

**GOVERNMENT OF ORISSA
DEPARTMENT OF ENERGY
NOTIFICATION
DATED THE 30th March, 2006**

**ORISSA ELECTRICITY REGULATORY COMMISSION
(Form of Annual Statement of Accounts) Rules, 2006.**

**No. 2968./EN
R&R –II-1/2006**

In exercise of the powers conferred on it by the section 180(h) read with the provisions of the section 104(1) of The Electricity Act 2003 and in consultation with the Comptroller and Auditor General of India, and all powers enabling on that behalf the State Government do hereby makes the following Rules, namely: -

- 1. Short title and commencement.** - (1) These Rules may be called the Orissa Electricity Regulatory Commission (Form of Annual Statement of Accounts) Rules, 2006.
(2) They shall come into force on the date of their publication in the Official Gazette.
- 2. Definitions.**- In these regulations, unless the context otherwise requires,-
 - (a) "Act" means The Electricity Act 2003;
 - (b) "Schedule" means an Schedule appended to the Form;
 - (c) "Form" means a form appended to these Rules;
 - (d) All other words and expressions used in these rules but not defined, and defined in the Act shall have the same meaning respectively assigned to them in the Act.
- 3. Annual statement of accounts and other relevant records.**- At the expiration of a period of twelve months ending with 31st March of every year, the Commission shall prepare with reference to that period, a balance sheet, Income and Expenditure Account and Receipt and Payment Account as on the last working day of that period in the Forms as prescribed below :-
 - (a) Balance sheet in Form 'A'
 - (b) Income and Expenditure Account in Form 'B'
 - (c) Receipt and Payment Account in Form 'C'.
- 4. Preservation of records of accounts, etc.** – The Commission shall preserve the records of balance sheet, Income and Expenditure Account and Receipt and Payment Account prepared under these Rules for a minimum period of ten years.
- 5. Authorised signatory.** - The Balance Sheet, Income and Expenditure Account and Receipt and Payment Account mentioned in the above rule 3 shall be signed by the Director (Administration) or any other Officer as authorised by the Commission.
- 6. Removal of Difficulty:** -

If any difficulty arises in giving effect to any provision of these Rules, the State Government may, by order make such provisions not inconsistent with the provisions of the Act and these Rules, for removing the difficulty.

By order of the Governor

**R N Bohidar
APC-cum-Additional Chief Secretary to Government**

Form A

ORISSA ELECTRICITY REGULATORY COMMISSION

Form of Balance Sheet as at 31st March of the year

Liabilities	Schedule	Figures for the previous year	Figures for the current year	Assets	Schedule
1	2	3	4	5	6
1. General Fund Add: (Less) Excess of income over Expenditure (or expenditure over Income) during the year transferred from Income and Expenditure account.	XIII			1. Fixed Assets 2. Investment 3. Current Assets and Advances. 4. Grants-in-aid receivable from Government of Orissa. 5. Grants from other sources	I X I VI IX
2. Loans 3. Current liabilities and provisions.	XII III				

Form B

ORISSA ELECTRICITY REGULATORY COMMISSION

Form of Income and Expenditure Account

Expenditure	Schedule	Figures for the previous year	Figures for the current year	Income	3
1	2	3	4	5	
1. Payment to and provisions towards salaries	V			1. Grants-in-aid from the Government of Orissa.	
2. Office and Establishment expenses.	VI			2. Grant from Other Sources.	
3. Depreciation of Assets.	I			3. Receipts of the Commission	
4. Other Expenditure.	VII			4. Interest on a) Cash at Bank b) Investment	
5. Excess of Expenditure over Income				5. Excess of Income over Expenditure	

Form C

ORISSA ELECTRICITY REGULATORY COMMISSION

Receipt of Payment Account ----- for the year ended

Receipts	Schedule	Figures for the previous year	Figures for the current year	Payments	Schedule
1	2	3	4	5	
1. To balance b/d. (i) Cash at Bank (ii) Cash in Hand 2. To Grants-in-aid from the Government of Orissa 3. To Grant from Other Sources 4. To Receipts of the Commission 5. Receipts from Investment a) Interest on Investment b) Investment Encashed.	 VIII IX XI X			1. By Payment to and provisions for employees 2. By Office and Establishment Expenses 3. By Purchase of Assets 4. By Advances a) Advances to employees b) Contingent Advances 5. Deposits Payments (Particulars of deposits to be indicated) 6. By Balance c/d. (i) Cash at Bank (ii) Cash in Hand	

Schedule – II
Current Assets and Advances

(In Rupees)

SI No.	Particulars	Amount
1	2	3

- (i) Deposits :
 - For Premises
 - With Others
- (ii) Advances to Employees
 - House Building Advance
 - Motor Conveyance Advance
 - Personal Computer Advance
 - Special House Building advance
 - Festival Advance
 - Any other Advance, specify
 - Total Advances to Employees
- (iii) Advances recoverable in cash or in kind or for value to be received :
(Contingent Advances)s
 - Advances on Capital Account
 - Other Advances, if any
 - Total of Contingent Advances
- (iv) Prepaid Expenses
- (v) Interest Accrued but not due
- (vi) Other Current Assets :
 - Income Receivable
 - Others
- (vii) Cash and Bank Balance :
 - Cash on Hand
 - Cheque on Hand
 - Remittances in transit
 - Balance with bank
- (viii) Any other item, if any.

Schedule – III

Current liabilities & Provisions

(In Rupees)

SI No.	Particulars	Current Year	Previous Year
1	2	3	4

1. Bills Payable
2. Salary Outstanding
3. Creditors
4. Expenses Outstanding
5. Retirement Benefits outstanding
6. Unspent grants returnable/refundable to Govt.
7. Earnest Money Deposits
8. Security Deposits.
9. Any other item, if any..

Schedule-IV

Employees Provident & Pension Fund

(In Rupees)

SI No.	Particulars	Current Year	Previous Year
1	2	3	4

1. Provident Fund *
 - i) Opening balance
 - ii) InterestTotal
Less: payment/ Investment
Grand total

2. Pension and other Retirement Fund *
 - iii) Opening balance
 - iv) InterestTotal
Less: payment/ Investment
Grand total

3. Any other fund as specified/created by the Commission*

* Fund to be created by the Commission

Schedule-V

Payment and Provision towards Salaries and Other benefits

(In
Rupees
)

SI No.	Particulars	Current Year	Previous Year
1	2	3	4

1. Pay
2. Special Pay
3. Personal Pay
4. Dearness Allowance
5. House Rent Allowance
6. Library Allowance
7. Green Card Allowance
8. Sumptuary Allowance
9. Conveyance Allowance
10. Servant Allowance
11. Any other allowance
12. Total emoluments (1 to 11)
13. Reimbursement of claim of medicines
14. Honorarium
15. Surrender leave salary
16. LTC
17. Travelling allowance
18. *Total of other cost (13 to 17)*

Terminal Benefits

19. Pension
20. Gratuity
21. Commutation
22. Unutilized leave encasement
23. Total of Terminal Benefits (19 to 23)
24. Leave Salary and Pensionary Benefits
- Total (12+18+23+24)

Schedule-VI
Office and Establishment Expenses

(In Rupees)

SI No.	Particulars	Current Year	Previous Year
1	2	3	4

Office Expenses

1. Telephone and Fax Charges.
2. Postage/Courier Charges.
3. Stationery.
4. Computer Consumables.
5. House Keeping Expenses.
6. Internet Charges
7. Electricity.
8. Water Charges.
9. Hire Charges for Computers
10. Hire Charges of Vehicle
11. Petrol, Oil and Lubricants.
12. Printing
13. Official Entertainment
14. Miscellaneous Expenditure

Repair and Maintenance

1. Motor Vehicle maintenance.
Spares and Repair Charges.
2. Repair and Maintenance of Building/Machines/Equipment/Computers.
(Including AMC)
 - a) Building.
 - b) Computer and Peripherals
 - c) Fax Machine.
 - d) Telephone/EPABX.
 - e) Water Coolers/Water purifier
 - f) Air Conditioners.
 - g) Fire fighting equipment.

- h) Electrical equipment and accessories
- i) Electronic Equipment
- j) UPS and Batteries
- k) Xerox machine
- l) Furniture and Fixture

Establishment Expenses

1. Rent, Rate and Taxes.
2. Newspapers and periodicals.
3. Advisory Committee meetings expenses (including TA& DA).
4. Legal Expenses
5. Payment to Consultants.
6. Training Expenses.
7. Wages
8. Audit fees
9. Membership and Subscription.
10. Bank Charges.
11. Sales Tax.
12. Insurance of Assets.
13. Interest Charges.
14. Arbitration Charges.
15. Liveries.
16. Hiring of Security Services.
17. Hiring of Auxiliary Services.
18. Hearing and meeting expenses.
19. Any other item not specified in the List.

Schedule-VII

Other Expenditure

(In Rupees)

SI No. 1	Particulars 2	Current Year 3	Previous Year 4
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1. Publications
2. Seminar/Conferences/Workshops.
3. Advertisement/Publicity.
4. Any other Expenses as defined by the Commission.

Schedule-VIII

Grants Receivable from Government of Orissa

(In Rupees)

SI No.	Particulars	Amount
1	2	3

Grant – in – Aid

- a) Opening balance
- b) Claim during the year
- c) Less: Grant received during the year
- d) TOTAL

Schedule-IX

Grant from Other Sources

(In Rupees)

o.	Particulars	Opening Balance	Receipt during the year	Expenditure during the year	Unspent Grant returned during the year	Closing Balance
1	2	3	4	5	6	7

1. Grant from Power Finance Corporation
2. Any other Grant.

Schedule X

Investments

(In Rupees)

Sl No.	Description	Opening Balance	Investment during the year	Encashed during the year	Closing Balance	Interest for the year
1	2	3	4	5	6	7

Schedule-XI
Receipts of the Commission

(In Rupees)

SI No.	Particulars	Current Year	Previous Year
1	2	3	4

1. Licence fees.
2. Fines and Penalties
3. Cost of Bids
4. Bids processing fee/Earnest Money Deposit
5. Sale of Tender forms
6. Interest on Deposits
7. Arbitration fee
8. Receipts from Investment
 - a) Investment encashed
 - b) Interest on investment
9. Recovery of loans and advances from employees
 - a) Principal
 - b) Interest
10. Remittance receipts other than recoveries from pay bill.
11. Any other item, if any.

Schedule XII

Loans

(In Rupees)

SI No.	Particulars	Current Year	Previous Year
1	2	3	4

Schedule– XIII

General Fund

(In Rupees)

.SI No.	Description	Opening Balance	Additions during the year	Total	Amount written off	Closing balance
1	2	3	4	5	6	7

By Order of the Governor

R N Bohidar

APC-cum-Additional Chief Secretary to Government