

CERC FUND AND PREPARATION OF BUDGET RULES, 2007

REO.r-O.D.L-33(Xh99 Che Gazette of India No. 4691 PART I, Vol. 122, 30, 1929 NEW DELHI, MONDAY, OCTOBER 1, 2007/ASVINA 30, 1929 22 2007 2003 (2003 36) 98 99 176 (2) (7) (Ru \$1) 3tq 2007 t (qi) (q) (q) (9 ' 2003 \$1 76 Rgd 31ffrq, 2003 € t I (2) 3frv OTT I 30 I 4298 01/2007 (1) 2 TI-E GAÆITEOF INDIA : EXIRAORDINARY 30 I (4) 3TTQbT (i) 98 34tfrq 3.T\$FT (ii) 3Trah7T (iii) GINT 4. — fäfä \$r GA) 3Tffrzrq 79 (7T) n-rfäF 5. F) fifä Äfä (3) fifi) (3 (3) 7TRfif& fr/(fri) 3tq fr/(âqâ) I (duo 3-F4 8. — - 1 qg 3TtFTT 30 15 (ii) (iii) ; (iv) 1978 10. (1} : EX'IRAORDINARY ART n—SEC. 3(i) q-â-a-â 2 (a-tfrq 10 11 10 12 (12-11) 14 (11-14) 13 15 2 2, — qTVTT I 5 (Ofq 2.1 2.2 2.3 2.4 3. 3.1 3.2 4. 5. 6. 7. 7.1 7.2 8. 3Fq 6 .1 g. 111. IP.2 19. 19.1 1 3.1 1 .3.2 1.1 1.3 14.4. I THE EXIRAORDINARY 3tq AKr 1 1 1 1 1 1 1 .42 .1 2 .3 4 4.1 7 154.2 16. 17. 18. 19. 20. 21. 22. 23. 24 25. 26. 27. 28. 29 30. 31. 31.1 31.2 32. 33. 33.1 33.1.1 33.1.2 33.2 33.3 34. 35. 35.1 35.2 35.3 36. 37. 38. 39. urâ qg 8 THE EX'IRAORDINARY fäg ufü fäkkfi fäq fäiju ART 11—Sæ. i) ('FT. € 23/76/2003-JIRVB 9 OF POWER NewDelhi, GS.R.SISC).-•-, In exercise of powers conferred by section 98 and 99 and clause (p) of sub-section (2) of section 176 of the 'Electricity' Act, 2003 (No.36 of 2003), the Central Government hereby makes the following rules namely:- 1. Short title and commencement. — (1) These rules may be called the Central Electricity Regulatory Commission Fund (Constitution and the manner of application, of the Fund) and Form and Time for Preparation of Budget Rules, 2007. (2) They shall come into force from the date of publication in the Official Gazette

2. Definitions.- (1) In these rules unless the context otherwise requires, — (a) (b) (d) (e) 'Act' means the Electricity Act, 2003; 'Central Commission' means the Central Electricity Regulatory Commission constituted under section 76 of the Act; 'Secretary' means the Secretary of the Central Commission; 'Form' means a form appended to these rules; 'Fund' means the Central Electricity Regulatory Commission Fund. (2) Words and expressions used and not defined in these rules but defined in the Electricity Act, 2003, shall have the meanings respectively assigned to them in that Act. 4-2386 07 —R 10 3. EXIRAORDINARY ART II—SBC. 3(i) Constitution of the Fund. — (1) The Central Government hereby constitutes a Fund to be called the Central Electricity Regulatory Commission Fund. (2) The Fund shall be opened under the Public Account of India and this shall be a non-lapsable and non-interest bearing account. (3) The Central Commission shall, by the 30th September of each year, submit to the Central Government its requirement of funds for the next financial year taking into account the estimated receipts of the Commission. (4) The Central Government may, after due appropriation made by the Parliament, make to the Central Commission grants and loans of such sums of money as the Government considers necessary after having due regard to the requirement communicated by the Central Commission under sub-rule (3). (5) The Fund shall comprise of— (i) (ii) (iii) any grants and loans made to the Central Commission by the Central Government under section 98 of the Act; all fees received by the Central Commission under the Act; all sums received by the Central Commission from other sources as may be decided upon by the Central Government from time to time

4. Application of the Fund.- "The Fund shall be applied for meeting - (a) (b) (c) the salary, allowances and other remuneration of the Chairperson, Members, Secretary, Officers and other employees of the Central Commission; the expenses of the Central Commission in discharge of its functions under section 79 of the Act; the expenses on objects and for purposes authorised by the Release of amount from the Fund. - (1) The Central Commission shall seek release of amount from the Fund against its annual budget twice (in the 11 month of April, and September) in a financial year. Upon receiving such a requisition from the Central Commission, the Central Government shall - (a) transfer the appropriate part of the sums of grants and loans for the Central Commission approved by the Parliament in the annual budget of the Ministry of Power to the Fund and simultaneously, (b) release the amount as requisitioned from the Fund to the Central Commission by account payee cheque through its Pay and Accounts Office. (2) The Central shall maintain proper accounts and other records of the grants and loans in the manner as may be prescribed by the Central Government in this behalf. (3) At the close of Financial Year the Central Commission shall furnish a utilisation certificate stating therein the opening balance, amount (including of grants and loans) received from the Fund and utilised and the balance remaining unutilised. 6

7. Opening of Bank Account.- (1) (2) (3) The Central Commission shall open account(s) in one or more nationalised banks. The Central Commission shall make available the specimen signatures of two of its officers to be the authorised signatories to the nominated bank(s) for their information and records. The bank branch of the nominated bank(s) shall furnish daily payments and receipts scrolls to the Central Commission which will ensure that the cheques appearing in the payment scrolls are those issued by the Central Commission and reconcile each transaction with the bank(s). Manner of applying the Fund.- (1) All amount released from the Fund shall be paid into the Central Commission's account(s) in the bank(s) and shall not be withdrawn except on presentation of a cheque signed jointly by Deputy Director (Accounts) and Accounts Officer or such other officer as authorised by the Central Commission. 12 : EXTRAORDINARY (2) These officers shall be responsible for monitoring the proper transactions of receipts and payments on behalf of the Central Commission. Budget Estimates and Revised Estimates. - The Central Commission shall prepare its budget estimates and revised estimates in the format as at Annexure I and Final Grant statement in format as at Annexure - 11 and submit them to the Central Government by the 1st September and 15th January of each financial year. Delegation of Powers. - (1) The Chairperson of the Central Commission shall have the powers of the Central Government relating to items as given in Schedule 11, V, VI and VII of Delegation of Financial Powers Rules, except in the following matters:- (i) Creation of posts, (ii) re-appropriation of funds from one head to another, (iii) purchase of vehicles, (iv) permitting any officer of the Commission to participate in seminars, conferences or training programme abroad; Provided that the exercise of these powers will be subject to the general restrictions and conditions contained in the Delegation of Financial Power Rules, 1978 and other general rules and orders issued by the Government of India from time to time. (2) The Central Commission shall lay down the detailed procedure for sanction of various expenditure and delegation of power among the Central Commission, Chairman and Secretary of the Central Commission

10. Audit of the Accounts.- (1) The accounts of the Central Commission shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him. (2) The accounts of the Central Commission as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with audit report thereon shall be forwarded annually to the Central Government by the Central Commission to enable it to place the audit report before each House of Parliament. 13 Revised Estimates of (Current Year)/ Budget Estimates of (Next Year) Head of Account 1 Actuals Last two Years Budget Allotment 4 Actuals of first 6 months (prev 2 years and FY) 2 3 5 6 7 Estimate last 6 months (FY) 10 Total Revised Estimate 11 Budget Estimate 12 Actuals for the last 6 months (prev 2 8 Difference between Allotment & RE 13 Difference between (BE & RE) 12-11 14 Reasons for Variation 15 Note: Heads of Account shall be as per list at Appendix A Note 2: Budgetary provisions shall be explained with detailed memoranda as listed at Appendix B. Final Grant Statement (Financial Year) Head of Revised Account Allotment - 11 Net Remarks 1 received 2 Actuals of first 10 months 3 Requirement last 2 months 4 Total Final Grant 5 Savings/ Excess 6 7 Note 1: Heads of Account shall be as per list at Appendix A. Note 2: Budgetary provisions shall be explained with detailed memoranda as listed at Appendix B. 14 Appendix A THE GOVERNMENT OF INDIA : EXTRAORDINARY (PART II)—SEC. Detailed Heads of Account (with description) under which CERC shall furnish budget Statement and Explanatory Memoranda thereto 2. 2. 2. 2. 3. 3. 3. 4. 5. 6. 7. 7 8. 8. 8

9. IO 11 111 11 12 121 12 Description Fee and Charges Fee Charges Fines Total Others (Specify)
Grand Total Grants From Government From others Total Gifts Seminars and Conferences Sales of
Publications Income on Investments and Deposits Income on investments Income on Deposits Loans
From Government From Others (speci\$') Sale of Assets Sale of Investments Recoveries from pay
bills Principal amount of Loans and Advances Interest on Loans and Advances Miscellaneous
Income Gain on sale of assets Any Others (specify) 15 EXPENDITURE 13.Chairperson and Members
 Pay and Allowances 13.1 13.2 Other benefits 13.3 Travelling expenses 13.3.1 Overseas 13.3.2 Domestic
 14. Omcers Pay and Allowances 14.1 14.2 Retirement benefits Other benefits 14.3 Travelling expenses
 14.4 Overseas 14.4.1 Domestic 14.4.2 Staff 15. Pay and Allowances ,15.1 Retirement Benefits 15.2 Other
 benefits 15.3 Travelling expenses 15.4 Overseas 15.4.1 15.4.2 Domestic Hire of Conveyance 16. Wages
 17. Overtime 18. Honorarium 19. Other Omce Expenses 20. Expenditure on Research 21. Consultation fee
 22. Seminars and Conferences 23. Publications of CERC 24. Rent and Taxes 25. Interest on Loans 26.
 Promotional Expenses 27. Membership fee 28. Subscription 29. Purchase of fixed assets 30. Invætments
 and Deposits 31. Investments 31.1 Deposits 31.2 Security Deposits 32. Loans and Advances 33. To
 employees 33.1 Bearing Interest 33.1.1 Not-bearing interest 33.12 To Suppliers and Contractors 33.2
 Others (to specify) 33.3 Repayment of Loans 34. Others 35. Leave salary and pension contribution 35.1 16
 Audit fee Miscellaneous Description Loss on sale of assets Bad debt written off Provision for bad &
 doubtful debts Total Explanatory Memoranda to RE/BE Statements of Central Electricity Regulatory
 Commission ARTII—SE. i) Appendix B Statement showing grade wise details of establishment with
 provision sought therefor in the estimates, with actual establishment strength and cost thereof in previous
 year. Estimates of individual projects/consultancies costing over Rs.5 lakhs indicating original cost,
 revisions if any and provisions sought for the project in the budget grants. Details of Foreign exchange
 component in the Budget/Revised estimates. Estimates of Revenue Receipts in Budget Year and previous
 year. Statement showing financial results of CERC for the budget year and previous year. IF. No.
 23n6Q003-R&RJ ALOK KUMAR , Director 17 22 2007 QTÄ.Ä. 2003 (2003 36) 100 (1) 176 (2) (a) 2007
 1 85) ' 2003 (2003 36) t ; '*-q 76 3.1T&T 'YFsq' (2) fô-g 2003 (2003 36) t, I 3. - (1) 2004-05 ya-qî fäg I q-
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 a, 30 Ruhé ! (iv) ftvÄé ART IT—SW. 30) EXTRAORDINARY E gee 2 'IYEGAZETIEOF INDIA : Y
 [PART II—SEC. EX"IRAORDNARY [PART 5 1. 3. 5. 1.2 5.1 \$2 3FZI 5.3 5.4 GTTAi) 6. / SIRI) 7.1 7.2
 12 13 14 15 16 17 8.1 8.2 8.3 8.4 8.5 a:rrq (off (qî qrg) GAÆTIEOF INDIA : EXIRAORDINARY ART 3
 i) 5) 4. 4.1 4.2 4.3 q. 4.4 4.5 4.6 4.7 4.8 4.9 3Fzr 5. 5.1 - 5.2 3frv 7. 8. 8.1 8.2 8.3 8.4 9. 11. 12. 13, 13.1 21
 OF INDIA : EXTRAORDINAR Y ART 6 8 9 (NIL kb) Z" LIL •t Pl.u.ra.ue•g (hlL (A) nn-e / Lb-QkJ ve
 hike •9 •z Eh-kPb THE : EXTRAORDINARY Arr : EXTRAORDINARY [PARTII—SEC. 3 i
 HR986z/07— g THE GATTTEOFNDIA : EXTRAORDINARY THE âAZETIEOFINDIA :
 EXTRAORDINARY ARrn—Sæ. New Ikihi, 2007 exercise of the powers conferred by clause (n) of sub-
 se ion (2) of section 176 read with sub-section (l) of section 100 of the Ele tricity Act, 2003 (No.36 of
 2003) the Central Government, in co ultation with the Comptroller and Auditor-General of India, hereby m
 es the following rules, namely:- Short title and commencement. (l) These rules may be called the 1.
 Central Electricity Regulatory Commission (Form of Annual Statement of Accounts and Records) Rules,
 2007. (2) They shall come into force on the date of their publication in the Official Gazette. In these rules
 unless the context otherwise 2. Definitions. (1) req ires, — (a) (b) (c) (d) (e) (O 'Act' means the Electricity
 Act, 2003 (36 of 2003); 'Central Commission' means the Central Electricity Regulatory Commission
 constituted under section 76 of the Act; 'Audit Officer' means the Comptroller and Auditor- General of
 India or any person appointed by him in connection with the audit of accounts of the Commission;
 'Secretary' means the Secretary of the Central Electricity Regulatory Commission; 'Schedule' means a
 schedule appended to these rules; 'Form' means a form appended to these rules. (2) Words and expressions
 used and not defined in these rules but defined in the Electricity Act, 2003 (36 of 2003), shall have the
 meanings respectively assigned to them in that Act. (l) The Central Commission shall 3. Accounts of the
 Commission. — pre are the annual statement of accounts for every financial year co mencing with 2004-
 05. The Secretary of the Central Commission may au orise an officer of the Central Commission to
 prepare the account on his be If. 41 (2) (3) (4) The Secretary of the Central Commission shall supervise the
 maintenance of the accounts of the Central Commission, the compilation of financial statement and return,
 and shall ensure that all accounts, books, connected vouchers and other documents and papers of the

Central Commission required by the audit official for the purpose of auditing the accounts of the Central Commission are placed at the disposal of that officer. The annual statement of accounts duly approved by the Central Commission and after certification by the Comptroller and Auditor-General of India or his authorised representative, shall be submitted by the Secretary of the Central Commission to the Central Government by such date as may be Specified by the Central Government. (i) The -Central Commission shall prepare the following accounts in the forms mentioned below:- (a) Receipt and Payment Accounts in Form A; (b) Income and Expenditure Accounts in Form B; (c) Balance Sheet in



Form C. (ii) The authorised signatory to sign and authenticate the 'Receipt and Payment Accounts', 'Income and Expenditure Accounts' and 'Balance Sheet' shall be the Secretary of the Commission. (iii) The annual statement of accounts shall be submitted to the Audit Officer on or before the June following the year to which the accounts relate and the Audit Officer shall audit the accounts of the Central Commission and report thereon, (iv) The Central Commission shall, on receipt of the audit report, correct any defect or irregularity pointed out therein and report to the Central Government and the Audit Officer about the action taken by it thereon. RECEIPT AND PAYMENT ACCOUNTS FOR THE PERIOD/YEAR ENDED

1. 1. RECEIPTS To Opening Balances (a) Cash in Hand (b) Bank Balance In Current Accounts (ii) In Deposit Accounts (iii) Saving Accounts Current Year Previous Year PAYMENTS By-E&pensgs (a) Establishment expenses the and (ii) (iii) (iv) Salaries (Chairman Members of Commission) Salaries (Officers establishment) Allowances and Bonus Payment for professional and other services (b) Travel Expenses Foreign Travels (ii) Domestic Travels (c) Overtime Allowance (d) Medical and Health care facilities (e) Other establishment charges Tuition fees LTC (iii) Any Other (to be specified) (f) Contribution io Provident Fund (g) Contribution to Other Funds (to be specified) (h) Staff welfare expenses (i) Expenses on employees' retirement and terminal benefits (Amount — Rs) Current Year Previous Year 8 2

3. To Grants Received (a) From Min of Power (b) From State Government (c) From Other Sources (Details) (Grants for Capital and Revenue Expenditure to be shown separately) To Income on Investments from (a) Earmarked Funds (b) Own Funds (Other investments) 2

3. By expenses (a) Purchases (b) Labour and processing expenses (c) Cartage and Carriage Inwards (d) Electricity & power (e) Water charges (f) Insurance (g) Repair and maintenance (h) Excise Duty (i) Rent, Rates and Taxes (j) Vehicles Running and Maintenance (k) Postage, Telephone and Communication Charges (l) Printing and Stationery (m) Travelling and Conveyance Expenses (n) Expenses on Seminar/Workshops (o) Subscription Expenses (p) Expenses on Fee (q) Auditors Remuneration/Legal Fee (r) Hospitality Expenses (s) Professional Charges (t) Provision for Bad and Doubtful Debts/Advances (u) Irrecoverable Balances return off (v) Packing Charges (w) Freight and Forwarding Expenses (x) Distribution Expenses (y) Advertisement and Publicity (z) Others (to be specified) Investments and Deposit} Made (i) Investments (ii) Deposits (a) Security Deposit (b) Earnest Money Deposit 4 4.5. T.Q Receipts of the Commission*) (i) On Bank deposits (ii) On Loans, advances employees etc. (iii) Sale of Publications to the (iv) (vi) (vii) Sale of Newspapers Fee c ed Commission Contributions of Medical, Health care beneficiaries Miscellaneous receipts (b) Investments (ii) To Face value of investments encashed To Interests on investment 4

5. To Debt/Deposit Receipts (a) Recovery of advance from staff (I) By to Staff (a) House Building Advance (b) Motor Car/Personal Computer Advance (c) Scooter/Motor Cycle Advance (d) Other Advances (to be specified) I B Contin t Advances (a) Advance to CPWD (b) Advance to Suppliers/Contractors (c) Other Advances (to be specified) (11) By Other Adjustments/Remittances (a) GPF/CPF etc. recovered from the deputationists. (b) Licence fee (c) Income Tax (d) Sales Tax (e) Central Govt. Health Scheme (O Postal Life Insurance (g) CGEGIS/CEEIS (h) House building advance (i) Motor car/Computer Advances (j) Scooter/Motor cycle Advances (k) Other recoveries (to be Contributions (a) Pension and Gratuity (b) Leave Salary & Pension Contributions (c) Other Contribution (to be specified) (i) (ii) (iii) (iv) House Building advance Motor Car/personal computer advance Scooter, Motor cycle advance Other advances (to be specified) s 6. (v) Recoupment of GPF Advance paid to deputationists. (b) Recovery of contingent advances (i) Advances to CPWD (ii) Advances to suppliers (iii) Other Advances (to be specified) (c) Other Deposits (i) Security deposit (ii) Earnest Money deposit (iii) Any other deposit (to be specified To Remittance Receipts (a) Recovery from deputationists (b) Licence Fee (c) Income Tax (d) Surcharge (e) Sales Tax (f) Central Govt Health Scheme (g) Postal Life Insurance (h) Central Govt Employees Group Insurance Scheme i An other to be cified TOTAL 6

7. By Expenditure QQ Fixed Assets and Capital Work-in-progress (a) Land (b) Buildings (c) Furniture & Fixtures (d) Machinery & Equipment (e) Motor Vehicles (f) Books & Publications (g) Any other (to be specified) Internal Financial Adviser Secretary By Closing Balances a Cash in Hand (b) Bank Balances (i) In Current Accounts (ii) In Deposit Accounts iii Savings Accounts TOTAL Member (Finance) Chairman INCOME AND EXPENDITURE ACCOUNTS INCOME

FOR THE PERIOD/YEAR ENDED ified Current Year (Amount —Rs) Previous Year 2. 3. 4. 5. 6. 7. 8

9. By Grants/Subsidies 1.1 Ministry of Power 1.2 Other Sources to be s B Sales/Services B Seminars and Conferences B Consultanc By Fees/Subscriptions/fines 5.1 Fee for Petitions 5.2 Other Charges 5.3 Fines 5.4 Any others (to be specified) By Investment (Income on invest, from earmarked/endow funds transferred to funds). By Royalty, Publications etc. 7.1 Royalty 7.2 Publications B Interest 8. I Interest on Deposits (to be specified) 8.2 Interest on Loans and Advances 8.3 Interest on Investment 8.4 Interest on Cash at Bank 8.5 Any other (to be specified) By Other Income 9.1 Medical Health Care facilities 9.2 Sale of Newspapers 9.3 Gifts 9.4 Gains on sale of assets 9.5 Staff Car recoveries Schedule 12 13 14 15 16 17 18 8 IO By Increase/(Decrease) ih stock of finished goods and Works — — yess I I By Excess of Expenditure over Income (transferred to Capital fnd account) 12 Total A FNENDITURE Schedule 20 21 Current Year Previous Year 1. 2. 3. 4. 5. 6

7. To Establishment Expenses 1.1 1.2 1.3 1.4 1.5 1.7 1.8 Pay & Allowances of Chairperson & Members Pay & Allowances of officers and establishments Pay & Allowances of Staff Honorarium Overtime Allowance Medical and Health Care facilities Bonus An Other Establishment Ch es to be s cified To Pa ent on Professional & Other Services To Travel Expenses 3.1 Domestic Travels - Chairman, Members & Other Officers Staff 3.2 Foreign Travels - Chairman, Members & Other Officers - Staff To Other Administrative Expenses, etc Seminar and Conference 4.1 Telephone and Fax 4.2 4.3 • Rent, Rate & Taxes News Paper/Periodicals 4.4 Advertisement and Publicity 4.5 Postage and Telegram 4.6 Liveries 4.7 Water & Electricity 4.8 An other to be ified 4.9 To Stationery & Printing 5.1 Stationery 5.2 Printin To Publications To Miscellaneous and Other Ex nses

9. IO.11. 12. 13. 14. 15. 16. 17. 18. i9

20. To Repair and Maintenance 8.1 Buildings 8.3 Furniture & Fixture 8.4 Vehicles To Petrol & Lubricants To Hos itali Ex nses To Audit Fees To Le al Char es To Provident Fund & Other Contributions 13. 1. Pension & Gratuity (including Commuted Value of Pension) 13.2 Contribution to CPF 13.3 Deposit Linked Insurance Schemg 13.4 Pension Contribution 13.5 Leave Salary Contribution 13.6 Gratui Contribution To Interest 14.1 Interest on GPF 14.2 Interest on CPF 14.3 An other (to bes ecified To Group Insurance Scheme 22 o 15.1 CGEGIS 15.2 CGEIS To Depreciation — Saving Fund - Insurance Fund - Saving Fund - Insurance Fund To Loss on sale of Assets To Bad-debts return of To Excess of Income oyer LX TOTAL B nditure rnsferred to Canital Fund Account) Internal Financial Adviser Secretary Member (Finance) Chairman FORM - C BALANCE SHEET FOR THE PERIOD/YEAR ENDED CORPUS/CAPITAL FUND AND LIABILITIES -4 1. 2. 3. 4. 5. 6. 7. 8. 9. 1. 2. 3. 4

5. Schedule 1 2 3 4 5 6 7 8 9 13 14 15 16 Current Year (Amount Rs.) Previous Year Co us/Ca ital Fund Add excess of Income over Ex enditure/Less excess of Ex nditure Other Funds 3.1 Provident Funds 3.2 Others to be ecified) Reserves and Surplus Earmarked/End0Mnent Funds Secured Loans and Borrowings 6.1 From Government 6.2 From Others Unsecured Loans and Borrowin s Deferred Credit Liabilities Current Liabilities and Provisions TOTAL ASSETS Fixed Assets Investments From Earmarked/Endowment Funds of CERC Ca ital Work-in-Pro ress Advances 4.1 Festival Advance. 4.2 Other Advance (to be s ecified) Deposits 5.1 Security Deposits 5.2 Petrol Account 5.3 Telephone Account 5.4 An other (to be s ecified over Income 6. Loans and Advances 7. Gifts and Donations THE OF INDIA. EXTRAORDINARY [PARTII—SW. 3(i)] Schedule 2 : Add excess of Income over Expenditure/Less excess of Expenditure 1. 2. 3

4. Capital Reserve As per last Account Addition during the year' Less: Deductions durin the Revaluation Reserve As per last Account Addition during the year Less: Deductions durin the Special Reserves As per last Account Addition during the year Less: Deductions durin the General Reserve As •per last Account Addition during the year Less: Deductions durin the ear ear ear ear Secretary Current Year Member (Finance) over Income Previous Year Chairman TOTAL Internal Financial Adviser nin alance the ds a b) Additions to the Fuods: (i) Donations/grants Schedule 3 : EARMARKED/ENDOWMENT FUNDS Fund WW Fund XX Fund YY Fund ZZ Current Year Previous Year (ii) Income from investments made on account of funds (iii) Other additions (specifr nature) c) towgrdi Qbiectiyvs i) Assas Tcnl ii) Revenue Expenditure Salaries, Wages and allowances etc.Rent Other Administrative Expenses Total TOTAL c NET BALANCE AS AT THE YEAR -END

(a+b-c Notes 1) Disclosures shall be made under relevant heads based on conditions attaching to the grants.
 2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds. Internal Financial Adviser Secretary Member (Finance) Chairman o 8 Schedule 4 I. Central Government 2. State Government S 3. Financial Institutions a) Terms Loans SECURED LOANS BORROWINGS Current Year (her Institutidns and ies (Amount Rs.) Previous Year 4. 5. 6. b Interest accrued and due Banks a) Term Loans Interest accrued and due c) Other Loans (specifr) - Interest accrued and due and loans 7. (hers S i TOTAL 3. 4, 5. iNEiði kn<itutions Bu*s: a) Tem Loans b Other Loans s Other Institutions and A encies

6. Debentures and Bonds 8. Others s TOTAL Note• Amounts due within one Internal Financial Adviser a Acce tances secured b h b Others TOTAL Note: Amounts due within one Internal Financial Adviser ear Secretary Member (Finance) Schedule 6: DEFERRED CREDIT LIABILITES thecation of ca ital e ui ment and other assets Current Year ear. Secretary Chairman Previous Year Chairman Previous Year o Member (Finance) Schedule 7 : CURRENT LIABILITIES AND PROVISIONS Current Year A. CURRENT LIABILITIES . Acceptances Sundry Creditors:- 2. (a) For Goods (b) Others Advances Received 3. Interest accrued but not due on: 4. (a) Secured Loans/borrowings (b) Unsecured LoansBorrowings

5. Statutory Liabilities: (a) Overdue (b) Others 6. Other current Liabilities TOTAL A B. PROVISIONS
 1. For Taxation 2. Gratuity 3. Superannuation?ension 4. Accumulated Leave Encashn)ent 5. Trade Warranties/Claims 6. Others (Speci&) TOTAL TOTAL A+B Internal Financial Adviser Secretary Member (Finance) Schedule 8 : FIXP ASSETS Chain-nan Amount Rs. Balance as at the Year — End No. 1. 2

3. Description Land Buildin enovation Fumiture & Fixtures Balance as at the beginning of the Year (Rs.) Previous Current Year Year Add : towards Corpus/Capital Fund (Rs) Previous Current Year Year Add (Deduct): Balance of the Net Income/(Expenditure) transferred from Income and Expenditure Account s Previous Current Year Year Previous Year Current Year ac Ine u' ment 5. 7

8. Motor Vehicles Gifted/Donated Assets Other to be s ecified TOTAL Internal Financial Adviser Secretary Member (Finance) l.2. 3. 4. 5

6. Schedule 9 • In Government Securities Other approved Securities Shares Debentures and Bonds Subsidiaries and Joint Ventures Others (to bes cified INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS Chairman Amount —Rs. Previous Year Chairman (Amount — Rs.) Previous Year o TOTAL Internal Financial Adviser Secretary Current Year Member (Finance) Schedule IO : INVESTMENT - OTHER Current Year l

2. In Government Securities Other approved Securities 3.4. 5

6. Shares Debentures and Bonds Subsidiaries and Joint Ventures Others to be s TOTAL Internal Financial Adviser A.CURRENT ASSETS; Secretary Member (Finance) Schedule 1 1 : CURRENT ASSETS, LOANS, ADVANCES ETC Current Year Chairman (Amount — Rs) Previous Year 1. 2

3. Inventories: (a) Stores and Spares (b) Loose Tools (c) Stock-in-trade (i) Finished Goods (ii) Work-in-progress (iii) Raw Materials (a) Debts Outstanding for a period exceeding six months (b) Others Cash bälanges in hand (including cheques/drafts and imprest Bank Balances: 1.I B -On Current Accounts -On Deposit Accounts (includes margin money) avrnge ccoun (b) With non-Schedyled Banks: - On Current Accounts -On Deposit Accounts -On Savings Accounts 5. Post Office-Savin Accounts TOTAL A B. LOANS. ADVANCES AND OTHER ASSETS l. 2. 3

4. Leans (a) Staff (b) Other Entities engaged in activities/objectives similar to that of the Entity (c) Other(Specify) Advances and other amounts recoverable in cash or in kind or for value to be received: (a) On Capital Account (b) Prepayments (c) Others Income Accrued: (a) On Investments from Earmarked/Endowment Funds (b) On Investments —Others (c) On Loans and Advances (d) Others (includes income due unrealised Rs. ...e) Claims Receivable TOTAL OTAL A+B Internal Financial Adviser Secretary' Member (Finance) Chairman [F. No. 23176'2â3-R&RI ALOK KUMAR , Director