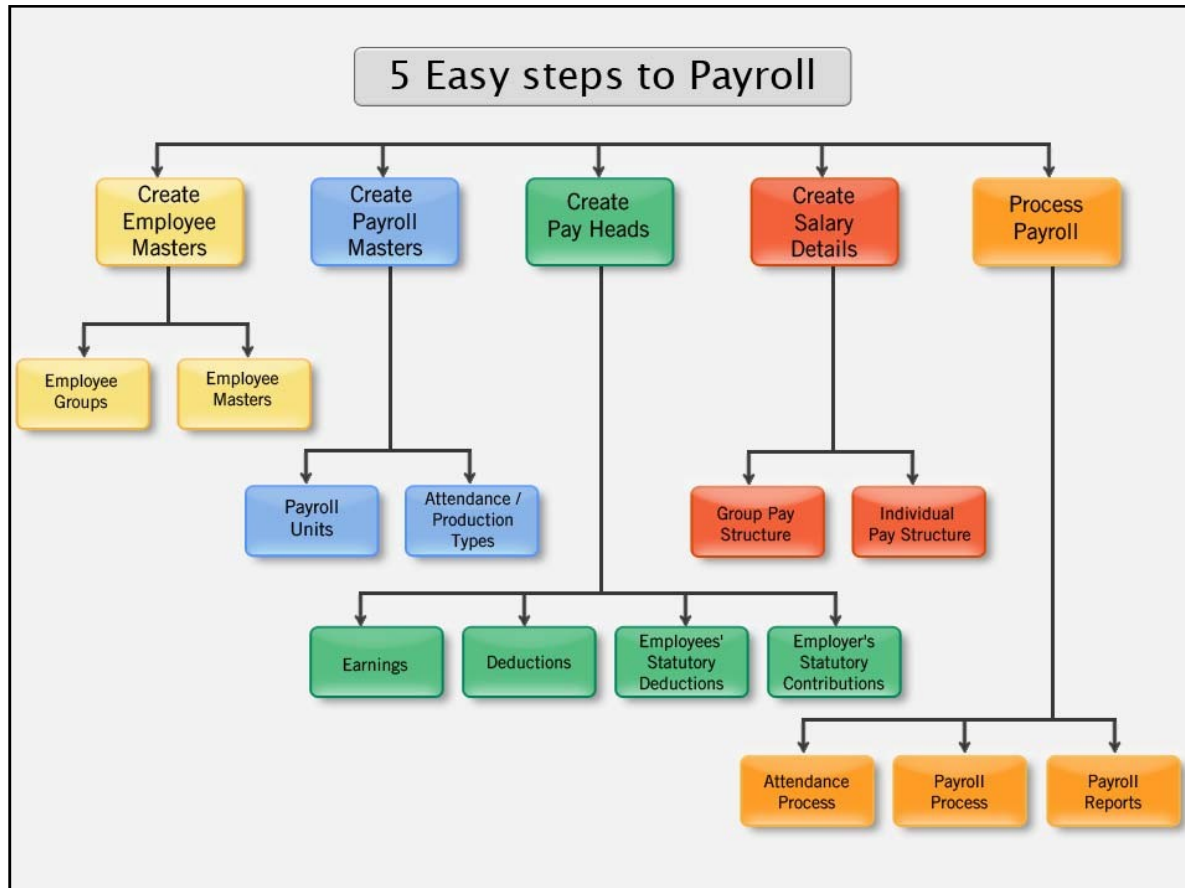


Figure 2.1 Payroll Cycle

Essentially, Payroll involves the calculation of amounts due for an employee on the following basis:

- ❑ Pay on Hourly wages
- ❑ Pay on a fixed basis such as certain amount per week, per month and so on
- ❑ Pay to sales persons on commission
- ❑ Reimbursement of expenses such as travel expenses, either as paid by the employee or based on per item rate
- ❑ Pay on the basis of number of pieces produced/ manufactured/ sold

It is therefore essential to quantify the following payroll information for the purpose of computation of payments to employees. For this purpose, the following Payroll masters have to be created in Tally.ERP 9 in the manner as discussed:

- ❑ Employee Masters
- ❑ Payroll Masters

- 
- Pay Heads
  - Salary Details

Expenses group and all Deductions pay heads under Current Liabilities, Current Assets and Duties & Taxes group.

The preset Pay Head types in Tally.ERP 9 are:

1. Earnings for Employees
2. Deductions from Employees
3. Employees' Statutory Deductions
4. Employer's Statutory Contributions
5. Employer's Other Charges
6. Bonus
7. Gratuity
8. Loans and Advances
9. Reimbursements to Employees

The pay heads marked with the above pay head types will be available during payroll processing, and if the Pay Head Type is marked as **Not Applicable**, it will not be available. The Salary Payable, PF Payable, ESI Payable ledgers should be created by selecting Not Applicable as the Pay Head Type.

Create the following pay heads in the books of M/s. Spectrum Software Solutions.

### Earning Pay Heads

Create the following Earnings Pay Heads:

Pay Head Name	Pay Head Type	Under	Affect Net Salary	Name to Appear in Pay Slip	Use for Gratuity	Calculation Type	Calculation Period/ Production Type
Basic Pay	Earnings for Employees	Indirect Expenses	Yes	Basic	Yes	On Attendance	Months
House Rent Allowance	Earnings for Employees	Indirect Expenses	Yes	HRA	No	As Computed Value	—
Conveyance	Earnings for Employees	Indirect Expenses	Yes	Conveyance	No	Flat Rate	Months
Overtime Pay	Earnings for Employees	Indirect Expenses	Yes	Overtime	No	On Production	Overtime
Variable Pay	Earnings for Employees	Indirect Expenses	Yes	Variable Pay	No	As User Defined Value	—

#### *i. Basic Pay Head Creation*

Go to **Gateway of Tally > Payroll Info. > Pay Heads > Create**

1. Type **Basic Pay** as the **Name** of the Pay Head
2. Select **Earnings for Employees** in the field **Pay Head Type**.

The Pay Head Creation screen is displayed as shown:

Pay Head Creation		Spectrum Software Solutions																																					
Name	: Basic Pay	Total Op. Bal.																																					
(alias)	:																																						
<table border="1"> <thead> <tr> <th colspan="2">Pay Head Info</th> </tr> </thead> <tbody> <tr> <td>Pay Head Type</td> <td>: <b>Earnings for Employees</b></td> </tr> <tr> <td>Under</td> <td>: Direct Expenses</td> </tr> <tr> <td>Affect Net Salary</td> <td>? Yes</td> </tr> <tr> <td>  Name to appear in Payslip</td> <td>: Basic Pay</td> </tr> <tr> <td>Use for Gratuity</td> <td>? No</td> </tr> <tr> <td>Calculation Type</td> <td>: As User Defined Value</td> </tr> </tbody> </table>		Pay Head Info		Pay Head Type	: <b>Earnings for Employees</b>	Under	: Direct Expenses	Affect Net Salary	? Yes	Name to appear in Payslip	: Basic Pay	Use for Gratuity	? No	Calculation Type	: As User Defined Value	<table border="1"> <thead> <tr> <th colspan="2">List of Pay Head Types</th> </tr> </thead> <tbody> <tr> <td>↓</td> <td>Not Applicable</td> </tr> <tr> <td></td> <td>Bonus</td> </tr> <tr> <td></td> <td>Deductions from Employees</td> </tr> <tr> <td></td> <td><b>Earnings for Employees</b></td> </tr> <tr> <td></td> <td>Employees' Statutory Deductions</td> </tr> <tr> <td></td> <td>Employer's Other Charges</td> </tr> <tr> <td></td> <td>Employer's Statutory Contributions</td> </tr> <tr> <td></td> <td>Gratuity</td> </tr> <tr> <td></td> <td>Loans and Advances</td> </tr> <tr> <td></td> <td>Reimbursements to Employees</td> </tr> </tbody> </table>		List of Pay Head Types		↓	Not Applicable		Bonus		Deductions from Employees		<b>Earnings for Employees</b>		Employees' Statutory Deductions		Employer's Other Charges		Employer's Statutory Contributions		Gratuity		Loans and Advances		Reimbursements to Employees
Pay Head Info																																							
Pay Head Type	: <b>Earnings for Employees</b>																																						
Under	: Direct Expenses																																						
Affect Net Salary	? Yes																																						
Name to appear in Payslip	: Basic Pay																																						
Use for Gratuity	? No																																						
Calculation Type	: As User Defined Value																																						
List of Pay Head Types																																							
↓	Not Applicable																																						
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	Employees' Statutory Deductions																																						
	Employer's Other Charges																																						
	Employer's Statutory Contributions																																						
	Gratuity																																						
	Loans and Advances																																						
	Reimbursements to Employees																																						
Opening Balance ( on 1-Apr-2009) :																																							

Figure 2.11 Basic Pay Head Creation – Pay Head Type Selection

3. Specify the group as **Indirect Expenses** in the field **Under** and press **Enter**
4. Set **Affect Net Salary** to **Yes**
5. Specify **Basic** in the field **Name to appear in Pay Slip**
6. Set **Use for Gratuity** to **Yes**
7. Select **On Attendance** in the field **Calculation Type** and press **Enter**

The **Pay Head Creation** screen with the **List of Calculation** is displayed as shown:

Pay Head Creation		Spectrum Software Solutions															
Name : <b>Basic Pay</b> (alias) :			Total Op. Bal.														
<table border="1"> <thead> <tr> <th colspan="2">Pay Head Info</th> </tr> </thead> <tbody> <tr> <td>Pay Head Type</td> <td>: Earnings for Employees</td> </tr> <tr> <td>Under</td> <td>: Indirect Expenses</td> </tr> <tr> <td>Affect Net Salary</td> <td>? Yes</td> </tr> <tr> <td>Name to appear in Payslip</td> <td>: <b>Basic</b></td> </tr> <tr> <td>Use for Gratuity</td> <td>? Yes</td> </tr> <tr> <td>Calculation Type</td> <td>: <b>On Attendance</b></td> </tr> </tbody> </table>				Pay Head Info		Pay Head Type	: Earnings for Employees	Under	: Indirect Expenses	Affect Net Salary	? Yes	Name to appear in Payslip	: <b>Basic</b>	Use for Gratuity	? Yes	Calculation Type	: <b>On Attendance</b>
Pay Head Info																	
Pay Head Type	: Earnings for Employees																
Under	: Indirect Expenses																
Affect Net Salary	? Yes																
Name to appear in Payslip	: <b>Basic</b>																
Use for Gratuity	? Yes																
Calculation Type	: <b>On Attendance</b>																
		<table border="1"> <thead> <tr> <th colspan="2">List of Calculation</th> </tr> </thead> <tbody> <tr> <td>As Computed Value</td> <td></td> </tr> <tr> <td>As User Defined Value</td> <td></td> </tr> <tr> <td>Flat Rate</td> <td></td> </tr> <tr> <td><b>On Attendance</b></td> <td></td> </tr> <tr> <td>On Production</td> <td></td> </tr> </tbody> </table>		List of Calculation		As Computed Value		As User Defined Value		Flat Rate		<b>On Attendance</b>		On Production			
List of Calculation																	
As Computed Value																	
As User Defined Value																	
Flat Rate																	
<b>On Attendance</b>																	
On Production																	
Opening Balance ( on 1-Apr-2009 ) :																	

Figure 2.12 Basic Pay Head Creation - Calculation Type

The **Pay Head Creation** screen with the **List of Attendance Types** is displayed as shown below:

Pay Head Creation		Spectrum Software Solutions																	
Name : <b>Basic Pay</b> (alias) :			Total Op. Bal.																
<table border="1"> <thead> <tr> <th colspan="2">Pay Head Info</th> </tr> </thead> <tbody> <tr> <td>Pay Head Type</td> <td>: Earnings for Employees</td> </tr> <tr> <td>Under</td> <td>: Indirect Expenses</td> </tr> <tr> <td>Affect Net Salary</td> <td>? Yes</td> </tr> <tr> <td>Name to appear in Payslip</td> <td>: <b>Basic</b></td> </tr> <tr> <td>Use for Gratuity</td> <td>? Yes</td> </tr> <tr> <td>Calculation Type</td> <td>: <b>On Attendance</b></td> </tr> <tr> <td>Attendance / Leave with Pay</td> <td>: <b>Present</b></td> </tr> </tbody> </table>				Pay Head Info		Pay Head Type	: Earnings for Employees	Under	: Indirect Expenses	Affect Net Salary	? Yes	Name to appear in Payslip	: <b>Basic</b>	Use for Gratuity	? Yes	Calculation Type	: <b>On Attendance</b>	Attendance / Leave with Pay	: <b>Present</b>
Pay Head Info																			
Pay Head Type	: Earnings for Employees																		
Under	: Indirect Expenses																		
Affect Net Salary	? Yes																		
Name to appear in Payslip	: <b>Basic</b>																		
Use for Gratuity	? Yes																		
Calculation Type	: <b>On Attendance</b>																		
Attendance / Leave with Pay	: <b>Present</b>																		
		<table border="1"> <thead> <tr> <th colspan="2">List of Attendance Types</th> </tr> </thead> <tbody> <tr> <td>Not Applicable</td> <td></td> </tr> <tr> <td><b>Present</b></td> <td><b>Primary</b></td> </tr> </tbody> </table>		List of Attendance Types		Not Applicable		<b>Present</b>	<b>Primary</b>										
List of Attendance Types																			
Not Applicable																			
<b>Present</b>	<b>Primary</b>																		
<table border="1"> <thead> <tr> <th colspan="2">Rounding Info</th> </tr> </thead> <tbody> <tr> <td>Rounding Method</td> <td>: <b>Not Applicable</b></td> </tr> </tbody> </table>				Rounding Info		Rounding Method	: <b>Not Applicable</b>												
Rounding Info																			
Rounding Method	: <b>Not Applicable</b>																		
Opening Balance ( on 1-Apr-2009 ) :																			

Figure 2.13 Pay Head Creation screen with List of Attendance Types

The **Pay Head Creation** screen with the **List of Calculation Periods** is displayed as shown:

Pay Head Creation		Spectrum Software Solutions	
Name : <b>Basic Pay</b> (alias) :			Total Op. Bal.
<b>Pay Head Info</b>			
Pay Head Type	:	<b>Earnings for Employees</b>	
Under	:	<b>Indirect Expenses</b>	
Affect Net Salary	?	<b>Yes</b>	
Name to appear in Payslip	:	<b>Basic</b>	
Use for Gratuity	?	<b>Yes</b>	
Calculation Type	:	<b>On Attendance</b>	
Attendance / Leave with Pay	:	<b>Present</b>	
Calculation Period	:	<b>Months</b>	
<b>List of Calculation Periods</b>			
Days			
Fortnights			
<b>Months</b>			
Weeks			
<b>Rounding Info</b>			
Rounding Method	:	<b>Not Applicable</b>	
Opening Balance ( on 1-Apr-2009 ) :			

Figure 2.14 Pay Head Creation - Calculation Period selection

8. Select **User defined** in the **Per Day Calculation Basis** field

Pay Head Creation		Spectrum Software Solutions	
Name : <b>Basic Pay</b> (alias) :			Total Op. Bal.
<b>Pay Head Info</b>			
Pay Head Type	:	<b>Earnings for Employees</b>	
Under	:	<b>Indirect Expenses</b>	
Affect Net Salary	?	<b>Yes</b>	
Name to appear in Payslip	:	<b>Basic</b>	
Use for Gratuity	?	<b>Yes</b>	
Calculation Type	:	<b>On Attendance</b>	
Attendance / Leave with Pay	:	<b>Present</b>	
Calculation Period	:	<b>Months</b>	
Per Day Calculation Basis	:	<b>User defined</b>	
<b>Calculation Basis</b>			
As per Calendar Period			
<b>User defined</b>			
User Defined Calendar Type			
<b>Rounding Info</b>			
Rounding Method : <b>Not Applicable</b>			
Opening Balance ( on 1-Apr-2009 ) :			

Figure 2.15 Pay Head Creation screen - Calculation Basis Selection



11.)

The completed **Basic Pay Head Creation** screen is displayed as shown:

Pay Head Creation		Spectrum Software Solutions		Total Op. Bal.
Name	: Basic Pay			
(alias)	:			
<b>Pay Head Info</b>				
Pay Head Type	: Earnings for Employees			
Under	: Indirect Expenses			
Affect Net Salary	? Yes			
Name to appear in Payslip	: Basic			
Use for Gratuity	? Yes			
Calculation Type	: On Attendance			
Attendance / Leave with Pay	: Present			
Calculation Period	: Months			
Per Day Calculation Basis	: User Defined			
	Months of 26 Days			
<b>Rounding Info</b>				
Rounding Method	: Normal Rounding	Limit	: 1	
Opening Balance ( on 1-Apr-2009 ) :				Accept ?
				Yes or No

Figure 2.18 Completed Basic Pay Head Creation screen

### *ii. House Rent Allowance Pay Head Creation*

In the **Pay Head Creation** screen,

1. Type **House Rent Allowance** as the **Name** of the Pay Head
2. Select **Earnings for Employees** in the field **Pay Head Type**
3. Specify the group as **Indirect Expenses** in the field **Under** and then press **Enter**
4. Set **Affect Net Salary** to **Yes**
5. Specify **HRA** as the **Name to appear in Pay Slip**
6. Set **Use for Gratuity** to **No**
7. Select **As Computed Value** in the **Calculation Type** field and press **Enter**

Pay Head Creation		Spectrum Software Solutions		Total Op. Bal.												
Name	: House Rent Allowance															
(alias)	:															
<b>Pay Head Info</b>																
Pay Head Type	: Earnings for Employees															
Under	: Indirect Expenses															
Affect Net Salary	? Yes															
Name to appear in Payslip	: House Rent Allowance															
Use for Gratuity	? No															
Calculation Type	: <b>As Computed Value</b>															
		<table border="1"> <thead> <tr> <th colspan="2">List of Calculation</th> </tr> </thead> <tbody> <tr> <td colspan="2"><b>As Computed Value</b></td> </tr> <tr> <td colspan="2">As User Defined Value</td> </tr> <tr> <td colspan="2">Flat Rate</td> </tr> <tr> <td colspan="2">On Attendance</td> </tr> <tr> <td colspan="2">On Production</td> </tr> </tbody> </table>			List of Calculation		<b>As Computed Value</b>		As User Defined Value		Flat Rate		On Attendance		On Production	
List of Calculation																
<b>As Computed Value</b>																
As User Defined Value																
Flat Rate																
On Attendance																
On Production																
Opening Balance ( on 1-Apr-2009 ) :																

Figure 2.19 HRA Pay Head Creation screen - Calculation Type selection

8. Select **Normal Rounding** as the **Rounding Method** and **1** as the rounding **Limit** and press *Enter*

9. In the **Computation Info** screen, select **On Specified Formula** in the **Compute** field

Pay Head Creation		Spectrum Software Solutions		Total Op. Bal.
Name	: House Rent Allowance			
(alias)	:			
<b>Pay Head Info</b>		<b>Computation Info</b>		
Pay Head Type	: Earnings for Employees	Compute	: <b>On Specified Formula</b>	
Under	: Indirect Expenses	Effective From	From Amount	Computation On value Basis
Affect Net Salary	? Yes	1-Apr-2009		On Current Deductions Total
Name to appear in Payslip	: House Rent Allowance	On Current Earnings Total		
Use for Gratuity	? No	On Current SubTotal		
Calculation Type	: As Computed Value	<b>On Specified Formula</b>		
Calculation Period	: Months			
<b>Rounding Info</b>				
Rounding Method	: Normal Rounding	Limit	: 1	
Opening Balance ( on 1-Apr-2009 ) :				

Figure 2.20 Pay Head Creation screen with Compute method

- Select End of List



19-13-65/A, Vidyut Nilayam, Srinivasapuram, Tirupati ([www.apspdcl.in](http://www.apspdcl.in))



## ENERGY REQUIREMENT

The DISCOM wise Energy Requirement are tabulated below.

DISCOM	FY 2021-22	FY 2022-23
APEPDCL	25347.32	27733.72
APCPDCL	16141.97	17344.76
APSPDCL	28002.59	29736.76
<b>Total</b>	<b>69491.88</b>	<b>74815.24</b>

The energy requirement of APDISCOMs has been arrived at by grossing up the sales with appropriate transmission and distribution losses. The external losses (PGCIL losses) on the power purchased from CGS (excluding NTPC Simhadri-I), KSK Mahanadi and Sembcorp Energy India Limited have also been factored for arriving at the above energy requirement.

## PP COST SUMMARY

Based on the availability, requirement and costs for each source, the summary of power purchase cost for APDISCOMs for the Current Financial Year FY 2021-22 is projected as follows:

APSPDCL							
Ownership/Source	Dispatch	Fixed Costs (Rs Crs)	Variable Cost (Rs Crs)	Total Cost (Rs Crs)	Fixed Cost (Rs./Unit)	Variable Cost (Rs./Unit)	Total Cost (Rs./Unit)
AP Genco-thermal	7933.96	986.93	2777.15	3764.08	1.24	3.50	4.74
CGS	5353.61	591.34	1537.40	2128.74	1.10	2.87	3.98
Thermal-IPPs	702.17	115.58	157.78	283.77	1.65	2.25	4.04
Joint Sector	3232.72	729.04	1002.08	1731.12	2.26	3.10	5.36
Hydel	1183.57	248.40	0.00	248.40	2.10	0.00	2.10
NCE/RE	14495.89	0.00	4327.34	4327.34	0.00	2.99	2.99
Market/Short Term	3732.68	0.00	1545.58	1545.58	0.00	4.14	4.14
D to D Sales	-8632.01	0.00	-3305.59	-3305.59	0.00	3.83	3.83
<b>Total</b>	<b>28002.59</b>	<b>2671.29</b>	<b>8041.74</b>	<b>10723.45</b>	<b>0.95</b>	<b>2.87</b>	<b>3.83</b>

Based on the availability, requirement and costs for each source, the summary of power purchase cost for Andhra Pradesh for FY 2022-23 is projected as follows:

APSPDCL							
Ownership/Source	Dispatch	Fixed Costs (Rs Crs)	Variable Cost (Rs Crs)	Total Cost (Rs Crs)	Fixed Cost (Rs./Unit)	Variable Cost (Rs./Unit)	Total Cost (Rs./Unit)
AP Genco-thermal	9949.38	993.39	3734.00	4727.39	1.00	3.75	4.75
CGS	5719.06	596.59	1717.16	2313.75	1.04	3.00	4.05
Thermal-IPPs	690.40	109.33	159.31	289.99	1.58	2.31	4.20
Joint Sector	4697.39	730.42	1537.46	2267.89	1.55	3.27	4.83
Hydel	1261.47	254.00	0.00	254.00	2.01	0.00	2.01
NCE/RE	13991.66	0.00	4199.91	4199.91	0.00	3.00	3.00
Market/Short Term	2128.89	0.00	851.55	851.55	0.00	4.00	4.00

D to D Sales	-8701.48	0.00	-3374.01	-3374.01	0.00	3.88	3.88
<b>Total</b>	<b>29736.76</b>	<b>2683.74</b>	<b>8825.38</b>	<b>11530.47</b>	<b>0.90</b>	<b>2.97</b>	<b>3.88</b>

### **Average Revenue Realized vs Average CoS break up for APSPDCL in FY 2022-23**

- Average Revenue Realisation (ARR) for FY 2022-23 through proposed tariffs is Rs.6.97/kWh
- Average Cost of Supply (CoS) for APSPDCL - Rs. 6.97/kWh
- Average CoS break-up (per unit of Sales) for APSPDCL is as follows:-

Particulars	FY 2021-22 Approved (Rs./Unit)	FY 2021-22 Projected (Rs./Unit)	FY 2022-23 Projected (Rs./Unit)
Power Purchase cost	3.68	3.83	4.13
T&D Loss Cost	0.44	0.47	0.53
Network Cost	2.00	1.96	2.09
Other Cost	0.06	0.27	0.21
<b>Cost of Service</b>	<b>6.18</b>	<b>6.54</b>	<b>6.97</b>

- **The estimated revenue gap for the licensee for FY 2022-23 is as follows:**

S.No.	Particulars	FY 2022-23
<b>A</b>	<b>Aggregate Revenue Requirement</b>	<b>18348.69</b>
B	Revenue from Current Tariffs (Net of incentives) (Rs. Crs.)	12567.02
C	Revenue changed through proposed tariff	5663.59
D	Revenue from Cross Subsidy Surcharge	118.08
E	Revenue from Additional Surcharge	0.00
F	Revenue from REC	0.00
<b>G = (B+C+D+E+F)</b>	<b>Total Revenue</b>	<b>18348.69</b>
<b>H = G-A</b>	<b>Revenue (Deficit) / Surplus (Rs. Crs.)</b>	<b>0.00</b>

**Note :** The revenue at proposed tariff is arrived as per the directions in Go.Rt.No.161,d15-11-2021

### **1 Tariff Proposal**

- 1 In compliance of the direction contained in the GO M Rt No. 161, Dt 15-11-2021, the DISCOMs propose to show the per unit energy charges without taking into account any Govt. Subsidy for the ensuing financial year FY 2023.
- 2 Present Financial Position of APDISCOMs is briefed as under.
- 3 Losses. Accumulated losses of APDISCOMs as on 31<sup>st</sup> March 2021 are Rs 28,599 Cr.

As on 31 Mar	On 2-6-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
APSPDC	-4931.42	-	-11,595.03	-13,485.12	-	-21,173.01	-21,171.91	-11760.58

L		6,608.90			13,492.14			
---	--	----------	--	--	-----------	--	--	--

- 4 **Loans.** As on 30-11-2021, the working capital debt of DISCOMs was Rs 29,535.89 Cr. It is to submit that, the APDISCOMs have following outstanding debts.

	As on 31 Mar	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 (upto 11/21)
Working Capital Loan	SPDCL	5239	5324	2856	6957	8087	11802	19141	21130
	EPDCL	3607	4431	2865	3087	3635	5220	7785	8406
	<b>Total</b>	<b>8846</b>	<b>9755</b>	<b>5721</b>	<b>10044</b>	<b>11722</b>	<b>17022</b>	<b>26926</b>	<b>29536</b>
Capex Loan	SPDCL	4718	5676	7289	4946	5514	6044	6963	6832
	EPDCL	269	256	266	397	787	890	1018	997
	<b>Total</b>	<b>4987</b>	<b>5932</b>	<b>7555</b>	<b>5343</b>	<b>6301</b>	<b>6934</b>	<b>7981</b>	<b>7929</b>
Total Loan	SPDCL	9958	11000	10145	11902	13601	17845	26104	27962
	EPDCL	3876	4688	3132	3485	4422	6110	8803	9403
	<b>Total</b>	<b>13834</b>	<b>15688</b>	<b>13277</b>	<b>15387</b>	<b>18023</b>	<b>23955</b>	<b>34907</b>	<b>37365</b>

- 5 **Government Receivables.** The receivables from state Government as on 30-11-2021 (prov) to DISCOMs is Rs 13,560 Cr after deducting the Government serviced working capital loans. This includes subsidy receivable and Govt. departments electricity consumption dues. The year wise release of Govt. subsidy and Departments' electricity consumption charges released are indicated below.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 (up to 11/21-prov)
<b>SUBSIDY</b>								
Agriculture	2525.2	3186	2923.07	2750	1250	9309.19	3781.3	5101.14

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 (up to 11/21-prov)
Aquaculture	0	0	0	0	0	327.99	332	101.83
SC	21.11	89.39	144.84	133.5	103.8	206.74	196.53	100.00
ST	5.71	42.23	18.13	37.12	25.86	38.97	29.58	27.00
<b>Sub-Total</b>	<b>2552.02</b>	<b>3317.62</b>	<b>3086.04</b>	<b>2920.62</b>	<b>1379.66</b>	<b>9882.89</b>	<b>4339.41</b>	<b>5329.97</b>
<b>DEPT CC CHARGES</b>								
Panchayats	309.38	380.45	233.41	321.72	309.3	171.11	1299.95	1153.23
Water Resources	457.14	232.35	82.87	135.59	1045	1050.14	220.34	33.22

Dept								
Municipal bodies	375.83	397.35	356.6	413.23	402.08	403.35	443.54	296.08
Other depts	259.15	262.19	263.65	350.8	322.81	334.28	311.8	213.70
<b>Sub-total</b>	<b>1401.5</b>	<b>1272.34</b>	<b>936.53</b>	<b>1221.34</b>	<b>2079.19</b>	<b>1958.88</b>	<b>2275.63</b>	<b>1696.23</b>
Govt serviced loans						<b>5007.5</b>	<b>6374.77</b>	<b>2442.00</b>
<b>Releases</b>	<b>3953.52</b>	<b>4589.96</b>	<b>4022.57</b>	<b>4141.96</b>	<b>3458.85</b>	<b>16849.3</b>	<b>12989.81</b>	<b>9468.20</b>

The outstanding receivables from State Government as on the 31<sup>st</sup> March of financial years is given below.

		Item	FY16	FY17	FY18	FY19	FY20	FY21	FY22 As on 30-11-21 (Prov)
SUBSIDY	1	Subsidy	414	1442	2392	7172	2546	3298	711
	2	Aqua				310	697	1176	1614
	3	SC	149	59	47	127	241	552	798
	4	ST	30	34	45	71	105	167	206
	4	Other (ind.)							68
			<b>Total</b>	<b>593</b>	<b>1535</b>	<b>2484</b>	<b>7680</b>	<b>3589</b>	<b>5193</b>
		<b>Uday</b>	-	636	732	3778	858	921	953
		<b>Govt Serviced Debt</b>					5650	11382	13824
DEPARTMENT	1	RLB	1168	1564	2090	2706	4013	3714	3462
	2	WR Dept	41	695	1567	1790	2165	3728	4842
	3	ULB	88	135	148	216	356	441	535
	4	Other depts	239	354	430	521	226	229	372
			<b>Total</b>	<b>1536</b>	<b>2748</b>	<b>4235</b>	<b>5223</b>	<b>6760</b>	<b>8112</b>
		<b>G.Total</b>	<b>2129</b>	<b>4919</b>	<b>7451</b>	<b>16681</b>	<b>11207</b>	<b>14226</b>	<b>13560</b>

6 The actual Power Purchase Cost, Network Cost and per Unit Cost of Supply for the past 7 years is shown as below:

Item (Rs Crs )	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>PP Cost</b>	17781	20339	20369	22629	35000	28478	26469
<b>Network Cost</b>	6430	6812	6809	7363	11404	11964	14620
<b>Total</b>	24211	27151	27178	29992	46404	40442	41089

Item (Rs/Unit)	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
PP Cost	4.35	4.66	4.34	4.55	6.41	5.09	4.84
Network Cost	1.57	1.56	1.45	1.48	2.09	2.14	2.68
<b>Total</b>	<b>5.92</b>	<b>6.22</b>	<b>5.79</b>	<b>6.04</b>	<b>8.50</b>	<b>7.23</b>	<b>7.52</b>

7 The position of true ups for various Financial Years from FY 2014-15 to till date is given below.

year	Power Purchase cost True up (incl. revenue and interest)		Distribution Cost True-up		Transmission Cost True-up	
	Filed	Allowed	Filed	Allowed	Filed	Allowed
FY15	861	0.0	1223	1069	529	Under Hearings
FY16	968	108	785	507		
FY17	11144	120	367	-67		
FY18	3257	1401	404	-31		
FY19	4342	1492	4445	2192		
FY20	2543	Under Hearings				
FY21	2480 **	To be filed before the APERC				
<b>Total</b>	<b>25595</b>	<b>3121</b>	<b>7224</b>	<b>*3670</b>	<b>529</b>	

**Note:**

- \* Order recalled due to legal issue and fresh hearings conducted. Awaiting Orders.
  - The APDISCOMs appealed before the Hon'ble APTEL on the Orders of Hon'ble APERC on Retail Supply True-Up for the period FY 2014-15 to FY 2018-19.
  - \*\* The provisional True-Up for FY 2021 is worked out as below:
    - ✓ True Down already considered in 2022 RSTO Rs 3373 Crs.
    - ✓ Provl. PP Cost True Down Rs -4761 Crs
    - ✓ Revenue Shortfall – Rs 3685 Crs.
    - ✓ Additional Cost Rs 183 Crs.
    - ✓ Provl. True Down Rs 893 Crs.
    - ✓ Additional True-Up to be allowed considering Revenue Shortfall for FY 2021 Rs 2480Crs.
- 8 In view of piling up of large debts and losses in spite of large releases of funds over the last two years, as submitted above, the threat of declaring APDISCOMs as NPAs is looming large. This **“GRID SUPPORT CHARGES**

*Persons operating Captive Power Plants (CPPs)/Co-Generation Plants in parallel with A.P. Grid have to pay 'Grid Support Charges' on the difference between the capacity of CPP/Co- Generation Plant in kVA and the contracted Maximum Demand in kVA with Licensee and all other sources of supply, at a rate equal to 50% of the prevailing demand charge for HT Consumers. In case of CPPs/Co-Generation Plants exporting firm power to APTRANSCO, the capacity, which is dedicated to such export, will also be additionally subtracted from the CPP/Co-Generation Plant capacity.”*

This modification is inevitably required in view of **objections being raised** by certain Co- Generation plants to the demands raised by DISCOM leading to litigations stating that “ **we are a Cogeneration plant not a CPP**” by misinterpreting the definition where CPP only is explicitly mentioned in it, but does not specifically indicate Co-Generation Plant.

It is also an established fact that the Cogeneration plant though different from CPP so far as the operation is concerned but not different on the aspect of operation in parallel with the Grid.

The necessity to levy Grid Support Charges to those Generators require Grid Support was clearly explained by the Hon’ble Supreme Court in its Order Dated 29.11.2019. In other States like Tamil Nadu, Gujarat etc., also the Grid support charges are being levied on Captive Power Plants

/ Co-generators.

Thus in order to put an end to the misinterpretation of the definition by the Objectors of Co Generating plants, the modification is inevitably required.

**A. In addition to the above proposal, it is further proposed that the levy of Grid support charges needs to be reckoned from FY 2009-10 onwards, in similar lines** reckoned by Hon’ble commission while re-determining Cross Subsidy Surcharge from for FY 2005-06 to FY 2012-13 and FY 2015-16 vide order dated 16-11-2016 in O.P.Nos. 16 of 2005, 13 of 2006, 5 of 2007, 73 of 2012, 74 of 2012, 75 of 2012, 76 of 2012, 77 of 2012 and 8 of 2015 in pursuant to Hon’ble APTEL and Hon’ble Supreme Court’s judgments.

**Revenue Impact : The overall impact due to above tariff proposals is shown in the table below.**

Revenue impact due to proposed Tariffs							
Category	LT Supply			HT Supply			Total Impact (LT+HT)
	FY 2022-23 as per present tariffs (Crs.)	FY 2022-23 as per Proposed tariffs (Crs.)	Impact	FY 2022-23 as per present tariffs (Crs.)	FY 2022-23 as per Proposed tariffs (Crs.)	Impact	
Domestic	2522.74	2847.37	324.63	15.47	15.47	0.00	324.63
Commerical & Others	1045.99	1039.31	-6.68	434.61	434.61	0.00	-6.68
Industry	559.63	559.66	0.03	4493.76	4493.76	0.00	0.03
Institutional	644.74	645.54	0.80	651.14	651.14	0.00	0.80
Agriculture & Related	409.85	5754.66	5344.81	1789.09	1789.09	0.00	5344.81
Resco				0.00	0.00	0.00	0.00
<b>Total</b>	<b>5182.95</b>	<b>10846.54</b>	<b>5663.59</b>	<b>7384.07</b>	<b>7384.07</b>	<b>0.00</b>	<b>5663.59</b>

**Note : The revenue at proposed tariff is arrived as per the directions in Go.Rt.No.161, dt.15-11-2021**

## 7 Cross Subsidy Surcharge

The licensee has calculated the cross surcharge subsidy based on the formula specified in therevised National Tariff Policy issued on 28.01.16.

As per the said Tariff Policy, the surcharge is to be computed as per the following formula;

- energy audits around 945 Nos. feeders in the company (5 districts).
- Erection of additional substations, DTRs, 11KV capacitor banks and bifurcation of feeders, etc.,
- HVDS conversion of balance agricultural pumpsets.
- Moving to monthly billing across the DISCOMS and rolling out of IR port meters or other newmetering technologies.

During the year 2011-12 (8 districts), 866 Nos. 11 KV Town & MHQ feeders were considered for energy audit whereas during the FY 2020-21 (5 districts), 945 Nos. feeders are available in E-AUDIT for which energy audit is done on regular basis at corporate office level.

23 Nos. additional 11 KV 2 MVAR capacitor banks were proposed for erection during the FY 2020-21 and completed.

For the year 2020-21, 23 Nos. additional 33/11KV sub-stations were charged and for the year FY2021-22 (H1), 8 Nos. were charged to reduce over loaded substations, 33 KV & 11 KV lines and to maintain good voltage profiles at the consumers end.

### ***Metered Sales***

As can be seen from the table above (Table No.2.2.1), in 2021-22, the percentage of metered sales is 65.05 % as against 63.29 % during 2020-21.

The total load curtailment (due to Load relief) during FY 2020-21 is 1.84 MU, which is very negligible and the same is due to certain emergencies. In FY 2021-22, the metered sales are expected to 65.05%.

### ***Agricultural Sales***

In the previous year 2020-21 the actual Agriculture Consumption is 6663.00 MU. In the current year FY 2021-22 (H1), the agriculture consumption is 3489.50 MU and the projection for the entire year is 7357.43MU, which is 721.05 MU (-8.93%) less over the approved agricultural sales.

### **Financial Performance**

#### ***Revenues***

For the key categories, the licensee has estimated the revenue as below:

The revenue during FY 2020-21 is Rs. 10193.94 crores (including non-tariff income). The NTI during FY 2020-21 is Rs.973.22 crores. During FY 2021-22, the estimated revenue from sale of power (inclusive of Non-tariff income) is Rs. 11865.56 crores. The expected NTI during FY 2021-22 is Rs. 1031.61 crores.

### 3 CAPACITY, AVAILABILITY & PP COST FOR H2 FY 2020-21 AND FY2022-23

#### INTRODUCTION

Consequent to the bifurcation of the erstwhile State of Andhra Pradesh as per the Andhra Pradesh Reorganization Act, 2014 (Central Act No. 6 of 2014, dated 01.03.2014), the Southern Power Distribution Company of AP Ltd. (APSPDCL) and the Eastern Power Distribution Company of AP Ltd. (APEPDCL) emerged as the Distribution Licensees of the present State of Andhra Pradesh. Two more Districts viz. Karnool & Anantapuramu were segregated from the erstwhile APCPDCL (now TSSPDCL) and included into the service area of APSPDCL with effect from 2<sup>nd</sup> June 2014. The State Government after careful consideration in December 2019 have carved out APCPDCL consisting of Krishna, Guntur & Prakasam Districts, from the service area of APSPDCL.

Ever since the third transfer scheme has been notified in the year 2005, the PPAs have been vested with the APDISCOMs. The contracted capacities in the PPAs have been shared proportionately based on Ratios fixed by the State Govt. from time to time, with an exception to Non-Conventional / Renewable Energy sources which were shared based on geographical locations for the most part of the previous period. Vide Go RT No. 118, dt 27-07-2017 State Govt. ordered that the NCE Capacities shall be allocated in power sharing ratio for APEPDCL & APSPDCL. Later vide Go RT No. 116, dt 1-10-2019 orders were issued for cancellation of the previous GO, with regard to sharing of NCE/RE PPAs. Accordingly, for the Current Financial Year (CY) and the Ensuing Financial Year (EY), the NCE/RE projects have been considered on **geographical basis** for the purpose of evaluation of Power Purchase costs of APDISCOMs.

Consequent to formation of APCPDCL which has commenced business operations w.e.f. 1<sup>st</sup> April 2020, the State Govt vide GO Ms No 13, dt 6<sup>th</sup> April 2020 have specified Ratios to the three DISCOMs, that will be applicable for all the existing Power Purchase Agreements (PPAs) of combined purchases in respect of all on going and under construction Generation Stations for which PPAs have been signed except for the projects exclusively allocated on the basis of geographical location by the Government of Andhra Pradesh and other PPAs entered into by individual DISCOMs.

Presently the ratios of APEPDCL, APSPDCL and APCPDCL (Distribution Licensees in AP) in the Power Purchase Agreements (PPAs) in pursuant to the above, are indicated as below:

Sl.No.	Name of Discom	Allocated Share in %
1	APSPDCL	40.44%
2	APEPDCL	36.22%
3	APCPDCL	23.34%
	<b>Total</b>	<b>100.00%</b>

The details of capacities being availed by APDISCOMs from various power stations have been described in the subsequent paragraphs.

## **CONTRACTED CAPACITY BY DISCOMS**

### **APGENCO & APPDCL STATIONS**

APDISCOMS have been purchasing power from APGENCO Stations based on the long term PPAs/approval of Hon'ble APERC. Consequent to the Power Regulations imposed by APGenco on TS DISCOMs and TS Genco on APDISCOMs, power supply from thermal power projects located in TS has been stopped and APDISCOMs are availing 100% of AP Genco capacities, with effect from 11-06- 2017.

Status of present and proposed capacities being availed/to be availed by APDISCOMs in APGENCO Stations and Interstate Hydel Projects are indicated in the following table.

<b>Station</b>	<b>Installed Capacity (MW)</b>	<b>SPDCL Share</b>
<b>Thermal</b>		
Dr. NTPPS-I, II, III(6 x 210MW)	1260.00	509.54
Dr. NTPPS-IV(1 x 500MW)	500.00	202.20
RTPP-I(2 x 210MW)	420.00	169.85
RTPP-II(2 x 210MW)	420.00	169.85
RTPP- III (1 x 210MW)	210.00	84.92
RTPP- IV(1x 600MW)	600.00	242.64
<b>Total Thermal</b>	<b>3410.00</b>	<b>1379.00</b>
<b>Hydel</b>		
Donkarayi Canal PH (1 x 25MW)	25.00	10.11
Upper Sileru HES (4 x 60MW)	240.00	97.06
Lower Sileru HES (4 x 115MW)	460.00	186.02
Srisaillam Right Bank PH (7 x 110MW)	770.00	311.39
NagarjunaSagar right canal PH (3x30MW)	90.00	36.40
PABR (2 x 10MW)	20.00	8.09
Mini Hydel Station (2 x 0.5MW)	1.00	0.40
NagarjunaSagar Tail Pond PH (2 x 25MW)	50.00	20.22
<b>Interstate Hydel Projects</b>		
Machkund, Orissa (AP share 70%)	84.00	33.97
T.B. Station, Karnataka (AP share 80%)	57.60	23.29
<b>Total Hydel including Interstate Projects</b>	<b>1797.60</b>	<b>726.95</b>
<b>Total APGENCO</b>	<b>5207.60</b>	<b>2105.95</b>

## **CENTRAL GENERATING STATIONS**

APDISCOMS have been purchasing power from Central Generating Stations owned /controlled by Central Public Sector Undertakings (CPSUs) based on the long term PPAs. The list of the Stations along with the APDISCOMS' share of power from these Stations (as per the Regional Energy Account issued by SRPC for the month of Oct'20) are indicated in the following table.

<b>Station</b>	<b>Capacity Share-State (MW)</b>	<b>SPDCL Share</b>
NTPC-(SR) Ramagundam I & II	275.84	111.55
NTPC-(SR) Ramagundam- III	69.38	28.06
NTPC-Talcher-II	176.03	71.19
NTPC Simhadri Stage-I	461.10	186.47
NTPC Simhadri Stage-II	204.00	82.50
NLC TS II Stage-I	46.70	18.89
NLC TS II Stage-II	85.61	34.62
NPC-MAPS	18.13	7.33
NPC-Kaiga 1 & 2	55.21	22.33
NPC-Kaiga 3 & 4	58.90	23.82
Vallur (JV) NTPC with TANGEDCO	86.15	34.84
NLC-TNPL Tuticorin	121.33	49.07
NTPC-Kudigi	230.16	93.08
NTPC JNNSM Phase I	39.27	15.88
NNTPS	52.70	21.31
<b>Total</b>	<b>1980.51</b>	<b>800.92</b>

The PPA with NTPC Ramagundam I & II was expired on 31.10.2017 and the PPA with NLC TPS-II Stage-I & II is going to expire by 31.03.2021. Power procurement is continued from Ramagundam I & II plant owing to its low price. Relevant clause which allows the DISCOMs to continue to procure power from these plants is indicated as below:

*Provided that this Agreement may be mutually extended/ renewed or replaced by another agreement on such terms and for such further period of time as the parties may mutually agree. In case the bulk power recipient continues to get the power from the plant, even after expiry of this agreement without further renewal, or formal extension thereof, then all the provisions of this agreement shall continue to operate till this agreement is formally renewed /extended or replaced.*

These two projects are old stations with pithead fuel facility, and are presently operating as "Base Load Stations" in AP Power System with cheaper cost. Average Central Transmission Charges to the extent of Rs 0.6/Unit is currently incurred towards Inter State Transmission Charges under PoC regime, for the procurement of power from all CGS Stations (except Simhadri-I) and M/s Sembcorp which is an IPP. During December 2021, responding to the repeated requests of APDISCOMs the Ministry of Power Govt.

of India has de allocated the remaining 500 MW of Thermal Power capacity from SR & WR stations as part of bundled power-II scheme. The entire allocated costly thermal power quantum of 625 MW allocated as part of JNNSM-Bundled Power scheme-Phase-II has been surrendered by APDISCOMs as a result of their best timely efforts and keeping the commercial interests to reduced the power purchase cost. Based on the adequacy of the “Base Load” thermal capacity requirement in the system to extend 24X7 reliable, secured and cost effective power supply to the Consumers, APDISCOMs are continuing procurement of power from these pithead stations viz. Ramagundam-Stage-I&II and NLC- TPS-II. For the purpose of ARR exercise for the Current Financial Year and the Ensuing Financial Year, these projects are taken into account in the Power Purchase Cost calculations.

### **Joint Sector Projects SDSTPS-Stage-I 2X 800 MW**

Andhra Pradesh Power Development Corporation (APPDCL) which is owning & operating Sri. Damodaram Sanjeevaiah Super Thermal Power Station -Stage-I (SDSTPS-Stage-I) with a capacity of 2X800 MW at Krishnapatnam. APDISCOMs have 90% share in the Installed capacity of the project as Contracted Capacity.

### **GGPP-216 MW**

The second project covered in the Joint Sector is the GVK-I plant which was bought by APDISCOMs upon expiry of PPA. The PPA with GVK-I expired on 19.06.2015. Subsequently, APDISCOMs bought the power plant on 22.04.2016 and renamed it as GGPP. The plant is being operated by the employees deputed from APGENCO. APDISCOMs are at present procuring the energy from this plant based on the approval given by Hon’ble APERC in the Retail Tariff Order for FY 2021-22. The Plant capacity is 216 MW. Availing the services of AP Genco, the Plant is being operated. The Plant is presently operated with the available APM Gas.

### **APGPCL:**

APGPCL is a joint sector gas-based power project. Earlier, AP Transco was a one of the participating industry. APDISCOMs were availing power from this project to the extent of APTRANSCO’s equity share in the project. There is a change in the share pattern of APGPCL during last financial year, by which APGPCL transferred the APTRANSCO shares to the some of the participating industries as per Article 6 of Articles of Association of the company. Presently there is no procurement of power from APGPCL by the APDISCOMs for during the current financial year (FY 2022) and the ensuing financial year (FY 2023).

Further, Govt. of AP addressed letter to MoP&NG cancellation of allocation of APM Gas to APGPCL and reallocate to GGPP(Godavari Gas Power Plant) owned by APDISCOMs/APGENCO to run at full capacity in the interest of consumers in the state vide letter dated 05.10.2020.

**The aggregate installed capacity of Joint Sector projects is given as under.**

<b>Name of the Plant</b>	<b>Contracted Capacity</b>	<b>SPDCL Share</b>
SDSTPS	1600 MW Installed Contracted 1440 MW	582.34
GGPP	216	87.35
APGPCL	Installed 282 MW - Contracted -0 MW	0.00
<b>Total</b>	<b>1656</b>	<b>669.69</b>

### **THERMAL – INDEPENDENT POWER PRODUCERS**

#### ***Sembcorp Energy India Limited (Formerly Thermal Powertech Corporation India Limited):***

APDISCOMs and Telangana DISCOMs signed PPA with the company for a contracted capacity of 500 MW under Long term basis through case-I bidding for a period of 25 years w.e.f. 20.04.2015. APDISCOMs share of contracted capacity in the plant is 46.11% i.e., 230.55 MW out of the said total contracted capacity of 500 MW. The plant is connected to CTU network in AP. As per the PPA, APDISCOMs are obligated to reimburse the applicable LongTerm Open Access (LTOA) charges to the generator.

**Hinduja:** M/s Hinduja has set up 1040 MW (2X520 MW) Thermal Power Plant at Visakhapatnam. In pursuant to the directions of Hon’ble APTEL power was availed till 18<sup>th</sup> July 2020. The issue of procurement of power from this plant is presently subjudice at Hon’ble Supreme Court of India and as such power is not procured from this plant.

### **GAS – NEW INDEPENDENT POWER PRODUCERS**

APDISCOMs of erstwhile united AP State entered into long term PPAs with GVK Extension (220 MW), GVPGL(GMR Vemagiri Power Generation Limited-370 MW), Gouthami CCPP(464 MW) and Konaseema Gas Power Limited(444.08 MW). These new IPPs were commissioned during the years 2006 (GVPGL), 2009 (GVK Extension, Gouthami CCPP) and 2010 (Konaseema Gas Power Limited). After bifurcation of AP State, APDISCOMs of the present AP State were allocated 46.11% of share of capacity in these plants. The Natural gas supplies from RIL KG D-6 fields to the aforesaid IPPs became zero w.e.f. 01.03.2013. As a result, there is no generation from these plants as of now. Further, there is no official communication from MoP&NG on the availability of natural gas to these plants. The e-bid RLNG Scheme ended by 31.03.2017and MoP/GOI has not extended the scheme. Therefore, APDISCOMs are not proposing to procure any power from these plants. Further, APDISCOMs are not presently paying any fixed charges to these plants.

### **RENEWABLE ENERGY PLANTS**

APDISCOMs are having PPAs with the following Non-Conventional/Renewable Energy plants for the second half of FY 2020-21 and FY 2021-22 as given below. Presently these NCE/RE projects have been allocated to the APDISCOMs based on Geographical Location

TYPE OF NCE PROJECT	Total		SPDCL Share	
	CAPACITY SHARE FY 2021-22H2	CAPACITY SHARE FY2022-23	CAPACITY SHARE FY 2021-22H2	CAPACITY SHARE FY2022-23
Biomass power projects including Co-gen	122.00	108.00	55.38	48.81
Bagasse Co generation	89.00	89.00	40.40	87.19
Mini hydel power projects	37.50	34.70	17.02	34.14
Industrial waste based powerprojects	21.66	21.66	9.83	0.00
Municipal waste	36.15	36.15	16.41	0.00
Solar	3970.03	3970.03	3761.00	3761.00
Wind	4040.90	4040.90	4040.90	4040.90
JNNSM-Ph-I -Bundled Solar	87.00	87.00	87.00	87.00
<b>Total</b>	<b>8404.24</b>	<b>8387.44</b>	<b>8027.94</b>	<b>8059.04</b>

#### New Thermal Projects:

#### **APGENCO (Thermal) – NTTPS (Stage-V) (formerly VTPS-V) of 800 MW and APPDCL (Thermal) – SDSTPS (Stage-II) of 800 MW**

The Amended and Restated PPAs are not signed as on date with APGENCO/ APPDCL by APDICOMs for supply of power to APDISCOMs.

#### **ENERGY AVAILABILITY & DISPATCH**

#### Availability:

The energy dispatches have been estimated after considering the Generators' projections, actual performance of the generating Stations during FY 2020-21 and H1 of FY 2021-22, the availabilities approved in the Retail Tariff Order for FY 2021-22, the availability of fuel, breakdown of units, expiry of the existing PPAs during FY 2021-22 H2 and FY 2022-23, expected commissioning of new stations and the need to maintain the spinning reserve. The expected availability of Energy as per the Revised Estimates for FY 2021-22 and ARR estimates for the FY 2022-23 in MU are indicated in the following tables.

Sl. No.	Generating Station / Stage	State		SPDCL Share	
		FY 2021-22- Availability	FY 2022-23 -Availability	FY 2021-22- Availability	FY 2022-23 -Availability
1	Dr.NTTPS	8693.22	9031.68	3515.54	3652.41
2	Dr.NTTPS-IV	3455.60	3780.00	1397.44	1528.63

Sl. No.	Generating Station / Stage	State		SPDCL Share	
		FY 2021-22- Availability	FY 2022-23 -Availability	FY 2021-22- Availability	FY 2022-23 -Availability
4	RTPP Stage-II	3082.68	3104.64	1246.63	1255.52
5	RTPP Stage-III	1401.33	1499.40	566.70	606.36
6	RTPP Stage-IV	4005.03	4620.24	1619.63	1868.42
7	<b>Sub-Toal APGENCO -Thermal</b>	<b>23134.75</b>	<b>25034.76</b>	<b>9355.69</b>	<b>10124.06</b>
8	Srisailam -RCPH	1017.45	843.57	411.46	341.14
9	NSRCPH	134.38	94.40	54.34	38.17
10	NSTPDC PH	94.89	90.00	38.37	36.40
11	Upper Sileru	323.28	476.56	130.74	192.72
12	Lower Sileru	871.38	1094.52	352.39	442.62
13	Donkarai	82.94	96.25	33.54	38.92
14	PennaahoCilam	5.59	5.43	2.26	2.19
15	Mini Hydel (Chettipeta)	2.14	2.65	0.86	1.07
16	Machkund	254.16	302.69	102.78	122.41
17	TC Dam	140.53	113.31	56.83	45.82
18	<b>Sub-Toal APGENCO -Hydel</b>	<b>2926.74</b>	<b>3119.38</b>	<b>1183.57</b>	<b>1261.47</b>
19	<b>AP GENCO-Total</b>	<b>26061.49</b>	<b>28154.14</b>	<b>10539.26</b>	<b>11385.52</b>
20	APGPCL Stage I				
21	APGPCL Stage II				
22	APPDCL Stage -1	7760.45	11141.01	3138.32	4505.42
23	Godavari Gas Power Plant	538.97	474.70	217.96	191.97
24	<b>Joint Sector TOTAL</b>	<b>8299.42</b>	<b>11615.71</b>	<b>3356.29</b>	<b>4697.39</b>
25	NTPC (SR) Ramagundam I & II	2090.81	2057.31	845.52	831.98
26	NTPC (SR) Simhadri Stage 1	3768.19	3594.27	1523.86	1453.52
27	NTPC (SR) Simhadri Stage 2	1668.61	1555.50	674.78	629.04
28	NTPC (SR) Talcher St. II	1423.55	1316.19	575.68	532.27
29	NTPC (SR) Ramagundam Stage-III	665.90	555.50	269.29	224.64
30	NTPC Kudgi Stage 1	1681.04	1698.84	679.81	687.01
31	NTECL Valluru	708.44	657.46	286.49	265.88
32	NLC Stage-I	342.94	186.56	138.69	75.44
33	NLC Stage-II	616.84	263.02	249.45	106.37
34	NPC (MAPS)	31.00	47.34	12.54	19.14
35	NPC (Kaiga Unit-I,II,III & IV)	758.43	698.93	306.71	282.65
36	NTPL (NLC Tamilnadu Power Ltd Stage-1)(TUTICORIN)	963.69	875.00	389.72	353.85
37	NLC NNTPS	395.39	341.76	159.90	138.21
38	JNNSM PH-1 THERMAL	219.81	294.42	88.89	119.06
39	JNNSM PH-2 THERMAL				

Sl. No.	Generating Station / Stage	State		SPDCL Share	
		FY 2021-22- Availability	FY 2022-23 -Availability	FY 2021-22- Availability	FY 2022-23 -Availability
<b>40</b>	<b>CGS TOTAL</b>	<b>15334.64</b>	<b>14142.10</b>	<b>6201.33</b>	<b>5719.06</b>
41	KSK Mahanadi				
42	Thermal Powertech Corporation India	1816.85	1707.21	734.74	690.40
43	Hinduja National Power Corp Ltd				
<b>44</b>	<b>IPP TOTAL</b>	<b>1816.85</b>	<b>1707.21</b>	<b>734.74</b>	<b>690.40</b>
45	NCE -OTHERS	396.66	447.55	198.91	129.08
46	NCE-WIND TOTAL	7164.32	6748.35	7164.32	6748.35
47	NCE-SOLAR Total	2469.24	2420.89	2415.58	2367.27
48	NCE SOLAR PARKS	2005.31	2035.18	2005.31	2035.18
49	JNNSM PH-1 SOLAR	32.74	32.74	32.74	32.74
50	JNNSM PH-2 SOLAR	2679.03	2679.03	2679.03	2679.03
<b>51</b>	<b>Total NCE</b>	<b>14747.30</b>	<b>14363.74</b>	<b>14495.89</b>	<b>13991.65</b>
52	INTER STATE TRADERS (SHORT TERM)				
53	Spectrum Power				
54	LANCO Kondapalli				
<b>55</b>	<b>Total Short Term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>56</b>	<b>GRAND TOTAL</b>	<b>66259.70</b>	<b>69982.90</b>	<b>35327.51</b>	<b>36484.03</b>

**SUMMARY OF ENERGY DISPATCHES(MU)**

Ownership/Source	Total		SPDCL Share	
	FY 2021-22 (Revised Estimate (MU))	FY 2022- 23 (ARR Estimate)	FY 2021-22 (Revised Estimate (MU))	FY 2022- 23 (ARR Estimate)
AP Genco-thermal	19619.09	24602.81	7933.96	9949.38
CGS	13238.39	14142.10	5353.60	5719.06
Thermal-IPPs	1736.34	1707.21	702.17	690.40
Joint Sector- includes APPDCL	7993.86	11615.71	3232.72	4697.39
Hydel	2926.74	3119.35	1183.57	1261.47
NCE/RE	14747.30	14363.75	14495.89	13991.66
Market/Short Term	9230.18	5264.31	-4899.33	-6572.59
<b>Total</b>	<b>69491.90</b>	<b>74815.24</b>	<b>28002.59</b>	<b>29736.76</b>

### **DEFICIT / SURPLUS**

Adequacy of resources from all available generating plants to meet the grid demand is given below. After considering the generation from above availabilities from different kinds of plants on monthly basis, there are deficits/surpluses for different months across the State as shown in the following Table:

Month	State			SPDCL		
	Grid Energy Requirement (MU)	Availability from all Stations (MU)	Deficit/ (Surplus)	Grid Energy Requirement (MU)	Availability from all Stations (MU)	Deficit/ (Surplus)
Apr-22	6310.78	5771.34	-539.44	2496.08	2931.01	434.93
May-22	6363.07	6087.70	-275.37	2388.06	3238.20	850.14
Jun-22	6135.47	6205.08	69.61	2199.26	3521.79	1322.53
Jul-22	5976.86	6286.76	309.90	2279.91	3444.51	1164.61
Aug-22	6352.86	6246.20	-106.66	2548.46	3350.42	801.97
Sep-22	6014.09	6066.53	52.44	2370.17	3270.76	900.58
Oct-22	6098.11	5162.24	-935.87	2440.51	2584.81	144.30
Nov-22	5928.70	5305.54	-623.16	2329.85	2631.38	301.53
Dec-22	5931.08	5441.56	-489.52	2396.71	2747.11	350.41
Jan-23	6289.96	5913.98	-375.98	2588.56	2954.66	366.09
Feb-23	6264.60	5469.58	-795.02	2649.21	2763.99	114.78
Mar-23	7149.67	6026.36	-1123.31	3049.98	3045.39	-12.61
<b>Total</b>	<b>74815.24</b>	<b>69982.87</b>	<b>-4832.367</b>	<b>29736.76</b>	<b>36484.03</b>	<b>6739.27</b>

DISCOM proposes to bridge the monthly deficit wherever it is incidental though procurement from Market such as from Energy exchanges (IEX & PXL) or through DEEP-E Bidding portal or through any other competitive means.

### ***POWER PURCHASE COST***

#### **APGENCO STATIONS**

#### ***FIXED COSTS IN RS.CRS***

In respect of Dr NTTPS-I,II,III & IV and RTPP -I,II,III, the fixed costs for FY 2020-21 H2 and for the ensuing financial year FY 2021-22 were adopted as per the AP Genco Tariff Order for the 4<sup>th</sup> Control period dated 29-04-2019 issued by the Hon'ble APERC. For RTPP-IV, the fixed charges as indicated in the AP Genco filings in OP No. 35 of 2018 are adopted as the matter of determination of tariffs is under examination of the Hon'ble APERC.

## STUDENT SELF EVALUATION

Name of the Student : K. NARENDRA  
Registration Number : 2042005066026  
Term of Internship : 01.11.2022 to 28.02.2023  
Date of Evaluation :

Organization Name & Address: **Accounts Department, APSPDCL, Kadiri.**

1	Oral Communication	1	2	3	4	5
2	Written Communication	1	2	3	4	5
3	Proactiveness	1	2	3	4	5
4	Interaction ability with the community	1	2	3	4	5
5	Positive Attitude	1	2	3	4	5
6	Self-confidence	1	2	3	4	5
7	Ability to learn	1	2	3	4	5
8	Work Plan and Organization	1	2	3	4	5
9	Professionalism	1	2	3	4	5
10	Creativity	1	2	3	4	5
11	Quality of work done	1	2	3	4	5
12	Time Management	1	2	3	4	5
13	Understanding the community	1	2	3	4	5
14	Achievement of Desired Outcomes	1	2	3	4	5
15	<b>OVERALL PERFORMANCE</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

Date:

Signature of the Student

EVALUATION BY THE SUPERVISOR OF THE INTERN  
ORGANIZATION

Name of the Student : K. NARENDRA  
Registration Number : 2042005066026  
Term of Internship : 01.11.2022 to 28.02.2023  
Date of Evaluation :

Organization Name & Address: **Accounts Department, APSPDCL, Kadiri**

Name and Address of the Supervisor with Mobile Number: **M. NAGE NAIK**  
**AAO, APSPDCL,**  
**Kadiri**  
**9440813997**

1	Oral Communication	1	2	3	4	5
2	Written Communication	1	2	3	4	5
3	Proactiveness	1	2	3	4	5
4	Interaction ability with the community	1	2	3	4	5
5	Positive Attitude	1	2	3	4	5
6	Self-confidence	1	2	3	4	5
7	Ability to learn	1	2	3	4	5
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13	Understanding the community	1	2	3	4	5
14	Achievement of Desired Outcomes	1	2	3	4	5
15	<b>OVERALL PERFORMANCE</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

Date:

Signature of the Student

## INTERNSHIP ASSESSMENT STATEMENT

Name of the Student : K. NARENDRA  
Programme of Study : B.Com.,  
Year of Study : 2023-24  
Group : Computer Applications  
Registration Number : 2042005066026  
Name of the College : S.T.S.N Govt. Degree College, Kadiri.  
Name of the University: Sri Krishnadevaraya University,  
Anantapuramu.

<b>S.No</b>	<b>Evaluation Criteria</b>	<b>Maximum Marks</b>	<b>Marks Awarded</b>
1	Activity Log	10	
2	Internship Evaluation	30	
3	Oral Presentation	10	
<b>Grand Total</b>		<b>50</b>	

**Date:**

**Signature of the Faculty Guide**

## EXTERNAL ASSESSMENT STATEMENT

Name of the Student : K. NARENDRA  
Programme of Study : B.Com.,  
Year of Study : 2023-24  
Group : Computer Applications  
Registration Number : 2042005066026  
Name of the College : S.T.S.N Govt. Degree College, Kadiri.  
Name of the University: Sri Krishnadevaraya University,  
Anantapuramu.

S.No	Evaluation Criteria	Maximum Marks	Marks Awarded
1	Internship Evaluation	80	
2	For the grading given by the supervisor of the Intern Organization	20	
3	Viva-Voce	50	
<b>Total</b>		<b>150</b>	
<b>Grand Total (Ex. 50M + INT. 100M)</b>		<b>200</b>	

**Signature of the Faculty Guide:**

**Signature of the Internal Expert:**

**Signature of the External Expert:**

**Signature of the Principal with Seal:**