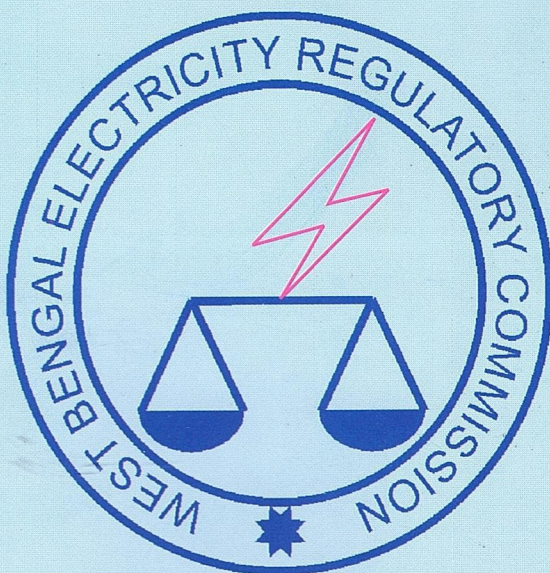




WEST BENGAL ELECTRICITY REGULATORY COMMISSION

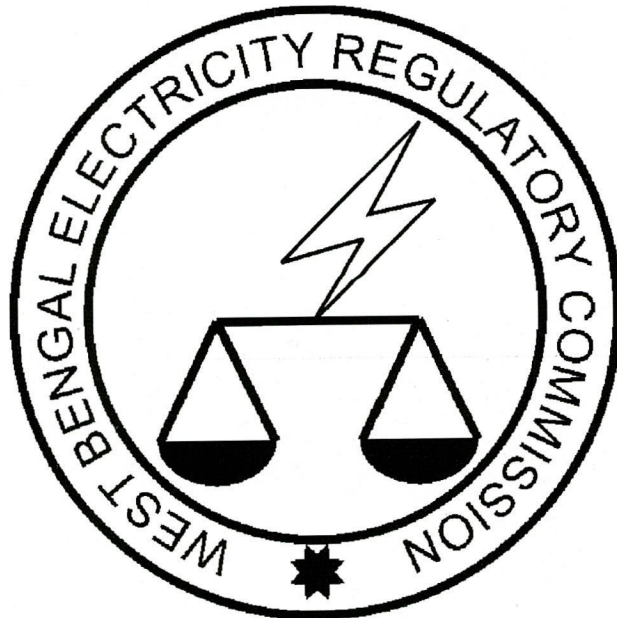


ANNUAL STATEMENT OF ACCOUNTS

2016-2017



WEST BENGAL ELECTRICITY REGULATORY COMMISSION



ANNUAL STATEMENT OF ACCOUNTS

2016-2017

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

ANNUAL STATEMENT OF ACCOUNTS 2016-2017

INDEX

Serial No.	Particulars	Page No.
1	Separate Audit Report on the Annual Statement of Accounts of West Bengal Electricity Regulatory Commission for the year ended 31 March 2017	1-4
2	Receipts and Payments Account for the year ended 31 March 2017	5-6
3	Income and Expenditure Account for the year ended 31 March 2017	7
4	Balance Sheet as on 31 March 2017	8
5	Establishment charges (Pay & Allowances) (Schedule X), Travelling Exp (Schedule-Y), Est Charges Including Provisions (Schedule-XI) & Travelling Exp (including Provision (Schedule-YI) for the year ended 31 March 2017	9-10
6	Capital Fund as on 31 March 2017 (Schedule 1) & Sundry Creditors & Other Liabilities for the year ended 31 March 2017 (Scheduled-2)	11-12
7	Contributory Provident Fund as on 31 March 2017 (Schedule 3)	13
8	Fixed Assets as on 31 March 2017 (Schedule A)	14
9	Investment in Fixed Deposits as on 31 March 2017 (Schedule B), Contingent & Other Loans and Advances as on 31 March 2017 (Schedule C) & Other Deposits as on 31 March 2017 (Schedule D)	15
10	Contributory Provident Fund as on 31 March 2017 (Schedule E)	16
11	Accrued Interest on Term Deposits as on 31 March 2017 (Schedule F), Cash in Hand as on 31st March 2017(Schedule-G) & Cash at Bank as on 31 March 2017 (Schedule-H)	17
12	Significant Accounting Policies/Notes to Accounts (Schedule I)	18
13	Bank reconciliation statement and MOD balance as on 31 March 2017	19
14	Trial balance (Cash & Bank Transactions) as on 31 March 2017	20-22
15	Trial Balance as on 31st March 2017 (after incorporating Journal Vouchers)	23-24

**OFFICE OF THE ACCOUNTANT GENERAL (ECONOMIC AND REVENUE)
SECTOR (AUDIT), WEST BENGAL**

**Treasury Buildings
3rd MSO Building, 5th Floor, CGO Complex, DF Block, Salt Lake,
Kolkata - 700 064**

**Separate Audit Report on the Accounts of West Bengal Electricity Regulatory Commission
for the year ended 31 March 2017.**

1. We have audited the attached Balance Sheet of West Bengal Electricity Regulatory Commission as at 31 March 2017 and the Income and Expenditure Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971 read with Section 104(2) 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 the 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 and 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. 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 purposes of our audit;
 - ii. The Balance Sheet and Income and Expenditure Account dealt with by this report have been drawn up in the format approved by the Government of West Bengal under Section 104(1) read with Section 180(2) of the Electricity Act, 2003.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Commission as required under Section 104 (1) of the Electricity Act, 2003 read with the Rule 5 of the West Bengal Electricity Regulatory Commission (Annual Statement of Accounts) Rules, 2004 in so far as it appears from our examination of such books.
 - iv. We further report that :

A. General :-

1. West Bengal Electricity Regulatory Commission (WBERC) entered (28 March 2011) into an agreement with Bidhannagar Municipal Corporation (BMC) for hiring of 10781.41 Sq.ft. area for five years as against payment of monthly license fee of Rs. 3.03 lakh per month w.e.f 01.11.2010. After the expiry (31 October 2015) of said agreement, no fresh agreement was signed by either parties. However, BMC intimated (January 2017) that in accordance with the decision of their Board Meeting (26 September 2012) they enhanced the license fee to Rs. 70 per Sq.ft. Since the enhanced rate was not recognized by the Commission and the matter remained unsettled till the date of finalization of accounts, the same should have been disclosed by the way of a note in the accounts for 2016-17.

2. As per WBERC (Annual Statement of Account) Rules 2004, the Gifted/Donated assets should be shown in the accounts separately under the classification 'Gifted/Donated' assets. In this regard it was observed that the Commission did not classify the gifted/donated assets in its schedule 'A' (Fixed Assets) and Schedule-1 (Capital Fund) of annual accounts for 2016-17 and instead, regrouped the items under different heads without keeping them under the head 'Gifted and Donated' assets, thereby not following the WBERC Rules 2004.

This issue, despite being commented upon By C & AG of India vide comment No.-IV. A.I. of Separate Audit Report on the accounts of the Commission for the year 2015-16, was not rectified in the accounts for 2016-17.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure 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 Accounting policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure-I 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 2017 and
 - (b) In so far as it relates to the Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

5. A review of accounts showing the summarized financial results of the Commission for the last three years are given in Annexure-II.

For and on behalf of the C & AG of India

**Dated at Kolkata
The 30th January 2018**

**Sd/ - xx xx xx
(Nameeta Prasad)
Accountant General (E & R S A)
West Bengal**

Annexure-I to Audit Report

1. **Adequacy of Internal Audit System:-** The Commission conducted no internal audit since its inception.
2. **Adequacy of Internal Control System:-** Based on test check of the records of the Commission, no instance indicating of inadequacy of internal control was noticed.
3. **System of physical verification of fixed assets:-** The Commission undertook physical verification of fixed assets at the year end and balance as per the verification report were certified by the Commission as being in agreement with the statement of fixed assets.
4. **System of Physical verification of Inventory:-** The Commission being a regulatory authority, does not maintain any inventory.
5. **Regularity in payment of statutory dues:-** Based on test check of records, the Commission was found to be generally regular in deposit of statutory dues.
6. **Any other observation on the functioning of the Corporation, which suggests a significant risk to financial reporting.** Based on test check or records, no item of significant risk to financial reporting was observed.

Annexure - II

Review of Accounts of West Bengal Electricity Regulatory Commission for the year ended 31st March 2017 by the Comptroller and Auditor General of India.

NOTE: This review of Accounts has been prepared without taking into account the audit observation/ comments contained in the Audit Report of the Comptroller and Auditor General of India.

Sl. No.	Particulars	2014-15	2015-16	2016-17
A.	Income	(Rs. in lakh)		
(a)	Revenue Receipt			
(i)	Fees from utilities	692.58	1014.23	804.39
(ii)	Grant from State Govt. (Net)	—	—	—
(iii)	Interest received from Bank	570.06	200.05	437.69
(iv)	Miscellaneous Receipts	0.01	0.12	0.34
	Total	1262.65	1214.40	1242.42

B.	Expenditure			
(i)	Establishment charges	189.84	229.48	386.23
(ii)	Administration and other office expenses	119.90	145.98	140.54
(iii)	Repair and maintenance	5.58	5.31	4.19
(iv)	Miscellaneous expenditure	11.31	21.34	24.86
(v)	Depreciation	—	90.24	11.88
	Total	326.63	492.35	567.70
C.	Excess of income over expenditure	936.02	722.05	674.72
D.	Surplus	936.02	722.05	674.72

WEST BENGAL ELECTRICITY REGULATORY COMMISSION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

DR

CR

Previous Year 2015-16		RECEIPTS	Current Year 2016-2017		Previous Year 2015-16		PAYMENTS	Schedule Ref	Current Year 2016-2017	
Amount Rs.	Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.			Amount Rs.	Amount Rs.
30,93,430.27	28.00	1 <u>Opening balance</u>					1 <u>Establishment Charges</u>			
	29,54,002.27	i) Cash in Hand	3,810.00			182,83,204.00	(i) Pay & Allowances	X	274,00,079.00	
	1,39,400.00	ii) Cash in Bank A/C No. I	69,92,617.57			44,783.00	(ii) Wages	X	46,238.00	
		———— A/C No. II	9,748.00			—	(iii) Remuneration for professional & other Services		2,36,500.00	
—	—			70,06,175.57		4,73,597.00	(iv) Leave Salary & Pension Contribution	X	6,29,870.00	
		2 <u>Grants in-aid from Govt. of West Bengal</u>	—	—		10,07,058.00	(v) Cash equivalent to Leave Salary	X	17,48,802.00	
						2,14,389.00	(vi) a) Travel Expenses - Domestic	Y	6,41,961.00	
						—	b) Travel Expenses - Foreign	Y	19,004.00	
						2,07,708.00	c) Leave Travel Concession	Y	1,34,474.00	
						33,52,878.00	(vii) Honorarium		44,17,858.00	
						2,22,422.00	(viii) Medical & Health Care Facilities		1,30,099.00	
						73,600.00	(ix) Bonus		74,800.00	
		3 <u>Receipts of the Commission</u>				21,000.00	(x) Ex-gratia		45,000.00	
		i) Receipts from Investment				16,688.00	(xi) Employer's EPF Contribution to WBSEDCL	E	84,299.00	
	325,00,000.00	a) Investment Encashed	550,00,000.00			8,30,611.00	(xii) Employer's contribution to EPF/EPS	E	10,83,833.00	
	279,05,137.00	b) Interest on Investment	400,12,753.25		247,47,938.00	—	(xiii) Cash Award		1,200.00	
				950,12,753.25						366,94,017.00
	7,51,310.00	ii) Recovery from Employees					2 <u>Administrative and Other Office Expenses</u>			
		a) EPF/EPS contribution	10,71,400.00			14,20,937.00	(i) Meeting and Conference Expenses		7,81,881.00	
	31,75,126.00	b) Income Tax deducted at source	48,39,170.00			2,56,064.00	(ii) Telephone & Fax Expenses		3,47,398.00	
	11,98,339.00	c) Recovery of Others	18,03,733.00			27,02,500.00	(iii) Rent, Rates & Taxes		49,14,000.00	
51,24,775.00				77,14,303.00		40,158.00	(iv) Newspapers/Periodicals		19,128.00	
		iii) Other Receipts				44,376.00	(v) Advertisement/Publicity		8,06,885.00	
	750,67,880.30	a) Fees, Fines and Penalties	1447,83,598.00			27,114.00	(vi) Postage and Telegrams		45,500.00	
	7,65,059.00	b) Misc Receipts	59,810.00			1,42,092.00	(vii) Stationery & Printing		3,32,349.00	
758,32,939.30				1448,43,408.00		6,31,075.00	(viii) Electricity Charges		6,97,762.00	
	—					—	(ix) Petrol, Oil and Lubricants		17,160.00	
	—	4 <u>Deposit Receipts</u>				18,69,786.00	(x) Vehicle Hire Charges		28,25,316.00	
		Earnest Money Deposit	5,40,000.00			44,79,149.00	(xi) Legal Expenses		58,36,269.00	
2,40,000.00				5,40,000.00		—	(xii) Audit Fees		47,130.00	
		5 <u>Remittance receipts other than recoveries from Pay bill</u>				4,73,108.00	(xiii) Repair & Maintenance		4,17,565.00	
	2,295.00	Recovery of Service Tax	1,196.00			23,015.00	(xiv) Training Expenses		1,94,714.00	
	—	Recovery of Cash Award	1,200.00			2,15,958.00	(xv) Miscellaneous Office Expenses		2,28,022.00	
	—	Recovery of Ex-gratia	13,500.00			1,05,000.00	(xvi) Consultancy Fees		1,39,317.00	
	—	Recoveries of Leave Salary	1,12,690.00			2,803.00	(xvii) Bank Charges		2,002.25	
	—	Recoveries of Works Contract Tax	1,611.00			13,64,958.00	(xviii) Fees and Subscription		13,86,971.00	
	—	Recovery from Motor Vehicle Dept.	1,888.00			84,000.00	(xix) Web hosting charges		78,250.00	
	—	Recovery from Bank for cheque cancellation	66,625.00			72,475.00	(xx) Service Tax		3,38,914.00	
2,295.00				1,98,710.00		71,012.00	(xxi) Internet Data Service Expenses		90,610.00	
						33,241.00	(xxii) Refund of Licence Fee to Licensees		532,24,863.00	
						2,00,211.00	(xxiii) Security Expenses		3,82,794.00	
										731,54,800.25
1446,98,576.57		TOTAL		2553,15,349.82		142,59,032.00	TOTAL			1098,48,817.25

Sd/-
(A K Mukhopadhyay)
Jt. Adviser (Finance), WBERC
28th June, 2017

Sd/-
(J C Chakraborty)
Secretary, WBERC
28th June, 2017

Sd/-
(Amitava Biswas)
Member, WBERC
28th June, 2017

Sd/-
(R N Sen)
Chairperson, WBERC
28th June, 2017

DR

CR

Previous Year 2015-16		Sl. No.	RECEIPT	Current Year 2016-2017		Previous Year 2015-16		Sl. No.	PAYMENTS		Current Year 2016-2017	
Amount Rs.	Amount Rs.			Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.				Amount Rs.	Amount Rs.
1446,98,576.57			B/F		2553,15,349.82	390,06,970.00			B/F			1098,48,817.25
							8,28,264.00	3	Non recurring Expenditures			
							10,700.00		i) Motor Car		28,329.00	
							2,15,357.00		ii) Furniture & Fixture		21,93,551.00	
							12,130.00		iii) Equipment & Machinery		—	
							—		iv) Books and Publications		5,285.00	
							—		v) Electrical Equipment		2,76,738.00	
							—		vi) Computer and Accessories		10,32,394.00	
							—		vii) Office Equipment		1,18,761.00	
						10,66,451.00						36,55,058.00
							925,00,000.00	4	Investment in Term Deposit			
							—		i) State Bank of India, PB Barnch		200,00,000.00	
						925,00,000.00			ii) Union Bank of India, Bidhannagar Branch		700,00,000.00	
												900,00,000.00
							—	5	Advance to Staff		—	
							—		i) Festival Advance		—	
							—		ii) T.A. Advance		—	
							—		iii) L.T.C. Advance		—	
								6	Contingent Advance			
							—		i) Advance for works		—	
							—		ii) Advance for Office Rent		—	
								7	Deposit Payments			
							2,30,880.00		i) Remittance of GPF subscription/GSLI/FWC/FA		17,18,613.00	
							—		ii) Deposit of Entry Tax		7,696.00	
							8,67,996.00		iii) Remittance of GPF subscription & Loan of GPF		—	
							—		iv) Refund of Earnest Money Deposit		2,70,000.00	
							63,640.00		v) Remittance of Professional Tax		80,870.00	
							13,340.00		vi) Remittance of CTF		4,700.00	
							7,51,310.00		vii) Employees' contribution to EPF		9,87,101.00	
							16,688.00		viii) WBSEDCL employees' contribution to EPF		84,299.00	
							31,75,126.00		ix) Income Tax deducted as source		48,39,170.00	
							—		x) Deposit of Work Contract Tax		1,611.00	
						51,18,980.00						79,94,060.00
							3,810.00	8	Closing Balance:			
							69,92,617.57		i) Cash in hand	A/C-I	23,996.00	
							9,748.00		ii) Cash at Bank	A/C-II	437,81,493.57	
						70,06,175.57					11,925.00	438,17,414.57
1446,98,576.57			TOTAL		2553,15,349.82	1446,98,576.57			TOTAL			2553,15,349.82

Sd/-
(A K Mukhopadhyay)
Jt. Adviser (Finance),
WBERC
28th June, 2017

Sd/-
(J C Chakraborty)
Secretary, WBERC
28th June, 2017

Sd/-
(Amitava Biswas)
Member, WBERC
28th June, 2017

Sd/-
(R.N. Sen)
Chairperson, WBERC
28th June, 2017

WEST BENGAL ELECTRICITY REGULATORY COMMISSION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

Previous Year 2015-2016		Sl. No.	EXPENDITURE	Schedule	2016-2017		Previous Year 2015-16		Sl. No.	INCOME	2016-2017	
Amount (Rs.)	Amount (Rs.)				Amount (Rs.)	Total Amount (Rs.)	Amount (Rs.)	Total Amount (Rs.)			Amount (Rs.)	Total Amount (Rs.)
229,47,815.00	164,54,423.00	1	A. ESTABLISHMENT CHARGES		290,61,400.00	386,23,088.00	—	200,04,716.00	1	GRANT-IN-AID FROM GOVERNMENT OF WEST BENGAL	—	—
	44,841.00	2	Pay & Allowances	X1	46,238.00		—			Less Amount capitalised	—	
	—	3	Wages	X1	1,61,500.00		—				—	
	4,83,835.00	4	Remuneration for Professional and Other service		10,54,438.00				2	Interest		
	10,07,058.00	5	Leave Salary & Pension Contribution	X1	16,36,112.00					(a) Interest from Bank	437,69,452.25	
	2,39,949.00	6	Cash equivalent to Leave Salary	X1						(b) Interest from Security Deposit	—	
	—	7	Travel Expenses		6,54,173.00							
	2,06,626.00	8	(a) Domestic	Y1	19,004.00							
	34,28,598.00	9	(b) Foreign	Y1	1,53,253.00							
	77,402.00	10	(c) Leave Travel Concession	Y1	43,95,815.00							
	98,200.00	11	Honorarium		1,31,607.00							
	21,000.00	12	Medical & Health Care		86,500.00							
172,63,631.00	8,85,883.00	13	Bonus		31,500.00	169,59,321.25		12,680.00	3	Commission/Fees		804,39,396.00
		14	Employer's contribution towards EPF/EPS for own employees' & others		11,55,548.00		1014,22,635.30			Fees, Fines and Penalty		
		15	B. ADMINISTRATION AND OTHER OFFICE EXPENSES		7,61,665.00							
	5,99,697.00	16	Meeting & Conference Expenses		4,04,364.00				4	Miscellaneous Receipts		
	2,61,836.00	17	Telephone & Fax Expenses		38,98,000.00					(a) Sale of Old Newspaper & Scrap Equipment	1,550.00	
	46,49,250.00	18	Rent, Rates and Taxes		21,052.00					(b) Sale of Tender Paper	32,000.00	
	40,893.00	19	Newspaper and Periodicals		12,93,331.00		12,680.00					
	44,376.00	20	Advertisement & Publicity		45,500.00							
	27,114.00	21	Postage & Telegram		2,69,781.00							
	2,04,660.00	22	Stationery & Printing		6,92,858.00							
	6,47,868.00	23	Electricity Charges		74,603.00							
	—	24	Petrol, Oil and Lubricants		25,83,223.00							
90,23,569.44	21,91,966.00	25	Vehicle hire charges		37,07,857.00	11,88,211.00						33,550.00
	58,65,479.00	26	Legal Expenses		47,350.00							
	49,890.00	27	Audit Fees		4,19,082.00							
	5,30,847.00	28	Repair and Maintenance		1,94,714.00							
	8,015.00	29	Training Expenses		1,67,329.00							
	16,221.00	30	Misc. Office Expenses		69,500.00							
	2,61,317.00	31	Consultancy Fees		2,002.25							
	1,543.00	32	Bank Charges		13,86,971.00							
	13,64,958.00	33	Fees & Subscription		78,250.00							
	84,000.00	34	Web Hoisting Charges		3,24,604.00							
	81,628.00	35	Service Tax		92,208.00							
	69,688.00	36	Internet Data Service Charges		4,25,077.00							
722,05,015.86	2,62,385.00		C. Depreciation of Fixed Assets		—	674,71,778.00						
			Prior Period Depreciation		11,88,211.00							
1214,40,031.30	5,93,075.55		D. EXCESS OF INCOME OVER EXPENDITURE			1242,42,398.25						1242,42,398.25
			TOTAL				1214,40,031.30			TOTAL		

Sd/-
(A K Mukhopadhyay)
Jt. Adviser (Finance), WBERC
28th June, 2017

Sd/-
(J C Chakraborty)
Secretary, WBERC
28th June, 2017

Sd/-
(Amitava Biswas)
Member, WBERC
28th June, 2017

Sd/-
(R.N. Sen)
Chairperson, WBERC
28th June, 2017

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

BALANCE SHEET AS ON 31ST MARCH 2017

31 March, 2016		Liabilities	Sche- dule	31st March, 2017		31st March, 2016		Assets dule	Sche- (Rs.)	31st March, 2017	
Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount
5162,23,298.13	4440,18,282.27	CAPITAL FUND Opening Balance	1	5162,23,298.13	5836,95,076.13	46,96,553.56		FIXED ASSETS	A		58,60,280.56
		Add : Excess of Income over expenditure during the year transferred from						CURRENT ASSETS, LOANS & ADVANCES			
	722,05,015.86	Income & Expenditure A/c		674,71,778.00			5150,00,000.00	Investment in Term Deposits with Banks	B	5500,00,000.00	
							8,64,289.00	Advance for Purchase of Car	C	—	
386,19,699.00		LIABILITIES & PROVISIONS			470,00,009.00						
	2,40,000.00	Earnest Money Deposit	2	5,10,000.00			6,63,869.00	Other Deposits	D	6,48,581.00	
	120.00	Security Deposit	2	120.00							
	—	Retention Money	2	5,919.00			—	Contributory Provident Fund	E	—	
	118,93,206.00	Sundry Creditors & other Liabilities	2	88,90,842.00							
	263,87,995.00	Fees received in Advance	2	375,07,334.00			266,12,110.00	Accrued Interest on Term Deposit	F	303,68,809.00	
5548,42,997.13	98,378.00	Contributory Provident Fund	3	85,794.00							
					470,00,009.00		3,810.00	Cash in Hand	G	23,996.00	
						5501,46,443.57	70,02,365.57	Cash at Bank	H	437,93,418.57	6248,34,804.57
								Significant Accounting Policies/ Notes to Accounts	I		
		Total			6306,95,085.13	5548,42,997.13		Total			6306,95,085.13

Sd/-
(A K Mukhopadhyay)
Jt. Adviser (Finance), WBERC
28th June, 2017

Sd/-
(J C Chakraborty)
Secretary, WBERC
28th June, 2017

Sd/-
(Amitava Biswas)
Member, WBERC
28th June, 2017

Sd/-
(R.N. Sen)
Chairperson, WBERC
28th June, 2017

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE -X****ESTABLISHMENT CHARGES AS ON 31ST MARCH 2017**

Sl. No.	Particulars	Chairperson and Members	Officers	Staff	Total
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	Pay and Allowances	43,26,832.00	159,85,517.00	70,87,730.00	274,00,079.00
2	Wages	—	—	46,238.00	46,238.00
3	Leave Salary and Pension Contribution	—	6,29,870.00	—	6,29,870.00
4	Cash equivalent to Leave Salary (Net)	21,117.00	3,36,434.00	12,78,561.00	16,36,112.00
	TOTAL	43,47,949.00	169,51,821.00	84,12,529.00	297,12,299.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE -Y****TRAVELLING EXPENSES AS ON 31ST MARCH 2017**

Sl. No.	Particulars	Chairperson and Members	Officers	Staff	Total
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(a)	Domestic Travel	2,04,334.00	4,37,627.00	—	6,41,961.00
(b)	Foreign Travel	19,004.00	—	—	19,004.00
(c)	Leave Travel Concession	1,34,474.00	—	—	1,34,474.00
	Total	3,57,812.00	4,37,627.00	—	7,95,439.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE-X1****Establishment Charges as on 31st March 2017 (Including Provisions)**

Sl. No.	Particulars	Chairperson and Members	Officers	Staff	Total
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	Pay and Allowances	57,03,715.00	162,27,205.00	71,30,480.00	290,61,400.00
2	Wages	—	—	46,238.00	46,238.00
3	Leave Salary and Pension Contribution	—	10,54,438.00	—	10,54,438.00
4	Cash equivalent to Leave Salary	21,117.00	3,36,434.00	12,78,561.00	16,36,112.00
	TOTAL	57,24,832.00	176,18,077.00	84,55,279.00	317,98,188.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE -Y1****Travelling Expenses as on 31st March 2017 (Including Provisions)**

Sl. No.	Particulars	Chairpersons and Members	Officers	Staff	Total
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(a)	Domestic Travel	2,23,189.00	4,30,984.00	—	6,54,173.00
(b)	Foreign Travel	19,004.00	—	—	19,004.00
(c)	Leave Travel Concession	1,34,474.00	18,779.00	—	1,53,253.00
	Total	3,76,667.00	4,49,763.00	—	8,26,430.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

SCHEDULE - 1

CAPITAL FUND AS ON 31ST MARCH 2017

Sl. No.	Description	Opening Balance as on 01.04.2016	Additions during 2016-17	Total as on 31.03.2017	Amount written off during 2016-17	Closing Balance as on 31.03.2017
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	Furniture & Fixtures	71,95,093.00	1,47,737.00	73,42,830.00	0.00	73,42,830.00
2	Electrical Equipment	11,02,485.00	2,76,738.00	13,79,223.00	0.00	13,79,223.00
3	Books and Publications	2,83,456.00	5,285.00	2,88,741.00	0.00	2,88,741.00
4	Computers & Accessories	39,43,861.00	10,30,817.00	49,74,678.00	0.00	49,74,678.00
5	Office Equipment	11,95,228.00	28,960.00	12,24,188.00	0.00	12,24,188.00
6	Motor Vehicle	0.00	8,62,401.00	8,62,401.00	0.00	8,62,401.00
	TOTAL	137,20,123.00	23,51,938.00	160,72,061.00	0.00	160,72,061.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

SCHEDULE - 2

SUNDRY CREDITORS & OTHER LIABILITIES AS ON 31ST MARCH 2017

Sl. No.	Description	Opening Balance	Additions	Total	Repayments/ Adjustment	Closing Balance
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	Security Deposit	120.00	0.00	120.00	0.00	120.00
2	Earnest Money Deposit	2,40,000.00	5,40,000.00	7,80,000.00	2,70,000.00	5,10,000.00
3	Retention Money	0.00	5,919.00	5,919.00	0.00	5,919.00
4	Sundry Creditors	118,93,206.00	88,90,842.00	207,84,048.00	118,93,206.00	88,90,842.00
5	Fees received in Advance	263,87,995.00	375,07,334.00	638,95,329.00	263,87,995.00	375,07,334.00
	Total	385,21,321.00	469,44,095.00	854,65,416.00	385,51,201.00	469,14,215.00

N.B.: Fees received for Rs. 375,07,334/- during the year 2016-17 is relating to MYT for FY 2017-18.

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

SCHEDULE - 3

CONTRIBUTORY PROVIDENT FUND AS ON 31ST MARCH 2017

Sl. No.	Description	Opening Balance		Liability for Contribution towards EPF		Remittance		Closing Balance	
		EPFO	WBSEDCL	EPFO	WBSEDCL	EPFO	WBSEDCL	EPFO	WBSEDCL
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	<u>Subscription and Administrative Charges towards WBERC Contributory Provident Fund under EPF/EPS Scheme</u>								
(a)	Employer's contribution for April 2016 to March 2017 including Administrative charges etc.	91,571.00	6,807.00	10,70,650.00	84,898.00	10,83,833.00	84,299.00	78,388.00	7,406.00
(b)	Employees' contribution for April 2016 to March 2017	Nil	Nil	9,87,101.00	84,299.00	9,87,101.00	84,299.00	Nil	Nil
	Total	91,571.00	6,807.00	20,57,751.00	1,69,197.00	20,70,934.00	1,68,598.00	78,388.00	7,406.00

Note: Provision for Employer's Contribution of Provident Fund has been made against the Salary for the month of March 2017 whereas no provision for Employees Contribution of Provident Fund at the end of the Financial Year has been made.

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

SCHEDULE - A

FIXED ASSETS AS ON 31ST MARCH 2017

Sl. No.	Particulars of Assets	Gross Block				Depreciation			Net Assets	
		Opening as on 01.04.2016	Addition during 2016-17	Deletion during 2016-17	Total as on 31.03.2017	Upto Previous Year	Addition during 2016-17	Upto the Current Year ended on 31.03.2017	As on 31.03.2016	As on 31.03.2017
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	Furniture & Fixture	71,95,093.00	1,47,737.00	—	73,42,830.00	35,73,893.42	3,76,893.66	39,50,787.08	36,21,199.58	33,92,042.92
2	Electrical Equipment	11,02,485.00	2,76,738.00	—	13,79,223.00	7,18,816.45	65,396.21	7,84,212.66	3,83,668.55	5,95,010.34
3	Books & Publications	2,83,456.00	5,285.00	—	2,88,741.00	2,74,956.65	7,700.61	2,82,657.26	8,499.35	6,083.74
4	Computers & Accessories	39,43,861.00	10,30,817.00	—	49,74,678.00	35,52,824.65	5,60,693.91	41,13,518.56	3,91,036.35	8,61,159.44
5	Office Equipment	11,95,228.00	28,960.00	—	12,24,188.00	9,03,078.27	48,166.46	9,51,244.73	2,92,149.73	2,72,943.27
6	Motor Car	—	8,62,401.00	—	8,62,401.00	—	1,29,360.15	1,29,360.15	—	7,33,040.85
	TOTAL	137,20,123.00	23,51,938.00	—	160,72,061.00	90,23,569.44	11,88,211.00	102,11,780.44	46,96,553.56	58,60,280.56

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE - B****INVESTMENT IN FIXED DEPOSITS AS ON 31 MARCH 2017**

Sl. No.	Description	Opening Balance	Investment during 2016-17	Encashment on maturity during 2016-17	Closing Balance
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	STDR with State Bank of India, P.B.B, Salt Lake	3000,00,000.00	200,00,000.00	550,00,000.00	2650,00,000.00
2	TDR with State Bank of India, P.B.B, Salt Lake	2150,00,000.00	—	—	2150,00,000.00
3.	STDR with Union Bank, Bidhannagar Branch	—	700,00,000.00	—	700,00,000.00
	TOTAL	5150,00,000.00	900,00,000.00	550,00,000.00	5500,00,000.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE - C****CONTINGENT & OTHER LOANS & ADVANCES AS ON 31ST MARCH 2017**

Sl. No.	Description	Opening Balance	Additions	Recoveries & Adjustment/ Payments	Closing Balance
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
A.	<u>Contingent Advance</u>				
	Other Advances :-				
a)	For Works	0.00	0.00	0.00	0.00
b)	For Rent	0.00	0.00	0.00	0.00
c)	Tax Credit	0.00	0.00	0.00	0.00
d)	For Motor Car	8,64,289.00	0.00	8,64,289.00	0.00
B.	<u>Advances to Employees</u>				
a)	Festival Advance	0.00	0.00	0.00	0.00
b)	TA Advance	0.00	0.00	0.00	0.00
c)	LTC Advance	0.00	0.00	0.00	0.00
	Total	8,64,289.00	0.00	8,64,289.00	0.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE - D****OTHER DEPOSITS AS ON 31 MARCH 2017**

Sl. No.	Description	Opening Balance	Additions	Refunds/ Adjustment	Closing Balance
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	Deposit with Calcutta Telephones	36,435.00	—	—	36,435.00
2	Security Deposit for Office Building	5,00,000.00	—	—	5,00,000.00
3	Security Deposit for Electricity Connection	1,06,042.00	—	—	1,06,042.00
4	Claims Recoverable	4,500.00	—	—	4 500 00
5	Sundry Receivable for personal use of Car	16,892.00	1,604.00	16,892.00	1,604.00
	Total	6,63,869.00	1,604.00	16,892.00	6,48,581.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION
SCHEDULE - E
CONTRIBUTORY PROVIDENT FUND AS ON 31ST MARCH 2017

Sl. No.	Description	Opening Balance		Contribution towards EPF		Remittance		Closing Balance	
		EPFO	WBSEDCL	EPFO	WBSEDCL	EPFO	WBSEDCL	EPFO	WBSEDCL
		Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
	Subscription and Administrative Charges towards WBERC Contributory Provident Fund under EPF/EPS Scheme								
(a)	Employer's contribution for April 2016 to March 2017 including Administrative charges etc.	Nil	Nil	10,83,833.00	84,299.00	10,83,833.00	84,299.00	Nil	Nil
(b)	Employees' contribution for April 2016 to March 2017	Nil	Nil	9,87,101.00	84,299.00	9,87,101.00	84,299.00	Nil	Nil
	Total	-	-	20,70,934.00	1,68,598.00	20,70,934.00	1,68,598.00	-	-

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE - F****ACCRUED INTEREST ON TERM DEPOSITS AS ON 31 MARCH 2017**

Sl. No.	Description	Amount (Rs.)
1	Accrued Interest on STDR with State Bank Of India	255,95,123.00
2	Accrued Interest on TDR with State Bank Of India	15,17,788.00
3	Accrued Interest on STDR with Union Bank Of India	32,55,898.00
	TOTAL :	303,68,809.00

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE - G****CASH IN HAND AS ON 31 MARCH 2017**

Sl. No.	Description	Amount (Rs.)
1	Cash in hand	23,996.00

SCHEDULE - H**CASH AT BANK AS ON 31 MARCH 2017**

Sl. No.	Description	Amount (Rs.)
1	Cash at bank (State Bank of India, P.B. Branch)	
	a) CA No. A/C No. 34098092521	437,81,493.57
	b) CA No. A/C No. 30391877232	11,925.00
	TOTAL	437,93,418.57

WEST BENGAL ELECTRICITY REGULATORY COMMISSION**SCHEDULE - I****SIGNIFICANT ACCOUNTING POLICIES / NOTES TO ACCOUNTS**

1. West Bengal Electricity Regulatory Commission is a Quasi Judicial body constituted in terms of clause 82 of the Electricity Act, 2003 to discharge the functions as specified under clause 86 of the Electricity Act, 2003. The Annual Statement of Accounts has been prepared in the format as prescribed in the West Bengal Electricity Regulatory Commission (Annual Statement of Accounts) Rules, 2004.
2. Since the Commission is a Statutory Regulatory body and devoid of any commercial activity, all the receipts are not in the nature of income. All incomes and expenses to the extent considered receivable and payable respectively, unless otherwise stated, are accounted for on accrual basis.
3. Fixed Assets are shown at historical cost comprising cost of purchase and installation less accumulated depreciation. All the items of Fixed Assets are scheduled according to the Block of Assets as per provision of the Income Tax Act, 1961. Depreciation on Fixed Assets has been provided as per rates and method prescribed in the Income Tax Act, 1961 therein.
4. Provision for liabilities involving actual occurrence has been considered when there is present obligation as a result of past events and Liability is recognizable.
5. Some head of Accounts and items indicated thereon in the format of the Annual Statement of Accounts are re-arranged for proper disclosure. Previous year's amount have been re-grouped or re-arranged whenever felt necessary.

WEST BENGAL ELECTRICITY REGULATORY COMMISSION
BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2017

Sl. No.	Description	Amount Rs.
1	State Bank of India, Personal Banking Branch, Current Account No <u>34098092521</u>	
	<u>Bank Balance as per Cash Book</u>	437,81,493.57
	<u>Bank Balance as per Statement of Bank</u>	
	a) Current Account Balance	1,10,060.00
	b) MOD Balance (Details are given below)	436,71,433.57
	TOTAL:	437,81,493.57
2	State Bank of India, Personal Banking Branch, Current Account No <u>30391877232</u>	
	<u>Bank Balance as per Cash Book</u>	11,925.00
	Bank Balance as per Statement of Bank	11,925.00

MOD BALANCE AS ON 31ST MARCH 2017

Sl. No.	Account No.	Amount (Rs.)
1	35815170739	12,98,159.39
2	36516927342	384,13,274.18
3	36604489103	1,70,000.00
4	36678250624	19,21,000.00
5	36701215856	9,90,000.00
6	36716786551	8,79,000.00
	TOTAL:	436,71,433.57

WEST BENGAL ELECTRICITY REGULATORY COMMISSION
TRIAL BALANCE AS ON 31-3-2017
(CASH & BANK TRANSACTIONS DURING 2016-17)

Sl. No.	Head of Accounts	L.F. No	DR	CR
			Amount (Rs.)	Amount (Rs.)
1	Opening Balance:			
	a. Cash in hand			3,810.00
	b. Cash at Bank (Account No. 34098092521)			69,92,617.57
	c. Cash at Bank (Account No. 30391877232)			9,748.00
2	Annual License Fee	6		447,18,352.00
3	Fees for certified copies	2		6,438.00
4	Fees for petition of APR and review of APR	11		114,19,180.00
5	Fees for approval of Power Purchase Agreement	5		4,19,000.00
6	Fees for review of Tariff Order	12		1,25,000.00
7	Fees for Tariff Petition	10		325,96,529.00
8	Fees for approval of Investment proposal	17		6,00,000.00
9	Fees for application under the RTI Act, 2005	13		190.00
10	Fees for other Petition/Application/Appeal	4		16,75,000.00
11	Fees for Complaint agst. Contrvn. of Act, Rules or Reg. u/s 142 of E. Act, 2003	8		1,100.00
12	Interest received from Term Deposits with SBI:	7		400,12,753.25
13	Recovery of EPF (WBSEDCL)	18		84,299.00
14	Recovery of EPF/EPS Subscription	14		9,87,101.00
15	Recovery of Income Tax from Employees & Others	15		48,39,170.00
16	Recovery of Professional Tax	71		80,420.00
17	Recovery of GPF & Advance (WBSEDCL) & Deposit	72	8,58,333.00	8,58,333.00
18	Recovery of CTF	73		4,700.00
19	Recovery of GPF (DVC) & Deposit	19	8,60,280.00	8,50,000.00
20	Recovery of GSLI (DVC)	20		4,080.00
21	Recovery of FW Scheme (DVC)	21		1,200.00
22	Recovery of Festival Advance(DVC)	16		5,000.00
23	Recovery of Works Contract Tax	23		1,611.00
24	Recovery of Service Tax from Agency	23		1,196.00
25	EMD collected	24		5,40,000.00
26	Recovery of Cash Award	93		-
27	Sale of Old Newspapers	12		1,550.00
28	Receipt from SBI for refund of Account Keeping Fees	22		1,260.00
29	Re-imbursement of Leave Salary	25		1,12,690.00
30	Encashment of TDR on maturity	9		550,00,000.00

Sl. No.	Head of Accounts	L.F. No	DR	CR
			Amount (Rs.)	Amount (Rs.)
31	Tender Fees	24		32,000.00
32	Pay & Allowances	30	274,00,079.00	
33	Wages	39	46,238.00	
34	Medical & Health Care	56	1,30,099.00	
35	Honorarium	37	44,17,858.00	
36	Bonus & Ex-gratia	91	1,06,300.00	
37	Cash Award	93		
38	Reimbursement of Leave Salary	25	1,12,690.00	
39	Employer's PF & Others Contribution to EPFO	66	10,83,833.00	
40	Employer's PF to WBSEDCL	80	84,299.00	
41	Cash equivalent of Leave Salary	70	16,36,112.00	
42	Leave Salary & Pension Contribution	49	6,29,870.00	
43	Travel Expenses	54	6,60,965.00	
44	Leave Travel Concession	79	1,34,474.00	
45	Telephone & Fax Expenses	45	3,47,398.00	
46	Office Accommodation License Fee	43	49,14,000.00	
47	Newspaper/Periodicals	50	19,128.00	
48	Security Expenses	76	3,82,794.00	
49	Postage & Telegrams	61	45,500.00	
50	Printing & Stationery	58, 62	3,32,349.00	
51	Electricity Charges	51	6,97,762.00	
52	Car Hire Charges	33	28,25,316.00	
53	Repair and Maintenance	47	3,50,940.00	
54	Internet Data Service Charges	68	90,610.00	
55	Legal Expenses	42	58,36,269.00	
56	Bank Charges & Account Keeping Fees	52	2,002.25	
57	Fees & Subscription	53	13,86,971.00	
58	Web Hoisting	74	78,250.00	
59	Advertisement	64	8,06,885.00	
60	Consultancy Expenses	59	1,39,317.00	
61	Meeting & Conference Expenses	77	7,71,881.00	
62	Fuel Consumption	87	17,160.00	
63	Training Expenses	84	1,79,714.00	
64	Professional Charges	81	2,36,500.00	
65	Audit Fees	92	47,130.00	
66	Miscellaneous Office Expenses	40	2,28,022.00	
67	Motor Vehicle	82	26,441.00	
68	Furniture & Fixture	86	21,93,551.00	
69	Electrical Equipment	90	2,76,738.00	
70	Computer & Accessories	89	10,32,394.00	

Sl. No.	Head of Accounts	L.F. No	DR	CR
			Amount (Rs.)	Amount (Rs.)
71	Office Equipment	88	1,18,761.00	
72	Books & Publication	60	5,285.00	
73	Investment in Fixed Deposit	9	900,00,000.00	
74	Deposit of Income Tax Deducted at Sources	63	48,39,170.00	
75	Deposit of Professional Tax	71	80,870.00	
76	Deposit of CTF	73	4,700.00	
77	Deposit of Service Tax	67	3,38,914.00	
78	Employees' PF Contribution to WBSEDCL	80	84,299.00	
79	Deposit of Entry Tax	85	7,696.00	
80	Refund of Earnest Money Deposit	75	2,70,000.00	
81	Deposit of Work Contract Tax	23	1,611.00	
82	Refund of Fees	10	2,054.00	
83	Remittance of EPF Contribution	66	9,87,101.00	
84	Closing Balance:			
	a. Cash in hand		23,996.00	
	b. Cash at Bank (A/c No. 34098092521)		437,81,493.57	
	c. Cash at Bank (A/c No. 30391877232)		11,925.00	
	TOTAL:		2019,84,327.82	2019,84,327.82

Sd/ - xx xx xx
Anindya Pal
Accounts Officer, WBERC
28th June, 2017

Sd/ - xx xx xx
(Nityananda Dawn)
Director(Finance), WBERC
28th June, 2017

WEST BENGAL ELECTRICITY REGULATORY COMMISSION
TRIAL BALANCE AS ON 31-3-2017
(After incorporating Journal Vouchers)

Sl. No.	Head of Accounts	L.F. No	DR	CR
			Amount (Rs.)	Amount (Rs.)
1	Capital Fund	94		5162,23,298.13
2	Other Liabilities	94		88,90,842.00
3	Employer's Contribution to Provident Fund (WBERC)	95		78,388.00
4	Employer's Contribution to Provident Fund (WBSEDCL)	95		7,406.00
5	Sundry Creditors for Retention Money	76		5,919.00
6	Fees received in Advance	10		375,07,334.00
7	Security Deposit	95		120.00
8	EMD from Bidders	24		5,10,000.00
9	Motor Vehicle	82	8,62,401.00	
10	Furniture & Fixture	86	73,42,830.00	
11	Books & Publications	60	2,88,741.00	
12	Electrical Equipment	90	13,79,223.00	
13	Computer Accessories	89	49,74,678.00	
14	Office Equipment	88	12,24,188.00	
15	Provision for Depreciation	96		102,11,780.44
16	Security Deposit with BSNL	95	36,435.00	
17	Security Deposit with WBSEDCL	95	1,06,042.00	
18	Security Deposit for Office Building	95	5,00,000.00	
19	Claims Recoverable	95	4,500.00	
20	Sundry Receivables	94	1,604.00	
21	Cash in hand		23,996.00	
22	Cash at Bank		437,93,418.57	
23	Investment in FD	9	5500,00,000.00	
24	Annual License Fee	6		447,18,352.00
25	Fees for certified copies	2		6,438.00
26	Fees for petition of APR	11		53,78,611.00
27	Fees for Tariff Petition	10		263,87,995.00
28	Fees for review of APR Order	11		11,29,764.00
29	Fees for review of Tariff Order	12		1,25,000.00
30	Fees for approval of Power Purchase Agreement	5		4,19,000.00
31	Fees for approval of Investment proposal	17		6,00,000.00
32	Fees for application under the RTI Act, 2005	13		190.00
33	Fees for other Petition/Application	4		16,72,946.00
34	Fees for Complaint agst. Contrvn. of Act, Rules or Reg.	8		1,100.00
35	Fine and Penalty			-
36	Interest received from Bank Term Deposits with SBI	7		437,69,452.25
37	Accrued Interest on Term Deposit	6	303,68,809.00	
38	Receipts from Tender Fees	24		32,000.00
39	Recovery from the Employees' towards EPF Subscription	14		-
40	Recovery of LTC Advance			-

Sl. No.	Head of Accounts	L.F. No	DR	CR
			Amount (Rs.)	Amount (Rs.)
41	Sale of Old Newspaper	12		1,550.00
42	Income Tax deduction from deductees	15		
43	Pay & Allowances	30	290,61,400.00	
44	Wages	39	46,238.00	
45	Medical & Health Care	56	1,31,607.00	
46	Honararium	37	43,95,815.00	
47	Bonus & Ex-gratia	91	1,18,000.00	
48	Cash Award	93		
49	Child Edn. Allowance	93	36,000.00	
50	Employer's PF & Others Contribution to EPFO	66	10,70,650.00	
51	Employer's PF to WBSEDCL (AKD)	80	84,898.00	
52	Cash equivalent of Leave Salary	70	16,36,112.00	
53	Leave Salary & Pension Contribution	49	10,54,438.00	
54	Travel Expenses	54	6,73,177.00	
55	Leave Travel Concession	79	1,53,253.00	
56	Telephone & Fax Expenses	45	4,04,364.00	
57	Office Accomodation License Fee	43	38,98,000.00	
58	Newspaper/Periodicals	50	21,052.00	
59	Security Expenses	76	4,25,077.00	
60	Postage & Telegrams	61	45,500.00	
61	Printing & Stationery	58/62	2,69,781.00	
62	Electricity Charges	51	6,92,858.00	
63	Car Hire Charges	33	25,83,223.00	
64	Repair and Maintenance	47	4,19,082.00	
65	Internet Data Service Charges	68	92,208.00	
66	Legal Expenses	42	37,07,857.00	
67	Bank Charges/Accounts Keeping Fees	52	2,002.25	
68	Fees & Subscription	53	13,86,971.00	
69	Web Hoisting	74	78,250.00	
70	Advertisement	64	12,93,331.00	
71	Consultancy Expenses	59	69,500.00	
72	Meeting & Conference Expenses	77	7,51,665.00	
73	Fuel Consumption	87	74,603.00	
74	Training Expenses	84	1,94,714.00	
75	Professional Service Expense	81	1,71,500.00	
76	Audit Fees	92	47,350.00	
77	Miscellaneous Office Expenses	40	1,67,329.00	
78	Payment of Service Tax	67	3,24,604.00	
79	Depreciation on Fixed Assets	96	11,88,211.00	
	TOTAL:		6976,77,485.82	6976,77,485.82

Sd/ - xx xx xx
Anindya Pal

Accounts Officer, WBERC
28th June, 2017

Sd/ - xx xx xx
(Nityananda Dawn)

Director(Finance), WBERC
28th June, 2017