



**STATE LOAD DESPATCH CENTRE,
ARUNACHAL PRADESH**

**NEAR 132/33 KV SUB-STATION
CHIMPU, ITANAGAR-791113**

**PROFORMA ACCOUNTS
FOR THE YEAR 2024-25**



RSA & CO

CHARTERED ACCOUNTANTS

REPORT

To,
The Executive Engineer(E),
Office of the Executive Engineer(E),
SLDC Division,
Department of Power,
AP-SLDC Building,
Near 132/33 KV Sub-station Chimpu,
Itanagar - 791113,
Arunachal Pradesh.

We have verified the attached Balance Sheet of the State Load Despatch Centre, Arunachal Pradesh as at 31.03.2025 and the Income & Expenditure Statement for the year ended on that date with the records & documents and report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary;
2. In our opinion, proper books of accounts/records have been kept by the SLDC so far as it appears from our examination of the books/records;
3. The Balance Sheet & the Income & Expenditure Statement dealt with by this report are in agreement with the books of account/records.

For & on behalf of

RSA & Co.
Chartered Accountants

Pranab Kumar Das

CA Pranab Kumar Das
Partner
(Membership No. 319946)



Firm Registration No.: 325422E - R S A & CO
UDIN: 26319946CUARJW7293

Date: 06/02/2026

DEPARTMENT OF POWER OFFICE OF THE EXECUTIVE ENGINEER :: SLDC DIVISION

INCOME AND EXPENDITURE STATEMENT FOR THE FY 2024-25

<i>Particulars of expenditure</i>	<i>Note No.</i>	<i>Current Year 2024-25</i>	<i>Particulars of Income</i>	<i>Note No.</i>	<i>Current Year 2024-25</i>
To Employee Costs	1	2,78,01,753.00	By Revenue From Billing		-
To Repairs & Maintenance	2	2,64,61,980.00	By Revenue Subsidy	4	5,98,44,661.00
To Administration & General Expenses	3	55,80,928.00	By Other Income		-
To Depreciation	7	2,46,54,306.17			
			By Excess of Expenditure Over Income		2,46,54,306.17
TOTAL		8,44,98,967.17	TOTAL		8,44,98,967.17

For & on behalf of

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DEPARTMENT OF POWER OFFICE OF THE EXECUTIVE ENGINEER :: SLDC DIVISION

BALANCE SHEET AS ON 31.03.2025

LIABILITIES	Note No.	Current Year 2024-25	ASSETS	Note No.	Current Year 2024-25
CAPITAL ACCOUNT			FIXED ASSETS		
GOVT. CAPITAL ACCOUNT			Gross Fixed Asset	7	31,23,71,397.00
Opening Balance		25,17,82,850.00	Less: Accumulated Depreciation		2,46,54,306.17
Add Drawal		11,05,88,547.00	Net Block		28,77,17,090.83
Total of A		36,23,71,397.00	CAPITAL WORK IN PROGRESS		
CURRENT ACCOUNT			Payment of work executed	5	5,00,00,000.00
Opening Balance					
Add Drawal		5,98,44,661.00			
Add Interest on Capital			BALANCE WITH BANK & POST	8	-
Total		5,98,44,661.00			
Less Remittance		38,26,508.00	CASH IN HAND	9	
Less: Revenue Subsidy		5,98,44,661.00	Permanent Imprest		-
Total of B		-38,26,508.00	Others		-
Profit					
Up to Previous Year					
Add During the Year					
Total of C					
TOTAL A+B-C		35,85,44,889.00			
CURRENT LIABILITY & PROVISION					
Security Deposit	6	38,26,508.00			
Other Deposits		-			
Total		38,26,508.00			
ACCOUNT PAYABLE					
Salaries & Wages Payable		-			
Pension		-			
Total		-	Losses		
OTHER CURRENT LIABILITY			Upto Previous Year		-
			Add During the year	2,46,54,306.17	2,46,54,306.17
GRAND TOTAL		36,23,71,397.00	GRAND TOTAL		36,23,71,397.00

For & on behalf of

RSA & Co.
Chartered Accountants

Pranab Kumar Das



CA Pranab Kumar Das
Partner

(Membership No. 319946)
Firm Registration No.: 325422E - R S A & CO
UDIN: 26319946CUARJW7293

Date: 06/02/2026

FY 2024-25			
Note No.	Details Head	Amount(in Rs.)	Remarks
1	Employee Expenses		
	Salaries	1,35,99,047.00	
	Wages	40,87,506.00	
	Dearness Allwance	70,94,267.00	
	Pensionary Charges & Gratuity	0.00	
	DTE (Emp. TA)	2,11,616.00	
	Medical Expenses (Re-imburshment)	0.00	
	Other Allowances	27,46,367.00	
	Earned Leave Encashment	62,950.00	
	Prof. Fee	0.00	
	Contribution to provident & Other Funds	0.00	
	Total =====>	2,78,01,753.00	
2	Repair & Maintenance		
	AMC for ADMS Installation in Arunachal Pradesh for Three Years	1,20,00,000.00	
	Annual Maintenance Charges of SCADA of SLDC Division	75,00,000.00	
	Annual Maintenance of Assets of SLDC	58,62,000.00	
	Repair and Maintenance	8,50,000.00	
	Minor Civil & Electrical Work	2,49,980.00	
	Total =====>	2,64,61,980.00	
3	Administration & General Expenses		
	Capacity Building and Training of staff	20,00,000.00	
	Annual Contribution towards NERPC Secretariat Establishment fund	5,35,000.00	
	POL Vehicle	25,96,000.00	
	Office Expenses	4,49,928.00	
	Total =====>	55,80,928.00	
4	Revenue Subsidy		
	Headwise Total Expenditure	8,44,98,967.17	
	Less: Revenue Collection	0.00	
	Less: Depreciation	2,46,54,306.17	
	Less: Addition in Petty Cash	0.00	
	Total Revenue Subsidy =====>	5,98,44,661.00	
	Other Income	0.00	
	AP(SLDC) Total Budget for the FY 2024-25		
	Drawal	5,98,44,661.00	
5	CWIP		
	Op. Bal	0.00	
	Add: CAPEX - AP(SLDC) Budget	11,05,88,547.00	
	Less: Capitalised	6,05,88,547.00	
	Total	5,00,00,000.00	
6	Opening Security Deposit	1,06,56,752.00	
	Add: Se. Deposit Received	38,26,508.00	
	Less: Se. Deposit Refund	1,06,56,752.00	
	Closing Security Deposit	38,26,508.00	



Note - 6**Details of Security Deposit Receipt and Refund for the year 24-25**

Sl. No.	Division	Secu. Depo.	Secu. Depo.
		Receipt	Refund
1	Ms Genus Power Infarstructures Ltd., Jaipur Rajasthan	12,76,508.00	
2	Price Waters Coopers Pvt. Ltd., Kolkata	13,50,000.00	
3	Orbit Techsol India Pvt. Ltd., New Delhi	12,00,000.00	
4	M/s. Scope T&M Pvt. Ltd., Pune		49,55,115.00
5	M/s. Absolute Project India Pvt. Ltd.		57,01,637.00
	TOTAL	38,26,508.00	1,06,56,752.00



Note No. 7

Fixed Assets & Depreciation Schedule
For the Period of 01.04.2024 to 31.03.2025

Sl. No.	Particulars	Gross Block				Depreciation			Net Block as on 31.03.2025	
		Opening Balance as on 01.04.2024	Additions during the Year	Deductions/ Adjustments during the Year	Current Year as on 31.03.2025	Opening Balance as on 01.04.2024	Additions during the Year	Deductions/ Adjustments during the Year		Current Year as on 31.03.2025
1	2	3	4	5	6	7	8	9	10	11
1	Building & Civil Engineering Works	11,20,00,000.00	5,05,88,547.00	-	16,25,88,547.00	-	54,30,457.47	-	54,30,457.47	15,71,58,089.53
2	Plant & Machinery	1,04,37,000.00	-	-	1,04,37,000.00	-	5,51,073.60	-	5,51,073.60	98,85,926.40
3	Vehicles	1,25,30,000.00	-	-	1,25,30,000.00	-	11,90,350.00	-	11,90,350.00	1,13,39,650.00
4	Furniture & Fixtures	1,21,35,850.00	-	-	1,21,35,850.00	-	7,68,199.31	-	7,68,199.31	1,13,67,650.70
5	Office Equipments	56,26,000.00	-	-	56,26,000.00	-	3,56,125.80	-	3,56,125.80	52,69,874.20
6	IT Equipments	9,90,54,000.00	1,00,00,000.00	-	10,90,54,000.00	-	1,63,58,100.00	-	1,63,58,100.00	9,26,95,900.00
	Total	25,17,82,850.00	6,05,88,547.00	-	31,23,71,397.00	-	2,46,54,306.17	-	2,46,54,306.17	28,77,17,090.83



Note - 8		
Details of Bank Balance for the year 24-25		
Sl. No.	Division	Bank Bal.
1		0
	TOTAL	0

Note - 9		
Details of Cash Balance for the year 24-25		
Sl. No.	Division	Cash Bal.
1		0
	TOTAL	0



Schedule annexed to and forming part of the Financial Statements

Notes to Accounts

1. Basis of Preparation of financial statements

The financial statements are prepared on accrual basis of accounting and in accordance with the generally accepted accounting principles in India and comply in material aspects with the applicable accounting standards.

They are prepared under Historical Cost Convention, except specifically stated otherwise.

The estimates and assumptions used in the preparation of financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the Financial Statements, which may differ from the actual results at a subsequent date.

The financial statements of the Department are being compiled based on the statement of expenses and revenue duly reconciled with funds statement/treasury receipts.

The Financial Statements of the State Load Despatch Centre (SLDC) for the year ended 31 March 2025 have been prepared for the first time. Accordingly, no opening balances pertaining to prior years are available for disclosure. The books of account have been compiled based on records maintained from 01 April 2024 onwards. The impact, if any, arising from the absence of historical balances has not been quantified.

2. Revenue Recognition

SLDC Charges

The Department recognises income on accrual basis. However, if the ultimate collection thereof lacks reasonable certainty, revenue recognition is postponed to the extent of uncertainty. Accordingly, revenue from SLDC Charges is accounted for on accrual basis.

Other Incomes

- i) Interest income on Fixed Deposits accrue in most circumstances on time basis determined by the amount outstanding and the rate of interest as applicable.
- ii) Income from sales of tenders and other revenue recoveries has been accounted for as and when the payments thereof are received.
- iii) Insurance and other claims if any are recognized as revenue on certainty of receipt on prudent basis and the interest/ surcharge charged from the customers are recognized as income on receipt or when there is reasonable certainty of collection.

3. Fixed Assets

Fixed Assets on Historical Cost

- i) The fixed assets are stated at cost of acquisition or construction (except revalued assets) including cost attributable to bringing the assets to their working conditions for their intended use. Where the assets are completed and ready to use, they are capitalised on estimated basis including necessary adjustments.
- ii) The fixed assets created on the lands not belonging to the Department are included under fixed assets.
- iii) There are lands which are neither owned by the Department nor do the economic benefits from use of such land otherwise flow to the Department, the ownership remains with the Government. The Department merely acts as a trustee in respect of such lands. As neither the ownership nor the economic benefits arising from such land vests with the Department, it is not considered as an asset of Department. Hence, is not recorded in the books of account.
- iv) Cost of any improvement to land such as filling cost fencing cost, etc. is capitalized as a part of the cost of land. In case any super structure is built on land the cost of such superstructure is capitalized separately under the head "Buildings".
- v) The payments made provisionally towards the compensation and other expenses related to the land are termed as cost of land.
- vi) The cost of machinery includes the cost of machinery spares procured along with the machinery and if the cost of such spares is not known then these are capitalised and depreciated along with the mother plant. The machinery spares procured along with the plant & machinery and if the cost of such spares is known then they are capitalised separately and also depreciated over the residual useful life of the related machinery.
- vii) Other machinery spares are treated as 'stores and spares' and they are included in inventory. When they are issued or used, they are treated as expense.
- viii) Preliminary expenses relating to a project are capitalised to the assets of the project on the basis of each component of the project asset.
- ix) The details of assets & depreciation have been provided in the Fixed Asset Register & Note-7.

4. Depreciation and Amortization

- i) The depreciation is charged on straight line method to the extent of 90% of the cost of assets following the rates of depreciation as notified by the Arunachal Pradesh State Electricity Regulatory Commission (APSERC for the purpose of fixation of tariff. The depreciation is charged on monthly pro rata basis in the year in which the assets become available for use.
- ii) In case the depreciable assets are revalued, the provision for depreciation is based on the revalued amount and the estimate of the remaining useful lives of such assets.
- iii) The expenditure on software is recognized as 'Intangible Assets' to be amortized over a period of three years.
- iv) The movable fixed assets acquired amounting to ₹ 5,000/- or less are fully depreciated during the year.
- v) Depreciation has been computed prospectively with effect from 01 April 2024, in accordance with the APSERC Regulations. No depreciation has been charged for periods prior to 01 April 2024. The impact, if any, arising from the absence of historical balances and prior period depreciation has not been quantified.
- vi) The details of assets & depreciation have been provided in the Fixed Asset Register & Note-7.

5. Capital Work in Progress

- i) All project related expenditure viz. civil works, machinery under erection, construction and erection material, pre-operative expenditure incidental/attributionable to the construction of the project, borrowing cost incurred prior to the date of commercial operation and trial run expenditure/receipts are shown under Capital Work-in-Progress (CWIP).
- ii) In case the Project under commissioning, the expenditure of capital work-in-progress including survey and investigation are carried at cost. The administrative and general overhead expenses attributionable to construction of fixed assets are identified and allocated at the time of commissioning of the project on a systematic basis on major immovable assets.

6. **Provisions, Contingent Liabilities and Contingent Assets**

Department estimates the probability of any loss that might be incurred on outcome of contingencies on the basis of information available up to the date on which the financial statements are prepared. A provision is recognized when an enterprise has a present obligation, as a result of a past event, and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are determined based on management estimates of amounts required to settle the obligation at the balance sheet date, supplemented by experience of similar transactions. These are reviewed at each balance sheet date and adjusted to reflect the current management estimate. In cases where the available information indicates that the loss on the contingency is reasonably possible but the amount of loss cannot be reasonably estimated, a disclosure to this effect is made in the financial statements. In case of remote possibility neither provision nor disclosure is made in the financial statements. The Department does not account for or disclose contingent assets, if any.

As on the date of the Balance Sheet, the Department is of the opinion that there are no such recognizable contingent liabilities.

7. **Provision for leave encashment, pension & Gratuity has not been done in the accounts. The estimates for the liability towards leave encashment, pension & Gratuity shall be done and effect of the same shall incorporated in the accounts of the subsequent years.**
8. **The provisioning of expenses, if any has been made on estimate basis at the end of the year. This has been done to make the financial statements on accrual basis.**
9. **The figures have been rounded off to the nearest of rupee.**
10. **Miscellaneous**
- i) Expenses on training, recruitment and research & development not related to any specific projects are charged to revenue.
 - ii) All identifiable items of income and expenditure pertaining to prior period are accounted as prior period adjustment.

