



सत्यमेव जयते



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**SEPARATE AUDIT REPORT**  
**OF THE**  
**COMPTROLLER AND AUDITOR GENERAL**  
**OF INDIA**

ON ACCOUNTS OF

**ARUNACHAL PRADESH STATE**  
**ELECTRICITY REGULATORY**  
**COMMISSION, ITANAGAR**

**ARUNACHAL PRADESH**



FOR THE YEAR ENDED  
31 MARCH 2024

**Separate Audit Report of the Comptroller & Auditor General of India on  
Accounts of the Arunachal Pradesh State Electricity Regulatory  
Commission, Itanagar for the year ended 31 March 2024**

We have audited the attached Balance Sheet of the **Arunachal Pradesh State Electricity Regulatory Commission** (Commission/APSERC) as at **31 March 2024** and the Income & Expenditure Account/Receipts & Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Power & Conditions of Service) Act, 1971, read with Section 104 of the Electricity Act, 2003. These financial statements are the responsibility of the Commission's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An Audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

- ii. The Balance Sheet and Income & Expenditure Accounts/Receipts & Payment Account dealt with by this Report have been prepared as per the format of accounts approved by the Government of Arunachal Pradesh and notified in the Official Gazette after consultation with the CAG.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Commission as required under Section 104 of the Electricity Act, 2003, in so far as it appears from our examination of such books.
- iv. We further report that:

**A. Balance Sheet**

**Assets**

**Fixed Assets (Schedule A)**

**Additions during the period 2023-24**

**Motor Vehicles: ₹ 49.56 lakh**

1. This is understated by ₹ 4.73 lakh due to non-inclusion of incidental charges (vehicles registration: ₹ 2.89 lakh; vehicles insurance: ₹ 1.84 lakh) paid during the year on procurement of two vehicles, which should have been capitalised and depreciation charged accordingly. This has also resulted in understatement of 'Depreciation' by ₹ 0.56 lakh and 'Fixed Assets' (net block) by ₹ 4.17 lakh with corresponding overstatement of 'Excess of income over expenditure' by ₹ 0.56 lakh.

**B. Income and Expenditure Account**

**Income**

**Interest on Investment: ₹ 28.21 lakh**

1. This is overstated by ₹ 1.01 lakh due to wrong grouping of the Income Tax Refund for the prior period (financial year: 2021-22) received during the year, which should have been shown separately as 'Income Tax Refund' under the heading 'Prior Period Income'. This has correspondingly resulted in understatement of 'Prior Period Income-Income Tax Refund' to that extent.

**Fee, fine and penalties - ₹ 29.50 lakh**

2. This included the income from licence fee (₹ 5.00 lakh) pertaining to the prior period (financial year 2022-23), which should have been shown separately under the heading 'Prior Period Income'.

**C. General**

- i. The Commission received Bank Draft amounting to ₹ 5.00 lakh from the Department of Hydro Power Development towards fees for determination of generation tariff in April 2024. The same was however reflected as 'Cheque in Hand' in the Assets side of the Balance Sheet instead of 'Bills Receivable'.
- ii. The Commission did not attach the 'Significant Accounting Policies' adopted for preparation of the Annual Statement of Accounts under Schedule J and separate Schedules providing the details of the Establishment Charges (Schedule X) and Travel Expenses (Schedule Y) to the Annual Statement of Accounts contrary to the provisions of Rule 5 (2) of the 'Arunachal Pradesh State Electricity Regulatory Commission (Annual Statement of Accounts) Rules, 2017' notified (20 June 2017) by the Government of Arunachal Pradesh. The omission renders the accounts incomplete and not in conformity with the prescribed format.
- iii. The figures appearing in the Balance Sheet against two items of Assets ('Accrued Interest' and 'Cash at Bank') and two items of Liabilities ('Capital Fund' and 'Remittances') do not match with the corresponding details given in the respective Schedules, which need to be reconciled and corrected. Similarly, the referencing of Schedules provided in the Balance Sheet against all the items of Assets (other than 'Fixed Assets' and 'Investments') was incorrect and needs to be rectified.
- iv. In the Receipt side of the 'Receipts and Payments Account', the Sub total (c) in the 'Amount' column (column 3) has been mentioned as ₹ 197.12 lakh while the same has been erroneously written as ₹ 194.86 lakh in the 'Total Amount' column (column 4), which needs to be corrected/reconciled.

**D. Grants-in-Aid**

During the year 2023-24, out of the total available fund of ₹ 444.17 lakh (opening balance: ₹ 48.80 lakh, Grants-in-Aid received during the year: ₹ 198.12 lakh and Other Receipts: ₹ 197.25 lakh), the Commission utilized a sum of ₹ 386.45 lakh, leaving an unutilized balance of ₹ 57.72 lakh (including 'cheque in hand' valuing ₹ 5.00 lakh) as on 31 March 2024.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account/Receipts & Payment Account dealt with by this Report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the 'Notes forming part of the Accounts' and subject to the significant matters stated above and other matters mentioned in the *Annexure* to this Audit Report give a *true and fair view* in conformity with accounting principles generally accepted in India.
- a. In so far as it relates to the Balance Sheet, of the *state of affairs* of the Commission as at **31 March 2024**; and
- b. In so far as it relates to the Income and Expenditure Account, of the *Surplus* (Excess of Income over Expenditure) for the year ended on that date.

*for and on behalf of the C&AG of India*



**Principal Accountant General  
Arunachal Pradesh**

Place: Itanagar

Date: 29/04/2025

*Annexure*

**1. Adequacy of Internal Audit and Internal Control Mechanism.**

The Commission did not have any Internal Audit Manual. The Commission engaged a firm of the Chartered Accountants to conduct the Internal Audit of the organisation for the current year (2023-24).

**2. Subsidiary Records not maintained**

The Commission did not maintain the following essential records as prescribed under 'Arunachal Pradesh State Electricity Regulatory Commission (Annual Statement of Accounts) Rules, 2017' notified (20 June 2017) by Government of Arunachal Pradesh:

- a. GPF Advanced Register;
- b. House Building Loan Register;
- c. Purchase Register;
- d. Contingent Payment Register;
- e. Electricity Bill Payment Register;
- f. Telephone Bill Payment Register; and
- g. Grant-in-aid Register.

**3. Adequacy of Physical Verification of Fixed Assets and Inventories.**

Fixed Asset Register was not maintained and no physical verification of Assets and Inventories was conducted during the current year (2023-24). In the absence of this, the existence and correctness of the value of these Assets and Inventories could not be vouchsafed in audit.

**4. Regularity in Payment of Statutory Dues.**

The Commission was regular in payment of Statutory Dues.

**5. Provision of Retirement benefits.**

The Commission has not kept necessary provisions towards the Retirement benefits of the Staff based on the actuarial valuation as on 31 March 2024.

*for and on behalf of the C&AG of India*



**Principal Accountant General  
Arunachal Pradesh**

Place: Itanagar

Date: 29/04/2025



# ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION

## ANNUAL ACCOUNTS 2023-24

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O.T. BUILDING, 2<sup>nd</sup> FLOOR T.T.MARG, NITIVIHAR, ITANAGAR-791111

Telephone No: 0360-2310642 & 0360-2310643 ,

Website : [www.apserc.nic.in](http://www.apserc.nic.in)

E-mail : [apserc-arn@gov.in](mailto:apserc-arn@gov.in)

**NOTES FORMING PART OF ACCOUNTS FOR THE YEAR 2023-2024**

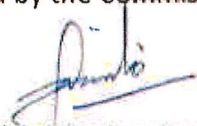
1. The Accounts of the Commission is prepared on accrual basis.
2. The Annual Accounts of the Commission for the year 2023-24 is prepared as per Guide line issued by Govt. of Arunachal Pradesh and as per General Accounting Principles & Practices in India.
3. As advised by the Comptroller and Auditor General of India, the depreciation on fixed assets is calculated as per Schedule-II of the Companies Act,2013 under Straight Line Method.
4. Previous year figures have been regrouped/ reclassified, wherever necessary to make them comparable with the current year's figures.
5. The pay and allowances of Chairperson and other staff for the previous Financial year I.e 2022-23 and current Financial year I.e 2023-24 is shown separately as follows:

	<u>2022-23</u>		<u>2023-24</u>
A. Chairperson & Member	Nil		38,25,320.00
B. Other Staff	Rs. 55,09,489.00	Rs.	63,33,069.00
C. Professional/ Technical fee	Rs. 6,87,054.00	Rs.	9,14,637.00

6. As far as practicable accounts of the Commission have been prepared correctly and following all accounting standard in force.
7. Final audited accounts for the Financial Year 2011-12 have been laid on the table of State Legislative Assembly on 29/01/2015. Similarly audited accounts for the Commission for the FY-2012-13 & 2013-14 were also laid on the table of Arunachal Pradesh Legislative Assembly on 21/03/2016 during its Eighth Session. Annuals accounts of the Commission for the FY-2014-15, 2015-16, 2016-17 and 2017-18 although audited by AG have been placed before the Assembly on February 2020
8. This Annual Accounts for the FY-2023-24 has been adopted by the Commission.

  
(Shri Jaydip Mukherjee)  
F&AO, APERC

FINANCE & ACCOUNTS OFFICER  
State Electricity Regulatory Commission  
Arunachal Pradesh

  
(Shri Marjum Karlo)  
(I/C) Secretary, APERC

SECRETARY  
State Electricity Regulatory Commission  
Arunachal Pradesh

## ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION

### EXECUTIVE SUMMARY 2023-24

The Arunachal Pradesh State Electricity Regulatory Commission stepped into its thirteen Financial Year during 2023-24

The Arunachal Pradesh State Electricity Regulatory Commission was established and incorporated by the Government of Arunachal Pradesh through a notification No. PWRS/W-1075/2004 dated 7th May' 2010 under section 82 of the Electricity Act, 2003 with its office presently located at Itanagar. The Commission derives its powers under Section 86 of the Electricity Act 2003. The Govt. of Arunachal Pradesh vide its order no. PWRS/W-1075/2004, Dated 29<sup>th</sup> October'2010 appointed the Single Member-cum-Chairman of the Arunachal Pradesh State Electricity Regulatory Commission. The Commission started functioning w. e. f 2nd March' 2011 on joining of the Chairperson. Though the Chairman joined the Commission in the beginning of March 2011, but the regular activities of the Commission could start in mid of July 2011 when the Secretary to the Commission and the Finance & Accounts Officer of the Commission was posted by the Government of Arunachal Pradesh.

The main functions assigned to the Commission under Section 86 of the Act are as follows: -

1. The State Commission shall discharge the following functions, Namely :-
  - a) determine the tariff of generation, supply, transmission and wheeling of electricity, wholesale, bulk or retail, as the case be, within the State : Providing that where open access has been permitted to a category of consumers under section 42, the State Commission shall determine only the wheeling charges and surcharge thereon, if any. for the said category of consumers;
  - b) regulate electricity purchase and procurement process of distribution licensees including the price at which electricity shall be procured from the generating companies or licensees or from other sources through agreements for purchase of power for distribution and supply within the State;
  - c) facilitate intra-state transmission and wheeling of electricity;
  - d) issue licenses to persons seeking to act as transmission licensees, distribution licensees and electricity traders with respect to their operations within the State;
  - e) promote co-generation and generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person, and also specify, for purchase of electricity from such sources, a percentage of the total consumption of electricity in the area of a distribution licensee;
  - f) adjudicate upon the disputes between the licensees and generating companies and to refer any dispute for arbitration;
  - g) levy fee for the purpose of this Act;
  - h) specify State Grid Code consistent with the Grid Code specified under clause (h) of sub-section (1) of section 79;
  - i) specify or enforce standards with respect to quality, continuity and reliability of service by licensees;
  - j) fix the trading margin in the intra-state trading of electricity, if considered necessary; and
  - k) discharge such other functions as may be assigned to it under this Act

2. The State Commission shall also advise the State Government on all or following matters, namely :

- promotion of competition, efficiency and economy in activities of the electricity industry;
- promotion of investment in electricity industry;
- reorganization and restructuring of electricity industry in the State;
- matters concerning generation, transmission, distribution and trading of electricity or any other matter referred to the State Commission by that Government

3. In discharge of its functions, the State Commission shall be guided by the National Electricity Policy, National Electricity Plan and tariff policy published under sub-section (2) of section 3. From the beginning the State of Arunachal Pradesh did not have its own State Electricity Board and the Power Sector has been managed directly by the State Government through the Department of Power (the deemed licensee for Distribution and Transmission of Electricity) and the Department of Hydro Power Development (for Generation of Electricity from Micro / Mini / Small Hydro). There is therefore no Board to be unbundled with the enforcement of Indian Electricity Act 2003 and the corporatization of Power Department and Department of Hydro Power Development into Government Companies appears to be the only answer so far as the process of reforms of the Power Sector is concerned.

**Establishment of Office :** During the year 2017-18, the Commission has shifted his office to a new building at Niti Vihar, Itanagar on rent and started functioning there since August 2018.

**Staffing Pattern :**

In terms of the provisions of Section 91(2) & (3) of the Indian Electricity Act, 2003, the Government of Arunachal Pradesh has approved/specified the terms and conditions of the services of the Secretary, officers and other employees of the Arunachal Pradesh State Electricity Regulatory Commission (APSERC) including their numbers, nature and categories as follows:

Sl. No.	Name & Nos. of the Post	Pay Scale	Category
1	Secretary- 1 no.	Rs.37400-67000; GP-8700 (PB-4)	Category I (Head of Deptt. of the Commission)
2	Joint Director- 1 no.	Rs.15600-39100; GP-7600 (PB-3)	Category II, Professional
3	Deputy Director- 3 nos.	Rs.15600-39100; GP-6600 (PB-3)	Category II, Professional
4	F &AO- 1 no	Rs.15600-39100; GP-5400 (PB-3)	Category III, Accounts
5	Private Secretary- 1 no.	Rs.15600-39100; GP-5400 (PB-3)	Category III, Supporting
6	Personal Assistant-1no.	Rs.5200-20200; GP-2800 (PB-1)	Category III, Supporting
7	Assistant- 1 no.	Rs.9300-34800; GP-4200 (PB-2)	Category III, Accounts
8	UDC- 2 no.	Rs.5200-20200; GP-2800 (PB-1)	Category III, Supporting

9	LDC- 2 no.	Rs.5200-20200; GP-2400 (PB-1)	Category III, Supporting
10	Driver- 2 nos.	Rs.4440 -7440; GP-1900 (PB-1)	Category III, Supporting
11	Peon/Chowkidar-2 nos.	Rs.4440 -7440; GP-1300 (1S)	Category III, Supporting

Out of the above, the Post of Secretary is filled up by Shri Hage Mima an additional charge without any remuneration. and the post of Finance & Accounts Officer, P.S. to the Chairperson and Personal Assistant to the Secretary have already been absorbed in the Commission. One no. post of Driver and 2 No of LDC has been filled up on regular basis, in addition to that 2 Nos of Driver working as contract basis. Out of the above, the 1(one) post of UDC filled-up as deputation basis and remaining 1(one) post are still lying vacant. 1 post of Assistant are still vacant. 1 no of MTS caretaker working as contract basis, 8 Nos. casual staffs for the purpose of office Peon, Caretaker of the residence & Camp Office of the Chairperson etc. Besides the above, only 1 (one) No of Consultants (Tech), 1 (One) No of staff consultant (Legal) and 1 (one) No of IT staff consultant working in the Commission to support its technical , Legal and IT matters.

**Finance & Accounts:** As of now fund for the operation of the Commission is provided by the Government of Arunachal Pradesh through the budget of Department of Power as Grant-in-Aid. SERC fund rules as per Section 103 of the Indian Electricity Act 2003 have been framed /notified by the Government of Arunachal Pradesh during this year. Similarly, the formats for preparation of Annual Statement of Accounts have also been notified by the State Government. The accounts of the Commission have been maintained as per the said notification and accounting policies and principles during the year under consideration.

The Commission earned a revenue of Rs. 29,50,000.00 /- (Rupees Twenty Nine Lakh Fifty Thousand) only during the current Financial Year. For tariff petition fees, determination of tariff transmission and generation

The statement of fund available and expenditure during this year has been compiled in the enclosed statement of accounts in prescribed formats as per notification of the State Government and also standard accounting policies and principles.

**Audit by the C&AG :** The audit of the annual accounts of the Commission have been undertaken by the Accountant General up to the year 2022-2023 and Audit report thereon is received by the Commission.


**Memberships:** The Commission like previous years has continued to be the Members of the following Forums, viz.

1. Forum of Regulators. (FOR)
2. Forum of Indian Regulators. (FOIR)
3. Forum of Regulators for Eastern & North-Eastern States(FORENS)

**Lying of the Audit Report before the State Legislative Assembly** :- Audited Annual Accounts for the FY 2011-12 have been laid on the table of the State Legislative Assembly on 29/1/2015 and that for FY 2012-13 & 2013-14 on 21<sup>st</sup> March 2016. The annual accounts for the FY 2014-15, 2015-16, 2016-17 and 2017-18 though audited have been laid down before the State Legislative Assembly on February 2020.

  
(Jaydip Mukherjee)  
F&AO, APERC

FINANCE & ACCOUNTS OFFICER  
State Electricity Regulatory Commission  
Arunachal Pradesh

  
(Marjum Karlo)  
(I/C) Secretary, APERC  
SECRETARY  
State Electricity Regulatory Commission

**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION**

**ANNEXURE I (See Rule 5)**

**Receipts & Payments Accounts for the year ended 31st March 2024**

Receipt To	Amount Rs.	Total Amount Rs.	Previous Year Rs.	Payments By	Amount Rs.	Total Amount Rs.	Previous Year Rs.
<b>Opening Balance</b>				<b>1 Establishment Charges and (Schedule X)</b>			
Cash in HAND	5.00	5.00	5.00	(i) Pay and allowances(Chairperson)	38,25,320.00	38,25,320.00	-
Cash at BANK	43,80,487.63	43,80,487.63	28,09,006.52	(ii) Pay & Allowances (Other Staff)	63,33,069.00	63,33,069.00	55,09,489.00
Cheque in Hand	5,00,000.00	5,00,000.00		iii Wages	9,15,763.00	9,15,763.00	6,02,752.00
				iv Remuneration for Professional and Other Services	9,14,637.00	9,14,637.00	6,87,054.00
				v Leave salary and Pension Contribution (NPS)	12,49,269.00	12,49,269.00	-
				vi Leave encashment	99,963.00	99,963.00	16,84,911.00
				vii Travel Expenses : (schedule Y)			
				(a) Domestic Travel (Chairperson)	2,97,636.00	2,97,636.00	-
				(b) Foreign Travel( Chairperson)			
				(c.) Leave Travel Concession (Chairperson)			
				(a) Domestic Travel(Other Staff)	1,13,327.00	1,13,327.00	1,36,285.00
				(b) Foreign Travel(Others Staff)			
				(c) L.T.C. (other staff)	43,849.00	43,849.00	1,800.00
				viii Honorarium			
				ix Overtime Allowances			
				x Medical and Health care facilities (Chairperson)			
				xi Medical and Health care facilities(Other Staff)	45,813.00	45,813.00	1,74,888.00
				xii Bonus			
				xiii Other Establishment charges (Bank charges)	25.68	25.68	3,314.89
				xiv liability to Employee ( Chairperson)			
				xv EPFO of FAO (Empipoyer contribution)			
				xvi Gratuity			
<b>Sub total (A)</b>	<b>48,80,492.63</b>	<b>48,80,492.63</b>	<b>28,09,011.52</b>	<b>Sub total ( A )</b>	<b>1,38,38,671.68</b>	<b>1,38,38,671.68</b>	<b>87,80,493.89</b>
Grants-in-aid from Govt. of Arunachal Pradesh	1,98,12,000.00	1,98,12,000.00	1,24,27,000.00				

**FINANCE & ACCOUNTS OFFICER**  
State Electricity Regulatory Commission  
Arunachal Pradesh

*[Signature]*

**SECRETARY**  
State Electricity Regulatory Commission  
Arunachal Pradesh

Receipt To	Amount Rs	Total Amount Rs	Previous Year Rs	Payments By	Amount Rs	Total Amount Rs	Previous Year Rs
				<b>2 Administrative &amp; other office Expenditures</b>			
				(i) Meeting/ Conference etc. charges	15,000.00	15,000.00	
				(ii) Telephone /Fax/Mobile Bill	1,08,316.00	1,08,316.00	29,980.00
				(iii) (a) Office Building Rent	18,20,074.00	18,20,074.00	16,38,088.00
				(b) Rates & taxes (VAT & TDS)	2,000.00	2,000.00	
				(iv) Newspaper/ Periodicals	-	-	
				(v) Advertisement/ Publicity	63,000.00	63,000.00	
				(vi) Postage & Courier	5,000.00	5,000.00	250.00
				(vii) Office Stationery	1,57,238.00	1,57,238.00	61,833.00
				viii Office expenses	36,415.00	36,415.00	40,118.00
				(ix) Licenses/ Annual Membership subscription fee	12,30,000.00	12,30,000.00	1,68,000.00
				(x) Printing	-	-	
				(xi) Electricity Charges & Water Charges	34,000.00	34,000.00	66,000.00
				xii Deposit with other bodies	-	-	
				(xiii) Diesel	4,35,980.00	4,35,980.00	3,58,870.00
				Petrol ( Others)	1,07,180.00	1,07,180.00	1,16,900.00
				Mobil	-	-	
				xiv Vehicle insurance charges	1,02,562.00	1,02,562.00	13,452.00
				xv Legal Expenses	-	-	
				xvi Hospitality Expenses	-	-	
				xvii Audit Fee	-	-	
				xviii Repair and Maintenance	-	-	
				(a) Office Building	30,663.00	30,663.00	1,16,288.00
				(b) Machinery & Equipments/ Office equipment	45,500.00	45,500.00	59,470.00
				(c) Furniture & Fittings	-	-	
				(d) Vehicle	4,31,938.00	4,31,938.00	4,39,986.00
				(e) Charperson, Banglow	3,51,436.00	3,51,436.00	940.00
				(f) Electrical Installation and Equipment	-	-	13,516.00
				(g) Computer and data processing unit	-	-	
				xix Training Fees / Expenses	55,224.00	55,224.00	82,970.00
				xx Miscellaneous expenses	72,685.00	72,685.00	21,296.00
				xxi Website maintenance	-	-	
				xxii General Insurance Charges	-	-	
				Car Charges	-	-	
				Annual maintenance charge	-	-	
				Vehicle Registration	2,89,721.00	2,89,721.00	-
				xxiv Professional /Consultancy Fees	7,50,400.00	7,50,400.00	88,050.00
				xxv Prior Period Expenses	-	-	5,43,063.00
				xxvi Ceremonial Expenses and Refreshment charges	-	-	9,465.00
				xxvii Liveries	39,276.00	39,276.00	-

FINANCE & ACCOUNTS OFFICER  
State Electricity Regulatory Commission

SECRETARY  
State Electricity Regulatory Commission



Receipt To	Amount Rs.	Total Amount Rs.	Previous Year Rs.	Payments By	Amount Rs.	Total Amount Rs.	Previous Year Rs.
(f) Misc-receipt ( meeting and conference & office stationery)	60.00	60.00	1,564.00				
(g) Auction of Vehicle	1,25,000.00	1,25,000.00	-				
(h) IT Refund	1,00,855.00	1,00,855.00	-				
<b>Sub total ( C )</b>	<b>1,97,12,811.00</b>	<b>1,94,86,956.00</b>	<b>5,16,06,456.00</b>	<b>Sub Total ( C )</b>	<b>58,12,390.00</b>	<b>58,12,390.00</b>	<b>78,446.00</b>

*[Signature]*  
**FINANCE & ACCOUNTS OFFICER**  
 State Electricity Regulatory Commission  
 Arunachal Pradesh

*[Signature]*  
**SECRETARY**  
 State Electricity Regulatory Commission  
 Arunachal Pradesh



Receipt To	Amount Rs.	Total Amount Rs.	Previous Year Rs.	Payments By	Amount Rs.	Total Amount Rs.	Previous Year Rs.	Cr
				Sub total (F)	1,43,874.00		4,76,376.00	
				7				
				8	3,86,45,476.68		6,19,61,974.89	
				9				
				(i) Closing Balance	5.00	5.00	5.00	
				(ii) Cash in Hand				
				(iii) Cash at Bank SBI & PNB	52,71,571.95	52,71,571.95	43,80,487.63	
				(iv) Cheque in Hand	5,00,000.00	5,00,000.00	5,00,000.00	
				(v) R/D a/c with S.B.I Naharlagun				
				Total	4,44,18,053.63	4,44,18,053.63	6,68,42,467.52	
Total (A + B + C + D)	4,44,18,053.63	4,44,18,053.63	6,68,42,467.52					
Working for calculation of Interest								
(b) Interest on Investment	10,03,022.00							
Interest from non encashable fixed deposit	2,71,255.00							
(c) Interest on Cash at Bank	1,15,464.00		1,43,874.00					
Total	13,89,741.00		1,43,874.00					

  
**FINANCE & ACCOUNTS OFFICER**  
 State Electricity Regulatory Commission  
 Arunachal Pradesh

  
**SECRETARY**  
 State Electricity Regulatory Commission  
 Arunachal Pradesh

ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION

ANNEXURE II

(See Rule 5)

Income & Expenditure Accounts for the year ended 31st March 2024

Dr	Cr	Expenditure	Amount Rs.	Total Amount Rs.	Previous Year Rs.	Income	Amount Rs.	Total Amount Rs.	Previous Year Rs.
A		Establishment Charges and (Schedule X1)				Grants-in-aid from Government of Arunachal Pradesh			
(i)		Pay and allowances (Chairperson)	38,25,320.00	38,25,320.00	-	Add: Grants-in-aid receivable	1,98,12,000.00	1,98,12,000.00	1,24,27,000.00
(ii)		Pay & allowances( Other Staff)	64,51,460.00	64,51,460.00	61,63,636.00				
(iii)		Wages	9,72,343.00	9,72,343.00	6,47,752.00				
(iv)		Remuneration for Professional and Other Services	9,27,750.00	9,27,750.00	6,87,054.00	Less: Amount Capitalised (Purchase of Assets)			
(v)		Leave salary and Pension Contribution (NPS)	-	-					
(vi)		Travel Expenses :							
		(a) Domestic Travel(Chairperson)	2,97,636.00	2,97,636.00					
		(b) Foreign Travel( Chairperson)	-	-					
		( c ) Leave Travel Concession ( Chairperson)							
(viii)		other staff							
		(a) Domestic Travel(Other Staff)	1,13,327.00	1,13,327.00	1,36,285.00				
		(b) Foreign Travel( Other Staff)							
		© LTC (other staff)	43,849.00	43,849.00	1,800.00				
(ix)		Honorarium	-	-					
(x)		Overtime Allowances							
(xi)		Medical and Healthcare facilities	45,813.00	45,813.00	1,74,888.00				
(xii)		Bonus							
		Other Establishment charges	-	-					
xiv)		EPFO of FAO(Employer contribution)							
xv)		NPS of other staff (Employer contribution)	29,29,129.00	29,29,129.00	4,21,834.00				
xvi)		NPS of other staff (Employee contribution)	3,83,750.00	3,83,750.00	3,23,556.00				
xvii)		Prior period Adjustment (Pay & Allowances and Wages)	-	-	5,82,120.00				
xviii)		Gratuity							
xix)		Leave Encashment	99,963.00	99,963.00	16,64,911.00				
xx)		NPS of other staff (Interest & Charges)	8,88,459.00	8,88,459.00					
		<b>TOTAL</b>	<b>1,69,78,799.00</b>	<b>1,69,78,799.00</b>	<b>1,08,03,838.00</b>	<b>NET TO SECRETARY</b>	<b>1,98,12,000.00</b>	<b>1,98,12,000.00</b>	<b>1,24,27,000.00</b>

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Sl. No.	Particulars	Amount Rs.	Total Amount Rs.	Previous Year Rs.	Income	Amount Rs.	Total Amount Rs.	Previous Year Rs.	CI
(xxii)	Consultancy Fees	9,13,410.00	9,13,410.00	1,97,790.00					
(xxiii)	Prior Period Expenses								
(xxiv)	Liveries	39,276.00	39,276.00						
xxv	Income TAX								
(xxvi)	Ceremonial Expenses and Refreshment charges			9,465.00					
(xxvii)	Chief minister relief fund								
(xxviii)	Vehicle Registration charges	2,89,721.00	2,89,721.00						
	<b>TOTAL</b>	<b>87,05,121.62</b>	<b>87,05,121.62</b>	<b>60,98,406.21</b>	<b>TOTAL</b>				
<b>C</b>	<b>Non Recurring Expenditure</b>				<b>C Interest on Investment</b>				
(i)	Land & Buildings				(a) Interest received on investment	12,04,006.00	12,04,006.00	29,02,162.00	
(ii)	Motor Vehicles				(b) Accrued interest on investment	14,96,652.00	14,96,652.00	70,271.00	
(iii)	Furniture & Fixtures				(c) Interest receive on R/D				
(iv)	Equipment & Machinery				(d) Interest on HBL	19,256.00	19,256.00		
(v)	Xerox (Photocopy)				(e) IT Refund	1,00,855.00	1,00,855.00		
(vi)	Books & Publication	4,388.00	4,388.00						
(vii)	Fax Machines								
(viii)	Electrical installation and equipment								
(ix)	Bank Charges	25.68	25.68	3,314.89					
(x)	Prepaid Expenses								
(xi)	Car Charges								
	<b>TOTAL</b>	<b>4,414.68</b>	<b>4,414.68</b>	<b>3,314.89</b>	<b>TOTAL</b>	<b>28,20,769.00</b>	<b>28,20,769.00</b>	<b>29,72,433.00</b>	
<b>D</b>	<b>Investments</b>				<b>D Interest on Cash at bank</b>	<b>1,15,464.00</b>	<b>1,15,464.00</b>	<b>80,873.00</b>	
<b>E</b>	<b>Advances to Staff</b>				<b>E Fees</b>				
(i)	House Building Advance								
(ii)	Motor Car/ Motor Cycle/ Scooter Advance								
(iii)	Personal Computer Advance								
(iv)	Festival Advance								
(v)	Others to be specified								
<b>F</b>	<b>Contigent Advance</b>				<b>F Prior period income (from hydro power)</b>			<b>5,00,000.00</b>	
(i)	Advance for PI								
(ii)	Advance for Purchase of POL & Others								
(iii)	Advance for TA/DA								
					<b>G Misc-Receipt</b>	<b>60.00</b>	<b>60.00</b>	<b>1,564.00</b>	
					<b>H Fee, fine and penalties</b>	<b>29,50,000.00</b>	<b>29,50,000.00</b>	<b>13,00,000.00</b>	
					<b>(I) Sale of old newspapers, etc</b>				

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Dr	Cr	Expenditure	Amount Rs	Total Amount Rs	Previous Year Rs	Income	Amount Rs	Total Amount Rs	Previous Year Rs
		(W) Advance to LTC				(ii) Sale of Tender Paper			
		(V) TDS							
		Total				(iii) Training Fees			
G		Deposits Payments ( particulars of deposits is to be indicated)				(iv) Sale of Old Vehicles	125000	1,25,000.00	0
H		CPF, Chairperson				Provision for Gratuities- the year			
(I)		EPFO, FAO							
(J)		Liability to office building rent							
(K)		Assets written off			38,326.00				
(L)		Income Tax							
		Total Expenditure	2,56,88,335.30	2,56,88,335.30	1,59,43,884.10	Total Income	2,58,23,293.00	2,58,23,293.00	1,72,61,870.00
(M)		Excess of income over Expenditure	1,34,957.70	1,34,957.70	13,37,985.90	Excess of expenditure over Income			
		Total	2,58,23,293.00	2,58,23,293.00	1,72,61,870.00	Total	2,58,23,293.00	2,58,23,293.00	1,72,61,870.00
		Working for calculation of Interest							
		Total Interest	30,76,718.00	Income TAX	5,624.00				
		Less TDS on FD	4,76,376.00	( This amount extract from Ledger					
		Less Interest earned from Bank	80,873.00	Page NO 74 (2022-23)					
		Less Accrued Interest( 2021-2022)	93,683.00						
		Balance	24,25,786.00						

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**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION**  
**ANNEXURE III (See Rule 5)**  
**Balance sheet as on 31st March 2024**

Dr		Cr			
Liabilities	Amount Rs.	Previous Year Rs.	Assets	Amount Rs.	Previous Year Rs.
Capital			(Schedule A)	82,93,092	47,60,293.00
Opening Balance	5,70,16,624	55678638	(Schedule B)	4,44,70,117	4,87,58,124.00
			Accrued interest	11,78,817	70,271.00
Add: Additional during the year (Schedule 1)			Contigent & Other Loans & Advances	10,45,406	6,32,825.00
Add: (less) Expenses of Income (or expenditure over Income) during the year transferred from income & expenditure account(+)	1,34,958	13,37,985.90	Deposits		
<b>Total</b>	<b>5,71,51,582</b>	<b>57016623.9</b>			
Loans.			Provident Funds		
Liabilities & provisions			Sundry Debtors		
Remittances			Grants Receivable		
Provident Funds			Closing balance		
Sundry Creditors & other liabilities			Cash in Hand	5.00	5.00
Provision for Gratuties	36,07,428	20,85,381.79	Cash at Bank	52,71,572	43,80,488.00
(for all Employees)			Cheque in Hand	5,00,000	5,00,000.00
Current liability (Fee FY-2021-22)			R/D account		
<b>Grand Total</b>	<b>₹ 6,07,59,009</b>	<b>₹ 5,91,02,006.00</b>	<b>Grand Total</b>	<b>₹ 6,07,59,009</b>	<b>₹ 5,91,02,006.00</b>



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**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE A)**

**FIXED ASSETS as on 31st MARCH 2024**

S/No	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		Original cost of fixed assets (Rs)	Net Value / carrying amount of Fixed Assets as on 31/03/2023	Additions during the period 2023-24	Total value of assets	useful life as per Schedule-II of Companies Act, 2013 (in years)	Date/Period of Acquisitions	Remaining useful life (in years) (F-G)	Residual value on Original cost of Fixed Assets @ 5% as per Schedule-	Written off (During the Year)	Depreciation (f-J/I)	fixed assets upto current year((F-I)		
1	Land													
2	Buildings	0	-		0			0				0	0	0
	total	0	-		0			0				0	0	0
3	Furniture & Fixture													
		7940	1,906		1906	10	2015-16	2	397	0	755	1152		
	LG washing machine	10800	3,618		3618	10	2016-17	3	540	0	1026	2592		
	3 drawer table	13500	4,520		4520	10	2016-17	3	675	0	1282	3238		
	Executive chair	51240	17,164		17164	10	2016-17	3	2562	0	4867	12297		
	Godrej chair and Table	3465840	14,90,307		1490307	10	2017-18	4	173292	0	329254	1161053		
	Glass door	624400	26,847		26847	10	2017-18	4	3122	0	5931	20916		
	Wooden Door	68260	29,347		29347	10	2017-18	4	3413	0	6484	22864		
	Godrej chair Fabric	25120	10,798		10798	10	2017-18	4	1256	0	2386	8413		
	Godrej Visitor Chair													
	7003 (2nos)	33608	17,643		17643	10	2018-19	5	1680	0	3193	14451		
	Gofrej HB Leather chair	12864	6,754		6754	10	2018-19	5	643	0	1222	5532		
	ZPFLIN SS BED	14500	7,613		7613	10	2018-19	5	725	0	1378	6235		
	Selife Metress	6400	3,360		3360	10	2018-19	5	320	0	608	2752		
	Work station	258776	1,39,369		139369	10	2018-19	6	12939	0	21072	118298		
	Beat high back chair (2nos)	25290	13,278		13278	10	2018-19	5	1265	0	2403	10875		

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	TDU Sliding KD 470MM	141312	74,189		74189	10	2018-19	5	7066	0	13425	60764
	Furniture & Fixture	259790	-	259790	259790	10	2023-24	9	12990	0	24680	235110
	total	5019640	1846712.34	259790	2106502				222885	0	419962.664	1686539.67
<b>4</b>	<b>Machinery &amp; Equipment</b>											
	Office Equipment	12799	-	12799	12,799	3	2023-24	2	640	0	4053	8746
	<b>TOTAL</b>	<b>12799</b>	<b>0</b>	<b>12799</b>	<b>12799</b>				<b>640</b>	<b>0</b>	<b>4053</b>	<b>8746</b>
<b>5</b>	<b>Motor Vehcles</b>											
	Tata Safari	1227523	-		0	8	2011-12	0	61376	61376	0	0
	Toyota fortuner	3077120	5,19,265		519265	8	2016-17	1	153856	0	365409	153856
	Hyundai Eantra	1697860	2,86,513		286513	8	2016-17	1	84893	0	201620	84893
	Bolero	1164078	-	1164078	1164078	8	2023-24	7	58204	0	138234	1025844
	Fortuner	3792000	-	3792000	3792000	8	2023-24	7	189600	0	450300	3341700
	total	<b>10958581</b>	<b>805777.5</b>	<b>4956078</b>	<b>5761856</b>				<b>547929.15</b>	<b>61376</b>	<b>1155562.75</b>	<b>4606292.9</b>
<b>6</b>	<b>Books &amp; Publications</b>	0			0				0			
	total	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>0</b>		<b>0</b>
<b>7</b>	<b>Printer</b>	0			0			0	0	0	0	
<b>8</b>	<b>Computer and Data Processing Unit</b>									0		
	server and network	187280	39,017		39017	6	2017-18	0	9364	0	29653	9364
	end user device	5150	258		258	3	2018-19	0	258	0	0	258
	Computer & Laptop	10500	2,188		2188	3	2020-21	0	525		1663	525
	total	367242	-	367242	367242	3	2023-24	2	18362	0	116293	250949
	<b>TOTAL</b>	<b>570172</b>	<b>41462.5</b>	<b>367242</b>	<b>408704.5</b>				<b>28509.1</b>	<b>0</b>	<b>147608.8</b>	<b>261095.7</b>
<b>9</b>	<b>Electrical Installation and equipment</b>											

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	-do-	3820523	16,42,824		1642824	10	2017-18	4	191026	0	362950	1279875
	-do-	655494	3,44,134		344134.2	10	2018-19	5	32775	0	62272	281862
	-do-	23046	16,479		16478.54	10	2020-21	7	1152	0	2189	14289
	-do-	5400	4,374		4374	10	2021-22	8	270	0	513	3861
	-do-	60641	54,880		54880	10	2022-23	9	3032		5761	49119
	-do-	109168	-	1,09,168	1,09,168	10	2023-24	9	5458	0	10371	98797
	<b>TOTAL</b>	<b>4674272</b>	<b>2062691.1</b>	<b>109168</b>	<b>2171859</b>	<b>10</b>			<b>233713.75</b>	<b>0</b>	<b>444055.739</b>	<b>1727803.37</b>
	Refrigerator	10893	3,649.00		3649	10	2016-17	3	545	0	1035	2614
10	Gifted/ Donated assets				0				0	0		
11	Others Assets ( to be specefied)											
12	Sub Total (1) to (8)	21246357	4760292	5705077	10465369				1034222	61376	2172278	8293092
13	Capital work in progress											
14	Grand Total(9 + 10)											
	Previous Year											

*Exhibits*

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**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE B)**

**Investment as on 31st MARCH 2024**

S/No.	Description	Amount Rupees)	
1	2	3	
1	Fixed Deposits with Bank(s)		
	(a) Opening Balance	48758124	
	Add: FD Interest	1130403	
	Add: Deposit	10000000	
	Total	59888527	
	Less TDS		0
	Less Encashment FD		15418410
	<b>Total</b>		<b>15418410</b>
2	Balance Amount		44470117
	Add Balance amount of G/Aid which received FY 2023-24		
	Total Invested amount(Closing Balance)		<b>44470117</b>
	<b>Total</b>		
	Name of Banks to be mentioned	SBI Naharlagun	
	Details of amount		
	Date of deposits		
	Period of deposits		
	Date of maturity		
	Rate of Interest		
	Interest		

**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE C)**

**Accrued Interest as on 31st MARCH 2024**

Sl.No.	Description	Amount (Rupees)
1	2	3
A	Fixed Deposit with Bank	
	Opening Balance (Accrued Interest FY-2022-23)	70271
	Less: Accrued Interest received in next financial year	70271
	Net balance	0
	Add: Addition accrued interest for the FY-2023-24	1496652.00
	Closing Balance as on 31st March 2024	1496652.00
	<b>Total</b>	

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**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE D)**

**CONTINGENT AND OTHER LOANS & ADVANCES as on 31st MARCH 2024**

S/No.	Description	Opening Balance	Additions	Recoveries & Adjustments	Closing Balance
1	2	3	4	5	7
A	Contingent Advance				
(a)	Advance to TA/DA			0	0
(b)	Advance to LTC			0	0
(c)	Advance to DGS & D				
(d)	Advance to Suppliers (POL/ Others)	0	0	0	0
(e)	Rent advance to House owner				
	Other Advances/ PI				0
	Sub-total				
B	Advance to Employees	0		0	0
(a)	House building advance	140376		140368	8
(b)	Motor Car/Computer advance				
(c)	Scooter (Motor Cycle)				
(d)	Others Advances( TDS)	476376	461709	0	938085
(E)	Others Receivable/Adjustable	16073	107313	16073	107313
	ii) Calculation Mistake in CBP 56 & 144				
	144	0		0	
	<b>Total</b>	<b>632825</b>	<b>569022</b>	<b>156441</b>	<b>1045406</b>

**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE E)**

(See Rule 5)

**DEPOSITS as on March'2024**

S/No.	Description	Opening Balance	Additions	Recoveries & Adjustments	Closing Balance
1	2	3	4	5	7
1	Securities deposit				
2	Earnest Money deposits				
3	Any other Deposits	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE F)**

**Profident Fund as on 31st MARCH 2024**

SI/N	Description	Amount (Rupees)
1	2	3
1	APSERC Contributory Provident Fund	
2	Opening Balance (CPF of chairperson)	0
3	Add: Contribution made during the year	
4	Add: Interest earned on investment during the year	0
5	Closing Balance	0
6	Less: Amount Paid to creditor (CPF of chairperson)	0
7	<b>Closing Balance</b>	<b>0</b>

**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE G)**

**SUNDRY DEBTORS as on 31st MARCH 2024**

SI.No	Description	Amount (Rupees)
1	2	3
A	From Deptt. Of Power	
	Opening Balance	0
	Claim for the year (Licence fees for Distribution)	
	Claim for the year (Licence fees for transmission)	
	Less: License fee return off	0
	<b>Total</b>	<b>0</b>


*Amullee*  
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*Pranta*  
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**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION**  
**(SCHEDULE K**  
**R/D as on 31st MARCH 2023**

Sl No	Description	Amount (Rupees)
1	Opening Balance	0
2	Add: Contribution made during the year	
3	Add: Interest earned during the year	
	<b>TOTAL</b>	
	Less: Withdraw (maturity amount transfer to our account)	
4	Closing balance	

  
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**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION**  
(SCHEDULE 1)  
(See Rule 5)

**CAPITAL FUND AS ON 31ST MARCH 2024**

S/No	Description	Opening Balance	Additions	Total	Amount Written off	Closing Balance
1	2	3	4	5	6	7
1	Land					
2	Building	0		0	0	0
3	Furniture & Fixture	0		0	0	0
4	Machinery & Equipment	829792		829792		829792
5	Motor Vechiles	6061718		6061718		6061718
6	Books & Publications	0	0	0	0	0
7	Computer and Data processing Unit	802570		802570		802570
8	Electrcial installation and equipment	4585997	0	4585997		4585997
9						
7	Gifted/ Donated Assets					
8	Others( to be Specefied)					
	<b>Total</b>	<b>12280077</b>	<b>0</b>	<b>12280077</b>	<b>0</b>	<b>12280077</b>

**ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION**  
(SCHEDULE 2)  
(See Rule 5)

**REMITTANCES AS ON 31ST MARCH 2024**

S/No	Description	Opening Balance	Additions	Total	Amount Written off	Closing Balance
1	2	3	4	5	6	7
	General Profident Fund etc. of Staff on Deputation					
1	GIS	25690	1800	27490	0	27490
2	GPF	1221039	120000	1341039	0	1341039
3	Civic charge	26000	3240	29240	0	29240
4	water charge	43225	2400	45625	0	45625
5	revenue	1088	230	1318	0	1318
6	car charges	380	4500	4880		4880
7	Licence Fee		0			
8	TDS on salaries	7127111	533504	7660615	0	7660615
9	Sales tax/ VAT Tax	165850	0	165850	0	165850
10	Recoveries of Loans & Advances		0			
11	TDS on other (Professional and technical fee)	1106498	97677	1204175	0	1204175
12	Others ( to be Specified)					
	<b>Total</b>	<b>9716881</b>	<b>763351</b>	<b>10480232</b>	<b>0</b>	<b>10480232</b>

FINANCE ACCOUNTS OFFICER  
State Electricity Regulatory Commission  
Dispur, Arunachal Pradesh

SECRETARY  
State Electricity Regulatory Commission,  
Dispur, Arunachal Pradesh

ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE 3)  
(See Rule 5)


PROVIDENT FUND as on 31st MARCH 2024

S/No.	Description	Amount (Rupees)	Amount (Rupees)
1	2	3	4
<b>A</b>	APSERC Provident Fund		
1	Opening Balance		
2	Subscription		
3	Recovery of Advance		
4	Interest		
	<b>Total</b>		
	Less. Advance/Final Payment/ Investment		
<b>B</b>	Pension & Others Retirement Benefits Fund		
1	Opening Balance		
2	Pension Balance		
3	Retirement benefits fund		
4	Interest		
	<b>Total</b>		
	Less. Payment/Investment		
	<b>Total</b>		

ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE 4)  
(See Rule 5)

SUNDRY CREDITORS & OTHER LIABILITIES as on 31st MARCH 2024

S/No.	Description	Opening Balance	Additions	Total	Amount Written off/paid	Closing Balance
1	2	3	4	5	6	7
1	Audit Fees Payable	126260	146320	272580	57820	214760
2	Liability for Salary & Wages	578580	56581	635161	578581	56580
3	Professional Fees Payable	109740	163010	272750	62540	210210
4	Other liabilities( OFFICE BUILDING RENT )	136508	0	136508	136508	0
5	refundable to Government	38894	0	38894	0	38894
6	NPS ( Employer contribution)	421834	2567293	2989127	0	2989127
7	NPS ( Employee contribution)	673513	383750	1057263	997430	59833
8	Other liabilities	52.79	37972	38024.79	1	38023.79
	<b>Total</b>	<b>2085381.8</b>	<b>3354926</b>	<b>5440307.8</b>	<b>1832880</b>	<b>3607427.8</b>

  
FINANCE & ACCOUNTS OFFICER  
State Electricity Regulatory Commission  
Arunachal Pradesh

  
SECRETARY  
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Arunachal Pradesh

ARUNACHAL PRADESH STATE ELECTRICITY REGULATORY COMMISSION  
(SCHEDULE 5)  
(See Rule 5)

PROVISION FOR GRATUITIES as on 31st MARCH 2024

S/No.	Description	Amount (Rupees)	Amount (Rupees)
1	2	3	4
1	Opening Balance		
2	Provision made during this Year		
	Total		
	this year		
	Total		

  
FINANCE & ACCOUNTS OFFICER  
State Electricity Regulatory Commission  
Arunachal Pradesh

  
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