

The National Human Rights Commission (Annual Statement Of Accounts) Rules, 1996

UNION OF INDIA

India

The National Human Rights Commission (Annual Statement Of Accounts) Rules, 1996

Rule

THE-NATIONAL-HUMAN-RIGHTS-COMMISSION-ANNUAL-STATEMENT of 1996

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The National Human Rights Commission (Annual Statement Of Accounts) Rules, 1996Published vide Notification G.S.R. 454(E), dated 7.10.1996, published in the Gazette of India, Extraordinary, Part 2, Section 3(i), dated 7.10.1996.

20.

/913In exercise of the powers conferred by sub-section (1) and clause (d) of sub-section (2) of section 40 of the Protection of Human Rights Act, 1993 (10 of 1994), the Central Government hereby makes the following rules to provide the form in which the annual accounts is to be prepared by the Commission and relating matters thereto, namely:-

1. Short title and commencement

.- (1) These rules may be called The National Human Rights Commission (Annual Statement of Accounts) Rules, 1996. (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 requires, -(a) "Act" means the Protection of Human Rights Act, 1993 (10 of 1994); (b) "Audit Officer" means the Comptroller and Auditor General of India or any person appointed by him in connection with the audit of the accounts of the

Commission;(c)"Commission" means the National Human Rights Commission constituted under section 3 of the Act;(d)"Form" means the form appended to these rules;(e)"Secretary General" means the Officer appointed by Central Government under section 11 of the Act.

3. Accounts of the Commission

.(1) The annual statement of accounts of the Commission for every financial year beginning with 1994-95 shall be prepared by the Secretary General or such other officer of the Commission as may be authorised by the Secretary General in this behalf.(2)The annual statement of accounts duly approved by the Commission shall be submitted by the Secretary General to the Central Government by such date as may be specified by the Central Government.(3)The Secretary General shall supervise the maintenance of the accounts of the Commission, the compilation of financial statement and return and shall also ensure that all accounts, books, connected vouchers and other documents and papers of the Commission required by the Audit Officer for the purpose of auditing the accounts of the Commission are placed at the disposal of that officer.(4)The accounts of the Commission including initial accounts shall be maintained in Form A.(5)The annual statement of accounts shall be signed and authenticated by the Secretary General.(6)The annual statement of accounts shall be submitted to the Audit Officer on or before the 30th of June following the year to which the accounts relate and the Audit Officer shall audit the accounts of the Commission and report thereon.(7)The Commission shall, within thirty days of receipt of Audit Report, remedy any defect or irregularity pointed out therein and report to the Central Government and the Audit Officer about the action taken by it thereon.[FORM] [Substituted by Form-A Notification No. G.S.R. 199 (E) dated 24.3.2009 (w.e.f. 7.10.1996)][See rule (4) of rule 3]National Human Rights CommissionCommon Format of AccountsFORM OF FINANCIAL STATEMENTS FOR THE CENTRAL AUTONOMOUS BODIES(NON-PROFIT ORGANISATIONS AND SIMILAR INSTITUTIONS)ANNEXURE-ABALANCE SHEETFORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)Name of Entity -----BALANCE SHEET AS AT -----(Amount-Rs.)

Corpus/Capital Fund and Liabilities	Schedule	Current Year	Previous Year
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	...	...
Total		...	...
Assets			
Fixed Assets	8	...	...
Investments-From Earmarked/Endowment Funds	9	...	...

Investments-others	10	...	...
Current Assets, Loans, Advances Etc.	11	...	...
Miscellaneous Expenditure (to the extent not written off or adjusted)			
Total			
Significant Accounting Policies	24	...	...
Contingent Liabilities and Notes on Accounts	25	...	...

ANNEXURE-BINCOME AND EXPENDITURE ACCOUNT FORM OF FINANCIAL STATEMENTS
(NON-PROFIT ORGANISATIONS) Name of Entity ----- Income And Expenditure Account
for the Period/Year Ended -----

Income	Schedule	Current Year	Previous year
Income from Sales/Services	12	...	...
Grants/Subsidies	13	...	...
Fees/Subsidies	14	...	...
Income from Investments (Income on investment from earmarked/endow Funds transferred to Funds)	15	...	...
Income from Royalty, Publication etc.	16	...	...
Interest Earned	17	...	...
Other Income	18	...	...
Increase/(decrease in stock of Finishing goods and works-in-progress)	19	...	...
Total (A)			
Expenditure			
Establishment Expenses	20	...	...
Other administrative Expenses etc.	21	...	...
Expenditure on Grants Subsidies etc.	22	...	...
Interest	23	...	...
Depreciation (net Total at the year-end-Corresponding to Schedule 8)		...	...
Total (B)			
Balance being excess Income over Expenditure (A-B)		...	...
Transfer to Special Reserve (specify each)		...	...
Transfer to/from general Reserve		...	...
Balance Being Surplus (Deficit) Carried to Corpus/Capital Fund			
Significance Accounting Policies	24	...	...
Contingent Liabilities and Notes on Accounts	25	...	...

ANNEXURE-C

Schedule

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS) Name of Entity

Forming Part of Balance Sheet As At -----

SCHEDULE 1-CORPUS CAPITAL FUND :

(Amount-Rs.)

	Current Year	Previous Year	
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	--	...	
Balance As at the Year-End			

SCHEDULE 2-RESERVES AND SURPLUS :

	Current Year	Previous Year	
1. Capital Reserve :			
As per last Account
Additional during the year
Less : Deductions during the year	(...)	...	(...) ...
2. Revaluation Reserve :			
As per last Account
Additional during the year
Less : Deductions during the year	(...)	...	(...) ...
3. Special Reserves :			
As per last Account
Additional during the year
Less : Deductions during the year	(...)	...	(...) ...
4. General reserve :As per last Account
Additional during the year
Less : Deductions during the year	(...)	...	(...) ...
Total	

Schedule 3 -

Earmarked/Endowment

Funds

(Amount-Rs.)

	Fund-Wise Break up	Total
	Fund WW 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)
Total (a+b)		
(c) Utilisation/Expenditure towards objectives of funds:											
(i) Capital Expenditure											
-Fixed Assets
-Others
Total
(ii) Revenue Expenditure											
-Salaries, wages and allowances etc.
-Rent
-Other Administrative expenses
Total
Total(c)
Net Balance as at the Year-end(a+b+c)											
Notes:											
(1) Disclosures shall be made under relevant heads based on conditions attaching to the grants.											
(2) Plam Funds received from the Central/State Governments											

are to be shown as
separate Funds and not to
be mixed up with any
other Funds.

SCHEDULE 4-SECURED LOANS BORROWINGS:

	(Amount-Rs.)	
	Current Year	Previous Year
1. Central Government
2. State Government (Specify)
3. Financial Institutions		
(a) Term Loans
(b) Interest accrued and due
4. Banks :		
(a) Term Loans
-Interest accrued and due
(b) other Loans (specify)
-Interest accrued and due
5. Other Institutions and Agencies
6. Debentures and Bonds
7. Other (Specify)
Total
Note:Amount due within one year

SCHEDULE 5-UNSECURED LOANS AND BORROWINGS :

	(Amount-Rs.)	
	Current Year	Previous Year
1. Central Govenment
2. State Government (Specify)
3. Financial Institutions
4. Bank :		
(a) Term Loans
(b) Other Loans (specify)
5. Other Institutions and Agencies
6. Debentures and Bonds
7. Fixed Deposits
8. others (Specify)
Total

Note :Amounts due within one year

SCHEDULE 6-DEFERRED CREDIT LIABILITIES

(Amount-Rs.)

	Current Year	Previous Year
(a) Acceptances secured by hypothecation of capital equipment
(b) Others
Total

Note :Amounts due within one year.

SCHEDULE 7-CURRENT LIABILITIES AND PROVISIONS:

(Amount-Rs.)

	Current Year	Previous Year		
A. Current Liabilities				
1. Acceptances	...	...	...	...
2. Sundry Creditors :				
(a) For Goods	...	...	...	...
(b) other	...	...	...	...
3. Advances Received		...		...
4. Interest accrued but not due on :				
(a) Secured loans/borrowings	...	...	...	...
(b) Unsecured Loans/borrowins	...	...	...	...
5. Statutory Liabilities :				
(a) Overdue	...	...	...	...
(b) Others	...	...	...	...
6. Other Current Liabilities	...	...	...	...
Total (A)	...	...	...	...
B. Provisions	Current Year	Previous Year		
1. For Taxation	...	...
2. Gratuity	...	...
3. Superannuation/Pension	...	...
4. Accumulated Leave Encashment	...	...
5. Trade Warranties/Claims	...	...
6. Others (Specify)	...	...
Total (B)	...	...
Total (A+B)	...	...

8-FIXED ASSETS

Description :	Gross Block	Depreciation	Not Block				
Cost/Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year-end	As at the beginning of the year	On Additions during the year	On Deductions during the year	Total up to the year-end
A. Fixed Assets :							
1. Lead							
(a) Freehold	(...)
(b) Leasehold	(...)
2. Buildings :							
(a) On Freehold Land	(...)
(b) On Leasehold Land	(...)
(c) Ownership Flates/Premises	(...)
(d) Super structures on Land not belonging to the entity	(...)
3. Plant Machinery & Equipment	(...)
4. Vehicles	(...)
5. Furniture, Fixtures	(...)
6. office Equipment	(...)
7. Computer/Peripherals	(...)
8. Electric installations	(...)
9. Library Books	(...)
10. Tubewell & W. supply	(...)
11. other fixed assets	(...)
Total of Current Year	(...)
Previous Year	(...)
B. Capital							
Work-in-progress							
Total							
(Note to be given as to cost of assets on							

hirepurchase basis
included above)

SCHEDULE 9-Investments from Earmarked/Endowment Funds

	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

SCHEDULE 10-Investments-Others

	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

SCHEDULE 11-Current Assets, Loans, Advances etc.

	(Amount-Rs.)	
	Current Year	Previous Year
A. Current Assets :		
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 Balance :		

(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	...	...
-On Savings Accounts	...	...
5. Post office-Savings Accounts	...	...
Total (A)	...	...
B. Loans, Advances and other Assets	...	...
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 Accrued :	...	...
(a) On Investments from Earnmarked/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)	...	...

SCHEDULE 12-INCOME FROM SALES/SERVICES :

	(Amount-Rs.)	
	Current Year	Previous Year
(1) Income from Sales		
(a) Sale of Finished goods
(b) Sale of Raw Material
(c) Sale of Scraps

(2) Income from Service

(a) Labour and processing Charge	...	...
(b) Professional/Consultancy Service	...	...
(c) Agency Commission and Brokerage	...	...
(d) Maintenance Service (Equipment/Property)	...	...
(e) Others (Specify)	...	...
Total	...	...

SCHEDULE 13-GRANTS/SUBSIDIES:

(Amount-Rs.)

Current Year Previous Year

(Irrevocable Grants and Subsidies Received)

1. Central Government	...	...
2. State Government (S)	...	...
3. Government Agencies	...	...
4. Institutions/Welfare Bodies	...	...
5. International Organisations	...	...
6. Others (Specify)	...	...
Total	...	...

SCHEDULE 14-FEES/SUSCRIPTIONS

(Amount-Rs.)

Current Year Previous Year

1. Entrance Fees	...	...
2. Annual Fees/Subscriptions	...	...
3. Seminar/Program Fees	...	...
4. Consultancy Fees	...	...
5. Others (Specify)	...	...
Total	...	...

Note-Accounting Policies towards each item are to be disclosed

SCHEDULE 15-INCOME FROM INVESTMENTS

Investment from
Earmarked Fund Investment-Others(Income on Investment from
Earmarked/Endowment
Fundstransferred to Funds)

Current Year Previous Year Current Year Previous Year

1. Interest

(a) On Govt. Securities	...	...	...	...
(b) Other Bonds/Denatures	...	...	...	...
2. Dividends :				
(a) On Shares	...	...	...	...
(b) On Mutual Fund Securities	...	...	...	...
3. Rents	...	...	...	...
4. Others (Specify)	...	...	...	...
Total	...	...	...	...
Transferred to Earmarked/Endowment Funds	...	...	...	...

SCHEDULE 16-INCOME FROM ROYALTY, PUBLICATION ETC.

	(Amount Rs.)	
	Current Year	Previous Year
1. Income from Royalty
2. Income from Publications
3. Others (specify)
Total

SCHEDULE 17-INTEREST EARNED

	(Amount Rs.)	
	Current Year	Previous Year
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 Accounts
(d) Others
3. On Loans :		
(a) Employees/Staff
(b) Others
4. Interest on Debtors and Others Receivables
Total		

Note- Tax deducted at source to be indicated.

SCHEDULE 18-OTHER INCOME

	(Amount Rs.)	
	Current Year	Previous Year
1. Profit on Sale/disposal of Assets :		
(a) Owned assets
(b) Assets acquired out of grants, or received free of cost
2. Export Incentives realized
3. Fees for Miscellaneous Services
4. Miscellaneous Income
Total

**SCHEDULE 19-INCREASE (DECREASE) IN STOCK OFFINISHED
GOODS & WORKS IN PROGRESS**

	(Amount-Rs.)	
	Current Year	Previous Year
(a) Closing stock		
-Finished Goods
-Work-in-progress
(b) Less : Opening Stock		
-Finished Goods	(...)	(...)
-Work-in-progress	(...)	(...)
Not Increase/(Decrease)[a-b]

SCHEDULE 20-ESTABLISHMENT EXPENSES

	(Amount-Rs.)	
	Current Year	Previous Year
(a)Salaries and Wages
(b) Allowances and Bonus
(c) Contribution to Provident Fund
(d) Contribution to Other Fund (specify)
(e) Staff Welfare Expenses
(f) Expenses on Employees' Retirement and Terminal Benefits
(g) Others (specify)
Total

SCHEDULE 21-OTHER ADMINISTRATIVE EXPENSESETC.

	(Amount-Rs.)	
	Current Year	Previous Year
(a) Purchases
(b) Labour and proceeding expenses

(c) Cartage and Carriage Inwards	...	...
(d) Electricity and power	...	...
(e) Water charges	...	...
(f) Insurance	...	...
(g) Repairs and maintenance	...	...
(h) Excise Duty	...	...
(i) Rent, Rates and Taxes	...	...
(j) Vehicles Running and Maintenance	...	...
(k) Postage, Telephone and Communication Charges	...	...
(l) Printing and Stationary	...	...
(m) Travelling and Conveyance Expenses	...	...
(n) Expenses on Seminar/Workshops	...	...
(o) Subscription Expenses	...	...
(p) Expenses on Fees	...	...
(q) Auditors Remuneration	...	...
(r) Hospitality Expenses	...	...
(s) Professional Charges	...	...
(t) Provision for Bad and Doubtful Debts/Advances	...	...
(u) Irrecoverable Balance Written-off	...	...
(v) Packing Charges	...	...
(w) Freight and Forwarding Expenses	...	...
(x) Distribution Expenses	...	...
(y) Advertisement and Publicity	...	...
(z) Others (specify)	...	...
Total	...	...

SCHEDULE 22-EXPENDITURE ON GRANTS, SUBSIDIES ETC.

	(Amount-Rs.)	
	Current Year	Previous Year
(a) Grants given to institutions/Organisations
(b) Subsidies given to Institutions/Organisations
Total

Note- Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed.

SCHEDULE 23-INTEREST

(Amount-Rs.)	
Current Year	Previous Year

(a) On Fixed Loans		
(b) On other Loans (including Bank Charges)	...	...
(c) Others (specify)	...	...
Total	...	...

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS) Name of Entity

FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED

24-SIGNIFICANT ACCOUNTING POLICIES (ILLUSTRATIVE)

1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

2. INVENTORY VALUATION

2.1 Stores and Spares (including machinery spares) are valued at cost. 2.2 Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value. The costs are based on weighted average cost. Cost of finished goods and semi-finished goods is determined by considering material, labour and related overheads.

3. INVESEMENTS

3.1 Investments classified as "long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments. 3.2 Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investmentS is made for each investment considered individually and not on a global basis. 3.3 Cost includes acquisition expenses like brokerage, transfer stamps.

4. EXCISE DUTY

Liability for excise duty in respect of goods produced by the entity, other than for exports, is accounted upon completion of manufacture and provision is made for excisable manufactured goods as at the year end.

5. FIXED ASSETS

5.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incident and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion), form part of the value of the assets capitalized. 5.2 Fixed Assets received by way of non-monetary grants (other than towards the Corpus Fund), are capitalized at values stated; by corresponding credit to Capital Reserve.

6. DEPRECIATION

6.1 Depreciation is provided on straight-line method as per rates specified in the Income-tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets. 6.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis. 6.3 Assets costing Rs. 5,000 or less each are fully provided.

7. MISCELLANEOUS EXPENDITURE

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

8. ACCOUNTING FOR SALES

Sales include excise duty and are net of sales returns, rebate and trade discount.

9. GOVERNMENT GRANTS/SUBSIDIES

9.1 Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve. 9.2 Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets. 9.3 Government grants/subsidy are accounted on realization basis.

10. FOREIGN CURRENCY TRANSACTIONS

10.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction. 10.2 Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain/loss is adjusted to cost of fixed assets, if the foreign currency liability relates to fixed assets, and in all other cases is considered to revenue.

11. LEASE

Lease rentals are expensed with reference to lease terms.

12. RETIREMENT BENEFITS

12.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation. 12.2 Provision for accumulated leave encashment benefit to, the employees is accrued and competed on the assumption that employees are entitled to receive the benefit as at each year end.

25-CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative)

1. CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledged as debts-Rs (Previous year Rs)
1.2 In respect of :- Bank guarantees given by/on behalf of the Entity-Rs (Previous year Rs)
- Letters of Credit opened by Bank on behalf of the Entity-Rs (Previous year Rs)
- Bills discounted with banks Rs (Previous year Rs)
1.3 Disputed demands in respect of: Income-tax Rs (Previous year Rs)
Sales-tax Rs (Previous year Rs)
Municipal Taxes (Previous year Rs)
1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity-Rs (Previous year Rs)

2. CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) Rs (Previous year Rs).

3. LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery amount to Rs (Previous year Rs).

4. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

5. TAXATION

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been CONsidered necessary.

6. FOREIGN CURRENCY TRANSACTIONS

6.1 Value of imports Calculated on C.I.F. Basis:- Purchase of finished Goods- Raw Materials & Components (Including in transit)- Capital Goods- Stores, Spares and Consumables. 6.2 Expenditure in foreign currency: (a) Travel (b) Remittances and Interest payment to Financial Institutions/Banks in Foreign Currency (c) Other expenditure:- Commission on Sales- Legal and Professional Expenses- Miscellaneous Expenses 6.3 Earnings: Value of Exports on FOB basis. 6.4 Remuneration to auditors: As Auditors- Taxation matters- For Management services- For certification others

7. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.

8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at and the Income and Expenditure Account for the year ended on that date.

ANNEXURE-DINSTRUCTIONS AND ACCOUNTING PRINCIPLES
NOTES AND INSTRUCTIONS FOR COMPILATION OF FINANCIAL STATEMENTS OF NON-PROFIT ORGANISATIONS AND OTHER SIMILAR INSTITUTIONS
INSTRUCTIONS AND ACCOUNTING PRINCIPLES
(1) The financial statements of non-profit and other similar organisations (Viz., Balance Sheet and Income and Expenditure Account) shall be prepared on accrual basis; and shall be in the form suggested, or as near thereto as possible. If the information required to be given under any of the items or sub-items in this Form cannot be conveniently included in the Balance Sheet or the Income and Expenditure Account itself, as the case may be, it can be furnished in a separate Schedule or Schedules to be annexed to and forming part of the Balance Sheet or the Income and Expenditure account. This is recommended where item are numerous.
(2) A statement of all significant accounting policies adopted in the preparation of the Balance Sheet and the Income and Expenditure Account shall be included in the financial statements, and the significant accounting policies should be disclosed at one place. Accounting Policies refer to the specific accounting principles and the method of applying those principles adopted by the Entity in the preparation of the financial Statements. Where any of the accounting policies is not in conformity with accounting standards, and the effect of departures from accounting standards is material, the particulars of the departure shall be disclosed, together with the reasons therefor and the financial effect thereof, except where such effect is not ascertainable.
(3) Accounting policies shall be applied consistently from one financial year to the next. Any change in the accounting policies which has a material effect in the current period or which is reasonably expected to have a material effect in latter periods, shall be disclosed. In case of a change in accounting policies which has a material effect in the current period, the amount by which any item in the financial statements is effected by such change, shall

also be disclosed to the extent ascertainable. Where such amount is not ascertainable, wholly or in part, the fact shall be disclosed.(4)The accounting treatment and presentation in the Balance Sheet and the Income and Expenditure Account of transactions and events shall be governed by their substance and not merely by the legal form.(5)In determining the accounting treatment and manner of disclosure of an item in the Balance Sheet and/or the Income and Expenditure Account, due consideration shall be given to the concept of materiality.(6)Provision shall be made for all known liabilities and losses even though the amount cannot be determined with substantial accuracy (and the amount of provision represents only a best estimate in the light of available information). 'provision' means any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets or retained by way of providing for any known liability, the amount of which cannot be determined with substantial accuracy. Provision shall be made for contingent loss if: (a) It is probable that future events will confirm that, after taking into account any related probable recovery an asset has been impaired or a liability has been incurred at the balance sheet date, and (b) a reasonable estimate of the amount of the resulting loss can be made. If either of the above conditions is not met, the existence of the contingent loss shall be disclosed by way of a note to the Income and Expenditure account, unless the possibility of the loss is remote.(7)Where any amount written off or retained by way of providing for depreciation, renewals or diminution in the value of assets or retained by way of providing for any known liability is in excess of the amount which is considered reasonably necessary for the purpose, the excess shall be treated as a reserve and not as a provision.(8)Revenue shall not be recognised unless: (a) the related performance has been achieved; (b) no significant uncertainty exists regarding the amount of the consideration; and (c) it is not unreasonable to expect realisation and ultimate collection.(9)Separate disclosure shall be made in the Income and Expenditure Account in respect of: (a) "Prior period" items, which comprise material items of income or expense which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more, prior periods. (b) "Extra-ordinary" items, which are material items of income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the entity and, therefore, are not expected to recur frequently or regularly. (c) Any item under the head "Miscellaneous Income" which exceeds 1 per cent of the total turnover/gross income of the entity or Rs. 50,000/-, whichever is higher. This shall be shown against an appropriate account head in the Income and Expenditure Account. (d) Any item under the head "Miscellaneous Expenses" which exceeds 1 per cent of the total turnover/gross income of entity or Rs. 50,000/- whichever is higher. This shall be shown as a separate and distinct item against an appropriate account head in the Income and Expenditure Account.(10)The Schedules referred to in the form, the accounting policies and explanatory notes shall form an integral part of the financial statements.(11)Notes to the Balance Sheet and the Income and Expenditure Account shall contain the explanatory material pertaining to the items in the Balance Sheet and the Income and Expenditure Account.(12)The figures in the Balance Sheet and Income and Expenditure Account, if rounded off, shall be rounded off as below:

Amount of turnover (in Rs.)	Rounding off to (Rs.)
Less than One lakh	Hundred
One lakh or more but less than one crore	Thousand

One lakh or more but less than one Hundred crore Lakh

One hundred or more but less than one thousand crore Crore

(13)Reference may also be made to the enclosed Notes. and Instructions for compilation in relation to in the formats suggested.ANNEXURE-ENOTES AND INSTRUCTIONS FOR THE SCHEDULESNOTES AND INSTRUCTIONS FOR COMPILATION OF FINANCIAL STATEMENTS OF NON PROFIT ORGANISATIONS AND OTHER SIMILAR INSTITUTIONSCORPUS/CAPITAL FUND AND LIABILITIES

1 - CORPUS/CAPITAL FUND

(a)Corpus/Capital Fund is akin to Capital, Share Capital or Owner's Funds. It comprises amounts received by way of contributions specifically to the Corpus, as increased/decreased by the net operating results shown in the Income and Expenditure Account (other than surplus, if any, transferred to any Reserves or Earmarked Funds).(b)The Opening Balance, Additions to, Deduction from and the Closing Balance of the Corpus/capital Fund shall be shown under this head.(c)Additions to the Corpus Fund shall be net of transfers, if any, to any Reserve or Earmarked Fund required under statute or as per applicable regulations.

1. CAPITAL

RESERVES :

The expression capital reserves shall not include any amount regarded as free for distribution through theIncome and Expenditure Account. Surplus on revaluation should be treated as Capital Reserves and shown separately. Surplus on translation of financial statements of foreign branches, if any, is not a revaluation reserve.

Additions during
the year

Deductions during
the year

2. REVALUATION RESERVE

To reflect effect of changing prices, fixed assets otherwise stated at historical costs, are revalued and the historical cost substituted by a revaluation, normally done by competent valuers. Such substitution resulting in an upward revaluation is required to be shown as a "Revaluation Reserve". This reserve is an unrealised gain and should not be credited as income in the Income and Expenditure Account.

Additions during
the year

Deductions during
the year

3. SPECIAL RESERVES (S) These would comprise Special reserves required to be created pursuant to any statutory or regulatory requirement applicable to the entity; and if so, should be

clarified in the Notes on Account in Schedule 27.

Opening balance

Additions during
the year

Deductions during
the year

4. GENERAL RESERVE

The expression 'General Reserve' shall mean any reserve other than capital reserve and revaluation reserve. This item will include all reserve other than those separately classified.

Opening balance

Additions during
the year

Deductions during
the year

Notes-General (a) Movements in various categories of reserves should be shown as indicated in the schedule. (b) The expression 'reserve' shall not include any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets or retained by way of providing for any known liability.

3 - EARMARKED/ENDOWMENT FUNDS

Amounts received as grants or assistance, or retained by the entity to be utilised for specific or earmarked purposes and remaining to be expended/utilised for the specific purpose for which these are intended, are required to be disclosed under this head. Such funds may be received in cash or kind from Government, Government agencies, institutions and other agencies etc. and are subject to compliance by the entity, of certain stipulated terms and conditions. For this reason, the balances available and their utilisation should be disclosed in the manner suggested in the Schedule. The Plan Funds received from the Central and/or State Governments are to be shown as distinct category of Fund. Other plan funds earmarked/endowed for any chair, house, building, trust etc. are to be shown as distinct category of fund. The following shall not be reckoned as part of Earmarked Funds:

(a) Grants/funds which have the characteristics of promoters contribution which are of the nature of additions/accretion to the Corpus Fund. (b) Funds/grants received by the Entity as compensation for expenditure/losses incurred in the earlier years, as these would be reckoned only in the Income and Expenditure Account for the year. (c) Non-monetary grants by way of capital assets or other resources, corresponding credit of which is of the nature of capital reserve, unless such grants are specified as irrevocable contribution to the Corpus.

Notes-General (a) It is appropriate to ensure that the accretions to and utilisation of earmarked funds is in accordance with the terms and conditions attaching to the same. (b) Earmarked Funds, considering their nature, are represented by specifically earmarked investments or other assets. (c) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds. (d) Records relating to fixed assets acquired/constructed should be maintained for each earmarked fund. However, for the purpose of the annual financial statements disclosure may be made of the aggregate accumulated cost up to each year and of such fixed assets in respect of each fund, unless the assets

are taken over and are incorporated in Schedule 8.

4 - SECURED LOANS AND BORROWINGS

1. Central Government Indicate the nature of security and terms of payment. Indicate the name of State
2. State Government Government and nature of security and terms of repayment
3. Financial Institutions Includes borrowings/refinance obtained from Industrial Development Bank of India, Export-Import Bank of India, National Bank for Agriculture and Rural Development (including liability against participation certificates, if any). Normally these may be in the form of Term Loans
4. Banks Includes borrowings/refinance obtained from commercial banks (including Cooperative Banks.)
 - (a) Term Loans Term Loans need to be segregated from other facilities.
 - (b) Other Loans
5. Other institutions and agencies Includes institutions/agencies other than those mentioned above.
6. Debentures and Bonds The terms of redemption of debentures and bonds should be stated with the earliest date of their redemption.

Notes-General (a) Information shall be given in each case as regards the nature of security given. (b) Secured Loans and borrowings shall be such as are against hypothecation pledge charge on the assets of the entity. (c) The Aggregate amount of loans under each head, as are guaranteed by the Central/State Government may also be mentioned along with the fact that these are so guaranteed. (d) Loans and borrowings include refinance from Institutions and agencies and liability against participation certificates. (e) Amounts received by way of discount of debtors or receivable or rediscount of bills, shall not be included under this head, but shall be shown as part of 'Current Liabilities'. (f) Interest accrued and due shall be included under each sub-head. Interest accrued but not due shall not be included under this head, but shall be shown as part of 'Current Liabilities'. (g) Unreconciled Inter-branch outstanding entries at credit should not be shown as borrowings. (h) Amounts due within a period of less than 12 months as at the Balance Sheet date need to be disclosed.

5 - UNSECURED LOANS AND BORROWINGS

1. Central Government Indicate the terms of payment.
2. State Government(s) Indicate name of the State Government and the terms of repayment. Includes borrowings obtained from Industrial Bank of India, Export-Import Bank of India, National Bank for Agriculture and Rural Development.
3. Financial Institution Normally these may be in the form of term Loans, Pending creation of a charge on assets, bridge loans may be given as 'Unsecured

- Loans'.
4. Banks Includes borrowings obtained from Commercial Bank (including Cooperative Banks).
Indicate the nature of facilities.
Overdrawn balance as per books do not constitute loans and generally arise due to cheques issued in excess of book balances. Such balances can be shown as loans only where the Entity enjoys or is granted overdraft facility.
5. Other Institution and Agencies Includes loans from Institutions/Agencies other than those mentioned above.
6. Debentures and Bonds The terms of redemption of Debentures and Bonds should be stated with the earliest date of their redemption.
7. Fixed Deposits These comprise deposits received from Public or otherwise for fixed periods and against no security.
- Notes-General (a) Unsecured Loans and borrowings comprise amounts in respect of which no assets of the entity is charged as security or encumbered. (b) Interest accrued and due shall be included under sub-head. Interest accrued but not due shall not be included under this head, but shall be shown as part of 'Current Liabilities'. (c) Amounts due within a period of less than 12 months as at the Balance Sheet date need to be disclosed.

6 - DEFERRED CREDIT LIABILITIES

(1) Acceptances and other similar long-term obligations contracted in respect of a acquisition of assets, the liability for payment of which falls in periods longer than 12 months as at the date of the Balance Sheet should be included here. (2) If the assets are charged as security or encumbered corresponding to the liability, this fact should be stated. (3) If the acceptances are also guaranteed for repayment by the Government, any Govt. Agency, Bank. Institution or other body/entity, this fact should also be stated. (4) Amounts due with one year of the date of the Balance Sheet need to be separately disclosed.

7 - CURRENT LIABILITIES AND PROVISIONS

A. CURRENT LIABILITIES

1. Acceptances Included under this sub-head would be the drawer's assent on bills of exchange to the order of the drawer.
The amounts to be shown against this sub-head shall comprise amounts owed by the entity in favour of others on account of goods purchased or services rendered or in respect of contractual obligations. These need to be segregated for goods and shown separately.
2. Sundry Creditors (a) For Goods (b) Others
3. Advances Received The liability against this sub-head shall comprise amounts received in respect of which goods or services have yet to

	besupplied/rendered or for which value has yet to be given, andincludes advances subscriptions.
4. Interestaccrued but not due(a) Secured Loans/Borrowings(b)Unsecured Loans/Borrowings	Includesinterest accrued up to the year-end but not due onsecured/unsecured loans and borrowings. Thesecomprise liabilities in terms of the Central/State laws governingthe Entity and includes unpaid liability for tax deducted atsource under the Income Tax Act. 1961 statutory bonus, providedfund pension gratuity ESI interest to SSI Units on their overdue,sales tax, excise. customs duty and other statutory levies.
5. StatutoryLiabilities(a) Overdue(b) Others	
Overdueliabilities are undisputed amounts which are due and remainunpaid beyond the normal due date/ stipulated period i.e. thoseare in default.	
6. Othercurrent Liabilities	Thesewould include amounts not covered by the other sub-heads. Anymaterial amount included under this sub-head may be separatelyshown indicating the nature thereof. Overdrawn bank balances asper books, where the entity does not have any sanctionedlimits/overdraft facilities, shall also be include under thissub-head or separately disclosed as "Overdrawn bank balancesin excess of book balance."

Notes - GeneralA Current Liability is one which falls due for payment within a relatively short period, normally not more than 12 months.

7 - CURRENT LIABILITIES AND PROVISIONS

B. PROVISIONS

1. For Taxation	Provision needs to be made and retained based on the status oftax matters as at the year-end.
2. Gratuity	provision for liability towards gratuity payable ondeath/retirement of employees needs to be accrued on actuarialbasis and provided upto the year-end.
3. Superannuation/Pension	Provision for liability towards superannuation of employeesneeds to be accrued on actuarial basis, and provided upto theyear-end.
4. Accumulated Leave	Provision for liability towards accumulated leave encashmentof employees needs to be accrued on actuarial basis, and providedupto the year-end.
5. Trade Warranties/Claims	Where the entity is manufacturing/processing goods for sale,it may be liable to trade warranty risks, which need to beprovided for on a

reasonable/rational basis.

6. Others

These need to be specified and shall not include provision for doubtful debts/advances, which shall be reduced from the relevant asset heads.

Notes - General Provision is an amount written off or retained by way of providing for depreciation or diminution in the value of assets, or retained by way of providing for a known liability, the amount of which cannot be determined with substantial accuracy. ASSETS

8 - FIXED ASSETS

1. Land

Where immovable properties are purchased/acquired by paying a composite cost a reasonable/reliable estimate should be made of the land cost and shown separately.

(a) Freehold

(b) Leasehold

Leasehold land should be amortised over the period of lease in perpetuity.

2. Buildings

(a) On freehold land

As far as practicable, distinction may be made between factory and office buildings for purpose of provision for depreciation at different rates.

(b) On leasehold land

Buildings/premises shall be those which are intended to be wholly partly used for the purpose of the activities of the Entity and would not include "Investment Properties".

(c) Ownership
Flats/Premises

Superstructures on leasehold lands should be depreciated to be co-terminus with the amortisation of land, unless the superstructure have a shorter life.

(d) Superstructures on

Land not belonging to the Entity Building shall include roads, bridges and culverts

3. Plant, Machinery and
Equipment

Include under this Sub-head would be items like :- Earth moving Machinery- Boilers- Furnaces- Generators- Dyes/Mould- Machinery used for specific industry/services like Building contractors in hospitals/clinics, processing units, hydraulic works (including pipelines) tool rooms.- Other items used for manufacture/processing etc. Separate Account heads should be maintained in the ledgers and kept reconciled with the Fixed Assets registers. Disclosure of information under the above sub-heads is encouraged.

4. Vehicles

Included under this sub-head would be items like :- Tractors/Trailers- Trucks, Jeeps and Vans- Motor Cars - Motor Cycles, Scooters, Three Wheelers and Mopeds- Rickshaws Separate Account heads should be maintained in the ledgers and kept reconciled with the Fixed Assets registers. Disclosure of information under the above sub-heads is encouraged.

5. Furniture, Fixtures

Included under the above sub-head would be items like :(a)

- Cabinets/Almirahs/Filing Racks(b) Air-conditioners/Airconditioning Plant(c) Air Coolers(d) Water Coolers(e) Tables/Chairs/Sofas/Carpets(f) Wooden partitions/temporarystructures(g) Voltage stabilisers, UPS Systems(h) Other ItemsSeparate Account heads, should be maintained in the ledgers andkept reconciled with the Fixed Assets registers. Disclosure ofinformation under the above sub-heads is encouraged, for materialaccount.
- Included under the above sub-head would be item like :(a) Typewriters(b) Photocopies/duplicators(c) Fax MachinesSeparateAccount heads, should be maintained in the ledgers and keptreconciled with the Fixed Assets registers. Disclosure ofinformation under the above sub-heads is encouraged, for materialaccount.
6. Office Equipment
- Computers, Printers and their and their peripherals like theFloppies, CDs, Software etc. would the items under this head.Separate Account heads, should be maintained in the ledgers andkept reconciled with the Fixed Assets registers. Disclosure ofinformation under the above sub-heads is encouraged, for materialaccount.
7. Computer/Peripherals
- Included under the above sub-head would be items like :(a) Electrical Machinery(b) Electric Lights/Fans(c) Switch gearinstruments(d) Transformers(e) Electric Wiring and FittingsSeparate Account heads, should be maintained in the ledgers andkept reconciled with the Fixed Assets registers. Disclosure ofinformation under the above sub-heads is encouraged, for materialaccount.
8. Electric Installations
- In some cases the number of Library Books Could be very largeor there may be an established Library. In such cases these booksmay be disclosed as a separate category of ass etc. Library bookswill include books/journals/information stored in CD ROMs.
9. Library Books
- Tubewells and Water Supply Systems may be shown as a distinctcategory.
10. Tubewells and Water Supply Systems
- Fixed assets in the course of construction should be shownagainst this head till they are already for their intended use.Plant, machinery and equipment acquired and pending installationshould also be included here.
11. capital Work-in-Progress

Notes - General

1. Fixed Assets are those assets which are held with the intention of being used for the purpose of producing or providing services and not held for sale in the normal course of trade.

2. Under each sub-head should be shown:

(a)the cost or the valuation as at the beginning of the year.(b)additions during the year (both acquisitions and by way of grants).(c)deductions (including sales, disposals, write-offs) during the year.(d)the total cost/valuation as at the year-end.(e)depreciation upto the previous year-end, that on additions/deductions during the year and the total accumulated depreciation upto the year-end.(f)the net block of the assets as at the year-end.

3. The accounting policy relating to accounting for fixed assets acquired (including by way of grants or at concessional rates), or constructed should be disclosed along with the method adopted for depreciation/ amortisation.

4. Where sums have been written up for any assets due to their revaluation, the basis thereof should be disclosed; and every balance sheet after the first Balance Sheet subsequent to the revaluation should show the revised figures for a period five years with the date and amount of revision.

5. Where grants relating to specific fixed assets are received and these are equal to the whole or virtually the whole of the cost of the asset, the fixed assets should be shown in the Balance Sheet at a nominal value.

6. Depreciation

Depreciation shall be provided so as to charge the depreciable amount of a depreciable asset over its useful life. Depreciation is a measure of the wearing out, consumption or other loss of value of a depreciable asset arising from use, effluxion of time or obsolescence through technology and market charges. It includes amortisation of assets the useful life of which is determined and depletion wasting assets. For the purpose: (a) depreciable asset means an asset which -(i) is expected to be used during more than one accounting period, and (ii) has a limited useful life; and (iii) is held by the entity for use in the production or supply of goods and services, for rental to others, or for administrative purposes and not for the purpose of sale in the ordinary course of its business/operating activities. (b) depreciable amount of a depreciable asset means its original cost, or other amount substituted for original cost in the financial statements less the residual value; (c) useful life means either -(i) the period over which a depreciable asset is expected to be used by the Entity, or (ii) the number of production or similar units expected to be obtained from the use of the asset by the Entity.

9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS:

- | | |
|--------------------------|--|
| 1. Government Securities | Includes Central and State Government securities and Government treasury Bills. These securities should be shown at cost/book value. However, the difference between such value and market value should be given in the notes to the Balance |
|--------------------------|--|

Sheet.

- | | |
|------------------------------|---|
| 2. Other approved Securities | Securities other than Government Securities, treated as approved securities (such as Trustee securities), should be included here. |
| 3. Shares | Investments in shares of companies and corporations not included in item 2 should be included here. |
| 4. Debentures and Bonds | Investments in debentures and bonds of companies and Corporations not included in item 2 should be included here : An entity will be considered as subsidiary for the purpose of this classification if more than 25% of the corpus of that entity is held by the entity as at the beginning of the year. |
| 6. Others (to be specified) | Includes residual investments, if any, like commercial paper, investments (to be specified) in Mutual Funds and other instruments not being in the nature of shares/debentures/bonds. Investment in Properties, if any, would also be included here. |

Notes - General

1. The Gross value in aggregate, the depreciation in aggregate and net value of Investments are to be separately disclosed. Approved securities [covered by 1 and 2 above] are required to be bifurcated into "permanent" and "current" categories for valuation and determination of shortfall in value.

2. (a) Investments can either be "Long term" or "permanent" or "Current".

(b) "Current Investment" means an investment which is by its very nature, readily realisable and is intended to be held for not more than one year from the date on which it is made. Such investments should be shown at lower of cost or their fair value, which shall be determined on individual investment basis and the shortfall shall be provided, while appreciation shall be ignored. (c) Long term investments are those investments which are other than current investments, and these are intended to be held for the purposes of capital appreciation and yield. Such Investments are held at cost and shall be reduced when there is a decline, other than temporary, in their value-reduction being made for each investment.

3. Investments held against earmarked/endowment funds need to be separately disclosed.

4. Investment in properties, if held, shall be shown at cost less depreciation in the same manner as in the case of fixed assets.

5. The entity shall disclose the Accounting Policy in relation to investments, their cost, depreciation and carrying value-both for long term and current investments.

6. Any premium paid on a acquisition of permanent investments shall be amortised on a time proportion basis upto the date of their maturity. Discount of acquisition shall not be amortised.

7. Matured investments, not realised may be separately disclosed.

10 - INVESTMENT - OTHERS:

1. Government Securities	Includes Central and State Government securities and Government treasury Bills. These securities should be shown at cost/book value. However, the difference between such value and market value should be given in the notes to the Balance Sheet.
2. Other approved Securities	Securities other than Government Securities, treated as approved securities (such as Trustee securities), should be included here.
3. Shares	Investments in shares of companies and corporations not included in item 2 should be included here.
4. Debentures and Bonds	Investments in debentures and bonds of companies and Corporations not included in item 2 should be included here.
5. Subsidiaries and joint ventures	Investments in subsidiaries/associate entities should be included here. An entity shall be treated as a 'subsidiary' or joint venture, if the entity exercises control over the composition of management/governing body, with or without any financial investment therein. An entity will be considered as subsidiary for the purpose of this classification if more than 25% of the corpus of that entity is held by the entity as at the beginning of the year.
6. Others	Includes residual investments, if any like commercial paper, investments (to be specified) in Mutual Funds and other instruments not being in the nature of shares/debentures/bonds. Investments in Properties, if any, would also be included here.

Notes - General

1. The Gross value in aggregate, the depreciation in aggregate and net value of Investments are to be separately disclosed. Approved securities [covered by 1 and 2 above] are required to be bifurcated into "permanent" and "current" categories for valuation and determination of shortfall in value.

2.

(a) Investments can either be "Long term" or "permanent" or "Current". (b) "Current Investment" means an investment which is by its very nature, readily realisable and is intended to be held for not more than one year from the date on which it is made. Such investments should be shown at lower of cost or their fair value, which shall be determined on individual investment basis and the shortfall shall be provided, while appreciation shall be ignored. (c) Long term investments are those which are other than current investments and these are intended to be held for the purposes of capital appreciation and yield. Such investments are held at cost and shall be reduced when there is a decline, other than temporary, in their value-reduction being made for each investment.

3. Investments held against earmarked/endowment funds are disclosed in Schedule 9.

4. Investments in proprieties, if held, shall be shown at cost less depreciation in the same manner as in the case of fixed assets.

5. The entity shall disclose the Accounting Policy in relation to investments, their cost, depreciation and carrying value - both for long term and current investments.

6. Any premium paid on acquisition of permanent investments shall be amortised on a time proportion basis upto the date of their maturity. Discount on acquisition shall not be amortised.

7. Matured investments, not realised may be separately disclosed.

11 - CURRENT ASSETS, LOANS, ADVANCES ETC:

A. CURRENT ASSETS:

1. Investments : (a) Stores and Spares (b) Loose Tools (c) Stock-in-trade

- Finished Goods-Work-in-progress-Raw Materials

Inventories comprise tangible property held for sale in the ordinary course of business, or in the process of production for such sales, or for consumption in the production of goods or services for sale, including maintenance supplies and consumables other than machinery parts. Basis of valuation of inventories should be disclosed.

Finished goods would include goods purchased/produced and lying in hand at all location of the entity. Raw materials would also include parts or components used or consumed in the process of production of goods for sale.

2. Sundry Debtors :

(a) Debts outstanding for a period exceeding six months

Debtors comprise persons from whom amounts are due for goods sold or services rendered or in respect of contractual obligations.

(b) Others

Debts considered good for recovery and those considered doubtful shall be shown separately. Provision for doubtful debts, if made, should be shown as a reduction from the amount of debts considered doubtful.

3. Cash Balances in hand :(including cheques/drafts and imprest)

4. Bank Balances :

(a) With Scheduled Bank-On Current Accounts-On Deposit Accounts

Amounts held as bank balances against earmarked/endowment funds should be separately disclosed.

(b) With Non-Scheduled Bank-On Current Accounts-On Deposit Accounts-On savings Accounts

Where any deposit accounts are pledged or charged as security or are encumbered, the fact should be disclosed. Overdue/Matured Deposits should be separately disclosed.

5. Post Office-Savings Accounts

B. LOANS, ADVANCES AND OTHER ASSETS:

1. LOANS:

Loans and Advances as are considered good and recoverables should be disclosed. Doubtful amounts, if any, should be stated under each sub-head and provision, if made, should be shown as a reduction therefrom.

(a) Staff

Interest accrued on interest bearing staff loans should be accounted not withstanding that actual recoveries of interest might commence after repayment of principal.

(b) Other Entities engaged in activities/objectives similar to that of the Entity

irrevocable grants/subsidies/donation to such entities shall not be included here. If interest-bearing the amount of interest earned up to year-end should be adjusted.

(c) Other (specify)

2. Advances and other amounts recoverable in cash or in kind or for value to be received :

(a) On capital Account

Advances to suppliers/contractors for capital works should be shown against this sub-head.

(b) Pre-payments

This includes prepaid expenses.

(c) Others

This would comprise receivable other than the debtors.

3. Income Accrued:

(a) on Investments from Earmarked/Endowment Funds

Both Income accrued and due and Income accrued but not due upto the year-end should be included under this head.

(b) On investment from Earmarked/Endowment Funds and that on other Investment should be shown separately.

- | | |
|---|--|
| (c) On Loans and Advances | If uncertainty attaches to realisation or ultimate collection income should not be recognised, should be provided for Dividend should be recognised based on the date(s) of their declaration. |
| (d) Others (includes income due unrealised-Rs.) | Separate disclosure should be made in respect of income accrued, due but not realized. |
| 4. Claims Receivable : | Only claims, which are considered good and realisable should be included. |

INCOME AND EXPENDITURE ACCOUNT - INCOME

12 - INCOME FROM SALES/SERVICES

Income From Sales

1. Income from Sales

- | | |
|----------------------------|---|
| (a) Sale of Finished Goods | Sales comprise the aggregate amount for which sales are effected. These would be shown net of trade discounts, rebate and returns. Sales are complete when significant risks and rewards of ownership get transferred from the seller to the buyer, irrespective of the time of payment or delivery of the goods. |
| (b) Sale of raw Material | |
| (c) Sale of Scraps | Disclosure of export sales should be made separately. |

2. Income from Services

- | | |
|--|---|
| (a) Labour and Processing Charge | Income must be shown at gross figures and Tax Deducted at Sources should be indicated separately. |
| (b) Profession/Consultancy Services | Labour and Processing charges realisable for processing/fabrication of goods/materials of other entities should be disclosed against this sub-head. |
| (c) Agency Commission and Brokerage | Consultancy charge and fee for rendition of professional services by the entity should be included under this sub-head. |
| (d) Maintenance Services (Equipment, Property) | Where the Entity acts as a broker or agent for arranging supply of goods/services of others, i.e. without acting on a principal basis, the commission and brokerage income earned would be shown against this sub head. |
| (e) Other (Specify) | Where the Entity undertakes maintenance contracts for equipment or property etc. the income earned up to the year from this source should be included under this sub-head. |

13 - GRANTS/SUBSIDIES

Irrevocable grants and subsidies Received

(1) Central Government	Grants Subsidies or other similar assistance received for the general purpose and objectives of the Entity, on an irrevocable basis or cover expenditure incurred in prior periods shall be included in this Schedule. These grants etc. are without any condition attached as to their utilization and are of the nature of non-refundable amounts which are to be appropriated to income. The gross receipts shall be shown against each sub-head and grants/subsidies which are given in turn to other institution/organisations on irrevocable basis as expenditure should be considered in Schedule 22.
(2) State Government(s)	
(3) Government Agencies	
(4) Institutions/Welfare Bodies	
(5) International organisations	
(6) Others (Specify)	

14 - FEES/SUBSCRIPTIONS

(1) Entrance Fees	Accounting policies on each item will have to be disclosed. In case the Fees like Entrance Fee, Subscriptions etc. are in the nature of capital receipts, such amount, should go to the Corpus/Capital Fund. Otherwise such fees will be incorporated in this schedule. In case the major activities of the Entity are to organise seminar/workshop and/or provide consultancy services such income should form part of the Schedule 12. The gross receipts should be shown here. Expenditure incurred on seminar/ workshops, consultancy etc. should be shown as other administrative expenses in the schedule 21
(2) Annual Fees/Subscriptions	
(3) Seminar Program Fees	
(4) Consultancy Fees	
(5) Others (Specify)	

15 - INCOME FROM INVESTMENTS

1. Interest	1. Income from Investments shall be disclosed at gross figures and tax deducted at source is to be stated separately
(a) On Govt Securities	2. Interest on Govt. securities shall comprise
	(a) Interest on earned at coupon rate upto the last applicable date of interest i.e. interest accrued and due; and
	(b) Interest accrued thereafter upto the year-end at the coupon rate.
(b) Other Bonds/Debenture	3. Income on bonds and debentures would include discount accrued upto the year-end on bonds issued at a discount to be redeemed at par or on premium, based on the terms of their issue.
2. Dividends	4. Dividends shall be accrued, based on the dates of declaration thereof i.e. when the entity has a right to receive the same.
(a) Shares	5. Rents shall be shown as income on Investment on properties, if any.
(b) On Mutual Fund securities	6. Interest claimed on overdue matured investments shall not be recognised unless pre-conditions for such recognition are satisfied.
3. Rents	

7. Distinction should be made in respect of income on investments: (a) Owned by the Entity; and (b) Those held against earmarked/endowment funds.
8. At the year-end total of the income on investment from earmarked/endowment funds be transferred to the Funds through Schedule 3.
4. Other (specify)

16 - INCOME FROM ROYALTY, PUBLICATION ETC.

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|--|--|
| <p>(1) Income from Royalty
(2) Income from Publications
(3) Others (Specify)</p> | <p>Accounting policies on each item will have to be disclosed. In case the major activities of the Entity are to publish books, journals documents etc. such income should form part of the Schedule 12. The gross receipts should be shown here. Expenditure incurred on publication etc., should be shown as other administrative expenses in the schedule 21.</p> |
|--|--|

17 - INTEREST EARNED

- | | |
|---|--|
| <p>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 Bank (b) With Non-Schedule Banks (c) Post Office Savings Accounts (d) Others
3. On Loans : (a) Employees/Staff (b) others
4. Interest on Debtors and other Receivables.</p> | <p>1. Interest income earned should be shown at gross figures and tax deducted at source is to be stated separately.
2. Distinction should be made in respect of income (a) On assets owned by the Entity; and (b) Those held against earmarked/endowment funds:</p> |
|---|--|

18 - OTHER INCOME

- | | |
|---|--|
| <p>1. Profit on Sale/disposal of Assets (a) Owned assets (b) Assets acquired out of grants or received free of cost
2. Export Incentives realised
3. Fees for Miscellaneous Service
4. Miscellaneous Income</p> | <p>Sales proceeds/realisation, net of the book value of the assets shall, if a surplus, be included under this sub-head
Export incentives claimed and not realised up to the year-end shall not be included in Income.
Item of material amounts included in Miscellaneous Income should be separately disclosed.</p> |
|---|--|

19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS:

- | | |
|---|--|
| <p>(a) Closing stock-Finished Goods-Work-in-progress
(b) Less : Opening Stock-Finished Goods-Work-in-progress</p> | <p>Accounting policies regarding valuation of stock should be declared</p> |
|---|--|

INCOME AND EXPENDITURE ACCOUNT EXPENDITURE:

20 - ESTABLISHMENT EXPENSES:

- | | |
|---|--|
| <p>(a) Salaries and Wages
(b) Allowances and Bonus
(c) Contribution to Provident Fund
(d) Contribution to other Fund (specify)
(e) Staff Welfare Expenses
(f) Expenses on Employees Retirement and Terminal Benefits
(g) Others (specify)</p> | <p>The gross expenditure against each head including in respect of staff on deputation should be disclosed. Statutory obligations of the Entity towards provident fund, Employees state insurance retirement benefit etc. should be disclosed clearly and item-wise.</p> |
|---|--|

Notes-General Prior period items Prior period and Extraordinary Items shall be separately disclosed so that the effect thereof on the net Expenditure for the year is known.

21 - OTHER ADMINISTRATIVE EXPENSES ETC:

- | | |
|---|---|
| <p>(a) Purchase*
(b) Labour and Processing expenses
(c) Cartage and Carriage Inwards
(d) Electricity and power
(e) Water charges
(f) Insurance
(g) Repairs and maintenance
(h) Excise Duty
(i) Rent, Rates and Taxes
(j) Vehicles Running and maintenance
(k) Postage, Telephone and Communication Charges
(l) Printing and Stationary
(m) Travelling and Conveyance
(n) Expenses of Seminar/Workshop
(o) Subscription Expenses
(p) Expenses of Fees
(q) Auditors Remuneration
(r) Hospitality Expenses
(s) Professional Charges
(t) Provision for Bad and Doubtful Debts/Advances
(u) Irrecoverable balance
(v) Written-off
(w) Packing Charges
(x) Freight and Forwarding Expenses
(y) Distribution Expenses
(z) Advertisement and Publicity
(z) Others (specify)</p> | <p>The gross expenditure against each head should be disclosed. In case of recoveries e.g. rent recoveries freight charges recovered fines, penalties damages from suppliers etc., the amount of such recoveries should not be deducted from the expenses heads but included under Schedule 16 "Other Income". Prior period and Extraordinary Items shall be separately disclosed so that the effect thereof on the net Expenditure for the year is known. The list of heads is not exhaustive but illustrative. As far as possible only these heads of account should be used unless there is compelling reasons to add or delete any of these heads. *Purchased should be segregated between Raw Materials and Stores for manufacture and for Finished Goods traded in case of manufacturing entities. Consumption of Raw Materials and Stores may be given instead of Purchased.</p> |
|---|---|

22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC:

- | | |
|---|---|
| <p>(a) Grants given to Institutions/Organisations</p> | <p>Grants, Subsidies or other similar assistance given to the Institutions Organisations for general purposes and objectives of the Entity on an irrevocable basis, shall be included in this Schedule.</p> |
| <p>(b) Subsidies given to Institution/Organisations</p> | <p>Name of the institutions/Organisations, their activities along with the amounts in each case should be disclosed.</p> <p>These grants etc. are with or without any conditions attached as to their utilisation and are of the nature of non-refundable amounts</p> |

which are to be appropriated as expenditure.

The gross receipts shown against each sub-head in the schedule 13, could be the source of these grants/subsidies that are given in turn to other institutions/organisations on irrevocable basis.

The gross expenditure against each head should be disclosed.

23 - INTEREST:

- (a) On Fixed Loans 1. Interest would include commitment charges
- (b) On Other Loans
(including Bank Charges) 2. Fixed Loans are loans which are for fixed period like Term Loans
- (c) Others (specify) 3. Expenditure by way of Interest as per Schedule 23 is the minimum disclosure requirement. The Entity should be encouraged to disclose interest expended based on the sources of loans and borrowings as per the heads in Schedules 4 and 5

25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

A. CONTINGENT LIABILITIES

1. Claims against the Entity not acknowledged as debts -----
2. Liability for partly-paid investments Liability on partly paid shares, debentures etc. is required to be stated.
3. Liability on account of outstanding forward exchange contracts amount of outstanding forward exchange contracts at the exchange rates applicable as at the year-end should be stated.
4. Guarantees and letters of credit outstanding Liability towards Guarantees given by the entity or on its behalf and letter of Credits outstanding as at the year-end are required to be disclosed.
5. Bills discounted Bills discounted outstanding as at the year-end need to be disclosed. Include here would be disputed statutory and other demands/claims, Bills re-discounted, commitments under under-writing contracts and other items for which the entity is contingently liable.

B. NOTES ON ACCOUNT

1. Commitments on capital Account not provided for This would arise in terms of contracts/arrangements in terms of which amounts would have to be paid for acquisition/construction of assets. The amounts net of advances is required to be disclosed.
2. Other Notes -----

ANNEXURE-F STATEMENT OF RECEIPTS AND PAYMENTS FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS) Name of Entity ----- RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED -----

Receipts	Current Year	Previous Year	Payments	Current Year	Previous year
1	2	3	4	5	6
I. Opening Balances			1. Expenses		
(a) Cash in hand	(a) Establishment Expenses (corresponding to Schedule 20)	...	...
(b) Bank Balance	(b) Administrative Expenses (Corresponding to Schedule 21)	...	...
(i) In current accounts
(ii) In deposit accounts
(iii) Saving accounts					
II. Grants Received			II. Payments made against funds for various projects (name of the fund or project should be shown along with theparticulars of payments made for each project)		
(a) From Government of India
(b) From State Government			
(c) From other sources (details)(Grants for capital andrevenue exp.)			
To be shown separately			
III. Income on Investments from			III. Investments and deposits made. (a) Out of Earmarked/Endowment funds (b) Out of Own funds (Investments-Others)		
(a) Earmarked/Endow funds
(b) own Funds (Oth.) Investments
IV. Interest Received			IV. Expenditure on Fixed Assets	...	...
(a) On Bank Deposits	(a) Purchase of Fixed Assets	...	...
(b) Loans, Advances etc.	(b) Expenditure on Capital Work-in-Progress	...	...
V. other Income (Specify)	V. Refund of surplus money/Loans (a) To the Government of India (b) To the State Government	...	...

			(c) To other providers of funds	...	....
VI. Amount Borrowed	...	...	VI. Finance Charges (Interest)	...	...
VII. Any other receipts (give details)	...	...	VII Other Payments (Specify)	...	...
			VIII. Closing Balance		
			(a) Cash in hand		...
			(b) Bank Balance		...
			(i) In current accounts		...
			(ii) In deposit accounts		...
			(iii) Savings accounts		...
TOTAL	...	...	TOTAL	...	...

Substituted by Form-A Notification No. G.S.R. 199 (E) dated 24.3.2009 (w.e.f. 7.10.1996)

FORM A[See rule
3(4)]National Human
Rights
CommissionAccounts
of The
CommissionReceipt
and Payment Account
(1) of the National
Human Rights
Commission fir the
Year Ended 31st
March, 20.....{[

Receipt	Plan	Non-Plan TotalAmount(Rupees)	Payment Plan Non
1. OpeningBalance	(I) Recurring		
(i) Cash in hand	(A) EstablishmentCharges		
(ii) Cash at Bank	1. Salaries(Chairperson & Members of the Commission)		
2.Grants-in-aid from	2. Salaries (Officers& Establishment)		
(i) Ministry of HomeAffairs	3. Payment forProfessional and other services		
Recurring	4. Travel Expenses		
Non-recurring	(i) Foreign Travels		
(ii) Other sources	(ii) Domestic Travels		
(to be specified)	5. OvertimeAllowances		
Recurring	6. Medical &Health care facilities		

Non-recurring	7. Other establishment charges
3. Receipts of the Commission	(B) Administrative & Other Expenses
(I) Recurring	1. Seminar/Conference Charges
(i) Investments	2. Assistance/grants to other organisations
(a) Face value of investments encashed	3. Telephone & Fax Expenses
(b) Interest on investments	4. Rent/Rates and Taxes
(ii) Revenue Receipts	5. Newspaper/Periodicals
(a) Interest receipt on cash at bank	6. Advertisement & Publicity
(b) Interest receipt on advances to employees	7. Postage & Telegram
(c) Sale of Publications	8. Liveries
(d) Fees charged by the Commission	9. Stationery & Printing
(e) Contribution of medical & health care beneficiaries	(i) Stationery
(f) Miscellaneous receipts	(ii) Printing
(iii) Debt/Deposit Receipts	10. Publications
(a) Recovery of Advances to Staff	11. Misc. and other expenses
1. House Building Advance	12. Water and Electricity charges
2. Motor Car/Personal Computer Advance	13. Repair and Maintenance
3. Scooter/Motorcycle Advance	(i) Building
4. Other Advances (to be specified)	(ii) Machinery and equipment
(b) Recovery	(iii) Furniture and fixtures

ofContingent
Advances

- | | |
|---|--|
| 1. Advances to CPWD | (iv) Vehicles |
| 2. Advances to DGS &D | 14. Petrol andLubricants |
| 3. Advances toSuppliers | 15. Hospitalityexpenses |
| 4. Other Advances | 16. Audit fees |
| | 17. Legal charges |
| (c) Other Deposits | (C) Investments |
| 1. Security Deposit | (D) Advances toStaff |
| 2. Earnest MoneyDeposit | 1. House BuildingAdvance |
| 3. Any other deposit(to be specified) | 2. Motorcar/PersonalComputer Advance |
| (iv) RemittanceReceipts | 3. Scooter/Motorcycleadvance |
| (a) Recoveries fromdeputationists | 4. Other advances |
| (b) Licence Fee | (E) ContingentAdvances |
| (c) Income Tax | 1. Advance to CPWD |
| (d) Sales Tax | 2. Advance to DGS &D |
| (e) Central Govt.Health Scheme | 3. Advance tosupplies |
| (f) Postal LifeInsurance | 4. Other advances (tobe specified) |
| (g) Central Govt.Employees Group Insurance Scheme | (F) Deposits |
| (II)Non-recurring (items to bespecified) | 1. Security Deposit |
| | 2. Earnest MoneyDeposit |
| | (G) OtherAdjustments (Remittances) |
| | (Remittances) |
| | 1. GPF/CPF, etc.,recovered from deputationists |
| | 2. Licence Fee |
| | 3. Income Tax |

4. Sales Tax
5. Central Govt. Health Scheme
6. Postal Life Insurance
7. CGEGIS/CGEIS
8. House building advance
9. Motor car/Computer Advances
10. Scooter/Motorcycle Advances
11. Other recoveries (to be specified)
- (H) Contributions
 1. Pension and gratuities
 2. Leave Salary and Pension Contributions
 3. Other contribution (to be specified)
- (II) Non-recurring
 1. Land
 2. Buildings
 3. Furniture and Fixtures
 4. Machinery and Equipment
 5. Motor Vehicles
 6. Books and Publications
- Closing Balance
 1. Cash in Hand
 2. Cash at Bank

Grand Total:

National Human Rights Commission Receipt and Payment Account (II) Provident Fund Insurance Scheme, etc., for the Period Ended 31st March, 20.....

Receipt	Amount (Rupees)	Payment Amount (Rupees)
A. N.H.R.C. Provident Fund	A. N.H.R.C. Provident Fund	
(a) Opening Balance	(a) Advance/withdrawal/final payment	
(b) Subscription	(b) Investment of Balance	
(c) Recovery of Advance	(c) Closing Balance-Cash at Bank	
(d) Interest	B. N.H.R.C. Employees Insurance Scheme Fund	

B. N.H.R.C.Employees Group Insurance Fund	(a) Payment forInsurance cover
(a) Opening Balance	(b) Payment ofSaving Fund
(b) Insurance Fund	(c) Investments
(c) Saving Fund	(d) ClosingBalance-Cash at Bank
C. Pension andOther Retirement Benefit Fund	C. Pension andother Retirement Benefits Fund
(a) Opening Balance	(a) Opening Balance
(b) Pension Fund	(b) Pension Fund
(c) Other RetirementBenefit Fund	(c) Other RetirementBenefit Fund
	(d) Closing Balance

Total:

National Human Rights CommissionIncome and Expenditure Accounts for the Year Ended March, 20.....

Receipt	Plan	Non-Plan	TotalAmount(Rupees)	Payment Plan	Non-Plan
(I) Recurring	A. Grant-in-aidFrom (i)Min. of Home (A)Establishment Charges Affairs Recurring Non-recurring				
1.Salaries (Chairperson & Members of the Commission)	(ii)Other sources (to be specified)				
2.Salaries (Officers and Establishment)	Recurring				
3.Payment for Professional and other Services	Non-recurring				
4.Travel Expenses	B. Receipt onAccount of (i)Interest on Investments (ii)Interst on cash at bank (iii)Interest on Advances to Employees				
(i)Foreign Travels					
(ii)Domestic Travels					
5.Overtime allowances					
6.Medical and health care facilities	C. OtherReceipts				

7. Other establishment charges	(i) Fees, if any charged by the Commission
(B) Administrative and other Expenses	(ii) Sale of newspapers publications
1. Seminar/Conference Charges	(iii) Miscellaneous receipts
2. Assistance/Grants to other organisations	(iv) Medical Health Care facilities
3. Telephone and Fax Expenses	Excess of
4. Rent/Rates and Taxes	Expenditure over
5. Newspaper/Periodicals	Income
6. Advertisement and Publicity	
7. Postage and Telegram	
8. Liveries	
9. Stationery and Printing	
(i) Stationery	
(ii) Printing	
10. Publications	
11. Misc. & other office expenses	
12. Water and Electricity charges	
13. Repair and maintenance	
(i) Building	
(ii) Machinery and equipment	
(iii) Furniture and fixtures	
(iv) Vehicles	
14. Petrol and Lubricants	
15. Hospitality expenses	
16. Audit fees	
17. Legal charges	
(C) Provident Fund and Other Contributions	

1. Pension & gratuities
(including commuted
value of Pension)

2. Contribution to CPF

3. Deposit Linked
Insurance Scheme

4. Interest on CPF

5. Interest on GPF

6. Group Insurance
Scheme

(i) Insurance Fund

(ii) Saving Fund

7. Leave Salary and
Pension Contributions

(II) Non-Recurring

Excess of income over

Expenditure

Grand Total:

Secretary General National Human Rights Commission Balance Sheet as on 31st March, 20.....

Liabilities	Amount (Rupees)	Assets	Amount (Rupees)
Capital Assets Fund	Schedule 1	Fixed Assets	Schedule A
Excess of Income over Expenditure	Schedule 2	Investments	Schedule B
Liabilities & Provisions	Schedule 3	Contingent Advances and Other Loans and Advances	Schedule C
Remittances	Schedule 4	Deposits	Schedule D
Provident Funds, etc.	Schedule 5	Provident Fund, etc.	Schedule E
Sundry creditors & other liabilities		Sundry Debtors	Schedule F
		Closing Balance	
		Cash in hand	
		Cash at Bank	

Secretary General National Human Rights Commission

1-Capital Assets Fund

S.No.	Description	Opening Balance	Additions	Amount written off	Closing Balance
1.	Land				
2.	Building				

3. Furniture & Fixtures
4. Machinery
& Equipment
5. Motor Vehicles
6. Books and Publications
7. Gifted/Donated Assets
8. Others (to be specified)

Total:

Secretary General National Human Rights Commission

2-Excess of Income Over Expenditure

Sl.No.	Description	Amount
--------	-------------	--------

1. Balance as per last Balance Sheet
2. Excess of Income over Expenditure/Excess of expenditure over income

Total:

Secretary General National Human Rights Commission

3-Remittances

Sl.No.	Description	Opening Balance	Additions	Amount remitted	Closing Balance
1	2	3	4	5	6
1.	General Provident Fund, etc., of staff on deputation				
2.	Licence Fee				
3.	Income Tax				
4.	Sales Tax				
5.	Central Govt. Health Scheme				
6.	Postal Life Insurance				
7.	Central Govt. Employees Group Insurance Scheme				
8.	Recoveries of loans and advances (adjustable in the book of PAOs)				
9.	Others to be specified				
	Total :				

Secretary General National Human Rights Commission

4-Provident Funds, etc.

Sl.No.	Description	Amount
A.	N.H.R.C.Provident Fund	
	1. Opening Balance	
	2. Subscription	
	3. Recovery ofAdvances	
	4. Interest	
	Total:	
LessAdvanceFinal payments		
Investments		
B.	N.H.R.C.Employees Group Insurance Scheme Fund	
	(a) SavingsFund	
	1. Opening Balance	
	2. Subscription	
	3. Interest	
	Total:	
LessPaymentsInvestments		
	(b) InsuranceFund	
	1. Opening Balance	
	2. Subscription	
	3. Interest	
	Total:	
LessPaymentsInvestments		
C.	Pension andother Retirement Benefits Fund	
	1. Opening Balance	
	2. Pension Fund	
	3. RetirementBenefits Fund	
	4. Interest	
	Total:	
LessPaymentsInvestments		
	GrandTotal:	
Secretary GeneralNational Human Rights Commission		

5-Sundry Creditors/Other Liabilities

Sl.No.	Description	OpeningBalance	Additions	Repayments	ClosingBalance
1.	Security Deposit				
2.	Earnest Money Deposit				
3.	Sundry Creditors				
4.	Other Liabilities (to be specified)				

Total:

Secretary GeneralNational Human Rights Commission

A-Fixed Assets

Sl.No.	Description	OpeningBalance	Additions	Amount	ClosingBalance
1.	Land				
2.	Buildings				
3.	Furniture & Fixture				
4.	Machinery & Equipment				
5.	Motor Vehicles				
6.	Books and Publications				
7.	Gifted/Donated Assets				
8.	Others (to be specified)				

Total:

Secretary GeneralNational Human Rights Commission

B-Investments

Sl.No.	Details	Amount
1.	Fixed Depositwith-Bank (a) OpeningBalance (b) Investmentsmade (c) InvestmentsEncashed (d) ClosingBalance	
2.	Investments inNational Saving Certificates/Other Securities (to be specified)	

- (a) Openingbalance
- (b) Investmentsmade
- (c) InvestmentEncashed
- (d) ClosingBalance

Total balance[1(d) + 2(d)]

Secretary GeneralNational Human Rights Commission

C-Contingent & Other Loans and Advances

Sl.No.	Description	OpeningBalance	Additions	Recoveriesand adjustment	ClosingBalance
1	2	3	4	5	6
A.	ContigentAdvance				
	(a) Advances toCPWD				
	(b) Advances toDGS&D				
	(c) Advances toSuppliers				
	(d) Other advances				
	(tobe specified)				
B.	Advances toEmployees				
	(a) House				
	BuildingAdvances				
	(b) MotorCar/Computer				
	Advance				
	(c) Scooter/MotorCycle				
	(d) Other Advances				
C.	Other Advances				
	(to be specified)				

Total:

Secretary GeneralNational Human Rights Commission

D-Deposits

S.No.	Description	OpeningBalance	Additions	Refunds	ClosingBalance
1.	Security Deposit				
2.	Earnest Money Deposit				

Total:

Secretary GeneralNational Human Rights Commission

E-Provident Fund, etc.

Sl.No.	Description	Amount
1	2	3
A.	N.H.R.C. Provident Fund	
	Opening Balance	
	Add: Investments made during the year	
	Less: Investments encashed	
	Balance Amount	
B.	N.H.R.C. Employees Group	
	Insurance Scheme	
	(i) Saving Fund	
	Opening Balance	
	Add: Investments made during the year	
	Less: Investments encashed	
	Balance Amount	
	(ii) Insurance Fund	
	Opening Balance	
	Add: Investments made during the year	
	Less: Investments encashed	
	Balance Amount	

Total:

Secretary General National Human Rights Commission

F-Sundry Debtors

Sl.No.	Description	Opening Balance	Additions	Adjustment	Closing Balance
A.					
B.					
C.					
D.					

Total:

Secretary General Model Specimens*Format Of Notice To The Concerned Authority/ Department, Etc.REGDA.D.Your Complete AddressDate.....ToAddress(Address separate letters to all such Ministries/ Departments/ Officers who may be directly or indirectly concerned with the matter.)Dear Sir /Madam,Para 1: Introduce yourself, your credentials etc.Paragraph 2: Clearly bring out the grievance in point/sub-paragraph format.Paragraph 3: Seek information about various things, if necessary, in points/subparagraph format.Paragraph 4: Polite conclusion. No threats.Yours faithfully,Sd/-NameFormat Of Petition In The High Court Under Article 226 Of The Constitution Of IndiaCIVIL WRIT JURISDICTIONWRIT PETITION (CIVIL) NO. _____ OF 20 _____ In the matter of: _____ (name) Petitioner

(s) _____ (address) Versus _____ (name) _____ (address)
 Respondent(s) A Petition Under Article 226 of The Constitution of India To The Hon'ble Chief Justice
 and His companion Justice of the Hon'ble High Court of _____ at _____ The
 humble petition of the petitioner above named. MOST RESPECTFULLY SHOWETH: Para 1:
 Description of petitioner(s), credentials, that the petition is bona fide in public interest. Para 2:
 Briefly describe the grievance and what violation of rights, constitutional and statutory, it
 entails. Para 3: Description of the respondent(s) and briefly how they are concerned with the
 matter. Para 4: The facts and circumstances, if possible in a chronological order, in the end clearly
 establishing that there has been a violation of rights and that respondents directly or indirectly are
 responsible for it. You can make facts in sub-paras such as 4.1, 4.2, etc. Clearly mark as Annexures
 all the supporting documents which are relied on and are annexed to the petition. GROUNDS:
 Rewrite your grievance in the form of grounds linking facts with violation of provisions of law. Para
 5: Mention that you have not filed a petition on the same subject matter in any Court or if you have
 filed what is/was the status thereof. Para 6: Mention why the forum of the High Court is most
 appropriate and not any other. You may state that "no equally efficacious alternative remedy is
 available". Para 7: You may mention that you have acted with diligence and have not unduly delayed
 bringing the matter to Court. PRAYER: Make a para wise prayer for appropriate writ from the Court
 and ask in for the Costs and "such other further order or orders as this Hon'ble Court may deem fit
 and proper in the facts and circumstances of the case." For which Act of Kindness, the petitioner
 shall, as in duty bound, ever pray. Signature Name Date: of 20. NOTE: This
 petition must be accompanied by an affidavit, a model of which is provided below. IN THE HIGH
 COURT OF AT CIVIL WRIT JURISDICTION WRIT PETITION (CIVIL) NO OF
 20 . In the matter of: (name) Petitioner(s) (address) Versus (name) (address) Respondent(s) Affidavit of
 Petitioner No . I S/o aged about years, R/o , do hereby solemnly affirm and state as
 under:

1. That I am the petitioner (No , if more than one petitioner) in the above said matter and am conversant with tire facts and circumstances of the case and competent to swear this affidavit.

2. That I have read and understood the contents of the above said writ petition and state that the contents thereof are true and correct to my knowledge and belief and nothing has been concealed therefrom.

3. That the annexures are true copies of their respective originals.

Sd/-DEPONENT Verification Verified at on this day of 20 that the contents of the above affidavit are true and correct; that no part of it is false and nothing material has been concealed therefrom. Sd/-DEPONENT Format of Petition In The Supreme Court Under Article 32 of The Constitution of India Civil Writ Jurisdiction WRIT PETITION (CIVIL) NO OF 20 In the matter of: (name) Petitioner(s) (address) Versus (name) ... Respondent(s) (address) A Petition Under Article 32 of The Constitution of India To The Hon'ble Chief Justice and His Companion Justice of the Hon'ble Supreme Court of India The humble petition of the petitioner above named MOST

RESPECTFULLY SHEWETH: Para 1: Description of petitioner(s), credentials, that the petition is bona fide in public interest. Para 2: Briefly describe the grievance and what violation of rights, constitutional and statutory, it entails. Para 3: Description of the respondent(s) and briefly how they are concerned with the matter. Para 4: The facts and circumstances, if possible write in a chronological order, in the end clearly establishing that there has been a violation of rights and that respondents directly or indirectly are responsible for it. You can make facts in subparas such as 4.1, 4.2, etc. Clearly mark as Annexures all the supporting documents which are relied on and are annexed to the petition. GROUNDS: Rewrite your grievance in the form of grounds linking facts with violation of provisions of law. Para 5: Mention that you have not filed a petition on the same subject matter in any Court or if you have filed what is/was the status thereof. Para 6: Mention why the forum of the Supreme Court is most appropriate and not any other. You may state that "no equally efficacious alternative remedy is available". Para 7: You may mention that you have acted with diligence and have not unduly delayed bringing the matter to Court. PRAYER: Make a para wise prayer for appropriate writ from Court and ask in for the Costs and "such other further order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case." For which act of Kindness, the petitioner shall, as in duty bound, ever pray. Signature Name Date: of.....20..... NOTE: This petition must be accompanied by an affidavit, a model of which is provided below. In The Supreme Court of India Civil Writ Jurisdiction Writ Petition (Civil) No of 20 In the matter of: (name)... Petitioner(s)(address) Versus (name)(address)... Respondent(s) AFFIDAVIT OF..... PETITIONER NO..... I.....s/o.....aged about .years, r/o ..do hereby solemnly affirm and state as under:

1. That I am the petitioner (No , if more than one petitioner) in the above said matter and am conversant with the facts and circumstances of the case and competent to swear this affidavit.

2. That I have read and understood the contents of the above said writ petition and state that the contents thereof are true and correct to my knowledge and belief and nothing has been concealed therefrom.

3. That the annexures are true copies of their respective originals.

Sd/-Deponent Verified at.....on this.....day of....., 20.....that the contents of the.....above affidavit are true and correct; that no part of it is false and nothing material has been concealed therefrom. Sd/-Deponent Affidavit of Service of Notice of The Respondent Before The Hon'ble High Court of.....Miscellaneous Application No.....of 20.....IN Writ Application No.....of 20.....Applicant (Petitioner):vs.Opposite Parties (Respondent): Affidavit I,....., S/o....., aged....., residing at, do hereby.....solemnly affirm and state as follows:- 1. I am the petitioner in the Miscellaneous application and the petitioner in the Writ Application referred to above. I am fully conversant with the facts and the circumstances of the case and I am competent to swear to this affidavit.

2. The above Writ application is filed seeking the issuance of a Writ of Mandamus or such other writ, direction or order, directing the.....(name of authority) the 2nd Respondent to take action against the 1st respondent for the violation of the(mention the matter).

3. This Hon'ble Court was pleased to order visual notice to be served on the respondents after admitting the Writ Application on.....The notice was duly attempted to be served on the 1st respondent by the deponent on..... But he refused to receive the notice and acknowledge receipt of the same. This fact is testified to by two witnesses who have signed on the back of the notice taken out to him. As a matter of fact, the notice was tendered along with the copies of this writ application, exhibits, stay application and affidavit.

4. It has, therefore, to be construed that service has been effected on the 1st Respondent.

5. The contents of paras 1 to 4 of this affidavit are true to the best of my knowledge, information and belief and no part of it is false and nothing material has been concealed or suppressed from the Hon'ble Court.

Signed and verified by the deponent on this the day of....., 20DeponentSolemnly affirmed and signed by the deponent who has been introduced to meby.....in my office at on this the day of, 20Oath CommissionerAffidavit Seeking Interim Direction In Writ AppealBefore The Hon'ble High Court Of.....Civil Misc. Petition No of 20.INWrit Appeal No.....of 20.....Petitioner / Appellant:vs.Respondents:AFFIDAVITI,....., S/o..... aged , residing at., do hereby.....solemnly affirm and state as follows:-

1. I am the appellant in the above writ appeal and also the petitioner in the accompanying CM.P. I know the facts and circumstances of the case.

2. The statements and averments contained in the above writ appeal and Original Petition may be read as part of this affidavit.

3. The continuance of the act of respondent may be stayed till the disposal of the above Writ Appeal. Otherwise, the public at large will be put to dangerous situation. A separate petition for the above purpose is filed herewith. That may kindly be allowed.

All the facts stated above are true and correct. Dated this the.....day of.....
20.....DEPONENTSolemnly affirmed and signed before me by the deponent, who is
personally known to me on this the.....day of.....20.....in my office at. ..Advocate|}