



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-A

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Central Acts.

#### ENERGY AND PETROCHEMICALS DEPARTMENT

#### Notification

Sachivalaya, Gandhinagar, 20th October, 2005.

#### THE ELECTRICITY ACT, 2003.

No. GHU/2005/105/GRC/2003/7977-K.—In exercise of the powers conferred by clauses (h), (i) and (j) of sub-section (2) section 180 read with sections 104, 105 and 106 of the Electricity Act, 2003 (36 of 2003), the Government of Gujarat, in consultation with the Comptroller and Auditor General of India, hereby makes the following rules, namely :—

1. **Short title and commencement** :- (1) These rules may be called the Gujarat Electricity Regulatory Commission (Annual Statement of Accounts, Annual Report and Budget) Rules, 2005.

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

2. **Definitions** :- In these rules, unless the context otherwise require, -

- (a) "Act" means the Electricity Act, 2003 ;
- (b) "annual statement of accounts" means the annual statement of accounts of the Commission prepared under section 104;
- (c) "annual report" means annual report of the Commission prepared under section 105;
- (d) "budget" means the estimated receipt and expenditure of the Commission prepared under section 106;
- (e) "Commission" means the Gujarat Electricity Regulatory Commission constituted under section 82 ;
- (f) "financial year" means a period of twelve calendar months commencing from the 1<sup>st</sup> April and ending on 31<sup>st</sup> day of March of every year.
- (g) "form" means form appended to these rules;
- (h) "fund" means the Gujarat Electricity Regulatory Commission Fund constituted under section 103;
- (i) "section" means section of the Act;
- (j) Words and expressions used but not defined in these rules and

defined in the Act shall have the meanings respectively assigned to them in the Act.

3. **Preparation of Annual Statement of Accounts** :- (1) The Commission shall prepare Annual Statement of Accounts in Form I within a period of six months from the end of every financial year and shall forward the same to the State Government immediately in conformity within the provisions of section 104.
- (2) The Accounts of the Commission shall be audited by the Comptroller and Auditor General of India or any person appointed by him in this behalf and the audited accounts together with the audit report thereon shall be forwarded annually to the State Government immediately for being laid before the State Legislature.
4. **Preparation and submission of Budget** :- (1) The Commission shall prepare in each financial year its budget in Form II for the next financial year showing the estimated receipt and expenditure of the Commission.
- (2) The Budget shall be prepared by the Commission before the end of September of each year and shall be forwarded to the State Government before 15<sup>th</sup> October of each year.
- (3) The revised estimates for the current year shall be submitted to the State Government in Form-III for each financial year before the 5<sup>th</sup> December of each year.
5. **Preparation of Annual Reports** :- The Commission shall prepare once in every year annual report containing items shown in Form-IV within period of six months from the end of every financial year giving summary of its activities and other relevant information during the previous year and forward the same to the State Government immediately.

## Form-I (See rule 3)

Statement of Accounts of the Gujarat Electricity Regulatory Commission  
Balance sheet as at year ending on 31st March,.....

		Amount - Rs		
		Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND AND LIABILITIES				
CORPUS /CAPITAL FUND		1		
RESERVES AND SURPLUS		2		
EARMARKED ENDOWMENT FUNDS		3		
SECURED LOANS AND BORROWINGS		4		
UNSECURED LOANS AND BORROWINGS		5		
DEFERRED CREDIT LIABILITIES		6		
CURRENT LIABILITIES AND PROVISIONS		7		
<b>TOTAL</b>				
ASSETS				
FIXED ASSETS		8		
INVESTMENTS -FROM EARMARKED / ENDOWMENT FUNDS		9		
INVESTMENTS - OTHERS		10		
CURRENT ASSETS , LOANS , ADVANCES		11		
MISCELLANIOUS EXPENDITURE				
<b>TOTAL</b>				

FORM OF FINANCIAL STATEMENTS			
GUJARAT ELECTRICITY REGULATORY COMMISSION			
INCOME AND EXPENDITURE ACCOUNTS FOR THE PERIOD / YEAR ENDED			
	Schedule	current year	previous year
<b>INCOME</b>			
Income from sales / service	12		
Grants /Subsidies	13		
Fees/ Subscription	14		
Income on Investments ( income on Invest. From Earmarked/ Endowment Funds transferred to funds)	15		
Income from Royalty, Publications etc.	16		
Interest Earned	17		
Other Income	18		
<b>TOTAL (A)</b>			
<b>EXPENDITURE</b>			
Establishment Expenditure	19		
Other Administrative Expenses etc.	20		
Interest	21		
Depreciation (Net Total at the year end - corresponding to schedule -8			
<b>TOTAL (B)</b>			
Balance being excess of Income over Expenditure (A-B)			
Transfer to Special Reserve ( Specify each)			
Transfer to / from General Reserve			
BALANCE BEING SURPLUS /(DEFICIT), CARRIED TO SURPLUS/ CAPITAL FUND			

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)  
 GUJARAT ELECTRICITY REGULATORY COMMISSION  
 SCHEDULES FORMING PART OF BALANCE SHEET AS AT

		(AMOUNT - RS)	
		current year	previous year
<b>SCHEDULE 1 - CORPUS / CAPITAL FUND:</b>			
Balance as at the beginning of the year			
Add: Contributions towards Corpus / Capital Fund			
Add / (Deduct) : Balance of net income / ( expenditure ) transferred from the income and expenditure Account			
<b>BALANCE AS AT THE YEAR-END</b>			
<b>SCHEDULE 2-RESERVES AND SURPLUS</b>			
		Current Year	Previous year
<b>1 Capital Reserve :</b>			
As per last Account			
addition during the year			
Less : Deductions during the year			
<b>2. Revaluation Reserve :</b>			
As per last account			
Addition during the year			
Less: Deductions during the year			
<b>3 Special Reserve :</b>			
As per last Account			
Addition during the year			
Less : Deductions during the year			
<b>4 General Reserve :</b>			
As per last Account			
Addition during the year			
Less : Deductions during the year			
<b>TOTAL</b>			

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**FORM OF FINANCIAL STATEMENTS**  
**GUJARAT ELECTRICITY REGULATORY COMMISSION**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT**

SCHEDULE-3 - EARMARKED / ENDOWMENT FUNDS	FUND WISE BREAK UP				Amount - Rs		TOTALS
	Fund wise	fund xx	Fund YY	Fund zz	Current Year	Previous Year	
(a) Opening Balance of the funds							
(b) Additions to the Funds:							
i Donations/Grants							
ii Income from investments made on account of funds							
iii Other additions ( specify nature)							
<b>TOTAL (a+b)</b>							
(c) Utilisation/ Expenditure towards objectives of funds							
1. Capital Expenditure							
- Fixed Assets							
- Others							
Total							
2 Reserve Expenditure							
-Salaries , Wages and allowances etc.							
- Rent							
-Other Administrative expenses							
Total							
<b>TOTAL (c)</b>							
<b>NET BALANCE AS AT THE YEAR END (a+b-c)</b>							

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**FORM OF FINANCIAL STATEMENTS**  
**GUJARAT ELECTRICITY REGULATORY COMMISSION**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT**

SCHEDULE -4 - SECURED LOANS AND BORROWINGS	AMOUNT -Rs	
	Current Year	Previous Year
1 Central Government		
2 State Government		
3 Financial Institutions		
(a) Term Loan		
(b) Interest accrued and due		
4 Banks		
(a) Term Loan		
- Interest accrued and due		
(b) Other Loans (Specify)		
- Interest accrued and due		
5 Other institutions and Agencies		
6 Debentured and Bonds		
7 Others (Specify)		
<b>TOTAL</b>		
Note : Amounts due within one year		

**FORM OF FINANCIAL STATEMENTS**  
**GUJARAT ELECTRICITY REGULATORY COMMISSION**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT**

SCHEDULE -5 UN SECURED LOANS AND BORROWING	AMOUNT -Rs	
	Current Year	Previous Year
1 Central Government		
2 State Government		
3 Financial Institutions		
(a) Term Loan		
(b) Interest accrued and due		
4 Banks		
(a) Term Loan		
- Interest accrued and due		
(b) Other Loans (Specify)		
- Interest accrued and due		
5 Other institutions and Agencies		
6 Debentured and Bonds		
7 Fixed Deposits		
8 Others (Specify)		
<b>TOTAL</b>		
Note : Amounts due within one year		



<b>SCHEDULE 6 DEFERRED CREDIT LIABILITIES :</b>		
	Amount - Rs	
	Current year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other Assets		
b) Others		
<b>TOTAL</b>		
Note : Amounts due within one year		
<b>FORM OF FINANCIAL STATEMENT</b>		
<b>GUJARAT ELECTRICITY REGULATORY COMMISSION</b>		
<b>SCHEDULES FORMS PART OF BALANCE SHEET AS AT</b>		
	Amount - Rs	
	Current Year	Previous Year
<b>SCHEDULE-7 - CURRENT LIABILITIES AND PROVISIONS</b>		
<b>A. CURRENT LIABILITIES</b>		
1. Acceptances		
2. Sundry Creditors		
(a) For goods		
(b) Others		
3. Advances Received		
4. Interest Accrued but not due on,		
(a) Secured Loans / borrowings		
(b) Unsecured Loans / borrowings		
5. Statutory Liabilities		
(a) Over due		
(b) Others		
6. Other current Liabilities		
<b>TOTAL (A)</b>		
<b>B. PROVISIONS</b>		
1. For Taxation		
2. Gratuity		
3. Superannuation / Pension		
4. Accumulated Leave Encashment		
5. Trade Warranties / Claims		
6. Others ( Specify)		
<b>TOTAL (B)</b>		
<b>TOTAL ( A+B)</b>		

FORM OF FINANCIAL STATEMENT  
GUJARAT ELECTRICITY REGULATORY COMMISSION  
SCHEDULES FORMS PART OF BALANCE SHEET AS AT

**SCHEDULE - 8 FIXED ASSETS**

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Cost / Valuation as at beginning of the year (1)	Additions during the year (2)	Deductions during the year (3)	Cost / Valuation at the year end (4)	As at the beginning of the year (5)	On Additions during the year (6)	On Deductions during the year (7)	Total Up to the Year end (8)	As at the current year-end (9)	As at the Previous year-end (10)
1. FIXED ASSETS										
LAND										
a) Free Hold										
b) Lease Hold										
2. BUILDING S										
a) On Freehold Land										
b) On Lease hold Land										
c) Ownership Flats/Premises										
d) Superstructures on Land not belonging to the entity										
3 PLANT MACHINERY AND EQUIPMENT										
4 VEHICLES										
5 FURNITURE, FIXTURES										
6 OFFICE EQUIPMENT										
7 COMPUTER/ PERIPHERALS										
8 ELECTRIC INSTALLATIONS										
9 LIBRARY BOOKS										
10 TUBEWELLS & W. SUPPLY										
11 OTHER FIXED ASSETS										
TOTAL OF CURRENT YEAR										
PREVIOUS YEAR										
CAPITAL WORK-IN PROGRESS										
TOTAL										

FORM OF FINANCIAL STATEMENT					
GUJARAT ELECTRICITY REGULATORY COMMISSION					
SCHEDULES FORMING PART OF BALANCE SHEET AS AT					
<b>SCHEDULE -9 INVESTMENT FROM EARMARKED ENDOWMENT FUNDS</b>					
				Current year	Previous year
1 In Government Securities					
2 Other approved Securities					
3 Shares					
4 Debentures and Bonds					
5 Subsidiaries and Joint Ventures					
6 Others ( to be specified)					
TOTAL					
<b>SCHEDULE -10 - INVESTMENTS- OTHERS</b>					
				Current year	Previous year
1 In Government Securities					
2. Other approved Securities					
3. Shares					
4 Debentures and Bonds					
5 Subsidiaries and Joint Ventures					
6 Others ( to be specified)					
TOTAL					

## FORM OF FINANCIAL STATEMENTS

GUJARAT ELECTRICITY REGULATORY COMMISSION  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT

## SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES, ETC

				Current year	Previous year
<b>A</b>	<b>CURRENT ASSETS</b>				
1	Inventories:				
	(a) Stores and Spares				
	(b) Loose Tools				
	(c) Stock-in-Trade				
	Finished goods				
	Work-in-Progress				
	Raw materials				
2.	Sundry Debtors:				
	(a) Debts Outstanding for a period exceeding six months				
	(b) Others				
3	Cash balances in Hand (Including cheques / drafts and imprest)				
4	Bank Balances:				
	(a) With Scheduled Banks				
	On current Accounts				
	On Deposit Accounts (includes margin money)				
	On Savings Accounts				
	(b) With non-scheduled banks				
	On current Accounts				
	On Deposit Accounts (includes margin money)				
	On Savings Accounts				
5	Post Office - Savings Accounts				
	<b>TOTAL - (A)</b>				

FORM OF FINANCIAL STATEMENTS				
GUJARAT ELECTRICITY REGULATORY COMMISSION				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT				
SCHEDULE 11 - CURRENT ASSETS , LOANS , ADVANCES , ET			Current year	Previous year
<b>B LOANS , ADVANCES AND OTHER ASSETS</b>				
1. Loans :				
(a) Staff				
(b) Other Entities engaged in activities/ objectives similar to that of the Entity				
(c) Other ( specify)				
2. Advances and other amounts recoverable in cash or in kind or for value to be received				
(a) On Capital Account				
(b) Prepayments				
(c) Others				
3) Income Accured :				
(a) On investments from Ear marked / Endowment Funds				
(b) On Investments - Others				
(c) On Loans and Advances				
(d) Others				
( includes income due unrealised Rs ..... )				
4) Claims Receivable				
TOTAL ( B)				
TOTAL ( A+B)				

FORM OF FINANCIAL STATEMENTS GUJARAT ELECTRICITY REGULATORY COMMISSION SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR ENDED		
	Amount Rs	
	Current Year	Previous Year
<b>SCHEDULE -12 -INCOME FROM SALES / SERVICES</b>		
1) Income from sales		
(a) Sale of Scraps		
2) Income from Services		
(a) Professional/ Consultancy Services		
(b) Others ( specify)		
<b>TOTAL</b>		
<b>SCHEDULE -13 GRANTS / SUBSIDIES</b>		
(1) Central Government		
(2) State Government		
(3) Government Agencies		
(4) Institutions /Welfare bodies		
(5) International Organisations		
(6) Others ( specify)		
<b>TOTAL</b>		
<b>FORM OF FINANCIAL STATEMENTS GUJARAT ELECTRICITY REGULATORY COMMISSION SCHEDULES FORMING PART OF INCOME &amp; EXPENDITURE FOR THE PERIOD / YEAR ENDED</b>		
	Amount Rs	
	Current Year	Previous Year
<b>SCHEDULE -14 FEES /SUBSCRIPTIONS</b>		
(1) Entrance Fees		
(2) Annual Fees / Subscription		
(3) Seminar / Program fees		
(4) Consultancy Fees		
(5) Others ( Specify)		
<b>TOTAL</b>		

<b>SCHEDULE 15</b>				
<b>Income on Investment (Income on Investment from Earmarked / Endowment Funds transferred to Funds)</b>				
	<b>Inv. from Earmarked Fund</b>		<b>Investment/ Others</b>	
	<b>Current year</b>	<b>Previous Year</b>	<b>Current year</b>	<b>Previous Year</b>
<b>1) Interest</b>				
(a) On Govt. Securities				
(b) Other Bonds/ Debentures				
<b>2) Dividends :</b>				
(a) On Shares				
(b) On Mutual Funds Securities				
<b>3) Rents</b>				
<b>4) Others (Specify)</b>				
<b>TOTAL</b>				

<b>SCHEDULE - 16</b>			
<b>INCOME FROM ROYALTY, PUBLICATION ETC.</b>			
		<b>Current Year</b>	<b>Previous year</b>
1) Income from Royalty			
2) Income from Publications			
3) Others ( specify)			
<b>TOTAL</b>			
<b>SCHEDULE -17- INTEREST EARNED</b>			
1) On Term Deposits			
(a) With Scheduled banks			
(b) With Non- Scheduled Banks			
(c) With Institutions			
(d) Others			
2) On Savings Accounts			
(a) With Scheduled banks			
(b) With Non- Scheduled Banks			
(c) Post Office Savings Account			
(d) Others			
3) On Loans			
(a) Employees / Staff			
(b) Others			
4) Interest on Debtors and Other Receivables			
<b>TOTAL</b>			
Note : Tax Deducted at source to be indicated			
<b>SCHEDULE -18 OTHER INCOME</b>			
Misc Income			
<b>TOTAL</b>			



<b>SCHEDULE -19 ESTABLISHMENT EXPENSES</b>	<b>Current Year</b>	<b>Previous year</b>
(a) Salaries and Wages		
(1) Salaries of the Commission Members		
(2) Salaries to office Staff		
(3) To wages		
(4) To Bonus		
(b) Allowances and Bonus		
(c) Contribution to Provident Fund		
(d) Contribution to Other Fund ( specify)		
(e) Staff Welfare Expenses		
Medical Facility and Reimbursement		
(f) Expenses on Employees' Retirement and Terminal Benefits		
(1) Gratuity		
(2) Leave Salary		
(3) Others ( Specify)		
<b>TOTAL</b>		

<b>SCHEDULE 20 OTHER ADMINISTRATIVE EXPENSES ETC.</b>		
	<b>Current Year</b>	<b>Previous Year</b>
<b>(a) Purchases</b>		
<b>1) Capital Purchase</b>		
(i) Vehicles		
(ii) furniture and fixtures		
(iii) Telephone- Telecommunication System		
(iv) Computers and related items		
(v) Fax Machine		
(vi) Office Equipments		
<b>2) Other Purchases</b>		
Misc Purchase		
<b>(b) General Expenses</b>		
(i) Electricity		
(ii) Vehicle Running Expenses Fuel etc.		
(iii) Advertisements and Publicity		
(iv) Water charges		
(v) Vehicle Insurance Expenses		
(vi) Meeting Expenses and Conference charge		
(vii) Other Office Expenses		
<b>(d) Repairs and Maintenance</b>		
(1) Building		
(2) Furniture and Office Equipment		
(3) Vehicles		
(4) Electricals		
<b>(e) Rent, Rates and Taxes</b>		
Rent (office)		
Rent (Residence)		
Municipal Taxes		

<b>(f) Postage, telephone and Communication Charges</b>		
(1) Postage charges		
(2) Telephone charges		
<b>(g) Printing and stationary</b>		
(1) Printing and Stationary		
<b>(h) Travelling and Conveyance Expenses</b>		
(1) Travelling Expenses for domestic tour		
(2) Travelling allownaces for domestic tour		
(3) Travelling Expenses Foraign Tour		
(4) Coveyance expenses		
(5) Leave Travel Concession		
<b>(i) Subscription Expenses</b>		
Subscription of Newspapers and Magazines		
Purchase of Books		
Subscription of books		
<b>(j) Expenses on Seminar/ work shop</b>		
Seminars		
Trainings fees		
<b>(k) Auditors Remuneration</b>		
<b>(l) Hospitality Expenses</b>		
<b>(m) Consultancy charges / Professional charges</b>		
(i) Retainer Services		
(ii) Legal Consultancy		
(iii) Professional Consultancy / Charges		
(iv) Honorarium		
(v) Annual Fees		
<b>(n) Deposits / investments</b>		
(1) Loans and Advances		
(1) Interest Bearing loans and Advances		
(a) Car / Motor cycle advance		
(b) House Building Advance		
(2) Interest free loans and advances'		
(a) Food Grain Advance		
(b) Festival Advance		
(c) Others		
Total		

**FORM - I]**

(See rule-4)

Budget of the Gujarat Electricity Regulatory Commission for the year ending on 31<sup>st</sup> March.....

Demand No. :

Sub-Major Head :

Minor Head :

Sub-Head :

Detailed Head	Accounts for last three years				Budget estimate for the current year	Actuals of last eight months of the previous year	Actuals of first four months of the current year	Total of Col. (6)+(7)	Voted/Charged/ Plan/ Non-plan (Rupees in thousand)		
	1	2	3	4					Col. (6) x 1.5	Col. (7) x 3	Amount For the next Financial Year
					5	6	7	8	9	10	11

## A. Expenditure Head :

Salaries

Pay

Dearness allowances

Other allowances

Leave Travel Concession \*

Reimbursement of Medical Charges

Medical Allowances

House Rent Allowances

Compensatory Local Allowance

Transport Allowance

Sumptuary Allowance

ROP Arrears

Bonus

Leave Encashment

Pensionary Benefits

WagesAdministrative Expenses

Travel Expenses

Office Expenses

Rent, rates and taxes  
Publications  
Other Administrative Expenses  
Contractual services and supplies  
Advertising and publicity  
Professional services  
Other contractual services  
Other Expenditure  
Interest  
Acquisition of capital assets  
and other capital expenditure  
Motor vehicles  
Machinery and equipments  
Repairs & Maintenance  
Payment of Professional and  
Consultancy fees

Loans and Advances

B. Receipt Head :

- (1) Fees
- (2) Interest
- (3) Fines and Penalties
- (4) Recoveries of Loans and Advances
- (5) Others.

C. Net Amount :

**Form III**  
(See rule 4)  
**REVISOR OF THE GUJARAT ELECTRICITY REGULATORY COMMISSION**  
**FOR THE CURRENT YEAR .....**

Name of the Office :  
Demand No. :  
Major Head :  
Sub-Major Head :  
Minor Head :  
Group Minor Head :  
Sub-Head :

Voted/Charged/Plan/Non-Plan.

Detailed Head	Budget Estimates for the current year	Supplementary Demand (if any)	Advance from the Contingency Fund	Additional Authorisation	Total	Actual Expenditure for the last year	Actual expenditure for the first eight months for the current year	Probable expenditure for the last four months of the current year
1	2	3	4	5	6	7	8	9

Total	Provision proposed for the next year	Revised Estimates proposed	Remarks
(8 + 9)	11	12	
10		13	

**Form IV**  
**(See rule 5)**

Annual Report of the Gujarat Electricity Regulatory Commission for the  
year ending on **31<sup>st</sup> March**.....

1. Introduction
2. Organizational chart of the Commission
3. Functions of the Commission
4. Advisory Committee and its functions
5. Activities during the year including, -
  - a. determination of tariff,
  - b. awards declared and orders made by the Commission
  - c. grant of licenses,
  - d. setting of standards relating to safety, quality and reliability of service and thereof,
  - e. regulatory activities on purchase and procurement process of distribution licensees transmission and wheeling, distribution, supply and utilization of electricity in the State,
  - f. advise to the State Government on matter of generation, transmission, supply and distribution, supply and utilization of electricity,
  - g. adjudication of disputes and differences,
  - h. information Technology, and
  - i. other functions performed by the Commission.
6. Financial statement.

By order and in the name of Governor of Gujarat,

K. H. Chorera

Under Secretary to the Government.

सरकारी मध्यस्थ मुद्रणालय, गांधी-नगर