

Punjab State Human Rights Commission (Annual Statement of Accounts) Rules, 2004

PUNJAB

India

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Rule

PUNJAB-STATE-HUMAN-RIGHTS-COMMISSION-ANNUAL-STATEMENT of 2004

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Punjab State Human Rights Commission (Annual Statement of Accounts) Rules, 2004Published vide Government of Punjab Department of Home Affairs and Justice (Human Rights Cell) Notification, dated The 12th March, 2004Government of Punjab Department of Home Affairs and Justice (Human Rights Cell)No. G.S.R. 22/C.A.10/94/Sections 35 and 41/2004. - In exercise of the powers conferred by section 41 read with section 35 of the Protection of Human Rights Act, 1993 (Central Act 10 of 1994), and all other powers enabling him in this behalf, the Governor of Punjab in consultation with the Comptroller and Auditor General of India is pleased to make the following rules to provide the forms in which the annual statement of accounts of the Punjab State Human Rights Commission shall be prepared and maintained, namely :-

1. Short title and commencement.

(1)These rules may be called the Punjab State Human Rights Commission (Annual Statement of Accounts) Rules, 2004.(2)They shall come into force on and with effect from the date of their publication in the Official Gazette.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a)"Act" means the Protection of Human Rights Act, 1993 (Central Act 10 of 1994);(b)"Audit Officer" means the Comptroller and Auditor General of India or any other person appointed by him in connection with the audit of accounts;(c)"State Commission" means the Punjab State Human Rights Commission, constituted

under section 21 of the aforesaid Act;(d)"Form" means the Form appended to these rules and includes the Schedules annexed thereto;(e)"State Government" means the Government of the State of Punjab in the Department of Home Affairs and Justice; and(f)"Secretary" means the officer made available by the State Government under Section 27 of the Act.

3. Accounts of the State Commission.

(1)The annual statement of accounts for each financial year, beginning from the first day of April, 1997-98 shall be prepared by the Secretary or any other Officer of the State Commission duly authorized in this behalf by the Secretary.(2)The annual statement of accounts, duly approved by the State Commission, shall be submitted to the State Government by the Secretary by such date, as may be specified by the State Government.(3)The Secretary shall supervise the maintenance of the accounts, the compilation of financial statement and returns and he shall also ensure that all accounts, books, connected vouchers and other documents, as required by the Audit Officer for the purpose of auditing the accounts, are placed at the disposal of Audit Officer.(4)The accounts shall be maintained in Form "A".(5)The annual statement of accounts shall be signed and authenticated by the Secretary.(6)The annual statement of accounts shall be submitted to the Audit Officer on or before the 30th June, of the following year to which the accounts relate, who shall audit the accounts and submit his report (hereinafter called the Audit Report).(7)The State Commission shall within a period of thirty days from the receipt of the Audit report, rectify any defect or irregularity as pointed out therein by the Audit Officer and send the report to the State Government.(8)The State Commission shall also inform the Audit Officer about the action taken by it on the Audit Report.

Form-A(see rules 2(d) and 3(4))Punjab Statement Human Rights CommissionAccounts of the CommissionReceipt and payment Accounts (I) for the year ended 31st March,

Receipt	Plan	Non-Plan	Total Amount (Rupees)	Payment	Plan	Non Plan	Total Amount (Rupees)
1. Opening Balance				Recurring			
(i) Cash in hand				(A) Establishment Charges			
(ii) Cash in Bank				(1) Salaries (Chairperson and Members of the Commission).			
2. Grants-in-aid from				(2) Salaries (Officers and Establishment);			
(i) Department of Home Affairs and Justice.Recurring				(3) Payment for professional and other Services;			
Non-Recurring							
(ii) Other sources (to be specified)				(4) Travel Expenses.			

Recurring	(i) Foreign Travels; and
Non-Recurring	
3. Receipts of the Commission Recurring	(ii) Domestic Travels;
(i) Investments.	(5) Overtime allowances;
(a) Face value of investment encashed.	(6) Medical and Health care facilities; and
(b) Interest on investments	(7) Other Establishment charges.
(ii) Revenue Receipts	(B) Administrative and other Expenses.
(a) Interest receipts on cash at bank;	(1) Seminar or Conference Charges;
(b) Interest receipts on advances to employees;	(2) Assistance or grants to other Organizations;
(c) Sale of publications;	(3) Telephone and Fax Expenses;
(d) Fees charged by the Commission;	(4) Rent, Rates and Taxes;
(e) Contribution of medical and Health care beneficiaries;and	((5) Newspapers or periodicals;
(f) Miscellaneous receipts.	(6) Advertisement and Public Publicity;
(iii) Debt/Deposits Receipts.	
(a) Recovery of advances to staff.	(7) Postage and Telegram;
(1) House building advance;	(8) Liveries;
(2) Motor Car or personal Computer Advance;	(9) Stationery and printing;(i) Stationery; and(ii)Printing;
(3) Scooter or Motor cycle Advance; and	(10) Publications;
(4) Other Advances (to be specified)	(11) Miscellaneous and other expenses;
(b) Recovery of Contingent Advances.	(12) Water and Electricity Charges; and

(1) Advances to Public Works Department.

(2) Advances to Director General of Supplies and Disposal;

(3) Advance to suppliers; and

(4) Other advances.

(c) Other Deposits :-

(1) Security Deposit;

(2) Earnest Money Deposit; and

(3) Any other deposit (to be specified)

(iv) Remittance Receipts :-

(a) Recoveries from deputationists;

(b) License Fee;

(c) Income Tax;

(d) Sales Tax;

(e) Government Health Scheme;

(f) Postal Life insurance; and

(g) Government Employees Group Insurance Scheme.

(13) Repair and maintenance :-

(i) Building;

(ii) Machinery and equipment;

(iii) Furniture and fixtures; and

(iv) Vehicles;

(14) Petrol and Lubricants;

(15) Hospital Expenses;

(16) Audit fees; and

(17) Legal charges.

(C) Investments.

(D) Advances to Staff :-

(1) House Building Advance;

(2) Motor Car or personal Computer Advance;

(3) Scooter or Motorcycle advance; and

(4) Other Advance.

(E) Contingent Advances

(1) Advance to Public Works Department;

(2) Advance to Director General of Supplies and Disposal;

(v) Non Recurring
(Item to be specified)

- (3) Advance to Suppliers; and
- (4) Other Advances (to be specified)
- (F) Deposits :-
 - (1) Security Deposit; and
 - (2) Earnest Money Deposit
- (G) Other Adjustment (Remittances).
 - (1) General Provident Fund or Contributory Provident Fund etc. recovered from deputationists;
 - (2) Licence Fee;
 - (3) Income Tax;
 - (4) Sales Tax;
 - (5) Government Health Scheme;
 - (6) Postal Life Insurance;
 - (7) GEGIS/GEIS;
 - (8) House building advance;
 - (9) Motor Car or Computer Advances;
 - (10) Scooter or Motor Cycle Advance; and
 - (11) Other recoveries (to be specified)
- (H) Contributions :-
 - (1) Pension and gratuities;
 - (2) Leave Salary and Pension Contributions; and
 - (3) Other contribution (to be specified)

(II) Non-Recurring :-

- (1) Land;
 - (2) Buildings;
 - (3) Furniture and Fixtures;
 - (4) Machinery and equipments;
 - (5) Motor Vehicles; and
 - (6) Books and Publications
- Closing Balance :-
- (1) Cash in Hand; and
 - (2) Cash in Bank.

Grand Total

Punjab Statement Human Rights Commission Receipt and Payment Account (ii) Provident Fund, Insurance Schemes etc. For the Period Ended 31st March, -----

Receipt	Amount (Rupees)	Payments	Amount (Rupees)
A. Provident Fund :- (a) Opening Balance; (b) Subscription; (c) Recovery of Advance; and (d) Interest		A. Provident Fund :- (a) Advance or Withdrawal or Final Payment (b) Investment of Balance; and (c) Closing Balance-cash at Bank.	
B. Employees Group Insurance Fund :- (a) Opening Balance; (b) Insurance Fund; and (c) Saving Fund.		B. Employees Insurance Scheme Fund :- (a) Payment for Insurance cover; (b) Payment of Saving Fund; (c) Investments; and (d) Closing Balance-Cash at Bank.	
C. Pension And Other Retirement Benefit Fund :- (a) Opening Balance; (b) Pension Fund; and (c) Other retirement Benefit fund.		C. Pension And Other Retirement Benefits Fund :- (a) Opening Balance; (b) Pension Fund; (c) Other retirement Benefit Fund; and (d) Closing Balance	

Total

Punjab State Human Rights Commission Income and Expenditure Accounts For the Year Ended 31st March, -----

Expenditure	Plan	Non-Plan	Total Amount (Rupees)	Income	Plan	Non Plan	Total Amount (Rupees)
1.	2.	3.	4.	5.	6.	7.	8.
Recurring Charges. - (1) Salaries (Chairperson and Members of the				A. Grant In Aid From :- (1) Department of			

Commission);(2) Salaries (Office and Establishment);(3) Payment for professional and other services; and(4) Travel Expenses :- (1) Foreign Travels; and(2) Domestic Travels;(5) Over time Allowances;(6) Medical and Health care facilities;(7) Other establishment charges.B. Administrative And Other Expenses.(1) Seminar or Conference charge(2) Assistance or grants to other organizations;(3) Telephone and Fax Expenses;(4) Rent, Rates and Taxes;(5) Newspapers/Periodicals;(6) Postage and Telegram;(7) Advertisement and Publicity and(8) Liveries;(9) Stationery and Printing. -(i) Stationery; and(ii) Printing;(10) Publications;(11) Miscellaneous and other Officer expenses;(12) Water and Electricity charges;(13) Repair and Maintenance :- (i) Building;(ii) Machinery and equipment; and(iii) Furniture and fixture; and(iv) Vehicle(14) Petrol and Lubricants;(15) Hospitality expenses;(16) Audit fees; and(17) Legal ChargesC. Provident Fund And Other Contributions. -(1) Pension and gratuities(Including commuted value of Pension);(2) Contribution to Contributory Provident Fund;(3) Deposit linked Insurance Scheme;(4) Interest on General Provident Fund;(5) Interest on Contributory Provident Fund;(6) Group Insurance Scheme :- (1)

Home Affairs and Justice Recurring; and Non-recurring(2) Other sources (to be specified):- Recurring; and Non-recurringB. Receipt On Account Of :- Interest on Investment; Interest on cash in bank; and(3) Interest on advances to Employees.C. Other Receipts(1) Fees, if any, charged by the Commission;(2) Sale of Newspapers Publications;(3) Miscellaneous receipts; and(4) Medical Health care facilities

Insurance Fund; and(2) Saving
Fund;(7) Leave Salary and
PensionContributions;2.
Non-recurring Excess Of Income
Over Expenditure

Grand Total :

Secretary.Punjab State Human Rights Commission Balance Sheet as 31st March,-----

Liabilities	Amount (Rupees)	Assets
Capital		Fixed
Assets		AssetsInvestmentsContin
FundExcess		Advances
of Income		andOther
over		Loans and
ExpenditureLiabilities		AdvancesDepositsProvide
and Schedule-1Schedule-2Schedule-3Schedule-4Schedule-5		FundSundry Schedule-AS
ProvisionsRemittancesProvident		DebtorsClosing
FundSundry		BalanceCash
Creditors		in
and other		handCash
liabilities		in bank
Secretary.		

Schedule 1

Punjab State Human Rights Commission Capital Assets Fund

Serial No.	Description	Opening Balance	Additions	Amount Written off	Closing Balance
1.	Land				
2.	Building				
3.	Furniture and Fixture				
4.	Machinery and Equipment				
5.	Motor Vehicles				
6.	Books and Publications				
7.	Gifted or Donated Assets				
8.	Others (to be specified)				
	Total				

Secretary.

Schedule 2

Punjab State Human Rights Commission Excess of Income Over Expenditure

Serial No.	Description	Amount
1.	Balance as per last Balance Sheet	
2.	Excess of Income over expenditure or Excess of expenditure over Income	
	Total	

Secretary.

Schedule 3

Punjab State Human Rights Commission Remittances

Serial No.	Description	Opening Balance	Additions	Amount remitted	Closing Balance
1.	General Provident Fund of Staff on deputation				
2.	Licence Fee				
3.	Income Tax				
4.	Sales Tax				
5.	Government Health Scheme				
6.	Postal Life Insurance				
7.	Government Employees Group Insurance scheme				
8.	Recoveries of loans and advances (adjustable in the books of Pay and Accounts Offices)				
9.	Others (to be specified)				
	Total				

Secretary.

Schedule 4

Punjab State Human Commission Provident Fund

Serial No.	Description	Amount	Amount
A.	Provident Fund :- 1. Opening Balances; 2. Subscription; 3. Recovery of Advance; and 4. Interest. Total		
Less	Advance or Final Payments or Investments		

- B. Employees Group Insurance Scheme Fund :-
- (a) Saving Fund :-1. Opening Balance;2. Subscription; and3. Interest.Total :
- Less Payments or Investments -
- (b) Insurance Fund. -1. Opening Balance;2. Subscription; and3. Interest.Total
- Less Payments or Investments. -
- (C) Pension and other RetirementBenefits Fund. -1. Opening Balance;2. Pension Fund;3. Retirement Benefits Fund; and4. Interest.Total :
- Less Payments/Investments
- Grand Total

Secretary.

Schedule 5

Punjab State Human Rights CommissionSundry Creditors and Other Liabilities

Serial No.	Description	Opening Balance	Additions	Repayments	Closing Balance
1.	Security Deposit				
2.	Earnest Money Deposit				
3.	Sundry Creditors				
4.	Other Liabilities (to be specified)				
	Total				

Secretary.

A

Punjab State Human Rights Commission Fixed Assets

Serial No.	Description	Opening Balance	Additions	Amount Written Off	Closing
1.	Land				
2.	Buildings				
3.	Furniture and Fixture				
4.	Machinery and Equipment				
5.	Motor Vehicles				
6.	Books and Publications				
7.	Gift/Donated Assets				
8.	Other (to be specified)				
	Total				

B

Punjab State Human Rights Commission Investments

Serial No.	Details	Amount (Rs.)
1.	Fixed Deposits With Bank. -(a) Opening Balance;(b) Investments made;(c) Investments encashed; and(d) Closing Balance	
2.	Investments in National SavingCertificates or other Securities. -(to be specified)(a) Opening Balance;(b) Investments made;(c) Investment encashed; and(d) Closing Balance.	
	TOTAL BALANCE (1(d)+2(d))	

Secretary.

C

Punjab State Human Rights Commission Contingent And Other Loans And Advances

Serial No.	Description	Opening Balance	Additions	Recoveries and Adjustments	Closing Balance
	Contingent Advance. -(a) Advance to Public WorksDepartment(b) Advance to Director General ofSupplies and Disposal;(c) Advance to Suppliers; and(d) Other advances (to be specified)				
A.	Advances to Employees. -(a) House Building Advances;(b) Motor Car or Computer Advances;(c) Scooter or Motor Cycle; and(d) Other Advances				
B.	Other Advances.(to be specified)				
C.	TOTAL				

Secretary.

D

Punjab State Human Rights Commission Deposits

Serial No.	Description	Opening Balance	Additions	Refunds	Closing Balance
1.	Security Deposit				
2.	Earnest Money Deposit				
	TOTAL				

Secretary.

E

Punjab State Human Rights Commission Provident Fund

Serial No.	Description	Amount
A.	Provident Fund. -Opening Balance. -Add : Investments made during theyearLess : Investment encashedBalance Amount	
B.	Employees Group Insurance Scheme .-(i) Saving Fund :Opening BalanceAdd : Investments encashedBalance Amount(ii) Insurance Fund. -Opening Balance. -Add : Investments made during theyearLess : Investments encashedBalance Amount	
	TOTAL	
	Secretary.	

F

Punjab State Human Rights Commission Sundry Debtors

Serial No.	Description	Opening Balance	Additions	Adjustment	Closing Balance
A.					
B.					
C.					
D.					
	TOTAL				
	Secretary.				