



Extraordinary
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PART I-Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury etc.

GOVERNMENT OF WEST BENGAL

Department Of Power

NOTIFICATION

No. 174-Power/III Dated : 15th April, 2004

In exercise of the power conferred by clause (h) of sub-section (2) of section 180, read with sub-section (1) of section 104 of the Electricity Act, 2003 (36 of 2003) and in supersession of this Department Notification No. 189-Power/III dated Calcutta, the 12th September, 2001, published on September, 19, 2001 in the Kolkata Gazette, Extraordinary, the Governor is pleased hereby, to make the following rules :

Rules

1. Short title and commencement :

(1) These rules may be called the West Bengal Electricity Regulatory Commission (annual statement of accounts) Rules 2004.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions :

(1) In these rules, unless the context otherwise requires -

(a) "the Act" means the Electricity Act 2004 (36 of 2003);

(b) "Annexure" means an Annexure appended to these rules;

(c) "annual statement of accounts" means the annual statement of accounts as prepared under rule 5;

(d) "Commission" means the West Bengal Electricity Regulatory Commission constituted under sub-section (1) of section 82 of the Act;

(e) "financial year" means a period of twelve calendar months ending on the 31st day of March of every year;

(f) "Schedule" means a schedule under an Annexure;

(g) "statement" means a statement forming part of the annual statement of accounts;

(2) Words and expressions used, and not defined in these rules, but defined in the Act, shall have the same meanings as respectively assigned to them in the Act.

3. Accounting Period :

The accounting period for which the annual accounts have to be prepared by the Commission shall be a period of twelve calendar months ending on the 31st day of March of every year.

4. Preparation and submission of annual statement of accounts :

The annual statement of accounts of the Commission shall be prepared within three months from the end of every financial year and shall be forwarded to the State Government immediately after certification by the

Comptroller and Auditor General or his authorized representative under sub-section (4) of section 104 of the Act for laying before the State Legislature.

5. Forms and contents of the annual statement of accounts :

(1) The annual statement of accounts of the Commission shall consist of the following statement of accounts :

(a) Receipts and Payments Accounts in such form as specified in Annexure I;

(b) Income and Expenditure Accounts in such form as specified in Annexure II;

and

(c) Balance Sheet in such form as specified in Annexure III.

(2) The Receipts and Payments Accounts, Income and Expenditure Accounts, and Balance Sheet forming part of the Annual Statement of Accounts of the Commission shall contain Schedule X, Y, Schedule X₁Y₁ and Schedule 1 to 5 and A to J respectively.

6. Accounting registers and records :

The Commission shall maintain the registers and records as specified in Annexure IV for all financial transactions in the office of the Commission.

The formats of the registers and records shall be according to the prescribed formats of the State Government where specific formats have not been specified in these rules.

7. Adoption of the annual statement of accounts by the Commission :

(1) The annual statement of accounts of the Commission shall be considered and initially adopted by the Commission before their submission for audit to the Comptroller and Auditor General of India or to any other person appointed by him on his behalf.

(2) The annual statement of accounts as aforesaid shall, after completion of the audit and after incorporating

therin any changes necessitated to be considered, be adopted by the Commission.

ANNEXURE I

(See Rule 5)

Receipts and Payments Accounts for the year ended 31st March

Dr.				Cr.			
Previous Year Rs.	Receipt To	Amount Rs.	Total Amount Rs.	Previous Year Rs.	Payments By	Amount Rs.	Total Amount Rs.
	1. Opening Balance				1 Establishment charges and (Schedule X)		
	(i) Cash in Hand				(i) Pay and allowances		
	(ii) Cash at Bank				(i) Wages		
	2. Grants-in-aid from Government of West Bengal				(iii) Remuneration for professional and other services		
	3. Receipts of the Commission				(iv) Leave salary and Pension Contribution		
	(i) Receipts from investments :				(v) Travel Expenses : (Schedule Y)		
	(a) Investment encashed				(a) Domestic Travel		
	(b) Interest on						

		(b) Interest on Investment					(b) Foreign Travel		
	(ii)	Recovery of loans and advances from employees					(c) Leave Travel concession		
	(iii)	Other receipts				(vi)	Honorarium		
		(a) Commission				(vii)	Overtime allowances		
		(b) Fees, fines and penalty				(viii)	Medical and health care facilities		
		(c) Interest on Cash at Bank				(ix)	Bonus		
		(d) Interest on loans and Advances to employees				(x)	Other establishment charges		
		(e) Miscellaneous receipts				2.	Administrative and other office Expenses		
						(i)	Meeting/ Conference etc. Charges		
						(ii)	Telephone and Fax expenses		
						(iii)	(a) Rent		
	4.	Deposit receipts					(b) Rates and taxes		
	(i)	Security Deposit				(iv)	News papers / Periodicals		
	(ii)	Earnest money deposit				(v)	Advertisement / Periodicals		
							Postage and		

	(iii)	Other Deposit				(vi)	Postage Telegrams	and		
	5.	Remittance receipts other than recoveries from Pay bills				(vii)	Stationery			
						(viii)	Licences			
						(ix)	Printing			
						(x)	Publications			
						(xi)	Electricity Charges			
						(xii)	Petrol			
						(xiii)	Vehicle hire charges			
						(xiv)	Legal expenses			
						(xv)	Hospitality expenses			
						(xvi)	Audit Fee			
						(xvii)	Repair and Maintenanfe			
							(a) Office Building			
							(b) Machinery and Equipments			
							(c) Furniture and Fittings			
							(d) Vehicles			
						(xviii)	Training expenses			
						(xix)	Miscellaneous expenses			
						(xx)	General Insurances			

						(xx)	Charges		
						(xxi)	Members' (Meetings) fees		
						(xxii)	Consultancy fees :		
						3.	Non recurring expenditure :		
						(i)	Lands and buildings		
						(ii)	Motor Vehicles		
						(iii)	Furniture and Fixtures		
						(iv)	Equipment and Machinery		
						(v)	Xerox / Duplicating Machine		
						(vi)	Type-writer machines		
						(vii)	Books and Publications		
						(viii)	Fax machine		
						(ix)	Telephone installation		
						4.	Investments		
						5.	Advances to Staff :		
						(i)	House Building Advance		
						(ii)	Motor Car / Motor Cycle / Scooter advance		
						(iii)	Personal Computer Advance		

						(iv)	Cycle advance		
						(v)	Festival advance		
						(vi)	Others to be specified		
						6.	Contingent advance :		
						(i)	Advance for work		
						(ii)	Advance for purchase		
						7.	Deposits payments (particulars of deposits is to be indicated)		

ANNEXURE II

(See Rule 5)

Income and Expenditure Accounts for the year ended 31st March

Dr.					Cr.				
Previous Year Rs.	Sl. No.	Expenditure	Amount Rs.	Total Amount Rs.	Previous Year Rs.	Sl. No.	Income	Amount Rs.	Total Amount Rs.
	A.	Establishment charges (Schedule X1)				1	Grants-in-aid from Government of West Bengal		

	1.	Pay and Allowances					Add: Grants-in-aid receivable		
	2.	Wages					Total		
	3	Remuneration for professional and other services					Less: Amount capitalised		
	4	(a) Leave Salary and Pension Contribution					Net Total :		
		(b) Gratuity (including provisions for gratuity)				2.	Interest on Investment		
	5.	Travel expenses (Schedule Y1)				3.	Interest on Csh at Bank		
		(a) Foreign travels				4.	Commission / Fees		
		(b) Domestic travels				5.	Miscellaneous receipts :		
		(c) Leave travel concession				(i)	Sale of old newspapers etc.		
	6.	Honorarium				(ii)	Sale of Tender Paper		

	7.	Overtime allowances				6.	Provision for Gratuities Provision made during the year		
	8.	Medical and Health care facilities				7.	Excess of expenditure over Income		
	9.	Bonus							
	10.	Other establishment charges							
	B.	Administrative and other office expenses							
	1.	Meeting / Conference etc.							
	2.	Telephone and Fx expenses							
	3.	Rent, rates and taxes							
	4.	News papers / periodicals							
	5.	Advertisement and Publicity							
	6.	Postage and Telegram							

	7.	Liveries							
	8.	Stationery and Printing							
	9.	Publication							
	10.	Water and Electricity Charges							
	11.	Petrol, Oil and Lubrication Costs							
	12.	Vehicles hire charges							
	13.	Legal expenses							
	14.	General Insurance charges							
	15.	Members' Meeting fees							
	16.	Consultancy fees							
	17.	Training expenses							
	18.	Hospitality expenses							
	19.	Audit Fees							
	C.	Repair and Maintenance							

		(a) Office Building							
		(b) Machinery and Equipment							
		(c) Furniture and Fittings							
		(d) Vehicles							
	D.	Depreciation							
	E.	Miscellaneous expenses							
	F.	Exces of income over expenditure							

ANNEXURE III

(See Rule 5)

Balance Sheet as at 31st March

Previous Year Rs.	Liabilities		Amount Rs.	Previous Year Rs.	Assets		Amount Rs.
	Capital Fund	(Schedule I)			Fixes Assets	(Schedule A)	
	Opening Balance				Investment	(Schedule B)	
	Add: Additional				Contigent		

	Add: Additional during the year				and other Loans and Advances	(Schedule C)	
	Add:(Less) Excess of income (or expenditure over Income) during the year transferred from income and expenditure account				Deposits	(Schedule D)	
	Loans :				Provident Funds	(Schedule E)	
	Liabilities and Provisions :				Sundry Debtors	(Schedule F)	
	Remittances	(Schedule 2)			Grants receivable	(Schedule G)	
	Provident Funds	(Schedule 3)			Closing Balance		
	Sundry Creditors and other liabilities	(Schedule 4)			Cash in Hand	(Schedule H)	
	Provision for gratuities	(Schedule 5)			Cash at Bank	(Schedule I)	
	(for all employees)						

SCHEDULE 1

(See Rule 5)

Capital Fund as on 31st March

(In Rupees)						
Sl. No.	Description	Opening Balance	Additions	Total	Amount written off	Closing Balance
1	2	3	4	5	6	7
1	Lane					
2	Building					
3	Furniture and Fixture					
4	Machinery & Equipment					
5	Motor Vehicles					
6	Books and Publications					
7	Gifted / Donated Assets					
8	Others (to be specified)					
	Total					

SCHEDULE 2

(See Rule 5)

Capital Fund as on 31st March

(In Rupees)

Sl. No.	Description	Opening Balance	Additions	Amount written off	Closing Balance
1	2	3	4	5	6
1	General Provident Fund etc. of Staff on deputation				
2	Licence Fee				
3	Income Tax				
4	Sales Tax				
5	Recoveries of loans and advances				
6	Others (to be specified)				
	Total				

SCHEDULE 3

(See Rule 5)

Provident as on 31st March

Sl. No.	Description	Amount (Rupees)	(Amount) Rupees
A	SERC Provident Fund		
1	Opening Balance		
2	Subscription		

3	Recovery of advance		
4	Interest		
	Total		
	Less : Advance / Final Payment / Investments		
B	Pension & Other Retirement Benefits Fund		
1	Opening Balance		
2	Pension Fund		
3	Retirement Benefits Fund		
4	Interest		
	Total		
	Less : Payment / Investment		
	Grand Total		

SCHEDULE 4

(See Rule 5)

Sundry Creditors and Other Liabilities as on 31st March

Sl. No.	Description	Opening Balance	Additions	Total	Repayments	Closing Balance
1	2	3	4	5	6	7
1	Security Deposits					
2	Earnest Money Deposits					

3	Sundry Creditors					
4	Other Liabilities (to be specified)					
5	Upset grants returnable / refundable to Government					
	Total					

SCHEDULE 5

(See Rule 5)

Provision for Gratuities as on 31st March

Sl. No.	Description	Amount (Rupees)	(Amount) Rupees
1	Opening Balance		
2	Provision made during this year		
	Total		
	Less : Payment made during this year		
	1		
	2		
	3		
	Net Balance		

SCHEDULE A

(See Rule 5)

Fixed Assests as on 31st March

Sl. No.	Particulars of Assets	Gross Block			Depreciation			Net Assets	
		Opening	Additions/ Disposals	Total	Upto Previous Year	Addition during the Year	Upto Current Year	Upto Previous Year	Upto Current Year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Land								
2	Building								
3	Furniture and Fixtures								
4	Machinery and Equipment								
5	Motor Vehicles								
6	Books and Publications								
7	Gifted / Doneted Assets								
8	Other Assets (to be specified)								
9	Sub Total (1) to (8)								
10	Capital Work in Progress								

11	Grand Total (9=10)								
12	Previous Year								

SCHEDULE B

(See Rule 5)

Investment as on 31st March

Sl. No.	Details	Amount (Rupees)
1	*Fixed Deposits with Bank(s)	
	(a) Opening Balance	
	(b) Investment Made	
	(c) Investment Encashed	
	(d) Closing Balance	
2	Investment in National Savings Certificates / Others Securities (to be sepcified)	
	(a) Opening Balance	
	(b) Investment Made	
	(c) Investment Encashed	
	(d) Closing Balance	
	Total Balance [1(d) + 2(d)]	
	Name of Banks to be mentioned :	

Details of Amount :
Date of Deposits :
Period of Deposits :
Date of Maturity :
Rate of Interest
Interest

SCHEDULE C

(See Rule 5)

Contingent and Other Loans and Advances as on 31st March

(In Rupees)					
Sl. No.	Description	Opening Balance	Additions	Recoveries and Adjustments	Closing Balance
A	Contigent Advance				
(a)	Advance to PWD				
(b)	Advance to DGS and D				
(c)	Advance to Suppliers				
(d)	Other Advances				

	Sub-total				
B.	Advances to Employees				
(a)	House Building Advance				
(b)	Motor Car / Computer Advance				
(c)	Scooter (Motor Cycle)				
(d)	Other Advances				
	Sub-total				
C	Other Advances (to be specified)				
	Total				

SCHEDULE D

(See Rule 5)

Deposit as on 31st March

					(In Rupees)
Sl. NO.	Description	Opening Balance	Additions	Refunds	Closing Balance
1	Security Deposit				
2	Earnest Money Deposits				
3	Any other Deposits				

4	Total :				
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SCHEDULE E

(See Rule 5)

Provident Fund as on 31st March

Sl. No.	Description	Amount (Rupees)
A	WBERC Contributory Provident Fund	
	Opening Balance	
	Add : Investments made during the year	
	Less Investment encashed	
	Balance	
B	Others (To be specified)	

SCHEDULE F

(See Rule 5)

Sundry Debtors as on 31st March

						(In Rupees)
Sl. No.	Description	Opening Balance	Additions	Adjustments		Closing Balance

A					
B					
C					
D					
E	Total :				

SCHEDULE G

(See Rule 5)

Grants Receivable as on 31st March

Sl. No.	Description	Amount (Rupees)	Amount (Rupees)
A	From Government of West Bengal		
	Opening Balance		
	Claim for the Year		
	Less : Grant Received during this Year		
	Total		

SCHEDULE H

(See Rule 5)

Cash in Hand as on 31st March

Sl. No.	Description	Amount(Rs.)
1	Salary	
2	Travelling Allowance	
3	Contingencies	
4	Office Expenses	
5	Others	
	Total	

SCHEDULE I

(See Rule 5)

Cash in Bankas on 31st March

Sl. No.	Description	Amount(Rs.)
1	Salary	
2	Travelling Allowance	
3	Contingencies	
4	Office Expenses	
5	Others	
	Total	

SCHEDULE J

(See Rule 5)

Significant Accounting Policies / Notes to Accounts :

Significant Accounting Policies / Notes to Accounts required to be appended to Annual Statement of Accounts :

- (i) Significant accounting policies (item if any accounted for on cash basis, fixed assets and inventory valuation etc.)
- (ii) In the notes on accounts non-applicability of Income Tax on the surplus of the organization, exemption from statutory enactment, treatment of contingent liabilities etc. may be indicated in this schedule.
- (iii) Significant Accounting Policies and Notes on Accounts will form part of accounts and should be appended as a separate schedule referred to in the accounts.

SCHEDULE X

(See Rule 5)

Establishment Charges as on 31st March

(In Rupees)					
Sl. No.	Particulars of Expenditure	Chairperson and Members	Officers	Staff	Total
(i)	Pay and Allowances				
(ii)	Wages				
(iii)	Remuneration for professional and other services				
(iv)	Leave salary and pension				

(iv)	contribution				
	Total :				

SCHEDULE Y

(See Rule 5)

Travel Expenses as on 31st March

(In Rupees)					
Sl. No.	Particulars of Expenditure	Chairperson and Members	Officers	Staff	Total
		(i)	(ii)	(iii)	(iv)
(a)	Domestic Travel				
(b)	Foreign Travel				
(c)	Leave Travelling Concession				
	Total				

SCHEDULE X1

(See Rule 5)

Establishment Charges as on 31st March

(Including Provisions)

(In Rupees)					
Sl. No.	Particulars of Expenditure	Chairperson and Members	Officers	Staff	Total
		(i)	(ii)	(iii)	(iv)
(a)	Domestic Travel				
(b)	Foreign Travel				
(c)	Leave Travelling Concession				
	Total				

SCHEDULE Y1

(See Rule 5)

Travelling Expenses as on 31st March

(Including Provisional)

(In Rupees)					
Sl. No.	Particulars of Expenditure	Chairperson and Members	Officers	Staff	Total
		(i)	(ii)	(iii)	(iv)
(a)	Domestic Travel				

(b)	Foreign Travel				
(c)	Leave Travelling Concession				
	Total				

ANNEXURE IV

(See Rule 6)

List of Books / Records to be maintained :

1. Cash Book (Double Column)
2. Bill Register
3. Cheque Register
4. Application of Allotment Register (Detailed Head wise) such as Registers for Pay Bills, T.A. Bills, Office Expenses, Different Advances Bills, Medical Reimbursement Bills, P.o.L.(Vehicle wise) Repairing Bills, etc.
5. Stock Register for Stationery Articles
6. T.A. / L.T.C. Bill Register
7. Pay Acquittance Roll
8. Monthly / Annual Expenditure Statement
9. G.P.F. Register for Gr. "D" Staff
10. G.P.F. Advance Register
11. Electricity Bill Payment Register
12. Telephone Bill Payment Register
13. House Building Loan Register
14. Personal Ledger for all Advances paid to the Employees
15. Stock Book for Money Receipt Book
16. Stock Book for Service Postage Stamps
17. General Ledger
18. Fixed Assets (Gross Block) Register
19. Sundry Creditors Ledger

20. Investment Register
21. Grant-in-aid Register
22. Purchase Register
23. Contingent Payment Register
24. Journal (Adjustment) Register
25. Log Book Vehicle wise

By order of the Governor.

P. Roy

**Principal Secretary to the
Government of West Bengal**