jftLVªh laö Mhö ,yö&33004@99 REGD. NO. D. L.-33004/99

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174] NEW DELHI, THURSDAY, MARCH 17, 2016/ PHALGUNA 27, 1937

िवुतमंालय

अिधसूचना

नईदली, 17 माच, 2016

. 316(अ).).).).-भारतकेराजप, असाधारण, भाग-2, खंड-3 उपखंड (॥) मसंयाका.आ. 643 (अ) तारीख 2 मई, 2005 केमायमसेकाि◌शतअिधसूचनाराक ◌ीयसरकारारासंघराये
केि◌लएसंयु ि◌व"ुतिविनयामकआयोगकागठनकयागयाथा;

औरगोवारायसरकारनेउ संयु आयोगमजुड़नेकेि◌लएस$मितक%हैऔरइससंबंधमिव"ुतअिधिनयम, 2003 (2003 का 36) क%धारा 83 केअधीनक ◌ीयसरकारको इस ि◌निम)◌ाि◌धकृतकयाहैऔरभारतकाराजप, असाधारण, भाग-2, खंड-3, उपखंड(॥) मसंयाका.आ. 1271(अ) तारीख 30 मई, 2008 केमायमसेकाि◌शतअिधसूचनाराक ◌ीयसरकारनेउ संयु आयोगमजुड़नेकेि◌लएगोवारायकोसुकरबनायाहै;

अतःअबक ◌ीयसरकारिव"ुतअिधिनयम, 2003 (2003 का 36) क% धारा104 तथा धारा 180 क% उप-धारा 2 के खंड (ज) ◌ाराद)शि यकायोगकरते9एभारतकेि◌नयं
कऔरमहालेखापरीककेपरामशसेि◌न;ि◌लिखतिनयमबनातीहैअथा त:-

1.संि◌ (1)इनिनयमकासंि◌>नामगोवारायऔरसंघराये
केि◌लएसंयु ि◌व"ुतिविनयामकआयोग (लेखा? और अिभलेख के वाBषक ि◌ववरण का उपाबंध) ि◌नयम, 2016है।
(2) येराजपमकाशनक%तारीखकोवृ)हगे।

2. परभाषाएं:इन ि◌नयम म, जब तक संदभ म अHयथा अपे◌ित न होः

(क)"लेखा अिधकारी" से ऐसा अिधकारी अिभेत है जो संयु आयोग के अय ◌ारा नामिनLदM है और लेख के अनुरण और वाBषक लेखे तैयार करने के ि◌लए उ)रदायी है;

(ख)"अिधिनयम" से◌ि◌व"ुतअिधिनयम, 2003 (2003 का 36) अिभेतहै;

1351GI/16 (1)

(ग)"लेखा परीा अिधकारी"से ऐसा अिधकारी अिभेत है जो भारत का ि◌नयं
क और महालेखा परीक होता है अथवा

संयु आयोग के लेख क% लेखा परीा के संबंध म उसके ◌ारा ि◌नयु कोई अिधकारी होता है।

(घ)"अय" सेसंयु आयोगकेअयअिभेतहै।

(ङ)"ि◌व)◌ीयवष" सेवहअविधअिभेतहैजोवषके 01 अैलसेआरंभहोकरसमाि◌>वषके 31 माचतकबारह

कैलेPडरमहीनसेअनिधकहो।

(च)"उपाबंध" सेइनिनयमसेसंलRउपाबंधअिभेतहै;

(छ)"संयु आयोग" सेअिधिनयमक%धारा 83 केअधीनगSठतगोवारायऔरसंघशाि◌सते
केि◌लएसंयु ि◌व"ुत

ि◌विनयामकआयोगअिभेतहै;

(ज)"सदUय" सेसंयु आयोगकासदUयअिभेतहै;

(झ)"भागीदारराय" सेगोवारायअिभेतहै;

(ञ)"भागीदारसंघराये
" सेदलीकोछोड़कर, कोईभीसंघराये
अिभेतहै;

(ट)"अनुसूची"इन ि◌नयम के साथ संलR अनुसूची अिभेत है;

(ठ)"सिचव" सेसंयु आयोगकासिचवअिभेतहै।

(2) उनसभीशWदएवंअिभXि यका, जोइनिनयममयु हैएवंपSरभाि षतनहYक%गईहै, Zकतुअिधिनयमम पSरभाि षतहै, कावहीअथहोगाजोउसअिधिनयममहै।

3. आयोग के लेखेः (1)संयु आयोग [येक ि व)ीय वष के ि लए वाBषक लेखा ि ववरण तैयार करेगा और संयु आयोग

के सिचव लेखे तैयार करने के ि लए अपनी इस ि निम) संयु आयोग के कसी अिधकारी को ाि धकृत कर सकते ह\।

(2) संयु आयोग का सिचव संयु आयोग के लेख के अनुरणका पय वेण, ि व)ीय ि ववरण और ि ववरणी का संकलन करेगा, और यह सु ि नि]त करेगा क लेखा परीा अिधकारी ारा संयु आयोग के लेख क% लेखा परीा करने के योजन के ि लए मांगे गए सभी लेखे, लेखाबही, संबंि धत वाउचर, और अHय दUतावेज और कागत-प उस अिधकारी के सम रखे जाते

ह\।

(3) संयु आयोग का सिचव क ीय सरकार और भागीदार राय सरकार को उस तारीख तक जो क ीय सरकार ारा ि विनLदM क% गई हो, संयु आयोग ारा स$यक ^प से अनुमोदत और लेखा परीा अिधकारी ारा मा ि णत वाBषक लेखा Wयौरा Uतुत करेगा।

(4) संयु आयोग ि न;ि लिखत लेखे तैयार करेगा अथा तः

(क)ाि > और भुगतान लेखा

(ख)आय और Xय लेखा

(ग)तुलन-प

(5) संयु आयोग का सिचव ाि > और भुगतान लेख, आय और Xय लेख तथा तुलन-प पर हUतार करने और

अिधमा ि णत करने के ि लए ाि धकृत हUतारकता होगा।

(6) संयु आयोग का सिचव लेखा परीा अिधकारी को उस वष के प]ात ि जससे लेखे संबंि धत है, 30 जून से पहले वाBषक लेखा कथन भी Uतुत करेगा और लेखा परीा अिधकारी संयु आयोग के लेख क% लेखा परीा करेगा और उस पर अपनी Sरपोट Uतुत करेगा।

(7) यथा उपबंि धत के ि सवाय संयु आयोग लेखा परीा अिधकारी को राजप म इन ि नयम के काशन क% तारीख से

तीन मास के भीतर 31 माच , 2015 तक इसके गठन क% तारीख से अविध के ि लए इन ि नयम म संलR उपाबंध म लेखा ि ववरण Uतुत करेगा।

(8) संयु आयोग, लेखा परीा क% Sरपोट ाI> होने पर, उसम उिलिखत कसी ुSट अथवा अिनयिमतता म सुधार

करेगा और क ीय सरकार और लेखा परीा अिधकारी को इसके ारा उस पर क% गई कार वाई के बारे म Sरपोट देगा।

4. आयोग के वाषक लेखा कथन तैयार करने का !प और समयः(1) संयु आयोग [येक ि व) वष के ि लए वाBषक लेखा Wयौरा तैयार करेगा ि जसम ि न;ि लिखत को शाि मल कया जाएगा, अथा त-

(i)तुलन-प;

(ii)आय और Xय लेखा;

(iii)उपयु ि व)ीय ि ववरण क% अनुसूची;

(iv)अनुदेश और लेखांकन ि सbाI ंत;

(v)अनुसू ि चय के ि लए Sटcपण और अनुदेश;

(vi)ाि >य एवं भुगतान का ि ववरण।

(2) वाBषक लेखा कथन अनुदेश एवं लेखांकन ि◌सbo◌ंत तथा सभा पटल पर रखे गए कागज-प
के संबंध म संसदीय सिमित क% ि◌सफाSरश पर ि◌नयु क ◌ीय Uवाय) ि◌नकाय के ि◌लए एक^प लेखा ◌ा^प संबंधी ि◌वशेषe सिमित ◌ारा तैयार fमशः अनुसूची-2 एवं अनुसूची-3 म ि◌विनLदM Sटcपण एवं अनुदेश के अनुसार अनुसूची-1 और अनुसूची-4म ि◌विनLदM ◌ा^प के अनुसार तैयार कए जाएंगे।

(3) संयु आयोग ◌ारा उस ि◌व)◌ीय वष , ि◌जससे लेखे संबं◌िधत है, के प]◌ात तीन मास के भीतर वाBषक लेखा कथन को अं◌ितम ^प दया जाएगा।

(5) वाषक लेखा कथन का अनुमोदनः(1)लेखा अिधकारी, ि◌व)◌ीय वष के समा> होने के बाद तीन मास म वाBषक लेखा

कथन तैयार करेगा और सिचव इसे अनुमोदन के ि◌लए संयु आयोग के सम Uतुत करेगा और संयु आयोग के अनुमोदन के बाद वाBषक लेखा कथन ि◌नयं
क और महालेखा परीक अथवा उसके लेखा परीा के ि◌लए उनके ◌ारा ि◌नयु कसी अHय Xि◌ को अgे◌ेिषत कया जाएगा।

(2) संयु आयोग के लेखे संयु आयोग के अय, ि◌व) काय संभालने वाले एक सदUय और सिचव ◌ारा अिधमाि◌णत कए जाएंगे।

6. खे इ'या(द के अिभलेख का संर
णः(1)संयु आयोग इन ि◌नयम के अधीन तैयार तुलन-प
, आय और Xय लेख,

तथा ◌ाि◌> और भुगतान लेख के अिभलेख का Hयूनतम दस वष क% अविध के ि◌लए संरण करेगा।

(3) लेखाबही और अHय संबं◌िधत अिभलेख संयु आयोग के काया लय मरखा जाएगा और यह उ)रदाि◌य[व लेखा अिधकारी का होगा क वह यह सु◌ि◌नि]त करे क लेखाबही और अHय सुसंगत अिभलेख को सही ढंग से रखा जाता है, उिचत तरीके से सुरित अिभरा म संरित रखा जाता है और जब भी आवiयक होता है, लेखा परीा को उपलWध कराया जाता है।

◌ाि◌धकृत ह-ता
रकता.◌ः तुलन-प
, आय और Xय लेखे और ◌ाि◌>यां और भुगतान लेखे ि◌नदेशक (शासन) अथवा संयु आयोग ◌ारा ◌ाि◌धकृत कसी अHय ◌ाि◌धकृत अिधकारी ◌ारा हUताSरत हगे।

अनुसूची - I

उपाबंध क

ि◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राय े◌ के ि◌लए संयु ि◌वुत ि◌विनयामक आयोग

_____ क
ि◌थित के तुलन प

राि◌श – पये

	अनुसूची	चालूवष	पछलावष
संह/पूंजीगतनधतथादेयताएं			
संह/पूंजीगतनध	1		
आरतऔरअधशेष	2		
निचतबंदोब तीनध	3		
सुरतऋणऔरउधार	4		
असुरतऋणएवंउधार	5		
आ थगतऋणदेयताएं	6		
चालूदेयताएंऔरउपाबंध	7		
योग			

आ*त नयतआि त +वनधाननधा,-रतबंदोब तीनधसे +वनधानअ.य चालूआि तयां, ऋणऔरअम, आ1द 2क4ण,5यय(ब7ेखातेअथवासमायोिजतनह9ं:कएजानेक4सीमातक)	**8** **9** **10** **11**		
योग			
मह<वपूण,लेखांकननीतयां आकि मकदेयताएंऔरलेखाओंपर1ट?प@णयां	**24** **25**		

उपाबंध ख

ि◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राय े के ि◌लए संयु ि◌वुत ि◌विनयामक आयोग

---------- को समा अविध/वष के ि◌लए आय एवं $य के

राि◌श – पये

	अनुसूची	चालू वष	ि◌पछला वष
आय ि◌ब/सेवा से आय अनुदान/अनुषंगी फस/अिभदाय ि◌विनधान से आय (ि◌नधा"#रत/बंदोब%तीि◌निधय' से ि◌निध को अंत#रत ि◌विनधान से आय) %वाि◌म%व,)काशनआ+द से आय अ,जत.याज अ/य आय अंि◌तम माल और चल रहे काय0म1वृि◌3/कमी	12 13 14 15 16 17 18 19		
योग(क)			
$य %थापना6य अ/य)शासिनक6यआ+द अनुदान अनुषंगी आ+द पर 6य .याज मू8य9ंास (अनुसूची 8 के त:%थानीवष" के अंत म1 ि◌निवल योग)	20 21 22 23		
योग(ख)			

[1]Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 5

$यकतुलना मममम आय ि◌वशेष आरि त को अंत#रत ():येक को ि◌विन<द=कर1) सामा/यआरि त को / से अंतरण			
ि◌निध अिधशेषसं(ह/पूंजीगत ि◌निध			
मह:वपूण" लेखांकन नीि◌तयां आकि%मक देयताएं और लेखा पर	24 25		

उपाबंध ग

ि◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राय े◌ के ि◌लए संयु ि◌वुत ि◌विनयामक आयोग

_____ क
ि◌थित के अनुसार तुलन प के

रा◌ि◌श – पये

	चालू वष		ि◌पछला वष	
अनुसूची 1- सं(ह वष" के आरंभ म1 शेष जोड़े: अंशदान के ि◌लए संCह/पूंजीगत ि◌निध जोडे/(घटाएं): ि◌नवल आय/6य का शेष				
अंत मममम शेष				

उपाबंधघ

ि◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के ि◌लए संयु ि◌व"ुत ि◌विनयामक आयोग

_____ क1 ि◌-थित के अनुसार तुलन प के

रा◌ि◌श – 2पये

	चालू वष		पूव वष	
अनुसूची 2-आरि+त पूंजी आरि+ि◌त अंि◌तम खाते के अनुसार वष" के दौरान वृि◌3 घटाएं: वष" के दौरान कमी पुनमू ,यांकनआरि+त अंि◌तम लेखा के अनुसार वष" के दौरान वृि◌3 घटाएं: वष" के दौरान कमी ि◌वशेष आरि+त अंि◌तम खाते के अनुसार वष" के दौरान वृि◌3				
अंि◌तम खाते के अनुसार वष" के दौरान वृि◌3				
योग				

उपाबंध ङ

ि◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राय े◌ के ि◌लए संयु ि◌वुत ि◌विनयामक आयोग

_____ क
ि◌थित के अनुसार तुलन प के

रा◌ि◌श – पये

	-यौरा योग	योग

	िनिध ड-,यूड-,यू	िनिध ए0स ए0स	िनि ध वाई	िनिध जेड जेड	चालू वष	पूव वष
अनुसूची 3-ि◌नि1त 4◌ारंि◌भक अिधशेष ि◌निधय6मममवृि◌8 i. संदान/अनुदान ii. ि◌निधय' के लेखा पर +कए गए ि◌विनधान से आय iii. अ/यअिभवृि◌3 (%वEप को ि◌विन<द=कर1)						
योग (क+ख)						
ि◌निधय6 केकेकेके उ:े;य6 पूंजीगत $य - ि◌नधा"#रत आ%तयां - अ/य योग राजव$य - वेतन, मजदूरी और भFेआ+द - +कराया - अ/य)शासिनक6य योग						
योग (ग)						
शेष (क+ख-ग)						

#टBपणी: 1) अनुदान से संब3शत0 के आधार पर संबंि◌धत शीष0 के अंतग"त)कटीकरण+कया जाए।
2)क1 G/रायसरकार' से)◌ाIH योजना ि◌निधय' को पृथक ि◌निधय' के Epम1दशा"या जाए और उ/ह1+कसीअ/य ि◌निध के साथ नहJ ि◌मलाया जाए।

उपाबंध च
ि◌नयम 4(2)
का नाम : : : : गोवा राय और संघ राय े के ि◌लए संयु ि◌वुत ि◌विनयामक आयोग
_____ क
ि◌थित के अनुसार तुलन प के

राि◌श – पये

	चालू वष.		ि◌पछला वष.	
सुरि तऋण 1. क ◌ीयसरकार 2. रायसरकार (ि◌विनLदMकर) 3. ि◌व)◌ीयसंUथान क) आविधकऋण ख) ◌ोkभूतWयाजऔरदेय 4. ब\क: क) आविधकऋण - ◌ोkभूतWयाजऔरदेय ख) अHयऋण (ि◌विनLदMकर) - ◌ोkभूतWयाजऔरदेय 5. अHयसंUथानऔरएजिसयां 6. ि◌डबचरऔरबंधप				
योग				

ट7पण: : : : एकवषकेभीतरदेयराि◌श

उपाबंध छ

िनयम 4(2)

का नाम : गोवा राय और संघ राय

े के िलए संयु ुवत िविनयामक आयोग

_____ क

ितथि के अनुसार तुलन प के

राशि – पये

	चालू वष	िपछला वष
अनुसूची 5-असुरि!त ऋण एवं उधार 1. क सरकार 2. राय सरकार (िविनदकर) 3. िव ीयसं"थान 4. ब%क: क) आविधक ऋण ख) अ'य ऋण (िविनदकर) 5. अ'यसं"थान एवं एजिसयां 6. िडबचर और बंधप 7. िनयत िन ेप 8. अ'य (िविनदकर)		
योग		
(ट*पण: : : : एक वष. के भीतर देय राशि		

उपाबंध ज

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राय े के िलए संयु ुवत िविनयामक आयोग

_____ क

ितथि के अनुसार तुलन प के

राशि – पये

	चालू वष	िपछला वष
अनुसूची 6- थिगत ऋण देयताएं क) पूंजीगत उपकरण और अ/यअि%तय' के बंधककरण Kारासुरित %वीकृित ख) अ/य		
योग		
@टBपण: : : : एक वष" के भीतर देय रकम		

उपाबंध झ

िनयम 4(2)

का नाम : गोवा राय और संघ राय े के िलए संयु ुवत िविनयामक आयोग

_____ क

ितथि के अनुसार तुलन प के

राशि – पये

	चालू वष	िपछला वष

देयताएं और उपाबंध वतमान देयताएं 1. "वीकारी /ई/ंडी 2. िविवध ऋणदाता: क) माल के िलए ख) अ'य 3. 1ा2अि3म 4. 1ो4भूत7याज परंतु देय नह9: क) 1ितभूत ऋण/उधार ख) अ1ितभूत ऋण/उधार 5. कानूनी देयताएं: क) अितदेय ख) अ'य 6. अ'य चालू देयताएं				
योग (क)				
ख. . . . उपाबंध 1. कराधान के िलए 2. उपादान 3. अिधव:षता/पशन 4. संिचत अवकाश नकदीकरण 5. <ेड वारंटी/दावे 6. अ'य (िविनदकर)				
योग (ख)				
योग (क+ख)				

उपाबंध ञ

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राय

े के िलए संयु िवुत िविनयामक आयोग

_____ क

ि◌थित के अनुसार तुलन प सिहत अनुसूची

राि◌श – पये

8 – िनयत आितयां										
.यौरा	सकल .लॉक				मूमूमू1य2ास				िनवल .लॉक	
	वष केकेकेके आरंभ लागत/मू1यांकन	वष केके केके दौरान वृि◌4	वष केके केके दौरान कमी	वष केकेकेके अंत मममम लागत/	वष केकेके के आरंभ मममम	वष केके केके दौरान वृि◌4	वष केके केके दौरान कमी	वष केकेके के अंत तक योग	वतमान वष केकेके के अंत मममम	िपछले वष केकेकेके अंत मममम

1. भूिम क) पूण. "वाि>व वाली भूिम ख) प?े वाली भूिम 2. भवन क) पूण. "वाि>व वाली भूिम पर ख) प?े वाली भूिम पर ग) "वाि>व वाले @लैट/पCरसर घ) भूिम, जो कंपनी से संबंिधत नह9 है, पर सुपर िनमा.ण 3. संयंसंयं, , , , मशीनरी उपकरण 4. वाहन और 7फ8सचर यालय उपकरण कं*यूटर संबंधी उपकरण इलेि8:कसंथापन _ _ _____										
योग वतमान वष										
िपछला वष										
बड़े @गित										
योग										
उपयुB सिहत	पमममम(ट*पणी									

उपाबंध ट

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राय े के िलए संयु ुवत िविनयामक आयोग

_____ क
िथित के अनुसार तुलन प के

राि◌श – पये

	चालू वष	िपछला वष
अनुसूची 9- िनधा(रत 1. सरकारी 1ितभूितयDम 2. अ'यअनुमोEदत1ितभूितयां 3. शेयर 4. िडबचर और बंधप 5. अनुषंगी कंपिनयां और संयुउम 6. अ'य (िविनदकर)		
योग		

उपाबंध ठ

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राय े के िलए संयु ुवत िविनयामक आयोग

_____ क
िथित के अनुसार तुलन प के

राि श – पये

	चालू वष	िपछला वष
िविनधान - अ?य 1. सरकारी 1ितभूितयDम 2. अ'यअनुमोEदत1ितभूितयां 3. शेयर 4. िडबचर और बंधप 5. अनुषंगी कंपिनयां और संयुउम 6. अ'य (िविनदकर)		
योग		

उपाबंध ड

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राय
े के िलए संयु िवुत िविनयामक आयोग

_____ क
िथित के अनुसार तुलन प के

राि श – पये

	वतमान वष		िपछला वष	
वतमान आितयां वतमान आितयां 1. माल सूची: क) भंडार एवं फालतू पुजH ख) खुले औजार ग) साज-सामान पCरसIत माल चल रहे काय. कJासाम3ी				

[1]Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 11

2. 1कKण. ऋणदाता: क) छह मास से अिधक अविध के िलए बकाया ऋण ख) अ'य 3. हाथ म नकदी (चेक/Lा@ट और अ3दाय सिहत) 4. ब%क शेष: क) अनुसूिचत ब%कD के पास: -चालू खाते म -जमा खाते म (सीमांत धन सिहत) -बचत खातDम ख) गैर-अनुसूिचत ब%कD के पास: -चालू खाते म -जमा खाते म -बचत खातDम 5. डाक घर – बचत खाता				
योग (क)				

ख. . . . ऋण, , , , अिEम 1. ऋण: क) कम.चारीवृंद ख) अ'यकंपिनयD के समान काय.कलापD/उNेOयDम लगी अ'य कंपिनयां ग) अ'य (िविनदकर) पमममम अथवा अ?य राशियां क) पूंजीगत खाते म ख) पूव. भुगतान ग) अ'य @ोGभूत आय क) िनधा.Cरत/बंदोब"तिनिधयD से िविनधान पर ख) िविनधान पर – अ'य ग) ऋण और अि3म पर घ) अ'य (देय, 1ोI2नह9 कK गई आय सिहत - Pपये) *य दावे				
योग (ख)				
योग (क+ख)				

उपाबंध ढ

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राय े के िलए संयु िवुत िविनयामक आयोग

---------- को पमममम अनुसूिचयां

राशि – पये

	चालू वष	िपछला वष
अनुसूची 12 सेवाJ सेसेसेसे आय 1)िबIिबI सेसेसेसे आय क) अंितम माल कKिबQK		
सेवाJ सेसेसेसे आय क) Rम और 1Qमण1भार ख) वृितक/परामशS सेवाएं ग) अिभकरण का कमीशन और दलाली घ) अनुर ण सेवाएं (उपकरण/संपि)		
योग		

उपाबंधण

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के िलए संयु ि व"ुत िविनयामक आयोग

---------- को !पम/म/म/म/अनुसूिचयां

राशि –

2पये

	चालू वष.	िपछला वष.

आथकसहायता (◌ा>अितसंहरणीयअनुदानएवंआBथकसहायता) 1) क ◌ीयसरकार 2) रायसरकार (र) 3) सरकारीएजिसयां (अिभकरण) 4) संUथान/कयाणिनकाय 5) अंतरा l◌ीयसंगठन 6) अHय (◌ा◌विनLदMकर)		
योग		

उपाबंधत
◌ा◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के ◌ा◌लए संयु ◌ा◌व"ुत ◌ा◌विनयामक आयोग
---------- को

!पम/म/म/म/अनुसू◌ा◌चयां
रा◌ा◌श –
2पये

	चालू वष.	◌ा◌पछला वष.
फ1स/अंशदान 1) वेशफ%स 2) वाBषकफ%स/अंशदान 3) संगोlm◌ी/काय fमफ%स 4) परामशInफ%स		
योग		
ट7पण– [येकमदके◌ा◌लएलेखांकननी◌ा◌तयकाकटीकरणकयाजानाहै।		

उपाबंधथ
◌ा◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के ◌ा◌लए संयु ◌ा◌व"ुत ◌ा◌विनयामक आयोग
---------- को
!पम/म/म/म/अनुसू◌ा◌चयां
रा◌ा◌श – 2पये

	चालू वष.		◌ा◌पछला वष.	
◌ा◌विनधानसेसेसेसेआय (◌ा◌निधयसेअंतSरतिनधा Sरत/बंदोबUतिनिधयसे◌ा◌विनधानपरआय) 1) :याज क) सरकारी◌ा◌तभू◌ा◌तयपर ख) अHयबंधप/◌ा◌डबचर 2) लाभांश क) शेयरपर ख) पारUपSरक ◌ा◌निधितभू◌ा◌तयपर 3)))) (कराया 4) अHय (◌ा◌विनLदMकर)				
योग				

िनधा.रत/बंदोब-त				

उपाबंधद

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के िलए संयु िव"ुत िविनयामक आयोग

---------- को !पम/म/म/म/अनुसूिचयां

राशि –

2पये

	चालू वष.	िपछला वष.
रॉय?टी, , , , काशन 1) रॉयटीसेआय 2) काशनसेआय 3) अHय (िविनLदMकर)		
योग		

उपाबंधध

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के िलए संयु िव"ुत िविनयामक आयोग

---------- को !पम/म/म/म/अनुसूिचयां

राशि – 2पये

	चालू वष.	िपछला वष.
अजत:याज 1)))) आविधक िन ेप क) अनुसूिचतब\कम ख) गैर-अनुसूिचतब\कम ग) संUथानम घ) अHय बचतखाते क) अनुसूिचतब\कम ख) गैर-अनुसूिचतब\कम ग) डाकघरबचतखाता घ) अHय ऋणपर क) कम चारी/कम चारीवृंद		
योग		
ट7पण– pोतपरकाटेगएकरकोउपदBशतकयागयाहै।		

उपाबंधन

िनयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के िलए संयु िव"ुत िविनयामक आयोग

---------- को !पम/म/म/म/अनुसूिचयां

राि श – 2प

	चालू वष.	िपछला वष.
अनुसूची 18 आि-तय=केकेकेकेिनपटान क) Uवाि म[वआिUतयां: ख) अनुदानसेअिधgिहतआिUतयांअथवाि न:शुका> 2) वसूलागयाि नया तो[साहन 3) क%ण सेवाकेि लएफ%स 4) ि विवधआय		
योग		

उपाबंधप

ि नयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के ि लए संयु ि व"ुत ि विनयामक आयोग
---------- को !पम/म/म/म/अनुसूि चयां

राि श –

2पये

	चालू वष.	िपछला वष.
परसिFतव-तुGक) अंि तमUटॉक - अंि तम माल - चलरहेकाय ख) घटाएं: ारंि भकUटॉक - अंि तम माल - चलरहेकाय		
ि नवलवृि H		

उपाबंधफ

ि नयम 4(2)

का नाम : : : : गोवा राय और संघ राये
के ि लए संयु ि व"ुत ि विनयामक आयोग
---------- को !पम/म/म/म/अनुसूि चयां

राि श –

2पये

	चालू वष.	िपछला वष.
-थापना8य क) वेतनऔरमजदूरी ख) भ)ेएवंबोनस ग) भिवqयिनिधकेि लएअंशदान घ) अHयिनिधकेि लएअंशदान (ि विनLदMकर) ङ) कम चारीकयाणXय च) कम चारीसेवाि नवृि)औरअंि तमलाभपरXयछ) अHय		
योग		

उपाबंधब

ि◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राये

के ि◌लए संयु ि◌व"ुत ि◌विनयामक आयोग

---------- को !पम/म/म/म/अनुसू◌ि◌चयां

रा◌ि◌श –

2पये

अCयशासिनक क) खरीद ख) rमएवंfमणXय ग) आवकभाड़ाऔरमालभाड़ा		
घ) इलेि◌stकऔरिव"ुत ङ) जलभार च) बीमा छ) मर$मतऔर अनुरण ज) उ[पादशुक झ) कराया, दरऔरकर ञ) वाहनचलानाऔररख-रखाव ट) डाक, टेलीफोनऔरसंचारभार ठ) मुणऔरलेखनसामgी ड) या ाऔरपSरवहनXय ढ) संगोmी/काय शाला?परXय ण) अिभदानXय त) फ%सपरXय थ) लेखापरीककोपाSरrि◌मक द) आितuयXय ध) पेशेवरभार न) डूबंतएवंसंदेहाUपदऋण/अिgमकेि◌लएउपाबंधप) बvेखातेडालागयाअितसंहरणीयशेष फ) पैZकगभार ब) मालभाड़ाऔरजावकXय भ) ि◌वतरणXय		
योग		

उपाबंधभ

ि◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राये

के ि◌लए संयु ि◌व"ुत ि◌विनयामक आयोग

---------- को !पम/म/म/म/अनुसू◌ि◌चयां

रा◌ि◌श – 2पये

अनुदान, , , , आथक	चालू वष.	ि◌पछला वष.
क) संUथान/संगठनकोदएगएअनुदान ख)		
योग		

ट7पणी – अिसत[वकेनामउनकेकाय कलापऔरअनदान/आBथकसहायताक%राि◌शसिहतकटीकरणकयाजाना		

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 17

उपाबंधम

ि◌नयम 4(2)

का नाम : : : : गोवा राय और संघ राये

के ि◌लए संयु ि◌व"ुत ि◌विनयामक आयोग

---------- को !पम/म/म/म/अनुसूि◌चयां

राि◌श –

2पये

	चालू वष.	ि◌पछला वष.
अनुसूची 23 क) ि◌नयत उधारपर ख) अHयऋणपर (ब\कभारसिहत) ग) अHय (ि◌विनLदMकर)		
योग		

उपाबंध य

ि◌नयम 4(2)

अिसत'व का नाम : : : : गोवा राय एवं संघ राय े

के ि◌लए संयु ि◌व"ुत ि◌विनयामक आयोग

_____को समा अविध/वष. के ि◌लए लेख= के ि◌लए भाग के !प म/ अनुसूची

अनुसूची-24 मह'वपूण. लेखांकन नीि◌तयां

(8◌IMया'मक)

1. लेखा अिभसमय

ि◌व)◌ीय ि◌ववरण एितहाि◌सक लागत करार के आधार पर,जब तक क अHयथा उिलिखत न हो और लेखांकन संgहण पbि◌त के आधार पर तैयार कया जाता है।

2. ताि◌लका मू?यांकन

2.1 भंडार और फालूत पुजx (मशीनरी उपकरण सिहत) का मूय लागत पर ि◌नधा Sरत कया जाता है।

2.2 कyo◌ा माल, आंि◌शक ^प से तैयार माल, और तैयार माल का मूय ि◌नधा रण Hयूनतम लागत और वसूलने योzय ि◌नवल मूय पर कया जाता है। ये लागत भाSरत औसत लागत पर आधाSरत ह\। तैयार माल और आंि◌शक ^प से तैयार माल क% लागत सामgो◌ी, rम और संबंि◌धत ऊपरी खच| को यान म रखते 9ए तय क% जाती है।

3. ि◌विनधान

3.1 "दीघ काि◌लक ि◌विनधान"के ^प म वगnकृत ि◌विनधान लागत पर आकिलत कया जाता है। मूय }◌ास के ि◌लए उपाबंध, अUथायी के अितSर , ऐसे ि◌विनधान क% लागत पर रखा जाता है।

3.2 "चालू"के ^प म वगnकृत ि◌विनधान Hयूनतम लागत और उिचत मूय पर आकिलत कए जाते ह\। ऐसेि◌विनधान के मूय म कमी का उपाबंध पृथक ^प से ि◌वचार म लाए गए [येक ि◌विनधान के ि◌लए कया जाता है न क वैि◌~क आधार पर। 3.3 लागत म अिधgहण Xय जैसे ◌ोकरेज, अंतरण Uटै$प शाि◌मल होती ह\।

4. उ'पाद शु?क

अिसत[व ि◌नया त के अितSर , ◌ाराउ[पादन कए जाने वाले माल के संबंध म उ[पाद शुक के ि◌लए देयता, उ[पादनकता क% ि◌तUपbो◌ा पर आकिलत क% जाती है और वष के अंत म उ[पाद शुक योzय ि◌विनिमत माल के ि◌लए उपाबंध कया जाता है।

5. ि◌नयत आि-तयां

5.1 ि◌नयत आिUतयां अिधgहण लागत पर आकिलत क% जाती ह\ ि◌जसम आवक माल-भाड़ा, शुक और कर तथा अिधgहण

से संबंिधत आकिUमक और [य Xय शाि◌मल होते ह\। उन पSरयोजना? के संबंध म ि◌जनम ि◌नमा ण, चालन-पूव संबंि◌धत

Xय (ि◌विशM पSरयोजना के ि◌लए इसके पूरा होने से पूव ऋण पर Wयाज सिहत) शाि◌मल होते ह\, जो पूंजीकृत आिUतय के

मूय के भाग के ^प म है।

5.2 गैर-मौक अनुदान (संgह ि◌निध के ि◌लए, के अितSर) ◌ारा ◌ाI> ि◌नयत आिUतयां का पूंजीकरण पूंजीगत Sरजव के

ि◌लए समतुय ऋण ◌ारा तय मूय पर कया जाता है।

6. अवमू?यन

6.1 ि◌नयत आिUतयां, ि◌जनका पSरशोधन संबंि◌धत पSरसपंि◌)य के शेष जीवनकाल पर आकलन कया जाता है, के अिधgहण के ि◌लए ि◌वदेशी मु देयता के पSरवत न के कारण उ[प□ होने वाले लागत समायोजन संबंधी अवमूयन के छोड़कर

आयकर अिधिनयम, 1961 म ि◌विनLदM दर के अनुसार ऋण पंि◌ पb◌ित पर अवमूयन कया जाता है जो संबंि◌धत आिUतय

के शेष जीवनकाल क% तुलना म पSरशोधन कया जाता है।

6.2 वष के दौरान अचल आिUतय से होने वाली वृि◌b◌य/कटौि◌तय के संबंध म, यथानुपात आधार पर अवमूयन पर ि◌वचार कया जाता है।

6.3 5,000 ..प्एअथवा इससे कम लागत वाली [येक पSरसंपि) के ि◌लए पूण तः उपाबंध कया जाता है।

7. . . . ि◌विवध 8य

ि◌जस वष म Xय 9आ है, से 5 वष के अविध के बाद Uथिगत राजUव Xय को बv◌े खाते म डाला जाता है।

8. ि◌ब(Dय= के ि◌लए लेखांकन

ि◌बf्य म उ[पाद शुकऔर ि◌नवल ि◌बf% ◌ाि◌>, छूट और X◌ापार छूट शाि◌मल होती ह\।

9. सरकारी अनुदान/अनुषंगी सहायता

9.1 पSरयोजनाएं Uथाि◌पत करने के ि◌लए पूंजीगत लागत के योगदान के Uव^प क% सरकारी अनुदान को पूंजी Sरजव के

^प म माना जाता है।

9.2 अBजत क% गई ि◌विनLदM ि◌नयत आिUतय के संबंध म अनुदान को संबंि◌धत आिUतय क% लागत से घटाकर दशा या

जाता है।

9.3 सरकारी अनुदान/आBथक सहायता को ◌ाि◌> आधार पर शाि◌मल कया जाता है।

10. ि◌वदेशी कर/सी का सं8वहार

10.1 ि◌वदेशी मु म पSरभाि◌षत लेन-देन के लेखे लेनदान मचिलत ि◌विनमय दर पर तैयार कए जाते ह\।

10.2 चालू आिUतय, ि◌वदेशी मु ऋण और चालू देयता? को वष के अंत म चिलत ि◌विनमय दर पर पSरवBतत कया जाता है और यद ि◌वदेशी मु देयता ि◌नयत आिUत से संबंि◌धत होती है तो पSरणामी लाभ/हाि◌न को ि◌नयत आिUत क% लागत म

समायोि◌जत कया जाता है और अHय मामल म इसे राजUव के ^प म माना जाता है।

11. पP◌ा

कराए के पv◌े पर Xय को पv के ि◌नबंधन के संदभ माना जाता है।

12. सेवाि◌नवृि◌Q फायदा

12.1 कम चाSरय क% मृ[यु/सेवानृि◌) पर भुगतान क% जाने वाली उपदान का दाि◌य[व बोमांकक मूय के आधार पर ◌ौkभूत

कया जाता है।

12.2 कम चाऽरय के िलए अपनी संिचत छुvी नकदीकरण फायदा के ावधान इस पऽरकपना के आधार पर ौkभूत और

संकिलत कए जाते ह\ क कम चारी [येक वष के अंत म इस फायदा को ाI> करने के िलए पा ह\।

उपाबंधकक

िनयम 4(2)

का नाम: : : गोवा राय और संघ राय े
कासंयु ि व"ुत िविनयामक आयोग

_ _ _ _ _ _ को वालीअनुसूिचयां

ट7पिणयां (उदाहरणा'मक

1. आकि-मकदेयताएं

1.1 अिसत[वकेितदावेिजHहऋणनहYमानागया - _ _ _ _ _ _ ..पये (िपछलेवष_ _ _ _ _ _ ..पये)

1.2 िन;िलिखतकेसंबंधम:

- िनकायारा/क%ओरसेदीगईब\क[याभूितयां _ _ _ _ _ _ ..पये _ _ _ _ _ _ (िपछलेवष_ _ _ _ _ _ ..पये)

- अिसत[वक%ओरसेब\काराखोलेगएसाख-प - ..पये, (िपछलेवष _ _ _ _ _ _ ..पये)

- ब\कसेछूटद)िबल _ _ _ _ _ _ ..पये (िपछलेवष_ _ _ _ _ _ ..पये)

1.3 िन;िलिखतकेसंबंधमिववादतमांग:

आयकर _ _ _ _ _ _ ..पये (िपछलेवष_ _ _ _ _ _ ..पये)

िबf%कर _ _ _ _ _ _ ..पये (िपछलेवष_ _ _ _ _ _ ..पये)

नगरकर _ _ _ _ _ _ ..पये (िपछलेवष_ _ _ _ _ _ ..पये)

1.4 आदेशकाि नqपादननकएजानेकेिलए, पकेदाव, िजनकाि नकायाराि वरोधकयागयाहै, केसंबंधम - _ _ _ _ _ ..पये (िपछलेवष_ _ _ _ _ _ ..पये)

2. पूंजीगतितबHताएं

पूंजीगतलेखापरिनqपादतकएजानेकेिलए, तथाि जनकेिलएXवUथानहYक%गईहै, शेषसंिवदा?काअनुमाि नतमूय (शुbअिgम) _ _ _ _ _ _ ..पये (िपछलेवष_ _ _ _ _ _ ..पये)

3. पPाबाRयताएं

संयंऔरमशीनरीकेिलएपvIXवUथाि व)पोषणकेअंतग तकरायेके िलए _ _ _ _ _ _ ..पये (िपछलेवष_ _ _ _ _ _ ..पये) तकक%राि शका भावीदाि य[व

4. वत.मानआि-तयां

बंधनकेिवचारम, वत मानआिUतय, ऋणऔरअिgमकाकारबारकेसामाHयfमम, समानआधारपरवसूलीहोनेपर मूयराि शतुलनपमदशा ईगईसकलराि शक%तुलनामकमहोताहै।

5. कराधान

आयकरअिधिनयम, 1961 केअधीनकोईकरयोzयआयनहोनेकेपऽरे□यम, आयकरकेिलएकसीउपाबंधकोआवiयकनहYसमझागया।

6. िवदेशीकर/सी सं8वहार

6.1 सीआईएफआधारपरगणनाकएगएआयातकामूय:

- तैयारमालकाfय

- कyेमालऔरसंघटक (माग Uथसिहत)
- पूंजीगतमाल
- भंडार, अितSर पुजxएवंखपत योzय।

6.2 िवदेशीमुामXय

(क) या

ा

(ख) ि)ीयसंUथान/ब\ककोिवदेशीमुामधनेषणऔरWयाजभुगतान

(ग) अHयXय

- िवfयपरकमीशन
- िविधकऔर वृितकXय
- क%ण Xय

6.3 आय:

एफओबीआधारपरिनया तमूय

6.4

लेखापरीककोपाSरrिमक: लेखापरीकके^पम

- कराधानमामले
- बंधनसेवा?केिलए
- माणीकरणहेतु
- अHय

7. िपछलेवषकेतदनु^पीआंकड़कोा, जहाँआवiयकहै, पुन:एकि
त/पुन:XविUथतकयागयाहै।

8. अनुसूची 1 से 25 को _ _ _ _ _ _
परदएगएतुलनपकेसाथसंलRकयागयाहैऔरयहतुलनपकाएकअिनवायभागहैऔरउ
तारीखकोसमा>वषकेिलएआयऔरXयकालेखाहै।

अनुसूची-2
लेखाि◌ंसHोा◌ंत
ि◌ंनयम 4(2)

नाम:गोवारायऔरसंघ राय े
कासंयु ि◌ंव"ुतिविनयामकआयोग

1.गैरलाभकारीऔरअHयसमानसंगठनकेि◌ंव)ीयिववरण (अथा त्तुलनपऔरआयतथाXयलेखा)
ाि◌ंके आधारपरतैयारकएजाएंगे, सुझावके^पमहगे, यायथासंभवउसकेि◌ंनकटहगे।
यदइसउपाबंधमकसीमदअथवाउप-मदयथाि◌ंUथित केअंतग
तदीजानेवालीअपेि◌ंतसूचनाकोयथाि◌ंUथिततुलनपयाआयऔरXयलेखेमसुि◌ंवधाजनक^पसेशाि◌ंमलनहYकयाजासकताहैतो
इसेएकपृथकअनुसूचीयातुलनपयाआयऔरXयलेखाकेसाथसंलRक%जानेवालीऔरइसकाभागबननेवालीअनुसूि◌ंचयमदशा
याजासकताहै।इसक%ि◌ंसफाSरशवहाँक%जातीहैजहाँि◌ंवषयअिधकहोतेह\।

2.तुलनपऔरआयएवंXयलेखातैयारकरनेमअपनाईगईसभीमह[वपूणलेखानीि◌ंतयकेकथनकोि◌ंव)ीयिववरणमशाि◌ंमलकया
जाएगा, औरमह[वपूणलेखानीि◌ंतयकोएकहीUथानपरदशा
याजाएगा।लेखानीि◌ंतयांि◌ंविनLदMलेखाि◌ंसbोा◌ंततथाि◌ंव)ीयिववरणकोतैयारकरनेमिनकायाराअपनाएगएउनिसbोा◌ंत
कोलागूकरनेक%fयासेसंबं◌ंधतहोतीह\।यदकोईलेखानीि◌ंतलेखामानकके अनु^पनहYहै,
औरलेखामानकसेि◌ंवचलनकाभावसारभूतहै

तोि◌ंवचलनकेि◌ंववरणको, उसिUथितकोछोड़करजहाँऐसेभावकापतानहYलगताहै,
उसकेकारणतथाि◌ंव)ीयभावसिहतदशा याजाएगा।

3.लेखानीि◌ंतयांएकिव)ीयवषसेअगलेि◌ंव)ीयवषतकिनरंतरलागूक%जाएगी।लेखानीि◌ंतयमकसीपSरवत न को,
ि◌ंजसकावत मानअविधमसारभूतभावहैयाइसकेबादक%अविधयमहोनेक%संभावनाहै, दशा
याजाएगा।लेखानीि◌ंतयमकसीपSरवत न, ि◌ंजसकावत मानअविधमकोईसारभूतभावहै,
क%ि◌ंUथितमवहराि◌ंशिजसकेाराि◌ंव)ीयिववरणमकसीमदपरउसपSरवत नाराभावपड़ताहै, कोउससीमातकदशा
याजाएगाि◌ंजससीमातकउसकापतालगायाजासकताहै।यदऐसीराि◌ंशकापताआंि◌ंशक^पसेयापूण^पसेनहYलगायाजासकता

हैतोइसतuयकोभीदशा याजाएगा।

4.संXवहारऔरमामलकेतुलनपतथाआयऔरXयलेखेकालेखाउपचारऔरUतुतीकरणउनकेसाराराहीशाि◌सतहोगा, उनकेि◌विधक^पमाराहीशाि◌सतनहYहोगा।

5.तुलनपऔर/याआयऔरXयलेखाममदकेलेखाउपचारऔरदशा नेकेढंगकाअवघSटतकरनेम, भावक%मा ◌ाक%धारणापरउिचतिवचारकयाजाएगा।

6.सभीe◌ातदेयता?औरहाि◌नयकेि◌लएउपाबंधकयाजाएगाचाहेराि◌शकाि◌नधा रणपूरीसटीकतासेनकयाजासकताहो (औरउपाबंधक%राि◌शउपलWधसूचनाकोयानमरखते9एकेवलसव□)मअनुमानकेअनुसारहोतीहै)।

'उपाबंध' से अिभेत है जोउसराि◌शसेहैजोमूय}◌ास,

नवीकरणयाआिUतयकेमूयमकमीकेि◌लएXवUथाकरकेबv◌ेखातेडालीगईहोअथवारखीगईहोयाकोईऐसीe◌ातदेयता, ि◌जसक%राि◌शकाि◌नधा रणपूरी सटीकतासेनकयाजासके, केि◌लएXवUथाकरनेकेाररखागयाहो।

आकिUमकहाि◌नकेि◌लएउपाबंधकयाजाएगा, यद:

(क)यहसंभाि◌वतहैकभिवqयकेमामलेइसबातक%पुि◌Mकरगेककसीसंबंि◌धतसंभाXवसूलीकोयानमरखते9ए, कोईपSरसंपि)◌ितgUतहोगईहैयातुलनपक%तारीखपरकसीदाि◌य[वकावहनकयागयाहै,

और(ख)पSरणामUव^पहोनेवालीहाि◌नक%राि◌शकाउिचता□लनलगायाजासके।

यदउपयु

शत|मसेकसीशतकोपूरानहYकयाजाताहैतोआकिUमकहाि◌नकेमौजूदहोनेकोआयएवंXयलेखेक% Sटcपणीकेमायमसेदशा याजाएगायदहाि◌नक%संभावनाHयूनतमनहोतो।

7.यदकसीराि◌शको, आिUतयकेमूयममूय}◌ास,

नवीकरणयाि◌तकेि◌लएXवUथाराबv◌ेखातेडालाजाताहैयारखाजाताहैयावहराि◌श, ि◌जसेइसउ□◌ेiयके ि◌लएआवiयकमानाजाए,

सेअिधकक%कसीe◌ातदेयताक%XवUथाकरकेरखागयाहैतोइसअिधकराि◌शकोआरितराि◌शके^पममानाजाएगा, उपाबंधके^पमनहY।

8.राजUवकोमाHयतानहYदीजाएगीजबतकक:

(क)संबंि◌धतिनqपादना>करिलयागयाहै;

(ख)ि◌वचारणीयराि◌शकेसंबंधमकोईमह[वपूणअिनि]तताि◌व"माननहYहै; और

(ग)वसूलीऔरअंि◌तमसंgहणक%आशाकरनाउिचतनहYहै।

9.आयऔरXयलेखामिन;◌िलिखतकेसंबंधमपृथक^पसेदशा याजाएगा:

(क)"पूवअविध" मद, ि◌जसमएकयाअिधकपूवअविधयकेि◌व)◌ीयिववरणकरेतैयारकरनेमगलितयऔरलोपके पSरणामUव^पवत मानअविधमहोनेवालीआययाXयक%सारभूतसामg◌ीशाि◌मलहो।

(ख)"असाधारण" मद, जोकआययाXयक%सारभूतमदह\, जोउनघटना?अथवासंXवहारसेउ[प□होतीहैजो ि◌नकायक%सामाHयगितिविधयसेUपM^पसेि◌भ□ह\औरइसिलएइनकेि◌नरंतरयाि◌नयिमत^पसेघSटतहोनेक% संभावनानहYहै।

(ग)"क%ण आय शीष" केअंतग तकोईमदजोि◌नकायकेकुलवाBषककारोबार/कुलआयके 1 ि◌तशतसेअिधकया 50,000/- …पये, इनमसेजोभीयादाहो, इसेआयएवंXयलेखामउपयु लेखाशीषमदशा याजाएगा।

(घ)"क%ण Xय" शीषकेअंतग तकोईमदजोि◌नकायकेकुलवाBषककारोबारके 1 ि◌तशतसेअिधकया 50,000/-

…पये, इनमसेजोभीयादाहै, इसेआयऔरXयलेखामउपयुजाएगा।

शीषमपृथकऔरिभ□मदके^पमदशा या

10.उपाबंधमिविनLदMअनुसूि◌चयां,

लेखानीि◌तयांतथाि◌ववरणा[मकSटcपणीि◌व)◌ीयिववरणकाएकअिनवायभागहगे।11.तुलनपऔरआयएवंXयलेखेकेSटcपणी मतुलनपतथाआयएवंXयलेखेममदसेसंबंि◌धतिववरणा[मकसामg◌ीहोगी।

12.तुलनपऔरआयएवंXयलेखमदएगएआंकड़कोयदिनकटतमअंकतकपूराकयाजाताहैतोवहिन;वत्^पसेकयाजाएगा:

वाषककारोबार	ि◌नTि◌लिखतअं ककरना (2पये
एकलाखसेकम	सौ
एकलाखयाउससेअिधकZकतुएककरोड़सेकम	हजार

एककरोड़याउससेअिधकZकतुसौकरोड़सेकम	लाख
सौकरोड़याउससेअिधकZकतुएकहजारकरोड़सेकम	करोड़

13.सुझाि◌वतफॉमxटकेसंबंधमसंकलनहेतुसंलRSटcपिणयएवंअनुदेशपरभीसंदभ दएजाएं।

अनुसूची – 3

ट7पिणयांऔर

ि◌नयम 4(2)

नाम:गोवारायऔरसंघ राय े

कासंयु ि◌व"ुतिविनयामकआयोग

पूंजीगतिनिध

पूंजीगतिनिध

क)संgह/पूंजीगतिनिधपूंजी, शेयरपूंजीयाUवामीक%◌िनिधयकेसमानहै।इसमआयएवंXयलेखामदशा एगएशुbपSरचालनपSरणामाराबढ़ाएगए/कमकएगएके^पमिवशेष^पसेसंgहमदएगएअंशदानकेमायमसेा>राि◌शयां (आिधsयसेअितSर , यदकोईहै, ि◌जसेआरितयाि◌नधा Sरत ि◌निधमअंतSरतकरदयागयाहै) शाि◌मलह\।ख)संgह/पूंजीगतिनिधक%◌ारंि◌भकशेषराि◌शउसमअिभवृि◌bयां, कटौि◌तयांऔरअंतशेषराि◌शकोइसशीषकेअंतग तदशा याजाएगा।

ग)संgहिनिधमकोईभीवृि◌bकसीकानून पSरिनयम यालागूि◌विनयमकेअनुसारअपेि◌तकसीआरितयाि◌नधा Sरतिनिधमशुbअंतरण, यदकोईहैतो, होगी।

आरि

तऔर

पूंजीगतआर "पूंजीगतआरित" अिभXि◌ मआयएवंXयलेखाकेमायमसेि◌वतरणकेि◌लएमु * ◌ारंि◌भकशेष मानीगईकोईराि◌शशाि◌मलनहYहोगी।पुन:मूयांकनपरअिधशेषकोपूंजीगतआरित* वषकेदौरानअिभवृि◌ के^पममानाजानाचाि◌हएऔरपृथक^पसेदशा याजानाचाि◌हए।ि◌वदेशीशाखा, यद* वषकेदौरानकटौि◌तयां कोईहैतो, केि◌व)◌ीयिववरणकेपSरवत नपरअिधशेषकोईपुन:मूयांकनआरितनहY होगा।

मू?यांकनआरि

त पSरवBततहोती9ईक%मतकेभावकोि◌त□बिबतकरनेकेि◌लए, अHयथाि◌तUथाि◌पत* ◌ारंि◌भकशेष ऐितहाि◌सकलागतपरदशा ईगईिनधा Sरतआिउतयां◌िजनकापुन:मूयांकनसामाHयतया* वषकेदौरानअिभवृि◌ सममूयांकनकता ?◌ाराकयाजाताहै।ऐसाि◌वकप, ि◌जससेऊपरीपुन:मूयांकन* वषकेदौरानकटौि◌तयां 9आहै, "पुन:मूयांकनआरित" के^पमदशा याजानाअपेि◌तहै।यहआरितएक वसूलनकयागयालाभहैऔरइसेआयएवंXयलेखेमआयके^पमनहYदयाजाना चाि◌हए।

ि◌वशेषआरि

त इसमअिसत[वपरलागूकसीकानूनीअथवाि◌विनयामकआवiयकताकेअनु^पसृि◌जत* ◌ारंि◌भकशेष कएजानेवालाअपेि◌तिवशेषआरितशाि◌मलहोगा; औरयदऐसाहै, तोइसे* वषकेदौरानअिभवृि◌ अनुसूची 27 मलेखपरSटcपिणयमUपMकयाजानाचाि◌हए।

* वषकेदौरानकटौि◌तयां

साधारणआरि

त "साधारणआरित" पदकाअथपूंजीगतआरितऔरपुन:मूयांकनआरितसेइतर* ◌ारंि◌भकशेष कोईभीअHयआरितहोगा।इसमदमपृथक^पसेवगnकृतआरितसेइतरसभी* वषकेदौरानअिभवृि◌ आरितशाि◌मलहगे।

* वषकेदौरानकटौि◌तयां

ट7पिणयां-साधारण

(क)आरितक%◌िविभ□r◌े◌िणयमगितिविधइसतरहसेदशा एजानेचाि◌हएजैसेकअनुसूचीमउपदBशतहै।

(ख)"आरित" पदमअिUतयकेमूयममूय}◌ास,

नवीकरणयाि◌तकेि◌लएXवUथाराकोबv◌ेखातेडालीगईयारखीगईयाकसीe◌ातदेयताक%XवUथाकेमायमसेरखीगईराि◌श शाि◌मलनहYहोगी।

ि◌वCयासिनिधयां

अनुदानयासहायताके^पमा>राि◌शयां, याि◌वशेषअथवाि◌नधा
Sरतउ□◌ेiयकेि◌लएउपयोगकएजानेकेि◌लएिनकायारारखीगईतथाकोईिवशेषयोजन, ि◌जनकेि◌लएयहरखीगईहै,
Xय/उपयोगक%जानेवालीशेषराि◌श, इसशीषकेअंतग तदशाईजानीअपे◌ितहै।इनिनिधयकोसरकार, सरकारीअिभकरण,
संUथानऔरअHयअिभकरणआदसेनकदअथवावUतुके^पमा>कयाजासकताहैऔरयेकुछअनुबं◌धतशत|एवं◌नबंधनकेअं
तग तिनकायाराअनुपालनकएजानेकेअधीनहै।इसकारणसे,
उपलWधशेषराि◌शयऔरउनकेउपयोगकोअनुसूचीमसुझाएगएढंगसेदशा याजानाचाि◌हए।क
◌ीयऔर/यारायसरकारसेा>योजनाि◌निधयकोि◌निधक%ि◌भ□ r◌ेणीके^पमदशा याजानाहोताहै।

कसीपद, घर, भवन, Hयासआदकेि◌लएिनधा
Sरत/ि◌वHयासक%अHययोजनाि◌निधयकोि◌निधक%एकिभ□r◌ेणीके^पमदशा याजानाहोताहै।

ि◌न;ि◌लिखतक%गणनाि◌नधा Sरतिनिधयके^पमनहYक%जाएगी:

(क)अनुदान/ि◌निधयां, ि◌जनमवत ककेअंशदानक%ि◌विशMताएंह\, जोसंgहिनिधक%अिभवृि◌b/वृि◌bक%कृ◌ितक%है:
(ख)पूवकेवष|मवहनकएगएXय/हाि◌नयक%◌ितपूBतके^पमिनकायारा>ि◌निधयां/अनुदान,
sयकइनक%गणनाकेवलवषकेआयऔरXयलेखेमहीक%जाएगी।
(ग)पूंजीगतअिU तययाअHयसंसाधनारागैर-ि◌व)◌ीयअनुदान, ि◌जनकातदनु^पीऋणपूंजीगतआरितक%कृ◌ितकाहै,
तथाि◌प,ऐसेअनुदानकोसंgहमअपSरवत नीयअंशदानके^पमिविनLदMकयानजाए।

ट7पिणयां–साधारण

(क)यहसुि◌नि]तकरनासमु◌ि◌चतहैकपृथकिनिधयमवृि◌bऔरउनकाउपयोगइससेजुड़ी◌िनबंधन औरशत|केअनुसारहो।
(ख)◌िनधा Sरतिनिधय का◌ितिनिध[व, उनक%कृ◌ितकोयानमरखते9ए, ि◌विशM^पसे◌िनधा
SरतिविनधानयाअHयअिU तयाराकयाजाताहै।
(ग)क/रायसरकारसेा>योजनाि◌निधयकोपृथकिनिधयके^पमदशा
याजानाहोताहैऔरइHहकसीअHयिनिधकेसाथिमिrतनहYकयाजाता।
(घ)अिधgि◌हत/ि◌नBमतिनधा SरतअिU तयसेसंबं◌धतअिभलेखको[येकिनधा
Sरतिनिधके◌िलएबनाएरखाजानाचाि◌हए।तथाि◌प, वाIBषकिव)◌ीयिववरणकेउ□◌ेiयसे,
[येकवषतकसकलसं◌चतलागततथा[येकिनिधकेसंबंधमऐसी◌िनधा SरतअिU तयकोदशा
याजाएजबतककअिU तयकोअिधgि◌हतनकरिलयाजाएऔरअनुसूची 8 मशा◌िमलनकरिलयाजाए।

अितभूतऋण

1.क ◌ीयसरकार ि◌तसंदाय के ि◌नबंधन को उपदBशत करना।
2.रायसरकार रायसरकारकानामऔरितसंदायऔरिनबंधन कोउपदBशत करना।
3.ि◌व)◌ीयसंUथाएं भारतीयऔ"◌ोि◌गकिवकासब\क, एsसपोट-इंपोटब\कऑफइं◌डया,
रा◌ीयकृ◌ष और g◌ामीणिवकासब\कसेा>ऋण/पुन:◌ि◌व)पोषणशा◌िमलहै (◌ितभा◌िगता
माणप, यदकोईहैतो, के◌ितदेयतासिहत)।सामाHयतयायेि◌मयादीऋण के^पमहोसकतेह\।
4.ब\क वा◌िणियकब\क (सहकारीब\कसिहत)
सेा>ऋण/पुन:◌ि◌व)पोषणशा◌िमलहै।क)◌िमयादीऋण अHयिमयादीऋणकोसु◌ि◌वधा?क% कृ◌ित उपदBशत कर।
ख)अHयऋण
5.अHयसंUथानऔरअिभकरण उपयु
वBणतसंUथान/अिभकरणसेइतरअHयसंUथान/अिभकरणशा◌िमलह\।6.◌िडबचरऔरबंधप
◌िडबचरऔरबाIPडकोऋणमोचनकएजानेक%शत□उनकेऋणमोचनक% ि◌नकटतमतारीखकेसाथदशा
ईजानीचाि◌हएं।

ट7पिणयां–साधारण

(क)दीगईितभू◌ितक%कृ◌ितकेसंबंधम[येकमामलेमसूचनादीजाएगी।
(ख)◌ितभू◌िततऋणऔरऋणिनकायक%अिU तयपरद◌ि◌Mबंधक/रेहन/भार केअनुसारहगे।

(ग)[येकशीषकेअंतग तऋणक%सकलरा◌िश, ि◌जसक%क/रायसरकारारागारंटीदीगईहो,
काइसतuयकेसाथभीउलेखकयाजाएकइनक%इसकारक%गारंटीदीगईहै।
(घ)ऋणऔरउधारम, ◌ितभा◌िगतामाणपकेसाथ संUथानऔरअिभकरणक%◌िव)पोषणदेयताशा◌िमलहै।

(ङ)देनदारक%छूटयाि>ययाि◌बलक%पुन:छूटकेमायमसेा>रा◌िशयकोइसशीषकेअंतग तशा◌िमलनहYकयाजाएगाZकतुउधारके^पमदशा याजाएगा।
(च)उपाBजतएवंदेयWयाजकोउप-शीषकेअंतग तशा◌िमलकयाजाएगा।उपाBजतZकतुजोदेयनहYहो, उसWयाजकोइसशीषकेअंतग तशा◌िमलनहYकयाजाएगाZकतुवत मानदेयता?केभागके^पमदशा याजाएगा।
(छ)गैरमाHयताा>ऋणसंबंधीअंतर-शाखाबकाया◌िविMयांउधारके^पमनदशा ईजाएं।

(ज)तुलनपक%◌ितिथकेअनुसार, 12 माहसेकमक%अविधकेभीतरदेयरा◌िशयकोदशा याजानाअपे◌ितहै।

अितभू◌ितत ऋण और

1. क ◌ीयसरकार	◌ितसंदाय के ◌िनबंधन को उपदBशत कर।
2. रायसरकार (र)	रायसरकारकानामतथा◌ितसंदायक%◌िनबंधनदशा एं।
3. ◌िव)◌ीयसंUथान रा◌ीयकृ◌िषएवं	इनमइंडUt◌ीयलब\कऑफइं◌िडया, एsसपोट-इ$पोटब\कऑफइं◌िडया, g◌ामीणिवकासब\कसेा>ऋणशा◌िमलह\। सामाHयतयायेआविधकऋणके^पमहगे।आिUतयपरभारकेलं◌बतसृजनकेकारण, ि◌जऋणको 'अितभू◌ितत' ऋणके^पमदयाजाएगा।
4. ब\क	इनमवा◌िणियकब\क (सहकारीब\कसिहत) सेा>उधारशा◌िमलह\। सु◌िवधा?क%कUमदशा एं।

	खातेकेअनुसारअिधिवकBषतअिधशेषऋणका◌िहUसानहYह\तथासामाHयत: खाता-अिधशेषसेयादाक%रा◌िशकेजारीचेकके कारणऐसाहोताहै, ऐसाअिधशेषिसफ वहाँऋणके^पमदशा याजासकताहै, जहांअिसत[वकोअिधिवकषसु◌िवधादीजाती है।
5. अHयसंUथान औरअिभकरण	इनमउपयु वBणतसेइतरसंUथान/एजिसयकेऋणशा◌िमलह\।
6. ◌िडबचरएवंबंधप	◌िडबचरएवंबंधपकेऋणमोचनक%◌िनबंधनकोउनकेऋणमोचनक%◌िनकटतमतारीख सिहतबतायाजाए।
7. साविधजमा	इनमपिWलकसेअथवाअHयथा^पसेा>◌िनधा Sरतअविधके◌िलए, ◌िबनाकसी ◌ितभू◌ितकेा>जमाशा◌िमलह\।

ट7पिणयां-साधारण

क) अितभू◌िततऋणऔरउधारमवहरा◌िशयांशा◌िमलह\◌िजनकेसंबंधमिनकायक%कसीभीपSरसंपि)कोि◌तभू◌ित अथवाऋण-gUतके^पमभाSरतनकयाजाताहो।

ख) उपाBजतएवंदेयWयाजको[येकउप-शीषकेअंतग तशा◌िमलकयाजाएगा।उपाBजतZकतुअदेयWयाजकोइसशीष केअंतग तशा◌िमलनहYकयाजाएगालेकनइसेवत मानदेयता?केभागके^पमदशा याजाएगा।

ग) तुलनपक%◌ितिथकेअनुसार, 12 माससेकमक%अविधकेअंदरदेयरा◌िशकोदशा याजाएगा।

आ-थिगतऋण

(1) आिUतयकेअिधgहणकेसंबंधमअनुबं◌धतUवीकृ◌ितयांतथाइसीकारक%अHयदीघ कालीनदेयताएं, तुलनपक% ◌ितिथकेअनुसार 12 माससेयादाअविधमआनेवालीभुगतानक%देयतायहांशा◌िमलक%जाएं।

(2) यदआिUतयकोि◌तभू◌ितअथवादेयता?केअनु^पऋण-gUतके^पमभाSरतकयाजाताहैतोइसतuयको बतायाजाए।

(3) यदसरकारारा, कसीभीसरकारीअिभकरण, ब\क, संUथानअथवाकसीअHयअिसत[वकेारा, चुकौतीके◌िलए Uवीकृ◌ितयक%भीगारंटीदीजातीहैतोइसतuयकोभीबतायाजाए।

(4) तुलनपक%तारीखकेएकवषकेअंदर स$यकदेयरा◌िशयकोपृथक^पसेदशा याजाए।

चालू देयताएं

वत.मानदेयताएं

1. Uवीकृ◌ितयांइसउप-शीषकेअंतग तशाि◌मलUवीकृ◌ितयमआहरककेfमम, ि◌विनमयके◌िबलपर आहरकक%सहमितशाि◌मलहोगी।

2. ि◌विवधलेनदारइसउप-शीषमदशा ईजानेवालीरा◌िशयमिनकायारा, अHयकेपमखरीदेगएमाल

क) मालके◌िलएअथवादीगईसेवा?अथवासं◌वदा[मकदा◌िय[वपरदेयरा◌िशयांशाि◌मलहगी।इHह

ख) अHयमालके◌िलएअलगकयाजाएतथापृथक^पसेदशा याजाए।

3. ◌I>अिgमइसउप-शीषक%देयतामा>वहरा◌िशयांशाि◌मलहगी◌िजनसेमालक%अभीआपूBतक% जानीहै/सेवाएंअभीदीजानीह\अथवाइनकामूयअभीदयाजानाहैतथाअिgमशुक शाि◌मलहै।

4. उपाBजतZकतुअदेयWयाजइसमितभू◌ितत/अितभू◌िततऋणएवंउधारपरवषा□ततककाउपाBजतZकतुअदेय

क) ि◌तभू◌िततऋण/उधारWयाजशाि◌मलहै।

ख) अितभू◌िततऋण/उधार

5. कानूनीदेयताएंइनमिनकायपरशाि◌सतक/रायसरकारकेकानूनसेसंबं◌धतदेयताएंशाि◌मलह\तथा

क) अितदेयआयकरअिधिनयम, 1961 केअंतग तp◌ोतपरकरकटौती, सां◌िविधकबोनस, भिवqय

ख) अHयिनिध, पशन, उपदान, ईएसआई, एसएसआईयू◌िनटक%अितदेयता?परWयाज, ि◌बf% कर, उ[पादकर, सीमाशुकहेतुअद)देयताएंतथाअHयसां◌िविधकउदgहणशाि◌मल है।

अितरेकदेयताएंगैर-ि◌ववादतरा◌िशयांहोतीह\जोकदेयहोतीह\तथासाधारणदेय तारीख/अनुबं◌धतअविधकेबादभीइनकाभुगताननहYकयागयाहोताअथा त्जोचूक-gUतहोतीह\।

ट7पण – साधारण

वत मानदेयतावहहोतीहैजोअपेाकृतअपाविधअथा त् 12 माससेअनिधककेअंदरभुगतानके◌िलएदेयहोतीहै।

ख. . . . उपाबंध

1. कराधानके ◌िलए — वषा□तकेअनुसार, करमामलक%◌िUथितकेआधारपरउपाबंधबनाएजानेतथारखेजाने अपे◌ितहोतेह\।

2. उपदान — कम चाSरयक%मृ[यु/सेवा◌िनवृि◌)परदेयउपदानक%देयताकेउपाबंधकोबीमांकनआधार परउपाBजतकयाजानातथावषा□ततकदानकयाजानाअपे◌ितहै।

3. अिधवBषता/पशन — कम चाSरयक%सेवा◌िनवृि◌)परदेयदेयताकाउपाबंधअिधवBषताआधारपरकयाजाना तथावषा□ततकदानकयाजानाअपे◌ितहै।

4. सं◌चितअवकाश — कम चाSरयकेसं◌चितअवकाशनकदीकरणक%देयताकेउपाबंधकोबीमांकनआधारपर कयाजानातथावषा□ततकदानकयाजानाअपे◌ितहै।

5. X◌ापारवारंटी/दावे — जहां◌िनकायिबf%के◌िलएमालका◌िविनमा ण/सं◌Uकरणकरताहै, वहांउसपरX◌ापार वारंटीजो◌िखमक%देयताहोगी, ि◌जसेउि◌चत/यु◌ि संगतआधारपरदयाजानाअपे◌ितहै।

6. अHय — इHहिविनLदMकयाजानाअपे◌ितहैऔरइनमडूबंतऋण/अिgमकाउपाबंधशाि◌मलनहY होगा◌िजHहसंबbआिU◌तशीषसेघटायाजाएगा।

ट7पणी-साधारण

यहउपाबंधरा◌िशकोबv◌ेखातेमडालनेके◌िलएअथवाआिU◌तयक%मूय}◌ासयामूयघटावXवU◌थाकरनेकेारारखेजाने

केिलएयाeातदेयता?केिलएXवUथाकरनेकेारारखेजानेकेिलएहैिजसक%राशकोपया >दताकेसाथिनधा sरत नहYकयाजासकताहै।

आि-तयां

िनयत आि-तयां

1 भूिम (क)पूण Uवािम[व (ख)पvेवाली	जहांUथावरसंपि)िमrतलागतकाभुगतानकरकेखरीदी/अBजतक%जातीह\, वहांभूिमक%लागतकाउिचत/िव~सनीया□लनकयाजाएतथापृथक^पसेदशा याजाए।यदपvाि◌नरंतरचलनेवालानहो, तोपvेवालीभूिमकोपvेक%अविधकेिलएशा~ताकयाजाए।
2 भवन (क)Uवाि◌म[ववालीभूि◌म (ख)पvेवालीभूिम	जहांतकXवहायहो, िविभ□दरपरमूय}ासकेउपाबंधकेिलएकारखानेतथाकाया लयभवनकेबीचअंतरUपM^पसेरखाजाए। जोभवन/पsरसरिनकायकेकाय कलापकेिलएपूरीतरहसे/आंिशक^पसेयोगकएजानेअपेितह\तथाइनम

(ग)पूण Uवाि◌म[ववाले □लै□स/पsरसर (घ)जोभूि◌मिनकायक% नहYहै, उसपरसंरचना	पvेवालीभूिमकेसंरचनाम, भूिमक%ऋण- चुकौतीक%समानअविधकेसाथमूय}ासकयाजानाअपेितहै, यदसंरचनाकाजीवनकालअपेाकृतकमअविधकानहोतो। भवनमसड़क , पुलतथापुिलयाएंशाि◌मलहगी।
3. संयं, मशीनऔरउपUकर	इसउप-शीषमिन;िलिखतजैसीमदशाि◌मलहगी: - िमvीहटानेवालीमशीन - बॉयलस - भSvयां - जेनरेटस - डाई/मोड - अUपताल/िsलिनक, संUकरणयूिनट, हाइ□ोिलकवsस(पाइपलाइनसिहत), हिथयार कमिविनLदMउ"ोग/भवनसंिवदाकारजैसीसेवा?केिलएयु मशीन - िनमा ण/संUकरणइ[यादहेतुयु अHयमद। खाता-बिहयमपृथकलेखा- शीषबनाएजाएंतथाि◌नयतपsरसंपि)रिजUटरकेसाथइनकासमाधानरखाजाए।उपयु उप-शीष|केअंतग तसूचनाकटकएजानेकोी[साि◌हतकयाजाताहै।
4. वाहन	इसउप-शीषमिन;िलिखतजैसीमदशाि◌मलहगी: - tैsटस/tेलस - tsस, जीपऔरवैन - मोटरकार - मोटरसाइकल, Uकूटर, ितपिहयाएवंमोपेड - Sरsशा खाता-बिहयमपृथकलेखा- शीषबनाएजाएंतथाि◌नयतआUतयरिजUटरकेसाथइनकासमाधानरखाजाए।उपयु उप-शीष|केअंतग तसूचनाकटकएजानेकोी[साि◌हतकयाजाताहै।

5. फनnचर, फsसचस र	इसउप-शीषमिन;िलिखतजैसीमदशाि मलहगी: क) कैि बनेट/आमीरा/फाइ □लगरैsस ख) वातानुकूलक/वातानुकूलनसंयं ग) वायुशीतक घ) जलशीतक ङ) मेज/कुसn/सोफा/कारपेट च) वुडनपाटnशन/अUथायीसंरचना छ) वोटेजUटेWलाइजस, यूपीएसणाली ज) अHयमद सामgीराि शकेि लएखाता-बिहयमपृथकलेखा-शीषबनाएजाएंतथाि नयतपSरसंपि)रिजUटरकेसाथइनकासमाधानरखाजाए।उपयु उप-शीष|केअंतग तसूचनाकटकएजानेकौी[साि हतकयाजाताहै।
6. काया लयउपUकर	इसउप-शीषमिन;िलिखतजैसीमदशाि मलहगी: क) टंकणमशीन ख) फोटोकॉि पयस/डुcलीकेटस
	ग) फैsसमशीन सामgीराि शकेि लएखाता-बिहयमपृथकलेखा-शीषबनाएजाएंतथाि नयतअिUतरिजUटरकेसाथइनकासमाधानरखाजाए।उपयु उप-शीष|केअंतग तसूचनाकटकएजानेकौी[साि हतकयाजाताहै।
7. कंcयूटर/पेSरफेरस	कंcयूटस, □टस एवंउनकेपेSरफेरसजैसेक□लॉपी, सी.डी. एवंसॉ□टवेयरइ[यादइसशीषकेअंतग तमदहगी। सामgीराि शकेि लएखाता-बिहयमपृथकलेखा-शीषबनाएजाएंतथाि नयतअिUतरिजUटरकेसाथइनकासमाधानरखाजाए।उपयु उप-शीष|केअंतग
8. ि व"ुतसंUथापना	इसउप-शीषमिन;िलिखतजैसीमदशाि मलहगी: क) वै"ुतमशीनरी ख) ि व"ुतकाश/पंखे ग) ि UवचगीयरउपUकर घ) tोlंसउपाबंधस ङ) ि व"ुतवाय□रगएवंफ□टग उपयु मदकेसंबंधम, सामgीराि शकेि लएखाता-बिहयमपृथकलेखा-शीषबनाएजाएंतथाि नयतपSरसंपि)रिजUटरकेसाथइनकासमाधानरखाजाए।उपयु उप-शीष|केअंतग तसूचनाकटकएजानेकौी[साि हतकयाजाताहै।
9. पुUतकालयक%पुUतक	कुछमामलम, पुUतकालयक%पुUतकक%संयाब9तयादाहोसकतीहैअथवाएकUथाि पतपुUतकालय भीहोसकताहै।ऐसेमामलम, इनपुUतककोिअUतयक%एकपृथकrेणीके^पमदशा याजाए।पुUतकालयक%पुUतकमपुUतक /जन स/सी.डी.
10. नलकूपएवंजलापूBतणा	नलकूपऔरजलापूBतणालीकोि विशMrेणीके^पमदशा याजाए।
11. गितपरपूंजीगतकाय	ि नमा णकेि लएिनधा Sरतसंपि)यकोइसशीषमतबतकदशा याजाएजबतककवेअपनेअपेि तयोगकेि लएतैयारनहोजाएं।हाि सलक%गईमशीनरीएवं उपकरणातथाउनक%लंि बतसंUथापनाकोभीइसमशाि मलकयाजाए।

ट7पणी-साधारण

1.
ि नयतअिUतयांवेिअUतयांहोतीह\िजHहउ[पादनकरनेअथवासेवाएंदानकरनेकेउ□ेiयसेयोगमलानेकेअिभायसेरखाजाता हैऔरइHहXापारकेसामाHयfममिबf%केि लएनहYरखाजाताहै।

2. [येकउप-शीषकेअंतग तिन;ि लिखतकोदशा याजाए:

क) वषकेारंभमलागतअथवामूयांकन।

ख) वषकेदौरानअिभवृि b (हाि सलकरनेतथाअनुदानअज न, दोनकेहीरा)।

ग) वषकेदौरानकटौितयां (िबf%, िनपटान, बvोखाताआदसिहत)।
घ) वषा□तमकुललागत/मूयांकन।
ङ) िवगतवषा□ततकमूय}ोासजोकवषकेदौरानशाि◌मलहोतथावषा□ततककुलसंचयीमूलय}ोास।
च) वषा□तपरआिUतयकाशुbWलॉक।
3. हाि◌सल (अनुदानकाराअथवाSरयायतीदरपरा>सिहत)
अथवाि◌नBमतिनयतआिUतयकेलेखांकनसेसंबं◌धतलेखानीितकोमूय}ोास/पSरशोधनकेि◌लएअंगीकृतिविधकेसाथदशा याजाए।

[1]Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 29

4. जहांकसीभीपSरसंपि)क%राि◌शउसकेपुन:मूयांकनकेकारणबvेखातेमडालीगईहो, वहांउसकेआधारकोदशा याजाएऔरपुन:मूयांकनकेप]ात्,
थमतुलनपकेबाद[येकतुलनपकोपाँचवष|क%अविधकेि◌लएसंशोधनक%तारीखतथाराि◌शकेसाथपुनरीणआंकड़केि◌लएदशा याजाए।
5. जहांि◌विशMि◌नयतआिUतयसेसंबं◌धतअनुदाना>होतेह\तथायेआिUतक%संपूणअथवावUतुत: संपूणलागतकेसमतुयहोतेह\वहाँि◌नधा SरतआिUतयकोतुलनपमनाममामूयपरदशा याजाए।
वैकिपक^पसे, मूय}ोास
योzयिनयतआिUतयसेसंबं◌धतअनुदानकोआUथिगतआयके^पममानाजाएतथाऐसीआिUतयकेउपयोगीजीवनकालकेदौरान सुXविUथततथातक संगतआधारपरआयऔरXयलेखामUवीकृतकयाजाएअथा
त्ऐसेअनुदानकोअविधकेदौरानआयमआवंSटतकयाजाएतथाउसअनुपातमकयाजाएिजसममूय}ोासभाSरतहोताहै।गैर-मूय}ोासआिUतयसेसंबं◌धतअनुदानको "पूंजीगतआरित" मडालाजाएजबतककउसमपूव-शत|कोपूराकरनाअपेि◌तनहो।
6. मूय}ोास
मूय}ोासदयाजाएगाताकमूय}ोास योzयआिUतक%, इसकेउपयोगीजीवनकालममूय}ोास योzयराि◌शभाSरतक%जासके।
मूय}ोास योzयआिUतमटूट-फूट, खपततथामूयमअHयहाि◌नय, जोकयोग, समयकेXि◌तfमअथवौ"ोि◌गक%एवंबाजारभारकेकारणअपयसेहोतीह\, कापैमानामूय}ोास होताहै।इसमेआिUतयकापSरशोधनतथाअपिशMआिUतयक%ीणताशाि◌मलहोतीहैि◌जनकेउपयोगीजीवनकालकाि◌नधा रणकयाजाताहै।
इसयोजनकेि◌लए:
क) मूय}ोास योzयआिUतसे अिभेतहै, जो-
i. एकसेअिधकलेखाअविधकेदौरानयोगकयाजानाअपेि◌तहै, तथा
ii. ि◌जसकासीि◌मतउपयोगीजीवनकालहै; और
iii. जोि◌नकायारामालकाउ[पादनअथवाआपूBतकेि◌लएअथवाअHयकोभाड़ेपरसेवाएंदेनेकेि◌लए, अथवा शासिनकउ□ेiयकेि◌लएयोगमलानेकेि◌लएरखीजातीहैऔरउनकेXापार/चालनकाय कलापकेसामाHय fममिबf%केउ□ेiयसेनहYरखीजातीहै।
ख) मूय}ोास योzयआिUतक%मूय}ोासराि◌शकाअथहै- इसक%मूललागतअथवाि◌व)ीयिववरिणयममूललागतके ि◌लएितUथाि◌पतराि◌शिजसमसेअविशMमूयघटादयाजाताहै;
ग) उपयोगीजीवनकालकाअिभेतहै-
i. वहअविधिजसमिनकायारामूय}ोास योzयआिUतकायोगकयाजानाअपेि◌तहै, अथवा
ii. ि◌नकायाराआिUतकेउपयोगसे>कएजानेकेि◌लएअपेि◌तउ[पादनअथवासमतुयिनकाययक%संया।

ि◌विनधान-ि◌नधा.रत/

1. सरकारीि◌तभूि◌तयां इसमकऔररायसरकारक%ि◌तभूि◌तयांतथासरकारीखजानेकेि◌बलशाि◌मलहोतेह\। इनितभूि◌तयकोलागत/खातामूयपरदशा याजाए।तथाि◌प, ऐसेमूयऔरबाजार मूयकेबीचकेअंतरकोतुलनपक%Sटcपिणयमदयाजाए।
2. अHयअनुमोदतितभूि◌तयां सरकारीि◌तभूि◌तयसेइतरितभूि◌तय, जोकअनुमोदतितभूि◌तयां (जैसेकHयासी ि◌तभूि◌तयां) मानीगईह, कोयहाँशाि◌मलकयाजाए।
3. शेयर
कंपिनयतथाि◌नगमकेशेयरमकयागयाि◌विनधान, जोमद 2 मशाि◌मलनहYहै, यहाँ शाि◌मलकयाजाए।
4. ि◌डबचरएवंबंधप कंपिनयतथाि◌नगमकेि◌डबचरएवंबंधपमकयागयाि◌विनधान, जोमद 2 मशाि◌मल नहYहै, यहाँशाि◌मलकयाजाए।

5. सहायककंपिनयांतथा/अथवा अनुषंगीकंपिनय/संबbअिस)वमकयाि◌विनधानयहाँशाि◌मलकयाजाए।यदकोईसंयु उपfम अिसत[वबंधन/शासीि◌नकायपरिनयं
णरखताहै, चाहेउसनेउसमिव)◌ीयिविनधान कयाहोयानहY, तोवहसहायककंपनीअथवासंयु उपfममानाजाएगा।
यदकसीि◌नकायक%काि◌यकका 25% सेयादाभागवषकेारंभमिनकायारारखा जाताहैतोइसवगnकरणकेउ□◌ेiयसेउसिनकायकोसहायककंपनीमानाजाएगा।6. अHय (ि◌विनLदMकयाजाना वाि◌णियककागज-प, जैसेकअविशMि◌विनधान, यदकोईहोतो, पारUपSरकिनिधहै) तथाअHयिलखतमिविनधान (ि◌विनLदMकयाजानाहै), जोशेयर/ि◌डबचर/बंधपआद क%कृ◌ितकेनहYह\, इसमशाि◌मलह\।आिUतमिविनधान, यदकोईहोतो, भीइसम शाि◌मलकयाजाए।

ट7पिणयां - साधारण

1. ि◌विनधानकासमg^पसेसकलमूय, समg^पसेमूय}◌ासतथाशुbमूयपृथक^पसेदशा याजाए।मूयांकन तथामूयमकमीकाि◌नधा रणकरनेकेि◌लए, अनुमोदतितभूि◌तय (उपुय 1 एवं 2 मशाि◌मल) को "Uथायी" तथा "वत मान" rे◌िणयमिवभाि◌जतकयाजानाअपेि◌तहै।
2. क) ि◌विनधान "दीघ कालीन" याफर "Uथायी" याफर "चालू" होसकताहै।
ख) "चालूि◌विनधान" से अिभेतहैजो वहिविनधानजोअपनीकृ◌ितकेअनुसारही, तुरंतवसूलीयोzयहोताहैऔर इसेकएजानेक%ि◌तिथसेएकवषसेयादासमयतकरखाजानाअपेि◌तनहYहोताहै।ऐसेि◌विनधानकोलागत अथवाउनकेउिचतमूयसेकमपरदशा याजाए, ि◌जसेअलग-अलगिविनधानआधारपरिनधा Sरतकयाजाएगा तथाकिमयकेि◌लएXवUथाक%जाएगीजबकमूयवृि◌bपरयाननहYदयाजाएगा।
ग) दीघ कालीनिविनधानउनिविनधानकोकहाजाएगाजोकवत मानिविनधानसेइतरहोतेह\औरइHहपूंजीगत मूयवृि◌bतथाआयकेउ□◌ेiयसेरखाजानाअपेि◌तहोताहै।ऐसेि◌विनधानलागतपरकएजातेह\तथाजबकभी [येकिविनधानमक%जारहीउनक%मूयकमीमकमी, अUथायीसेइतरहोनेपरघटाएंजाएंगे।
3. ि◌नधा Sरत/ि◌वHयासिनिधयमकएगएिविनधानकोपृथक^पसेदशा याजाए।
4. यदसंपि)मिविनधानकयागयाहैतोउसेि◌नधा SरतअिUतयकेमामलेक%तरहही, समानढंगसेमूय}◌ास घटाकरलागतपरदशा याजाएगा।
5. ि◌नकायदीघ कालीनतथाि◌वधन, दोनिविनधानकेसंबंधमिविनधान, उनक%लागत, मूय}◌ासतथाअgणीतमूयसे संबं◌धतलेखानीि◌तदशा एगा।
6. Uथायीि◌विनधानकोहाि◌सलकरनेमदयागयाकोईभीि◌मयमउनक%पSरप□ताक%तारीखतकसमयअनुपात आधारपरपSरशोि◌धतकयाजाएगा।हाि◌सलकरनेपरिमलीछूटकोपSरशोि◌धतनहYकयाजाएगा।
7. पSरप□ि◌विनधान, जोवसूलनकयागयाहो, पृथक^पसेदशा याजाए।

ि◌विनधान – अCय

1.
सरकारीि◌तभूि◌तयांइसमकवरायसरकारक%ि◌तभूि◌तयांएवंसरकारीखजानेकेि◌बलशाि◌मलहोतेह\।इनितभूि◌तयको लागत/खातामूयपरदशा याजाए।तथाि◌प, ऐसेमूयऔरबाजारमूयकेबीचकेअंतरकोतुलनपक%Sटcपिणयमदयाजाए।
2. अHयअनुमोदतितभूि◌तयांसरकारीि◌तभूि◌तयसेइतरितभूि◌तय, जोकअनुमोदतितभूि◌तयां (जैसेकHयासीि◌तभूि◌तयां) मानीगईह, कोयहाँशाि◌मलकयाजाए।
3. शेयर
कंपिनयतथाि◌नगमकेशेयरमकयागयाि◌विनधान, जोमद 2 मशाि◌मलनहYहै, यहाँशाि◌मलकयाजाए।
4. ि◌डबचरऔरबंधपकंपिनयतथाि◌नगमकेि◌डबचरएवंबंधपमकयागयाि◌विनधान, जोमद 2 मशाि◌मलनहYहै, यहाँशाि◌मलकयाजाए।
5. सहायककंपिनयांअनुषंगीकंपिनय/संबbअिसत[वमकयाि◌विनधानयहाँशाि◌मलकयाजाए।यदतथा/अथवासंयु उपfम कोईिनकायबंधन/शासीि◌नकायपरिनयं
णरखताहै, चाहेउसनेउसमिव)◌ीयिविनधानकयागयाहोयानहY, तोवहअनुषंगीकंपनीअथवासंयु उपfममानाजाएगा। यदकसीि◌नकायक%काि◌यकका 25%
सेयादाभागवषकेारंभमउसकेारारखाजाताहैतोइसवगnकरणकेयोजनसेउसिनकायकोसहायककंपनीमानाजाएगा।

6. अHय (ि◌विनLदMकयाजानाइसमवाि◌णियककागजात, जैसेकअविशMि◌विनधान, यदकोईहोतो, पारUपSरकहै) ि◌निधतथाअHयिलखतमिविनधान (ि◌विनLदMकयाजानाहै), जो

शेयर/ि◌डबचर/बंधपआदक%कृ◌ितकेनहYह\, इसमशा◌िमलह\।संपि)मिविनधान, यदकोईहोतो, भीइसमशा◌िमलकयाजाए।

ट7पिणयां-साधारण

1. ि◌विनधानकासमg^पसेसकलमूय, समg^पसेमूय}◌ासतथाशुbमूयपृथक^पसेदशा याजाए।मूयांकन तथामूयमकमीका◌िनधा रणकरनेके◌िलए, अनुमोदतितभू◌ितय (उपुय 1 एवं 2 मशा◌िमल) को "Uथायी" तथा "चालू" r◌े◌िणयमिवभा◌िजतकयाजानाअपे◌ितहै।
2. क) ि◌विनधान "दीघ कालीन" याफर "Uथायी" याफर "वत मान" होसकताहै।

ख) "चालू◌ि◌विनधान" से अिभेतहैवहिविनधानजोअपनीकृ◌ितकेअनुसारही, तुरंतवसूलीयोzयहोताहैऔरइसे कएजानेक%◌ितिथसेएकवषसेयादासमयतकरखाजानाअपे◌ितनहYहोताहै।ऐसे◌िविनधानकोलागतअथवा उनकेउिचतमूयसेकमपरदशा याजाए, ि◌जसेअलग-अलगिविनधानआधारपरिनधा Sरतकयाजाएगातथा किमयके◌िलएXवUथाक%जाएगीजबकमूयवृ◌िbपरयाननहYदयाजाएगा।

ग) दीघ कालीनिविनधानउHहकहाजाएगाजोकवत मानिविनधानसेइतरहोतेह\औरइHहपूंजीगतमूयवृ◌िb तथाआयकेउ□◌ेiयसेरखाजानाअपे◌ितहोताहै।ऐसे◌िविनधानलागतपरकएजातेह\तथाजबकभी[येक ि◌विनधानमक%जारहीउनक%मूयकमीमकमी, अUथायीसेइतरहोनेपरघटाएंजाएंगे।

3. ि◌निधा Sरत/Uथायी◌ि◌निधयमकएगएिविनधानकोअनुसूची 9 परदशा यागयाहै।
4. यदसंपि)मिविनधानकयागयाहैतोउसे◌िनधा Sरतआिउतयकेमामलेक%तरहही, समानढंगसेमूय}◌ास घटाकरलागतपरदशा याजाएगा।
5. ि◌निकायदीघ कालीनतथामौजूदा, दोनिविनधानकेसंबंधमिविनधान, उनक%लागत, मूय}◌ासतथाअgणीतमूय सेसंबं◌िधतलेखानी◌ितदशा एगा।
6. Uथायी◌ि◌विनधानकोहा◌िसलकरनेमदयागयाकोईभी◌ी◌िमयमउनक%पSरप□ताक%तारीखतकसमयअनुपात आधारपरपSरशो◌िधतकयाजाएगा।हा◌िसलकरनेपरिमलीछूटकोपSरशो◌िधतनहYकयाजाएगा।
7. पSरप□◌ि◌विनधान, जोवसूलनकयागयाहो, पृथक^पसेदशा याजाए।

आि-तयां, , , , ऋण

चालूआि-तयां

1. ता◌िलकाएं: भंडारएवंफालूत पुजx	वUतुता◌िलका?मX◌ापारक%साधारणfयामिबf%अथवाऐसी◌ि◌बf%के क) ि◌लएउ[पादनक%fयाम, अथवामालकेउ[पादनअथवा◌ि◌बf%क%सेवा?के
ख) खुलेऔजार	ि◌लएखपतहेतु, ि◌जसममशीनरीकेकल-पुज|सेइतरअनुरण, आपूBतयांएवं
ग) साज-सामान	उपभोयशा◌िमलह\, के◌िलएरखीगईमूतसंपि)सि$मिलतहै।
	वUतुसू◌िचयकेमूयांकनकाआधारदशा याजाए।
- तैयारमाल चलरहाकाय	तैयारमालमिबf%गया/तैयारकयागयाऔरिनकायकेसभीUथानपरमौजूद-मालशा◌िमलहोगा।
- कy◌ामाल	कy◌ेमालमिबf%के◌िलएमालकेउ[पादनकायमयु अथवाखपाएगएपुजx अथवासंघटकभीसि$मिलतहगे।
2. ि◌विवधऋणी:	
क) छहमाससेयादाअविधके बकायाऋण	ऋिणयमवेलोगशा◌िमलहगे◌ि◌जनसेबेचेगएमालअथवादीगईसेवा? अथवासं◌ि◌वदा[मकदा◌ि◌य[वके◌िलएरा◌िशदेयहगी।
ख) अHय	वसूलीलायकमानेजानेवालेऋणकोतथाउनऋणको, ि◌जनक%वसूली संदेहाUपदहै, पृथक^पसेदशा याजाएगा।यदसंदेहाUपदऋणके◌िलएकोई उपाबंधकयागयाहोतोउसेसंदेहाUपदमानेगएऋणक%रा◌िशमसेघटावके ^पमदशा याजाए।
3. रोकड़शेष: (चेक/□◌ा□□सतथा अgदायसिहत)	
4. ब\कशेष: पृथकक) अनुसू◌िचतब\कम - चालूखातेम	ि◌निधा Sरत/◌ि◌वHयासिनिधयक%ब\कजमाके^पमरखीरा◌िशयकोपृथक-दशा याजाए।

- जमाखातेम जहांकोईजमाखाताबंधकरखाजाताहैअथवा◌ितभू◌ितके^पमभाSरतहै अथवाऋणgUतहैतोतuयकोदशा याजाए।

(Hयूनतमजमारा◌िशसिहत)

- बचतखातेम

अितदेय/पSरप□◌िनेपकोपृथक-पृथकदशा याजाए।

ख) गैर-अनुसू◌िचतब\कम

- चालूखातेम
- जमाखातेम
- बचतखातेम

5. डाकघर – बचतखाते:

अCयअिा-तयां

1. ऋण: सहीऔरवसूलीयोzयमानेगएऋणकोदशा याजाए।यदवोरा◌िशसंदेहाUपदहो तोइसे[येकउप-शीषकेअंतग तबतायाजाएतथायदकोईउपाबंधरखागयाहो तोउसेउसमसेघटानेवालेके^पमदशा याजाए।
कम चारीवगकेऋणकेWयाजपरउपाBजतWयाजइसतuयकेबावजूदलेखमिलया जाएकWयाजक%वाUतिवकवसू◌ूलयांमूलधनक%चुकौतीकेबादशु^हगी।

क) कम चारीवृंद ऐसे◌िनकायकोदएगएअपSरवत नीयअनुदान/अनुषंगी/संमॉदानकोइसमशाि◌मल नहYकयाजाएगा।यदWयाजबनताहैतोवषा□ततकबनेWयाजक%रा◌िशको समायोि◌जतकयाजाए।

ख) उसिनकायकेसमतुय काय कलाप/उ□◌ेiयमलगे अHयिनकाय

ग) अHय (◌िविनLदMकर)

2. नकदअथवावUतु?के^प मअथवाा>होनेवालेमूयके ◌िलएवसूलीयोzयअिgमएवं अHयरा◌िशयां:

क) पूंजीगतलेखाम पूंजीगतकाय|के◌िलएआपूBतकता ?/सं◌िवदाकारकेअिgमकोइसउप-शीषमख) दशा याजाए।

पूवभुगतान इसमपूव द)Xयशाि◌मलहै।

ग) अHय इसमक्रिणयसेइतरअHयसेा◌ि>योzयशाि◌मलहोगा।

3. उkभूतआय:

क) ◌िनधा Sरत/◌िवHयास दोनकोही◌िनिधयसेकएिविनधान से वषा□ततक "आयउपाBजतएवंदेय" और "आयउपाBजतZकतुदेयनहY", इसशीषकेअंतग तशाि◌मलकयाजाए।

ख) ◌िविनधानसे – अHय ◌िनधा Sरत/◌िवHयासिनिधयसेकएिविनधानऔरअHयिविनधानक%आयकोपृथक-

ग) ऋण एवं अिgमसे पृथकदशा याजाए।

घ) अHय (वसूलनक%गईदेय आयसिहत-…प़ये) यदवसूलीअथवाअं◌ितमसंgहअिनि]तहोतोआयनमानाजाएऔरयदमाना गयाहोतोउनकाउपाबंधकयाजाए।

लाभांशकोउनक%घोषणाक%◌ितिथ (य) केआधारपरमानाजाए।
उपाBजत, देयपरंतुवसूलीनक%गईआयकोपृथक-पृथकदशा याजाए।

4. ा◌ि>योzयदावे: जोदावेसहीऔरवसूलीयोzयसमझेजाएं, केवलउHहहीशाि◌मलकयाजाए।

सेवाGसेसेसेसेआय

ि◌बD1सेसेसेसेआय

1. ि◌बf%सेआय

क) तैयारमालक%ि◌बf% ि◌बf%मवहसमgरा◌ि◌शशा◌ि◌मलहोतीहैजोि◌बf%सेा>होतीहै।इसमशुb Xापारछूट, बv◌ेएवंSरबेटकोदशा याजाए।

ख) कy◌ेमालक%ि◌बf% जबUवा◌ि◌म[वकापूराजोि◌खमऔरा◌ि>यां, मालकेभुगतानकेसमयअथवा सुपुद गीपरयानदएिबना, ि◌वf◌ेतासेf◌ेताकोअंतSरतहोतीह\तभीसंप□ होतीह\।

ग) कबाड़क%ि◌बf% ि◌नया तिबf%कोपृथक^पसेदशा याजाए।

2. सेवा?सेआय आयकोसकलआंकड़मदखायाजाएतथाp◌ोतपरकाटेगएकरकोपृथक ^पसेदशा याजाए।

क) rमएवंसंUकरणभार अHयिनकायकेमाल/सामg◌ीकेसंUकरण/ि◌नमा णकेि◌लएवसूलीयोzयrम एवंसंUकरणभारकोइसउप-शीषमदशा याजाए।

ख) वृि◌तक/परामशसेवाएं ि◌नकायाराX◌ावसाि◌यकसेवाएंदेनेकेपरामश भारएवंशुककोइसउप-शीषकेअंतग तशा◌ि◌मलकयाजाए।

ग) अिभकरणक%कमीशनएवं दलाली ि◌सb◌ाI◌ंत जहां◌ि◌नकायअHयकेि◌लएमालक%आपूBत/सेवा?काबंधकरनेकेि◌लए दलालअथवाअिभकताके^पमकायकरताहै, अथा त्◌ि◌सb◌ा◌ंत-दर-आधारपरकाय कएिबना, तोअBजतकमीशनऔरदलालीकोइसउप-शीष मदशा याजाए।

अनुरणसेवाएं (उपUकर/संपि) जहांकंपनीउपकरणयासंपि)आदकेि◌लएअनुरणवचनबbकरतीहैइसघ) उपशीषकेअंतग तइसp◌ोतसेवषकेअंततकअBजतक%गईआयशा◌ि◌मलक% जाएगी।

ङ) अHय (ि◌विनLदM कर)

अनुदान/अनुषंगी

(अशोयअनुदानएवं◌ाI>अनुषंगी)

1) कसरकार अशोयआधारपरकंपनीकेसामाHययोयऔरउ□◌ेiयकेि◌लएअनुदानअनुषंगी अथवाअHयइसीकारक%सहायतायापूवक%अविधयम9आXयइसअनुसूचीम शा◌ि◌मलकयाजाएगा।

2) रायसरकार(सरकार) येअनुदानआदइनकेउपयोगकेअनुसारिबनाकसीशतकेह\औरगैर-वापसी3)

सरकारीअिभकरण रा◌ि◌शयक%कृ◌ितकेह\जोकआयकेि◌लएउपयु ह\।

सकला◌ि>यां[येकउप-शीषकेि◌लएदशा यीजाएंगी, औरअHयसंUथा?/संगठनके4)

संUथाएं/कयाणकारीि◌नकाय Xयके^पमअशोयआधारपरदीजानेवालीअनुदान/आBथक सहायताअनुसूची 22

मिवचारक%जाएंगी।

5) अंतरा l◌ीयसंUथान

6) अHय (ि◌विनLदM कर)

फ1स/अंशदान

1) वेशफ%स[येकमदपरलेखानी◌ि◌तयांकटक%जाएंगी।

2) वाBषकफ%स/अंशदानवेशशुक, अंशदानआदसेजैसेशुककेमामलेमपूंजीगता◌ि>यकेकारकेहोतेह\।ऐसीरा◌ि◌शसंgह/पूंजीगतिनिधमजानीचा◌ि◌हए।अHय थाऐसेफ%सइसअनुसूचीम

3) संगोm◌ी/काय fमफ%सशा◌ि◌मलहगे।

4) परामशnफ%स: कंपनीकेबड़ेfयाकलापकेमामलेसंगोmी/काय
शालाआयोिजतकरनाऔर/यापरामशnसेवाएंदानकरनाहैऐसीआयअनुसूची 12 काभागहगी।

5) अHय (िविनLदM कर)

सकलाि>यांयहांदशा यीजानीचाि हए।सेिमनार/काय शाला?,
परामशnआदपरकयागयाXयअनुसूची 21 म 'अHयशासिनकXय' मदशा
यीजानीचाि हए।

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 35

िविनधानसेसेसेसेआय

1) Wयाज

1. िविनधानसेआयसकलआकड़मदशायीजाएगीऔरpोतपरकटौतीअलग सेबताएजाएगी।

क) सरकारीितभूितयपर

2. सरकारीितभूितयपरWयाजमिन;शाि मलहगे।
क) Wयाजक%अंितमितिथतकलाभांशदरपरअBजतWयाजअथा तोkभूत Wयाजएवंदेय; और
ख) लाभांशदरपरवषकेअंततकउसपरोkभूतWयाज

ख) अHयबंधप/िडबचस

3. बंधपऔरिडबचरपरआयमछूटपरजारीबंधपपरवषकेअंततक oI>छूट, जारीकएजानेक%शत|परआधाSरतउसीमूयपरअथवाकiत परचुकाएजानेवालेबंधप

।

2) लाभांश:
कंपनीकोइसेा>करनेकाअिधकारहो।

4. लाभांशउसकेिलएघोिषतितिथयकेआधारपरा>कएजाएंगेअथा तजब

क) शेयरपर

ख) पारUपSरक िनिधितभूितपर

5. करायासंपि)यपरिविनधानपरआययदकोईहैके^पमदशा याजाएगा।3) कराया

6. अितदेय/पSरप□िविनधानपरदावाकयागयाWयाजतबतकUवीकारनहY 4)

अHय (िविनLदM कर)

कयाजाएगाजबतकइसेUवीकारकएजानेकेिलएपूवशत□पूरीनहो।

7. िविनधानपरआयकेसंबंधमअंतरकयाजाएगा।
क) कंपिनयकेUवाि म[वम; और
ख) िजनकेपासिनधा Sरत/बंदोबUतीफंडहो

8. वषकेअंतमिनधा Sरत/िवHयास िनिधयसेिविनधानपरआयकाकुल अनुसूची 13 केमायमसेिनिधकोअंतSरतकयाजानाचाि हए।

राय?टी, , , , काशन

1) रायटीसेआय

[येकमदपरलेखानीितयांकटक%जाएंगी।

2) काशनसेआय

कंपनीकेबड़ेfयाकलापकेमामलमकताब, जरनल, दUतावेजआदकाकाशन करनाहै।ऐसीआयअनुसूची 12 काभागहगी।

3) अHय (िविनLदM कर)

सकलाि>यांयहादशा ईजाएं।काशनआदपर9एXयकोअनुसूची 21 म 'अHयशासिनकXय' के^पमदशा याजाएगा।

अजत:याज

1. सांिविधकजमापर:

1. अBजतआयपरWयाजसकलआंकड़मदशा यीजाएगीऔर

क) अनुसूिचतब\कोकेसाथpोतपरकटौतीअलगसेक%जाए।

ख) गैर-अनुसूिचतब\कोकेसाथ

ग) संUथा?केसाथ

घ) अHय

2. बचतखातपर : 2. आयकेसंबंधमअंतरकयाजाएगा;

क) अनुसूिचतब\कोकेसाथ
ख) गैर-अनुसूिचतब\कोकेसाथग) डाकघरबचतखाते
घ) अHय

3. उधारपर:

क) कम चारी/कम चारीवृंदख) अHय

क) कंपनीकेUवाि◌म[ववालीिआUतयपर; औरख) ि◌जनकपासिनधा Sरत/ि◌वHयास ि◌निधहो;

4. देनदारएवंअHयाcयराि◌शयपरWयाज

अनुसूची 18

1. आिUतयक%ि◌बf%/Xयपरलाभक) Uवाि◌म[ववालीिआUतयां
ि◌बf%ाि◌>/वसूलीिआUतयक%अंि◌तमबोलीकाि◌नवल।यदशेषहैतोइसउप-शीषकेअंतग तशाि◌मलकयाजाएगा।

ख) अनुदानकेअलावाअBजतया
ि◌नःशुका>आिUतयां

2. वसूलकएगएिनया तो[साहन
दावाकएगएऔरवषकेअंततकवसूलनकएगएिनयातो[साहनआयमशाि◌मलकएजाएंगे।

3. क%ण सेवा?केि◌लएशुक क%ण आयमशाि◌मलक%गईमदक%राि◌शकेअलगसेकटक%जाएगी।

4. ि◌विवधआय

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 37

मालकेकेकेके-टॉक

क) अंि◌तम UटॉकUटॉककेमूयांकनकेसंबंधमलेखाघोि◌षतक%जानीचाि◌हए। - तैयारमाल
- काय गितपर

ख) कमी: आरंि◌भकUटॉक
- तैयारमाल
- काय गितपर

-थापनसंबंधी

क) वेतनऔरमजदूरी ि◌तिनयु◌ि परकम चारीवृंद क% बाबतसिहत[येकशीषकासकलXयकटख)
भ)ेऔरबोनस कयाजाएगा।
ग) भिवqयिनिधकाअंशदान कंपनीकेवैधाि◌नकदाि◌य[वजैसेभिवqयिनिध, कम चारीरायबीमा, सेवा ि◌नवृि◌)
घ) अHयिनिधय (ि◌विनLदMकर)का लाभआदसहीतरीकेसेऔरमद-वारकटकएजाएंगे।
अंशदान
ङ) कम चारीकयाणसंबंधीXय वसूि◌लयजैसेअथ दPड, जुमा नाआदकेमामलेमइनकोXयशीषकेि◌लएकटौती
च) कम चाSरयक%सेवाि◌नवृि◌)और नहYक%जाएगीZकतुअनुसूची 18 मअHयआयकेअंतग तशाि◌मलकयाजाएगा।
सीमांतलाभपरXय
छ) अHय (ि◌विनLदM
कर)

ट7पणी – साधारण

पूवअविधमद:

पूवअविधऔरअसाधारणमदअलगसेकटक%जाएंगीताकउसवषकेि◌लएउनकेभावeातहोसक ।

अCयशासिनक

क) खरीद* [येकशीषकेि◌लएसकलXयकोकटकयाजानाचाि◌हए।
ख) मजदूरीऔरfयाXय
ग) मालढुलाईऔरआवजढुलाई वसूि◌लयजैसेकरायावसूि◌लयां, वसूलकयागयाभाड़ाभार, अथ दPड,
घ) ि◌व"ुतऔरऊजा जुमा ना, आपूBतकता ?सेनुकसानआदकेमामलेम, इसकारक%

ङ) जलभार — वसूिलयक%राशिक%कटौतीXयशीषसेनहYक%जाएगीZकतुअनुसूची 16 'अHयआय' केअंतग तशाििमलक%जाएगी।

च) बीमा

छ) मर$मतऔरअनुरण — पूवअविधऔरअसाधारणमदकोअलगसेकटकयाजाएगाताकवषज)

उ[पादशुक — केिलएिनवलXयपरउनकाभावeातहोसके।

झ) कराया, दरऔरकर

ञ) वाहनचालनऔरअनुरण — शीष|क%सूचीिवUतृतनहYZकतुXाया[मकहैजहांतकसंभवहोकेवलट)

डाक, टेलीफोनऔरसंचारभार — इHहYलेखाशीष|काउपयोगतबतकनहYकयाजाएजबतकइनशीष|मठ)

छपाईऔरलेखनसामgी — कसीकोजोड़नेअथवाहटानेक%मजदूरीनहो।

ड) या

ाऔरवाहनXय:

ढ) सेिमनार/काय शालापरXय — *Xापारमिविनमा णऔरतैयारमालकेिलएकyामालओरभंडारके

ऋ) अंशदानXय — बीचखरीदकोपृथककयाजानाचाििहए/ िविनमा णकंपिनयकेमामलेम

त) शुकपरXय — कyेमालक%खपतऔरभंडारणखरीदकेUथानपरदयाजासकताहै।थ)

लेखापरीकपाSरrिमक

द) अितuयXय

ध) कारोबारXय

न) अशोयऔरसंदzधकज/अिgमकाउपाबंध

प) बvेखातेमडालागयाअशोयइितशेष

फ) पैZकगXय

ब) भाड़ाऔरेषणXय

भ) िवतरणXय

म) िवeापनऔरचार

य) अHय (िविनLदM कर)

अनुदान, , , , आथक सहायता

क) संUथान/संगठनकोअनुदान — संUथान/संगठनकोअशोयआधारपरकंपनीकेसाधारणयोगऔरयोजन केिलएअनुदान, आBथक सहायताऔरइसीकारक%सहायता?कोइसअनुसूचीख) मशाििमलकयाजाएगा।

संUथान/संगठनकोआBथक सहायता — संUथान/संगठनकेनामराशिकेसाथउनकेfयाकलाप[येकमामलेमकट कएजाएं।

अनुदानआदउनकेउपयोगकेअनुसारसंबbकसीशत|सिहतऔरशत|केिबनाहैऔर गैर-वापसीराशिकृितकेह\जोकXयके^पमउिचतह\।

अनुसूची 13 म[येकउपशीषकेसामनेदशा यीगईसकलाि>इनअशोयआधारपरअHयसंUथा?/संगठनकेबदलेमअनुदान/आ Bथक सहायताकाpोतहोसकतीह\।

[येकशीषकेिलएसकलXयकोकटकयाजाएगा।

अनुसूची 23

क) िनधा Sरतऋणपर — 1. Wयाजमवचनबbभारशाििमलहोगा।

ख) अHयऋणपर (ब\कभारसिहत) — 2. िनधा Sरतऋणवेऋणह\जोिनि]तअविधजैसेआविधकऋणकेिलए होतेह\

ग) अHय (िविनLदM कर)

3. अनुसूची 23 केअनुसारWयाजकेतौरपरXयकमसेकमकटकरनेक%

आवiयकताहै।कंपनीकोअनुसूची 4 और 5 केशीष|केअनु^पऋणकेpोत औरउधारकेआधारपरिवUताSरतWयाजकोी[साि◌हतकरनाचाि◌हए।

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आकि-मकदेयताएं

आकि-मकदेयताएं

1. कंपनीकेि◌व^bदावेकेऋणके^प मनहYमानागया	----
2. आंशक^पसेभुगतानकएगए ि◌विनधानकेि◌लएदेनदाSरयां	आंशक^पसेभुगतानकएगएशेयरिडबचरपरदाि◌य[वकोबतायाजाना आवiयकहै।
3. आगेि◌विनमयसंि◌वदा?केबकायेलेखे परदेनदाSरयां	वषकेअंतमलागूि◌विनमयदरपरशेषअgे◌ंिषतिविनमयसंि◌वदा?क%राि◌श बताईजाएगी।
4. गांरटीऔरशेषसाखप:	वषकेअंतमकंपनीारायाउसक%ओरसेबकाएसाखपक%गारंSटयक% देयताएंऔरउधारशेषकापकटकएजानेहै।
5. छूटा>ि◌बल	वषकेअंतमशेषछूटा>ि◌बलकटकएजानेह\।
6. अHयमदेि◌जसकेि◌लएकंपनी आकिUमक^पसेि◌ज$मेदारहै	यहांशाि◌मलिववादतऔरअHयमांगे/दाव, पुनःछूटा>ि◌बलअथवा वचनबbताएंसंि◌वदा?औरअHयमदकेि◌लएकंपिनयांउ)रदायीह\।

परटि77णयां

1. उपलWधनहYकराईगईपूंजीगतलेखे परवचनबbताएं	इसमअिUतयकेअिधgहण/ि◌नमा णकेि◌लएकएजानेवालेभुगतानकेि◌लएउस धनराि◌शक%सं◌ि◌वदाएं/XवUथाएंहगी।यहराि◌शिनवलअिgमकटकएजाने क%आवiयकताहै।
2. अHयSटcपिणयां	

अनुसूची-4

भुगतानकेककेकेि◌ववरण

ि◌नयम 4(2)

नाम : : : : गोवारायऔरसंघराये केि◌लएसंयु ि◌व"ुतिविनयामकआयोग

भुगतान _____

(राि◌श^पएम)

@◌ाि◌Fयां	चालू वष	गत वष	भुगतान	चालू वK	गत वष
@◌ारंि◌भक राि◌श क) नकद ख) ब%कम जमा राि◌श i) चालू खाते म ii) जमा खाते म iii) बचत खाता			1. Lय क) "थापनाTय (अनुसूची 20 के अनुUप) ख) 1शासिनकTय (अनुसूची 21 के अनुUप)		

गए अनुदान क) भारत सरकार से ख) राय सरकार से ग) अ'यVोतD (िववरण) से (पूंजीगत और राज"वTय के िलए अनुदान अलग से दशा.ए जाने चाि◌हए) िनM सेसेसेसे िविनधान क) िनधा.Cरत/बंदोब"ती िनिधयां ख) "वयंकK िनिधयां (अ'य िविनधान) @◌ाIF.याज क) ब%क जमा पर ख) ऋण, अि3मआEद आय (िविनNदO कर) VI. उधार @◌ाि◌Fयां (िववरण			िविभQप(रयोजनाJिनिधयC केकेकेके िलए गया भुगतान (िनिध या पCरयोजना का नाम 1>येकपCरयोजना के िलए Eकए गए भुगतान के साथ दशा.या जाना चाि◌हए) 7कया गया क) िनधा.Cरत/बंदोब"तीिनिधयDम से ख) "वयंकK िनिधयां (िविनधान अ'य) म से िनधा(रतआितयC काय@गित क) िनधा.Cरतआि"तयDकK खरीद ख) पूंजीगत काय. पर Tय1गित पर अितरB धन क वापसीक) भारत सरकार को ख) राय सरकार को ग) अ'य िनिध 1दायकD को @भार (.याज भुगतान (िविनNदO कर) VIII. . . . रोकड़बाक क) नकद ख) ब%कम जमा राि◌श i) चालू खाते म ii) जमा खाते म iii) बचत खाता		
कुल			कुल		

[फा. सं. 47/2/2010-आर एंड आर(i)]

योि◌त अरोड़ा, संयु सिचव

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 41

MINISTRY OF POWER

NOTIFICATION

New Delhi, the 17th March, 2016

G.S.R. 316 (E).—Whereas the JointElectricity Regulatory Commission for Union Territories was constituted section (ii), vide number S.O.643(E) dated the 2nd May, 2005;

And whereas, after the State Government of Goa agreed to join the said Joint Commission and authorised the Central Government in this behalf under section 83 of the Electricity Act, 2003 (36 of 2003), the Central Government by S.O.1271(E), dated the 30th May, 2008 has facilitated the State of Goa to join the said Joint Commission;

Now, therefore, the Central Government, in exercise of powers conferred by section 104 and clause (h)of sub-section (2) of section 180 of the Electricity Act, 2003 (36 of 2003), and in consultation with the Comptroller and Auditor-General of India**,** hereby makes the following rules, namely:-

1. Short title and commencement.—(1) These rules may be called the Joint Electricity Regulatory Commission

for the State of Goa and Union Territories (Form of Annual Statement of Accounts and Records) Rules, 2016.

2. Definitions.—(1) In these rules, unless the context otherwise requires, –

(a) "Accounts Officer" means an Officer responsible for maintenance of accounts and preparation of annual accounts as nominated by the Chairperson of the Joint Commission;

(b) "Act" means the Electricity Act, 2003 (36 of 2003);

(c) "Audit Officer" means the Comptroller and Auditor-General of India or any Officer appointed by him in connection with the audit of accounts of the Joint Commission;

(d) "Chairperson" means the Chairperson of the Joint Commission;

(e) "financial year" means a period not exceeding twelve calendar months commencing on the 1st day of April of a year and ending on the 31st day of March of the successive year;

(f) "Form" means a Form annexed to these rules;

(g) "Joint Commission" means the Joint Electricity Regulatory Commission for the State of Goa and Union Territories constituted under section 83 of the Act;

(h) "Member" means a Member of the Joint Commission;

(i) "Participating State" means the State of Goa;

(j) "Participating Union Territory" means any Union Territory, except Delhi;

(k) "Schedule" means the Schedule annexed to these rules;

(l) "Secretary" means the Secretary of the Joint Commission.

(2) Words and expressions used herein and not defined but defined in the Act, shall have the meanings respectively assigned to them in that Act.

3. Accounts of Commission.—(1) The Joint Commission shall prepare the annual statement of accounts for every financial year and the Secretary of the Joint Commission may authorise an Officer of the Joint Commission to prepare the account on his behalf.

(2) The Secretary of the Joint Commission shall supervise the maintenance of the accounts of the Joint Commission, the compilation of financial statement and return, and shall ensure that all accounts, books, connected vouchers and other documents and papers of the Joint Commission required by the Audit Officer for the purpose of auditing the accounts of the Joint Commission are placed at the disposal of that Officer.

(3) The Secretary of the Joint Commission shall submit the annual statement of accounts duly approved by the Joint Commission and certified by the Audit Officer, to the Central Government and the participating State Government by such date as may be specified by the Central Government.

(4) The Joint Commission shall prepare the following accounts, namely:-

(a) receipt and payment account;

(b) income and expenditure account;

(c) balance sheet.

(5) The Secretary of the Joint Commission shall be the authorised signatory to sign and authenticate the receipt and payment accounts, the income and expenditure accounts and the balance sheet.

(6) The Secretary of the Joint Commission shall also submit the annual statement of accounts to the Audit Officer on or before the 30th day of June following the year to which the accounts relate and the Audit Officer shall audit the accounts of the Joint Commission and submit his report thereon.

(7) Save as otherwise provided, the Joint Commission shall submit the statement of accounts in the Forms annexed to these rules for the period from the date of its constitution till the 31st March, 2015 to the Audit Officer

(8) The Joint Commission shall, on receipt of the report of the audit, correct any defect or irregularity mentioned therein and give a report to the Central Government and the Audit Officer about the action taken by it thereon.

4. Form and time of preparation of annual statement of accounts of Commission.—(1) The Joint Commission shall prepare the annual statement of accounts for every financial year which shall comprise of the following, namely:-

(i) balance sheet;

(ii) income and expenditure account;

(iii) schedules to the above financial statements;

(iv) instructions and accounting principles;

(v) notes and instructions for the Schedules; and

(vi) statement of receipts and payments.

(2) The annual statement of accounts shall be prepared as per the Forms specified in Schedule-I and

the Schedule-II and Schedule-III respectively, as devised by the Committee of Experts on Uniform Format of Accounts for Central autonomous bodies appointed on the recommendation of the Parliamentary Committee on Papers Laid on the Table.

(3) The annual statement of accounts shall be finalised by the Joint Commission within three months following the financial year to which the accounts relate.

5. Approval of annual statement of accounts.—(1)Within three months after the end of the financial year, the Accounts Officer shall prepare the annual statement of accounts and the Secretary shall submit the same to the Joint Commission for its approval and after the approval of the Joint Commission, the annual statement of accounts shall be forwarded to the Comptroller and Auditor-General or any other person appointed by him for audit.

(2) The accounts of the Joint Commission shall be authenticated by the Chairperson, one Member dealing with the Finance and the Secretary of the Joint Commission.

6. Preservation of records of accounts, etc.—(1) The Joint Commission shall preserve the records of balance sheet, income and expenditure accounts and receipts and payments account prepared under these rules for a minimum period of ten years.

(3) The books of accounts and other relevant records shall be kept in the office of the Joint Commission and it shall be the responsibility of the Accounts Officer to ensure that the books of accounts and other relevant records are properly maintained and securely preserved in safe custody and produced to Audit as and when required.

7. **Authorised signatory.—** The balance sheet, income and expenditure accounts and receipts and payments account shall be signed by the Director (Administration) or any other Officer authorised by the Joint Commission.

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Schedule - I

Form A

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

BALANCE SHEET AS AT_____

(Amount–Rs.)

	Schedule	**Current Year**	**Previous Year**
CORPUS/ CAPTIAL FUND AND LIABILITIES			
Corpus/Capital Fund	**1**		
Reserves and Surplus	**2**		
Earmarked/ Endowment Funds	**3**		
Secured Loans and Borrowings	**4**		
Unsecured Loans and Borrowings	**5**		
Deferred Credit Liabilities	**6**		
Current Liabilities and Provisions	**7**		
TOTAL			
ASSESTS			
Fixed assets	**8**		
Investments – from earmarked/endowment funds	**9**		
Investment -others	**10**		
Current Assets, Loans and 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**		

Form B

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED ----------**

(Amount – Rs.)

	Schedule	Current Year	Previous Year
INCOME Income from Sale / Services Grants/ Subsidies Fees/ Subscriptions Income from Investments (income on invest. from earmarked/endow. funds transferred to funds) Income from royalty, publication etc.	**12** **13** **14** **15** **16**		
Interest earned Other income Increase/ (decrease) in stock of finished goods and works-in-progress	**17** **18** **19**		
TOTAL(A)			
EXPENDITURE Establishment Expenses Other Administrative Expenses etc. Expenditure on Grants, Subsidies etc. Interest Depreciation (net total at the year-end corresponding to Schedule 8)	**20** **21** **22** **23**		
TOTAL(B)			
Balance being excess of Income over Expenditure (A-B) Transfer to Special Reserve (Specify each) Transfer to / from General Reserve			
Balance being surplus/ (deficit) carried to corpus/capital fund			
Significant accounting policies Contingent liabilities and Notes on Accounts	**24** **25**		

Form C

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union territories

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT–Rs.)

	Current Year		Previous Year	
SCHEDULE 1- CORPUS/CAPTIAL FUND: 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 THE YEAR –END				

[1]Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 45

Form D

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union territories

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – Rs.)

	Current Year		**Previous Year**	
SCHEDULE 2-RESERVES AND SURPLUS:				
1. Capital Reserve:				
As per last Account				
Addition during the year				
Less: Deductions during the year				
2. Revaluation Reserve:				
As per last Account				
Addition during the year				
Less: Deductions during the year				
3. **Special Reserves:**				
As per last Account				
Addition during the year				
Less: Deductions during the year				
4. General Reserve:				
As per last Account				
Addition during the year				
Less: Deductions during the year				
TOTAL				

Form E

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union territories

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – R.)

	FUND –WISE BREAK UP TOTALS				TOTALS	
	Fund WW	**Fund XX**	**Fund YY**	**Fund ZZ**	**Current Year**	**Previous Year**
SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS **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) Utilization/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 grant.

2)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. .

Form F

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union territories

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – Rs.)

	Current Year		Previous Year	
SCHEDULE 4 – SECURED LOANS AND BORROWINGS: 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. Others (specify)				
TOTAL				
Note : Amounts due within one year				

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 47

Form G

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union territories

SCHEDULES

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – Rs.)

	Current Year	Previous Year
SCHEDULES 5-UNSECURED LOANS AND BORROWINGS 1. Central Government 2. State Government (specify) 3. Financial institutions 4. Banks: a) term loans b) other loans (specify) 5. Other institutions and agencies 6. Debentures and bonds 7. Fixed deposits 8. Other (specify)		
TOTAL		
Note : Amounts due within one year		

Form H

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union territories

SCHEDULES

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – Rs.)

	Current Year	Previous Year
SCHEDULE 6- DEFERRED CREDIT LIABILITIES: a) Acceptances secured by hypothecation of capital equipment and other assets b) Others		
TOTAL		
Note : Amounts due within one year		

Form I

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union territories

SCHEDULES FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – Rs.)

	Current Year		**Previous Year**	
SCHEDULES 7-CURRENT LIABILITIES AND PROVISIONS **A. CURRENT LIABILITIES** 1. Acceptances 2. Sundry creditors: a) For Goods b) Others				
3. Advances received 4. Interest accrued but not due on: a) Secured loans/borrowings b) Unsecured loans/borrowings 5. Statutory Liabilities: a) Overdue b) Others 6. Other current liabilities				
TOTAL (A)				
B. PROVISIONS 1. For taxation 2. Gratuity 3. Superannuation/pension 4. Accumulated leave encashment 5. Trade warranties/claims 6. Others (specify)				
TOTAL (B)				
TOTAL (A+B)				

Form J

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – Rs.)

SCHEDULE 8 – FIXED ASSESTS										
Description	**GROSS BLOCK**				**DEPRECIATION**				**NET BLOCK**	
	Cost/Valu-ation as at the 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 dedu-ctions during the year**	**Total up to the year-end**	**As at the current year-end**	**As at the previous year-end**
1. Land a) Freehold b) Leasehold **2. Buildings**: a) On Freehold Land b) On leasehold land c) Ownership flats/premises d)superstructures on land not belonging to the entity **3. Plant, machinery**										

and equipment 4. Vehicles 5. Furniture and fixtures a. Office equipment b. Computer peripherals c. Electric installations d. Library books e. Tube wells and water supply 6. Other fixed										
Total of current year										
Previous year										
B. CAPITAL WORI-IN-PROGRESS										
TOTAL										
(Note to be given as to cost of assets on hire purchase basis included above)										

Form K

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – Rs.)

	Current Year	Previous Year
SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS 1. In Government securities 2. Other approved securities 3. Shares 4. Debentures and bonds 5. Subsidiaries and joint Ventures		
TOTAL		

Form L

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES FORMING PART OF BALANCE SHEET AS AT_____**

(AMOUNT – Rs.)

	Current Year	**Previous Year**
SCHEDULE 10- INVESTMENTS - OTHERS 1. In Government securities 2. Other approved securities 3. Shares 4. Debentures and Bonds 5. Subsidiaries and Joint Ventures		
TOTAL		

Form M

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

FORMING PART OF BALANCE SHEET AS AT_____

(AMOUNT – Rs.)

	Current Year	Previous Year

Schedule 11- CURRENT ASSETS, LOANS, and ADVANCES ETC.				
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 Balances: a) With Scheduled Banks: -On Current Accounts -On Deposit Account (includes margin money) -On Saving Accounts b) With non-Scheduled Banks: -On Current Accounts - On Deposit Accounts -On Saving Accounts 5. Post Office – Saving 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:**				

[1]Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 51

a) On Investments from Earmarked/Endowment Funds b) On Investments – Others c) On Loans and Advances d) Others (includes income due unrealized- Rs…) 4. **Claims Receivable**				
TOTAL (B				
TOTAL (A+B)				

Form N

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

(AMOUNT – Rs.)

	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 12- INCOME FROM SALES/SERVICES		
1)**Income from Sales**		
a) Sale of finished goods		
b) Sale of raw material		
c) Sale of scraps		
2) **Income from Services**		
a) Labour and processing charges		
b) Professional/consultancy services		
c) Agency commission and brokerage		
TOTAL		

Form O

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED ----------

(AMOUNT – Rs.)

	Current year	Previous year

SCHEDULE 13- GRANTS/SUBSIDIES (Irrevocable grants & subsidies received) 1) Central Government 2) State Government(s) 3) Government agencies 4) Institutions/ welfare bodies 5) International organizations 6) Others (specify)		
TOTAL		

Form P

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

(AMOUNT – RS)

	Current year	Previous year
SCHEDULE 14- FEES/SUBCRIPTIONS 1) Entrance fees 2) Annual fees/subscriptions 3) Seminar/program fees 4) Consultancy Fees		
TOTAL		
NOTE – Accounting policies towards each item are to be disclosed		

Form Q

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

– RS)

	CURRENT YEAR	PREVIOUS YEAR

SCHEDULE 15- INCOME FROM INVESTMENTS (Income on Invest. from earmarked/endowment funds transferred to funds) 1) **Interest** a) On Govt. securities b) Other bonds/debentures 2)**Dividends:** a) On shares b) On mutual fund securities 3**) Rents** 4) Others (specify)				
TOTAL				
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				

Form R

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

(AMOUNT – RS)

	CURRENT YEAR	PREVIOUS YEAR

SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATIO ETC. 1) Income from royalty 2) Income from publications 3) Others (specify)		
TOTAL		

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 53

Form S

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

(AMOUNT – Rs.)

	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 17- INTEREST EARNED 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 Other Receivables**		
TOTAL		
NOTE – Tax deducted at source to be indicated		

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

(AMOUNT – Rs.)

	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 18- OTHER INCOME 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 service 4) Miscellaneous income		
TOTAL		

Form U

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED ----------

(AMOUNT – Rs.)

	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS &WORK IN PROGRESS a) Closing stock - Finished goods - Work-in--progress b) Less: Opening stock - Finished goods - Work-in-progress		
NET INCREASE /(DECREASE) [a-b]		

Form V

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

(AMOUNT – Rs.)

	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 20- ESTABLISHMENT EXPENSES 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		

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 55

Form W

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

(AMOUNT – Rs.)

SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC. a) Purchases 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) Traveling 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 balances written off v) Packing charges w) Freight and forwarding expenses x) Distribution expenses y) Advertisement and publicity z) Others (specify)		
TOTAL		

Form X

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR E NDED ----------

(AMOUNT – Rs.)

SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC. a) Grants given to institutions/ organizations b) Subsides given to institutions/organizations	**Current Year**	**Previous Year**
TOTAL		
NOTE- Name of the entities, their activities along with the amount of grants/subsides are to be disclosed		

Form Y

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED -----

----

(AMOUNT – Rs.)

	CURRENT YEAR	PREVIOUS YEAR

SCHEDULE 23- INTEREST a) On fixed loans b) On other loans (including bank charges) c) Others (specify)		
TOTAL		

Form Z

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

SCHEDULES

FORMING PART OF THE ACCOUNTS FOR THE PERIOD/YEAR ENDED_____

SCHEDULE 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. **INVESTIMENTS**

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.

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 57

3.3 Cost includes acquisition expenses like brokerage, transfer stamps.

4. **EXCISE DUTY**

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

5. **FIXED ASSESTS**

5.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental 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**

6.1Depreciation 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 liability 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 GRANT/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 assess.

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 atthe exchange rate prevailing 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 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 Provisions for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end

Form AA

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories **SCHEDULES**

FORMING PART OF THE ACCOUNTS FOR THE PERIOD/YEAR ENDED_____

SCHEDULE 25- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative)

1. CONTIGENT 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 Rs._____ (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 rental 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 authorities 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

¹Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 59

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.

Schedule-II

Instructions and Accounting Principles

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories 1)The financial statements of non-profit and other similar organizations (viz., Balance Sheet and Income and Expenditure Account) shall be prepared on accrual basis; shall be in the form suggested, or as near thereto as possible.

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 items 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 there for 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 affected 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 (deprecation, 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 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 recognized 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 realization 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 expenses 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 arises 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 percent of the total turnover/gross income of 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 percent 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 appropriable 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 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 the 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 crore 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 relating to in the formats Suggested.

Schedule-III

Notes and Instructions

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

CORPUS/CAPITAL FUND AND LIABILITIES

SCHEDULE 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, Deductions 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.

SCHEDULE 2- RESERVES AND SURPLUS

1. CAPITAL RESERVES: The expression 'capital reserves' shall not include any amount regarded as free for distribution through the Income and Expenditure Account. Surplus on *

Opening balance

revaluation should be treated as Capital Reserves and shown separately.

** Additions during the year* Surplus on translation of financial statements of foreign branches, if any, is no revaluation reserve.

** Deductions during the year*

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2. REVALUATION RESERVE: To reflect effects of changing prices, fixed assets otherwise stated at historical cost substituted by a revaluation, normally done by competent valuers. Such *

Opening balance

substitution resulting in an upward revaluation is required to be shown as a *

Additions during the year "Revaluation Reserve". This reserve is an unrealized gain and should not be credited as income in the income and Expenditure Account.

** Deductions during the year*

3. SPECIAL RESERVES (S): These would comprise Special reverse requires to be create pursuant to any statutory or regulatory requirement applicable to the entity; and if so, should be *

Opening balance

clarified in the Notes on Accounts in Schedule 27.

** 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 reserves, other than *

Opening balance

those separately classified.

** 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 deprecation, renewals or diminution in value of assets or Retained by way of providing for any known liability.

SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS

Amounts received as grants or assistance, or retained by the entity to be utilized for specific or earmarked purposes and remaining to be expended/utilized 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, Govt. 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 utilization 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 utilization 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.

SCHEDULE 4 –SECURED LOANS AND BORROWINGS

1.Central Government	Indicate the nature of security and terms of repayment. Indicate the name of State Govt. and nature of security and terms of repayment.
2. State Government	
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 co-operative banks).Term Loans need to be segregated from other facilities.
a) Terms Loans	
b) Other Loans	
5. Other institutions & agencies	Includes institutions/agencies other 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 Govt. may also be mentioned along with the fact that these are so guaranteed.

d) Loans and borrowings include refinance from Institutions and agencies liability against participation certificates.

e) Amounts received by way of discount of debtors or receivables or rediscount of bills, shall not be included under this head, but shall be shown as borrowings.

f) 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'.

g) Unrecognized 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.

SCHEDULE 5 –UNSECURED LOANS AND BORROWINGS

1. Central Government	Indicate the terms of repayment.
2. State Governments (s)	Indicate name of the State Government and the terms of repayment.
3. Financial Institutions	Includes borrowings obtained from Industrial Bank of India. Export-Import Bank of India, National Bank for Agriculture and Rural Development. 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 Banks (including Cooperative Banks).
[1]Hkkx IIµ[k.M 3(i)º	Hkkjr dk jkti=k % vlk/kj.k 63 Indicate the nature of facilities. Overdrawn balances 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 institutions and agencies	Includes Loans from Institutions/Agencies other than those mentioned above.
6. Debentures and Bonds	The terms of redemption of Debenture 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 each sub-head. Interest accrued but not due shall not be included under this head, but shall be shown as part of Current Liabilities.

c) Amount due within a period of less than 12 months as at the Balance Sheet date need to be disclosed.

SCHEDULE 6 –DEFFERED CREDIT LIABILITIES

1) Acceptances and other similar long –term obligations contracted in respect of acquisition of assets, the liability for payment of which falls in periods longer than 12 months as at 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 within one year of the date of the Balance Sheet need to be separately disclosed.

SCHEDULE 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.
2. Sundry Creditors a) For Goods b) Others	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.
3. Advances Received	The liability against this sub-head shall comprise amounts received in respect of which goods or services have yet to be supplied/rendered or for which value has yet to be given, and includes advance subscriptions.
4. Interest accrued but not due a) Secured Loans/Borrowings b) Unsecured Loans/Borrowings	Includes interest accrued up to the year-end but not due on secured/unsecured loans and borrowings.
5. Statutory Liabilities a) Overdue b) Others	These comprise liabilities in terms of the Central/State laws governing the Entity; and include unpaid liability for tax deducted at source under the Income Tax Act, 1961,statutory bonus, provident fund, pension, gratuity, ESI, interest to SSI Units on their overdue, sales tax, excise, customs duty, and other statutory levies. Overdue liabilities are undisputed amounts which are due and remain unpaid beyond the normal due date/stipulated period i.e those are in default.

Notes- General

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

B. PROVISIONS

1. For Taxation	Provisions needs to be made and retained based on the status of tax matters as at the year –end.
2. Gratuity	Provisions for liability towards gratuity payable on death/retirement of employees needs to be accrued on actuarial basis, and provided up to the year-end.
3. Superannuation/Pension	Provision for liability payable towards superannuation of employees needs to be actuarial basis, and provided upto the year-end.
4. Accumulated Leave	Provisions for liability towards accumulated leave encashment of employees needs to be accrued on actuarial basis, and provided upto 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 needs to be provided 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

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

ASSETS

SCHEDULE 8 – FIXED ASSETS:

1 LAND a)Freehold b) Leasehold	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. Leasehold land should be amortized over the period of lease unless the lease is in perpetuity.
2 BUILDINGS a)On freehold land b) On leasehold land c) Ownership Flats/ Premises d) Superstructures on Land not belonging to the Entity	As far as practicable, distinction may be made between factory and office buildings for purposes of provision for depreciation at different rates. Building/premises shall be those which are intended to be wholly/partly used for the purposes of the activities of the Entity and would not include "Investment Properties". Superstructures on leasehold lands should be depreciated to be co-terminus with the amortisation of land, unless the superstructures have a shorter life. Building shall include roads, bridges, and culverts.
3. PLANT, MACHINERY & EQUIPMENT	Included 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 / Air conditioning Plant c) Air Coolers d) Water Coolers e) Tables/Chairs/Sofas/Carpets f) Wooden partitions/temporary structures g) Voltage Stabilizers, UPS Systems h) Other Items 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, for material amounts.

6. OFFICE EQUIPMENT	Included under the above sub-head would be items like: a) Typewriters b) Photocopiers/duplicators c) Fax Machines 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, for material amounts.
7.COMPUTER/ PERIPHERALS	Computers, Printers and their peripherals like the Floppies, CDs, and Software etc. would the items under this head. Separate Account heads should be maintained in the ledgers and kept reconciled with the Fixed Assets registers. Disclosure of Information under the above subheads is encouraged, for material amounts
8.ELECTRIC INSTALLATION	Include under the above sub-head would be items like: a) Electrical Machinery b) Electric Lights/Fans c) Switch gear instruments d) Transformers e) Electric Wiring and fittings
	Separate Account heads should be maintained in respect of above items and kept reconciled with the Fixed Assets registers. Disclosure information under the above sub-heads is encouraged, for material amounts.
9. LIBRARY BOOKS	In some cases the number of Library Books could be very large or there may be an established Library. In such cases these books may be disclosed as a separate category of assets. Library books will include books/ journals/ information stored in CD ROMs.
10 TUBEWELLS & WATER SUPPLY SYSTEMS	Tube wells and Water Supply System may be shown as a distinct category.
11 CAPITAL WORK- IN-PROGRESS	Fixed assets in the course of construction should be shown against this head till they are ready for their intended use. Plant. Machinery and equipment acquired and pending installation should also be included here.

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 addition during the year and the total accumulated depreciation upto the year ends.

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/amortization.

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 shown the revised figures for a period of 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 nominal value.

Alternatively, grants related to depreciable fixed assets may be treated as deferred income and recognized in the income and Expenditure Account On a systematic and rational basis over the useful life of such assets i.e. such grants should be

allocated to income over the periods and in the proportions in which depreciation is charged. Grants related to non-depreciable assets should be credited to “Capital Reserve” ‘ unless there are pre-conditions requiring fulfillment.

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 amortization of assets the useful life of which is determined and depletion of wasting assets.

For this 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 purpose and not for the purpose of sale in the ordinary course of its business/operating activities.

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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.

SCHEDULE 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.
5. Subsidiaries and /or 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 there in. 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. 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 realizable and is intended to be held for not more then 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. Investments 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 & current investments.
6. Any premium paid on acquisition of permanent investments shall be amortized on a time proportion basis upto the date of their maturity. Discount on Acquisition shall not be amortized.
7. Matured investments, not realized may be separately disclosed.

SCHEDULE 10 – INVESTMENTS – 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 there in.

An entity will be considered as subsidiary for the purpose of this classification if more than 25% of the corpus of that 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 Investments” means an investment, which is by, is very nature, readily realizable and is intended to be held for not more than one-year form 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 on provided, while appreciation shall be ignored.
   c) Long term investments are those, which are other than current investment, 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 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 & current investments.
6. Any premium paid on acquisition of permanent investments shall be amortized on a time proportion basis upto the date of their maturity. Discount on Acquisition shall not be amortized.
7. Matured investments, not realized may be separately disclosed.

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SCHEDULE 11 – CURRENT ASSETS, LOANS, ADVANCES, ETC.

A. CURRENT ASSETS:

1. Inventories:	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 a)
Stores andSpares	the production of goods or services for sale, including maintenance supplies
b) Loose Tools	and consumables other than machinery parts
c) Stock-in-trade	Basis of valuation of inventories should be disclosed
- Finished Goods	Finished goods would include goods purchased/ produced and lying in hand at all locations of the entity.
- Work-in-progress	
Raw Materials	Raw materials would also include parts or components used or consumed in - the progress of production of goods for sale.
2. Sundry Debtors:	Debtors comprise persons from whom amounts are due for goods sold or service rendered or in respect of contractual obligations.
a) Debts Outstanding for a period exceeding six months	Debts considered good for recovery and those considered doubtful shall be shown separately. Provisions for doubtful debts, if made, should be shown as b)
Others	a reduction from the amount of debts considered doubtful.
3. Cash balances in hand: (Including cheques/drafts and imprest)	
4. Bank Balances:	Amounts held, as bank balances against earmarked/endowment funds should be separately disclosed.
a) With Scheduled Banks	
Current Accounts	Where any deposit accounts are pledged or charged as security or are - On
- On Deposit Accounts	encumbered, the fact should be disclosed.
(Includes margin money)	Overdue/Matured Deposits should be separately disclosed.
- On Saving Accounts	
b) With Non- Schedule Banks	
- On Current Accounts	
- On Deposit Accounts	
- On Saving Accounts	
5. Post Office – Saving Accounts:	

B. LOANS, ADVANCES AND OTHER ASSETS:

1. Loans:	Loans and advances as are considered good & recoverable should be disclosed.
Staff	Doubtful amounts, if any, should be stated under each sub- head, and provision, if a)
b) Other Entities engaged in	made, should be shown as a reduction there from.
activities/Objectives	Interest accrued on interest bearing staff loans should be accounted
similar to that of the	notwithstanding that actual recoveries of interest might commence after repayment
Entity	of principal.

Others (specify)	Irrevocable grants/subsidies/donation to such entities shall not be included here. If c) interest –bearing, the amount of interest earned up to the year-end should be adjusted.
2. Advances and other amounts recoverable in cash or kind or for value to be received:	Advances to suppliers/contractors for capital works should be shown against this in sub-head.
a) On Capital Account	This includes prepaid expenses.
Prepayments	This would comprise receivables other than the debtors. b)
c) Others	
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 Investments – Others	Income on Investment from Earmarked/ Endowment Funds and that on Other Investment should be shown separately.
c) On Loans and Advances	If uncertainty attaches to realization or ultimate collection, income should not be recognized, and if recognized, should be provided for.
d) Others (includes income due unrealized -Rs)	Dividends should be recognized based on the date(s) of their declaration. Separate disclosure should be made in respect of Income accrued, due but not realized.
4. Claims Receivable:	Only claims, which are considered good and realizable, should be included.

SCHEDULE 12 – INCOME FROM SALES/SERVICES

INCOME FROM SALES:

1. Income from sales	Sales comprise the aggregate amount for which sales are affected. These would be shown net of trade discounts, rebate and returns. a)
Sale of Finished Goods	Sales are complete when significant risks and rewards of ownership get b)
Sale of Raw Material	transferred from the seller to the buyer, irrespective of the time of payment
c) Sale of Scraps	or delivery of the goods.
	Disclosure of export sales should be made separately.
2. Income from Services	Income must be shown at gross figures and tax deducted at source should be indicated separately.
a) Labour and Processing Charges	Labour and Processing charges realizable for processing/ fabrication of b)
Professional/Consultancy	goods/materials of other entities should be disclosed against this sub-head.
Services	Consultancy charges and fee for rendition of Professional services by the c)
Agency Commission and	entity should be included under this sub head.
Brokerage	Where the Entity acts as a broker or agent for arranging supply of goods/ d)
Maintenance Services	services of others, i.e. without acting on a principal to principal basis, the
(Equipment/property	commission and brokerage income earned would be shown against this
e) Others (Specify)	sub-head
	Where the Entity undertakes maintenance contracts for equipment or property etc., the income earned up to the ear-end from this source should be included under this sub-head.
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SCHEDULE 13 – GRANTS/SUBSIDIES:

(Irrevocable Grants & 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 to cover expenditure incurred 2) State Government(s) in prior periods shall be included in this Schedule.

3) Government Agencies These grants etc. are without any conditions attached as to their utilization and are 4) Institutions/ Welfare Bodies of the nature of non- refundable amounts, which are to be appropriated to income.

5) International Organizations The gross receipts shall be shown against each sub-head, and grants/subsidies which are given in turn to other institution/organizations on irrevocable basis, as 6) Others (specify) expenditure should be considered in Schedule 22.

SCHEDULE 14 – FEES/SUBSCRIPTIONS:

1) Entrance fees	Accounting policies on each item will have to be disclosed.
2) Annual fees/subscriptions	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 3)
Seminar/program fees	will be incorporated in this schedule.
4) Consultancy fees:	In case the major activities of the entity are to organize seminar/workshop and/ or 5)
Others (specify)	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.

SCHEDULE 15 – INCOME FROM INVESTMENTS:

1) Interest

a) On Govt. Securities

b) Other Bonds/Debentures

2) Dividends:

a) On shares

b) On mutual fund securities

Rents

4) Others (Specify)

1. Income form investments shall be disclosed at gross figures and tax deducted at source is to be stated separately.

2. Interest on Govt. securities shall comprise

a) Interest earned at coupon rate upto the last applicable date of interest, i.e.

interest accrued & due; and

b) Interest accrued thereafter upto the year-end at the coupon rate.

3. Income on bonds and debentures would include discount accrued upto the 3) year-end on bonds issued at a discount, to be redeemed at par or on premium, based on the terms of their issue.

4. Dividends shall be accrued, based on the dates of declaration thereof i.e. when the entity has a right to receive the same.

5. Rent shall be shown as income on investments on properties, if any.

6. Interest claimed on overdue/matured investments shall not be recognized unless pre-conditions for such recognition are satisfied.

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 should be transferred to the funds through schedule 13.

SCHEDULE 16 – INCOME FROM ROYALTY, PUBLICATION ETC:

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

SCHEDULE 17 – INTEREST EARNED:

1. On Term Deposits: a) With Scheduled Banks b) With Non-Scheduled Banks c) With Institutions d) Others	1. Interest income earned should be shown at gross figures and tax deducted at source is to be stated separately.
2. On Savings Accounts: a) With Scheduled Banks b) With Non-Scheduled Banks a) on assets owned by the entity; and b) those held against earmarked/endowment fund; c) Post Office Savings Accounts d) Others	2. Distinction should be made in respect of Iicome;
3. On Loans: a) Employees/Staff b) Others	
4. Interest on Debtors & Other Receivables	

SCHEDULE 18 – OTHER INCOME:

1. Profit on Sale/disposal of Assets	Sales proceeds/realization, net of the book value of the assets shall, if a surplus, be included under sub-head.
a) Owned assets	
b) Assets acquired out of Grants or received free of cost.	
2. Export Incentives realized	Export incentives claimed and not realized upto the year –end shall be included in Income.
3. Fees for Miscellaneous Services	
4. Miscellaneous Income	

Items of material amounts included in Miscellaneous Income should be separately disclosed.

[1]Hkkx IIµ[k.M 3(i)º Hkkjr dk jkti=k % vlk/kj.k 73

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

a) Closing stock	Accounting policies regarding valuation of stock should be declared.
- Finished Goods	
- Work- in- Progress	
b) Less: Opening Stock	
- Finished Goods	
- Work- in - Process	

SCHEDULE 20– ESTABLISHMENT EXPENSES:

a) Salaries and Wages	The gross expenditure against each head including in respect of staff on deputation should be disclosed.
b) Allowances and Bonus	
c) Contribution to Provident Fund	Statutory obligations of the entity towards provident fund, Employees' state insurance, retirement benefits etc. should be disclosed clearly and item-wise.
d) Contribution to Other Fund	
e) Staff Welfare Expenses	In case of recoveries like fines, penalties etc. the same should not be (specify) deducted for the expense heads but included under 'Other Income' in the Schedule 18.
f) Expenses on Employees' retirement and terminal benefits	
g) Others (specify)	

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.

SCHEDULE 21– OTHER ADMINISTRATIVE EXPENSES, ETC.

a) Purchases*

b) Labour and processing expenses

Cartage and Carriage Inwards

Electricity and Power

e) Water charges

f) Insurance

Repairs and maintenance
Excise Duty

i) Rent, Rates and Taxes

Vehicles running and maintenance
Postage, telephone and communication charges
l) Printing and stationary
m) Traveling and conveyance Expenses:
n) Expenses on seminar/workshops

o) Subscription expenses

p) Expenses on fees

q) Auditors remuneration

r) Hospitability expenses

s) Professional charges

t) Provision for bad and doubtful debts/advances

u) Irrecoverable balances Wwitten off

v) Packing charges

w) Freight and forwarding Eepenses

x) Distribution expenses

y) Advertisement and publicity

z) Others (specify)

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 c) should not be deducted from the expenses heads but included under d) 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 g) these heads of accounts should be used unless there is compelling reasons h) to add or delete any of these heads.

* Purchase should be segregated between raw materials and stores for manufacture and for finished goods traded in. In case of manufacturing j) entities, 'Consumption of Raw Materials' and 'Stores' may be given instead k) of Purchases'.

SCHEDULE 22– EXPENDITURE ON GRANTS, SUBSIDIES, ETC.

a) Grants given to Institutions/Organizations	Grants, subsidies or other similar assistance given to the Institutions/Organizations for general purposes and objectives of the Entity, on an irrevocable basis, shall be included in this Schedule.
b) Subsidies given to Institutions /Organizations:	Name of the Institutions/Organizations, their activities along with the amounts in each case should be disclosed. These grants etc. are with or without any conditions attached as to their utilization and are of the nature of non-refundable amounts 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/ organizations on irrevocable basis. The gross expenditure against each head should be disclosed.

SCHEDULE 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

SCHEDULE 25– CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

A. CONTINGENT LIABILITIES

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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.
¹Hkkx IIµ[k.M 3(i)º	Hkkjr dk jkti=k % vlk/kj.k 75
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 to be disclosed.
6. Other items for which the entity is contingently liable	Included here would be disputed statutory and other demands/claims, Bills rediscounted, commitments under-writing contracts and other items for which the entity is contingently liable.

B. NOTES ON ACCOUNTS

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

Schedule-IV

Form of Statement of Receipts and Payments

[See rule 4(2)]

Name of Entity : Joint Electricity Regulatory Commission for the State of Goa and Union Territories

RECEIPTS AND PAYMENTS FOR THE PERIOD /YEAR ENDED_____

(Amount –Rs)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
1.Opening Balances a) Cash in hand b) Bank Balances i) In current accounts ii) In deposit accounts iii) Savings accounts **II. Grants Received** a)From Government of India b)From State Government c)From other sources (details) (Grants for capital &revenue exp. To be shown separately). **III. Income on Investments from** a) Earmarked/Endow. Funds b) Own Funds (Other Investment) **IV. Interest Received** a)On Bank deposits b)Loans, Advances etc. **V. OTHER INCOM (SPECIFY)**			**1. Expenses** a) Establishment Expenses (corresponding to Schedule 20) b) Administrative Expenses (corresponding to Schedule 21) **II. Payments made against funds for various projects** (Name of the fund or project should be shown along with the particulars of payments made for each project) **III. Investments and deposits made** a) Out of Earmarked/Endowment funds b) Out of Own Funds (Investments-Others) IV. **Expenditure on Fixed Assets & Capital Work-in-Progress** a) Purchase of Fixed Assets b) Expenditure on Capital		
VI. Amount Borrowed **VII. Any other receipts (give details)**			Work-in-progress **V. Refund of Surplus money/Loans** a) To the Government of India b) To the state Government c) To other providers of Funds **VI. Finance Charges (Interest)** **VII. Other Payments (Specify)** **VIII. Closing Balances** a)Cash in hand. b)Bank Balances. i) In current accounts ii) In deposit account iii) Savings accounts.		
TOTAL			**TOTAL**		

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JYOTI ARORA, Jt. Secy.

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