

Panaji, 4th November, 2010 (Kartika 13, 1932)

SERIES I No. 32

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

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## GOVERNMENT OF GOA

## Department of Official Language &amp; Public Grievances

Directorate of Official Language

## Notification

5/18/2009/DOL/NOTFN/898

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa, Daman & Diu Official Language Act, 1987 (Act No. 5 of 1987), the Government of Goa hereby appoints 19th day of December, 2010

as the date from which Konkani language shall be the official language for the purpose of publication of any notice or communication etc., of any Devasthan Committee or Comunidade, in the Official Gazette, whenever such Devasthan Committee or Comunidade, as the case may be, so requests.

By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

Panaji, 21st October, 2010.

**Notification**

5/18/2009/DOL/NOTFN/898

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa, Daman & Diu Official Language Act, 1987 (Act No. 5 of 1987), the Government of Goa hereby appoints 19th day of December, 2010 as the date from which Konkani language shall be the official language for the purpose of recording all statements by the Police Department, whenever the person whose statement is recorded, narrates the facts in the Konkani language.

By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

Panaji, 21st October, 2010.

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By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

Panaji, 21st October, 2010.

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5/18/2009/DOL/NOTFN/898

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa, Daman & Diu Official Language Act, 1987 (Act No. 5 of 1987), the Government of Goa hereby appoints 19th day of December, 2010 as the date from which Konkani language shall be the official language for the purpose of displaying the names of roads, streets and instructions on the roads and streets.

By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

Panaji, 21st October, 2010.

**Notification**

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By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

Panaji, 21st October, 2010.

**Notification**

5/18/2009/DOL/NOTFN/898

In exercise of the powers conferred by the first proviso to sub-section (1) of section 3 of the Goa, Daman & Diu Official Language Act, 1987 (Act No. 5 of 1987), the Government of Goa hereby appoints 19th day of December, 2010 as the date from which Marathi language shall be used for the purpose of issuing invitation cards by every Department, Directorate, Agencies of the Government of Goa and Societies, Corporation and Companies formed by the Government of Goa.

By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

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By order and in the name of the Governor of Goa.

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Panaji, 21st October, 2010.

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By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

Panaji, 21st October, 2010.

**Notification**

5/18/2009/DOL/NOTFN/898

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By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

Panaji, 21st October, 2010.

**Notification**

5/18/2009/DOL/NOTFN/898

In exercise of the powers conferred by the first proviso to sub-section (1) of section 3 of the Goa, Daman & Diu Official Language Act, 1987 (Act No. 5 of 1987), the Government of Goa hereby appoints 19th day of December, 2010 as the date from which Marathi language shall be used for the purpose of publication of any notice or communication etc., of any Devasthan Committee or Comunidade, in the Official Gazette, whenever such Devasthan Committee or Comunidade, as the case may be, so requests.

By order and in the name of the Governor of Goa.

*G. D. Padgaonkar*, Director & ex officio Joint Secretary (Official Language).

Panaji, 21st October, 2010.



Department of Town & Country Planning

**Notification**

21/1/TCP/10/Pt.File/3860

Read: Notification No. 21/1/TCP/10/Pt. File/ /3256 dated 6-9-2010 published in the Official Gazette, Series I No. 24 dated 9-9-2010.

In pursuance of regulations 20.6, 20.7 and 20.8 of the Goa Land Development and Building Construction Regulations, 2010 (hereinafter called the "said Regulations"), the Government of Goa hereby prescribes the following processing fee, registration and renewal fee for registration of Architect/Engineer/Structural Engineer/Town Planner/Landscape Architect/Urban Designer and for purposes of regulations 20.6, 20.7 and 20.8 of the said Regulations.

Sr. No.	Name of Profession	Processing fee (Rs.)	Registration/ /renewal fee for a period of five (5) years (Rs.)
1	2	3	4
1.	Architect	1000/-	10,000/-
2.	Engineer	1000/-	10,000/-
3.	Structural Engineer	1000/-	10,000/-
4.	Town Planner	1000/-	10,000/-
5.	Landscape Architect	1000/-	10,000/-
6.	Urban Designer	1000/-	10,000/-

(1) The Architects possessing valid registration with Council of Architecture be registered without payment of registration fee. However, processing fee shall be applicable to them.

(2) Engineers, Structural Engineers, Town Planners, Landscape Architects and Urban Designers having valid registration with their respective Institutions like Institution of Engineers (I.E.I.), Institute of Town Planners India (ITPI), Indian Society of Landscape Architects, equivalent Institute or Society, as the case may be, shall be registered at half the rate of the fee prescribed for registration.

By order and in the name of the Governor of Goa.

*Morad Ahmad*, Chief Town Planner & ex officio Joint Secretary.

Panaji, 28th October, 2010.

**Notification**

21/1/TCP/10/Pt.File/3942

Read: Notification No. 21/1/TCP/10/Pt. File/ /3256 dated 6-9-2010 published in the Official Gazette, Series I No. 24 dated 9-9-2010.

In pursuance of regulation (1.3) of the Goa Land Development and Building Construction Regulations, 2010 (hereinafter referred to as said Regulation) the Government of Goa hereby notifies 8th day of November, 2010, as the date on which the said Regulations shall come into force.

By order and in the name of the Governor of Goa.

*Morad Ahmad*, Chief Town Planner & ex officio Joint Secretary.

Panaji, 3rd November, 2010.

Department of Women & Child  
Development

Directorate of Women & Child Development

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**Notification**

2-125-2006/DW&CD/Part/3463

In exercise of the powers conferred by sub-sections (1) and (2) of section 36 read with sub-section (4) of section 10, section 20, sub-sections (2) and (3) of section 21, sub-section (3) of section 23 and sub-section (1) of section 30 of the Commissions for Protection of Child Rights Act, 2005 (Central Act 4 of 2006), the Government of Goa hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Commission for Protection of Child Rights Rules, 2010.

(2) They shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

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

(a) “Act” means the Commissions for Protection of Child Rights Act, 2005 (Central Act 4 of 2006);

(b) “Chairperson” means the Chairperson of the Goa Commission for Protection of Child Rights;

(c) “Commission” means the Goa Commission for Protection of Child Rights constituted under section 17 of the Act;

(d) “Government” means the Government of Goa;

(e) “Member” means the Member of the Commission;

(f) “Secretary” means the Secretary of the Commission appointed under section 21 of the Act;

(g) “section” means a section of the Act;

(2) Words and expressions used in these rules but not defined shall have the same meaning as respectively assigned to them in the Act.

3. *Secretary.*— The Secretary of the Commission appointed by the Government under sub-section (1) of section 21 shall have a minimum tenure of three years.

4. *Powers and duties of the Secretary.*— The Secretary shall,—

(i) have power to execute all decisions taken by the Commission in order to carry out the powers and functions of the Commission as provided in sub-section (1) of section 13 and section 14, of the Act;

(ii) exercise and discharge such powers and perform such duties as are required for the proper administration of the affairs of the Commission and its day-to-day management as specified in section 21;

(iii) convene the meetings of the Commission in consultation with its Chairperson and serve notices of the meetings to all concerned;

(iv) take steps to ensure that the quorum required for convening a meeting of the Commission is secured;

(v) prepare in consultation with the Chairperson, the agenda for each meeting of the Commission and have notes prepared and such notes shall, as far as possible, be self-contained;

(vi) make available specific records covering the agenda items to the Commission for reference;

(vii) ensure that the agenda papers are circulated to the Members at least two clear working days in advance of the meeting, except in cases when urgent attention is required;

(viii) prepare the minutes of the meetings of the Commission and shall execute the decisions of the Commission taken in the meeting and shall also ensure placing of the Action Taken Note of decisions of the Commission before the Commission in its subsequent meetings;

(ix) ensure that the procedure of the Commission is followed by it in transaction of its business;

(x) take up all such matters with the Department of Women and Child Development for release of grants, creation of posts, revision of scales, terms and conditions of service, procurement of vehicles, appointment of staff, laying of annual audit report in the Legislative Assembly, re-appropriation of funds, and any other matter requiring the approval of the Government;

(xi) exercise such financial powers as are delegated to him by the Chairperson on behalf of the Commission:

Provided that no expenditure on an item, exceeding one lakh rupees, shall be incurred without prior sanction of the Chairperson;

(xii) be the appointing, disciplinary, controlling and supervisory authority as the case may be, in respect of officers and other employees of the Commission.

5. *Salaries and allowances of the Chairperson and members.*— (1) The Chairperson of the Commission shall be paid consolidated salary of Rs. 15,000/- per month and every other honorary member shall be paid honorarium of Rs. 800/- per sitting per day. No travelling and dearness allowance shall be paid to the Chairperson and Members, separately.

(2) The Members shall be paid only in the event they attend meeting of the Commission or any other official work, function/programme of the Commission subject to certification by Secretary.

(3) The Chairperson shall be paid telephone allowance of Rs. 500/- per month with STD facility and mobile phone allowance of Rs. 1000/- per month or actual call charges,

whichever is less. Every member shall be paid mobile phone allowance of Rs. 500/- or actual call charges, whichever is less, per month.

6. *Term of office of Chairperson and other Members.*— (1) The Chairperson shall, unless removed from office under section 7, hold office for a term of three years from the date on which he assumes office or till the age of sixty-five years, whichever is earlier.

(2) Every Member shall, unless removed from office under section 7, hold office for a term of three years from the date on which he assumes office or till the age of sixty years, whichever is earlier.

(3) If the Chairperson is unable to discharge his functions owing to illness or other incapacity, the Government shall nominate any other Member to act as Chairperson and the Member so nominated shall hold office of Chairperson until the Chairperson resumes office or till the remainder of his term.

(4) A vacancy caused by death, resignation or any other reason shall be filled-up by nomination by the Government within ninety days from the date of occurrence of such vacancy.

(5) Notwithstanding contained in sub-rule (1) or sub-rule (2) — above:—

(i) a person who has held the office of Chairperson shall be eligible for re-nomination, and

(ii) a person who has held the office of a member shall be eligible for re-nomination as a member or nomination as a Chairperson:

Provided that a person who has held an offer of Chairperson or Member for two terms, in any capacity shall not be eligible for re-nomination as their person or, as the case may be, as member.

7. *The appointment/Salary, Allowances, etc. of the Secretary, other officers and employees of the Commission.*— (1) The administrative expenses including salary and allowances pension payable to the Secretary, other officers and employees of the Commission shall be paid out of the grants placed at the disposal of the State Commission by the Government.

(2) The salaries and other allowances of the officers and employees appointed for the office of the State Commission shall be on par with those of other Government employees of same rank.

(3) The appointment of staff for the office of the commission shall be made by the Government on deputation basis and they shall be governed by general rules of deputation.

In case the Secretary is holding the post as additional charge, the Secretary shall be eligible for a fixed monthly remuneration as may determined by the Government.

8. *Functions of the Commission.*— The Commission shall, in addition to the functions assigned to it under clauses (a) to (j) of sub-section (1) of section 13, perform the following functions, namely:—

(a) analyze existing law, policy and practice to assess compliance with Convention on the Rights of the Child, undertake inquiries and produce reports on any aspect of policy or practice affecting children and comment on proposed new legislation from a child rights perspective;

(b) present to the State Government, annually and at such other intervals, as the Commission may deem fit, reports upon the working of those safeguards;

(c) undertake formal investigations where concern has been expressed either by children themselves or by concerned person on their behalf;

(d) ensure that the work of the Commission is directly informed by the views of children in order to reflect their priorities and perspectives;

(e) promote, respect and serious consideration of the views of children in its work and in that of all Government Departments and Organizations dealing with child;

(f) produce and disseminate information about child rights;

(g) compile and analyze data on children;

(h) promote the incorporation of child rights into the school curriculum, teachers training and training of personnel dealing with children.

9. *Procedure for transaction of business.*—

(1) The Commission shall meet regularly at its office at Panaji, at such time as the Chairperson thinks fit, but three months shall not intervene between its last meeting and the next meeting.

(2) The Commission shall ordinarily hold its meetings in its office located in Panaji but may, in its discretion, hold its meetings at any other place in Goa if it considers it necessary or expedient to do so.

(3) The Secretary, alongwith such officers as the Chairperson may direct, shall attend the meetings of the Commission.

(4) The Secretary shall, in consultation with the Chairperson, prepare the agenda for each meeting of the Commission and shall have notes prepared by the Secretary and such notes shall, as far as possible, be self-contained.

(5) The records covering the agenda items shall be made readily available to the Commission for its reference.

(6) The agenda papers shall ordinarily be circulated to members at least two clear working days in advance of the meeting, except in cases when urgent attention is required.

(7) Four members including the Chairperson shall form the quorum at every meeting of the Commission.

(8) All decisions of the Commission at its meetings shall be taken by majority:

Provided that in the case of equality of votes, the Chairperson, or in his absence the person presiding shall have and exercise a second or a casting vote.

(9) If, for any reason, the Chairperson, is unable to attend the meeting of the Commission, any Member chosen by the Members present from amongst themselves at the meeting, shall preside.

10. *Minutes of the meeting.*— (1) The minutes of each meeting of the Commission shall be recorded during the meeting itself or immediately thereafter by the Secretary or by any other officer of the Commission as directed.

(2) The minutes of the meeting of the Commission shall be submitted to the Chairperson for approval and, upon approval, be circulated to all members of the Commission at the earliest and in any case, sufficiently before the commencement of the next meeting.

(3) The conclusions of the Commission in every matter undertaken by it, shall be recorded in the form of an opinion and dissenting opinions, if given, shall also form part of and be kept on record. Action shall be taken on the basis of majority opinion where there is any difference of opinion.

(4) All orders and decisions of the Commission shall be authenticated by the Secretary or any other officer of the Commission duly authorized by the Secretary with the prior approval of the Chairperson in this behalf.

(5) Unless specifically authorized, no action shall be taken by the Secretary or officers of the Commission on the minutes of the meetings until the Chairperson confirms the same.

(6) A master copy of the record of all meetings and opinions/decisions of the Commission shall be maintained duly authenticated by the Secretary.

(7) A copy of the minutes pertaining to each item shall be kept in the respective files for appropriate action. Opinions/decisions of the Commissions shall be kept in respective records and for convenience, copies thereof with appropriate indexing shall be kept in guard files.

11. *Report of action taken.*— Report of the follow up action shall be submitted by the Secretary to the Commission at every subsequent meeting indicating therein the present stage of action taken on each item on which the Commission had taken any decision in any of its earlier meetings, excepting the items on which no further action is called for.

12. *Transaction of business outside headquarters.*— The Commission may transact business at places outside its headquarters as and when previously approved by the Chairperson, provided that if parties are to be heard in connection with any inquiry under the Act, at least two members shall constitute the bench of the Commission for such purpose.

13. *Panel of consultants.*— (1) The Commission may constitute a panel of



Consultants for assisting the Commission in a wide range of tasks such as investigation or inquiry; to serve on task forces or Committees for research and analysis.

(2) The Commission may draw on experts from academic, research, administrative, investigative, legal or civil society groups to form the panel.

(3) The Commission may devise a transparent process for empanelling these consultants so that they are available for quick delegation of tasks.

14. *Annual report.*— (1) The Commission shall prepare an annual report in Form I hereto before the 31st December every year and submit the same to the Government.

(2) The annual report shall include information on administrative and financial matters; complaints investigated/inquired into; action taken on cases; details of research; reviews; education and promotion efforts; consultations; details and specific recommendations of the Commission on any matter, besides any other matter that the Commission may consider warranting inclusion in the report.

(3) The Commission shall also prepare special reports on specific issues or an any important matter which in its opinion expedient and as and when found necessary to submit the same to the Government.

(4) The Government shall cause the annual report and the special reports of the Commission to be laid before the Legislative Assembly.

(5) The Special reports may be prepared and published separately, if there is a time lag for the preparation of the annual report.

15. *Maintenance of Accounts by the Commission.*— The Commission shall maintain

proper accounts and all other relevant records relating to expenditure incurred, receipts of grants, etc. and prepare an annual statement of accounts in Form II, III, IV, V hereto.

16. *Financial powers.*— (1) The Commission shall incur such expenditure as it considers necessary in discharge of factors under the Act.

(2) There shall be a three member committee comprising of the Chairperson, Secretary and anyone member as duly authorized by the Government to exercise the powers relating to financial transaction of the Commission except in cases, which require prior approval of the Government.

(3) The Committee shall obtain prior approval of the Government in matters of creation of posts, revision of pay scales, procurement of vehicles, re-appropriation of funds from one head to another.

(4) The Secretary shall have powers to execute all decisions taken by the Commission within the scope of Goa Delegation of Financial Powers Rules, 2008 and economy instructions issued by the Finance Department and any other Department of the Government from time to time.

(5) All financial powers of the Commission shall be governed by the General Financial Rules, Delegation of Financial Powers Rules and economy instructions issued by the Government from time to time.

By order and in the name of the Governor of Goa.

*Sanjiv M. Gadkar*, Director & ex officio Joint Secretary (W&CD).

Panaji, 28th October, 2010.

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

Name of Entity .....

BALANCE SHEET AS AT .....

(Amount-Rs.)

<b>Corpus/Capital Fund and Liabilities</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Corpus/Capital Fund	1	.....	.....
Reserves and Surplus	2	.....	.....
Earmarked/Endowment Funds	3	.....	.....
Secured Loans and Borrowings	4	.....	.....
Unsecured Loans and Borrowings	5	.....	.....
Deferred Credit Liabilities	6	.....	.....
Current Liabilities and Provisions	7	.....	.....
<b>TOTAL</b>		.....	.....
<b>Assets</b>			
Fixed assets	8	.....	.....
Investments—From Earmarked/Endowment Funds	9	.....	.....
Investments—Others	10	.....	.....
Current Assets, Loans, Advances Etc.	11	.....	.....
Miscellaneous Expenditure (to the extent not written off or adjusted)		.....	.....
<b>TOTAL</b>		.....	.....
Significant Accounting Policies	24	.....	.....
Contingent Liabilities and Notes on Accounts	25	.....	.....

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

Name of Entity .....

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED .....

(Amount-Rs.)

<b>Income</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Income from Sales/Services	12	.....	.....
Grants/Subsidies	13	.....	.....
Fees/Subscriptions	14	.....	.....
Income from Investments (Income on Invest. from earmarked/endow. funds transferred to Funds)	15	.....	.....
Income from Royalty, Publication etc.	16	.....	.....
Interest Earned	17	.....	.....
Other Income	18	.....	.....
Increase/(decrease) in stock of finished goods and works-in-progress	19	.....	.....
<b>TOTAL (A)</b>		.....	.....
<b>Expenditure</b>			
Establishment Expenses	20	.....	.....
Other Administrative Expenses etc.	21	.....	.....
Expenditure on Grants, Subsidies etc.	22	.....	.....
Interest	23	.....	.....
Depreciation (Net Total at the year-end-corresponding to Schedule 8)		.....	.....
<b>TOTAL (B)</b>		.....	.....

	Schedule	Current Year	Previous Year
Balance being excess of Income over Expenditure (A-B)			
Transfer to Special Reserve (Specify each)		.....	.....
Transfer to/from General Reserve		.....	.....
<b>Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund</b>		.....	.....
Significant Accounting Policies	24	.....	.....
Contingent Liabilities and Notes on Accounts	25	.....	.....

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

Name of Entity .....

SCHEDULES FORMING PART OF BALANCE SHEET AS AT .....

(Amount-Rs.)

Schedule I—Corpus/Capital Fund	Current Year	Previous Year
Balance as at the beginning of the year	.....	.....
Add: Contributions towards Corpus/Capital Fund	.....	.....
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	.....	.....
<b>BALANCE AS AT THE YEAR-END</b>	.....	.....

Schedule 2— Reserves and Surplus:	Current Year	Previous Year
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 Reserves:		
As per last Account	.....	.....
Addition during the year	.....	.....
Less: Deductions during the year	(.....)	(.....)
<b>TOTAL</b>	.....	.....

(Amount Rs.)

Schedule 3—Earmarked/Endowment Funds	Fund-wise Break up				Totals	
	Fund WW	Fund XX	Fund YY	Fund ZZ	Current Year	Previous Year
a) Opening balance of the Funds	.....	.....	.....	.....	.....	.....
b) Additions to the Funds:						
i. Donations/grants	.....	.....	.....	.....	.....	.....
ii. Income from Investments made on account of funds	.....	.....	.....	.....	.....	.....

	Fund-wise Break up				(Amount Rs.) Totals	
	Fund WW	Fund XX	Fund YY	Fund ZZ	Current Year	Previous Year
iii. Other additions (specify nature)	.....	.....	.....	.....	.....	.....
<b>Total (a+b)</b>	.....	.....	.....	.....	.....	.....
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
-Fixed Assets	.....	.....	.....	.....	.....	.....
-Others	.....	.....	.....	.....	.....	.....
<b>TOTAL</b>	.....	.....	.....	.....	.....	.....
ii. Revenue Expenditure						
-Salaries, Wages and Allowances etc.	.....	.....	.....	.....	.....	.....
-Rent	.....	.....	.....	.....	.....	.....
-Other Administrative Expenses	.....	.....	.....	.....	.....	.....
<b>TOTAL</b>	.....	.....	.....	.....	.....	.....
<b>TOTAL (c)</b>	.....	.....	.....	.....	.....	.....
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	.....	.....	.....	.....	.....	.....

*Notes*

- 1) Disclosures shall be made under relevant heads based on conditions attaching to the grants
- 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

	Current Year	Previous Year
<b>Schedule 4—Secured Loans and Borrowings</b>		
1. Central Government	.....	.....
2. State Government (Specify)	.....	.....
3. Financial Institutions	.....	.....
a) Term Loans	.....	.....
b) Interest accrued and due	.....	.....
4. Banks:	.....	.....
a) Term Loans	.....	.....
-Interest accrued and due	.....	.....
b) Other Loans (specify)	.....	.....
-Interest accrued and due	.....	.....
5. Other Institutions and Agencies	.....	.....
6. Debentures and Bonds	.....	.....
7. Other (Specify)	.....	.....
<b>TOTAL</b>	.....	.....

Note: Amounts due within one year

	Current Year	Previous Year
<b>Schedule 5—Unsecured Loans and Borrowings</b>		
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)	.....	.....
<b>TOTAL</b>	.....	.....

Note: Amounts due within one year

	Current Year	Previous Year
<b>Schedule 6—Deferred Credit Liabilities</b>		
a) Acceptances secured by hypothecation of capital equipment and other assets	.....	.....
b) Others	.....	.....
<b>TOTAL</b>	.....	.....

Note: Amounts due within one year

	Current Year	Previous Year
<b>Schedule 7—Current Liabilities and Provisions</b>		
<b>A. Current Liabilities</b>		
1. Acceptances		
2. Sundry Creditors:	.....	.....
a) For Goods	.....	.....
b) Others	.....	.....
3. Advances Received	.....	.....
4. Interest accrued but not due on:		
a) Secured Loans/borrowings	.....	.....
b) Unsecured Loans/borrowings	.....	.....
5. Statutory Liabilities:		
a) Overdue	.....	.....
b) Others	.....	.....
6. Other current Liabilities	.....	.....
<b>TOTAL (A)</b>	.....	.....
<b>B. Provisions</b>		
1. For Taxation	.....	.....
2. Gratuity	.....	.....
3. Superannuation/Pension	.....	.....
4. Accumulated Leave Encashment	.....	.....
5. Trade Warranties/Claims	.....	.....
6. Others (Specify)	.....	.....
<b>TOTAL (B)</b>	.....	.....
<b>TOTAL (A+B)</b>	.....	.....

**SCHEDULE 8—FIXED ASSETS DESCRIPTION**

	Gross Block			Depreciation			Net Block			
	Cost/ /Valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ /valuation at the year-end	As at the beginning of the year	On Addi- tions during the year	On De- ductions during the year	Total up to the year- end	As at the Current year- end	As at the Pre- vious year- end
<b>A. FIXED ASSETS:</b>										
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 MACHI- NERY & EQUIPMENT										
4. VEHICLES	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
5. FURNITURE, FIXTURES	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
6. OFFICE EQUIPMENT	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
7. COMPUTER/ /PERIPHERALS	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
8. ELECTRIC INSTALLATIONS	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
9. LIBRARY BOOKS	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
10. TUBEWELLS & W. SUPPLY	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
11. OTHER FIXED ASSETS	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
<b>TOTAL OF CURRENT YEAR</b>	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
<b>PREVIOUS YEAR</b>	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....
<b>B. CAPITAL WORK-IN- -PROGRESS</b>										
<b>TOTAL</b>	.....	.....	(.....)	.....	.....	.....	.....	.....	.....	.....

(Note to be given as to cost of assets on hire purchase basis included above)

<b>Schedule 9—Investments from earmarked/ /endowment funds</b>	<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities	.....	.....
2. Other approved Securities	.....	.....
3. Shares	.....	.....
4. Debentures and Bonds	.....	.....
5. Subsidiaries and Joint Ventures	.....	.....
6. Others (to be specified)	.....	.....
<b>TOTAL</b>	.....	.....
<b>Schedule 10—Investments—Others</b>	<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities	.....	.....
2. Other Approved Securities	.....	.....
3. Shares	.....	.....
4. Debentures and Bonds	.....	.....
5. Subsidiaries and Joint Ventures	.....	.....
6. Others (to be specified)	.....	.....
<b>TOTAL</b>	.....	.....
<b>Schedule 11—Current assets, Loans, Advances Etc.</b>		
<b>A. CURRENT ASSETS:</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Inventories:		
a) Stores and Spares	.....	.....
b) Loose Tools	.....	.....
c) Stock-in-trade		
Finished Goods	.....	.....
Work-in-progress	.....	.....
Raw Materials	.....	.....
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	.....	.....
b) Others	.....	.....
3. Cash balances in hand (including cheques/drafts and imprest)	.....	.....
4. Bank Balances:		
a) With Scheduled Banks:		
-On Current Accounts	.....	.....
-On Deposit Accounts (includes margin money)	.....	.....
-On Savings Accounts	.....	.....
b) With Non-Scheduled Banks:		
-On Current Accounts	.....	.....
-On Deposit Accounts	.....	.....
-On Savings Accounts	.....	.....
	.....	.....
5. Post Office-Savings Accounts	.....	.....
<b>TOTAL (A)</b>	.....	.....

	Current Year	Previous Year
<b>Schedule 11—Current assets, Loans, Advances Etc. (Contd.)</b>		
<b>B. LOANS, ADVANCES AND OTHER ASSETS:</b>		
1. Loans:		
a) Staff	.....	.....
b) Other Entities engaged in activities/ /objectives similar to that of the Entity	.....	.....
c) Other (specify)	.....	.....
	.....	.....
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	.....	.....
b) Prepayments	.....	.....
c) Others	.....	.....
	.....	.....
3. Income Accrued:		
a) On Investments from Earmarked/ /Endowment Funds	.....	.....
b) On Investments—Others	.....	.....
c) On Loans and Advances	.....	.....
d) Others (includes income due unrealised-Rs. ....)	.....	.....
4. Claims Receivable	.....	.....
<b>Total (B)</b>	.....	.....
<b>Total (A+B)</b>	.....	.....

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**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

Name of Entity .....

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED .....

(Amount-Rs.)

	Current Year	Previous Year
<b>Schedule 12—Income from Sales/Services</b>		
1. Income from Sales		
a) Sale of 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	.....	.....
d) Maintenance Services (Equipment/Property)	.....	.....
e) Others (Specify)	.....	.....
<b>TOTAL</b>	.....	.....



	Current Year	Previous Year
<b>Schedule 13—Grants/Subsidies</b>		
<b>(Irrevocable Grants &amp; Subsidies Received)</b>		
1. Central Government	.....	.....
2. State Government(s)	.....	.....
3. Government Agencies	.....	.....
4. Institutions/Welfare Bodies	.....	.....
5. International Organisations	.....	.....
6. Others (Specify)	.....	.....
<b>TOTAL</b>	.....	.....

	Current Year	Previous Year
<b>Schedule 14—Fees/Subscriptions</b>		
1. Entrance Fees	.....	.....
2. Annual Fees/Subscriptions	.....	.....
3. Seminar/Program Fees	.....	.....
4. Consultancy Fees	.....	.....
5. Others (Specify)	.....	.....
<b>TOTAL</b>	.....	.....

Note:— Accounting Policies towards each item are to be disclosed

**Schedule 15—Income from Investments**

(Income on Invest. from Earmarked/  
/Endowment Funds transferred to  
Funds)

	Investment from Earmarked Fund		Investment-Others	
	Current Year	Previous Year	Current Year	Previous Year
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)	.....	.....	.....	.....
<b>TOTAL</b>	.....	.....	.....	.....
TRANSFERRED TO EARMARKED/ /ENDOWMENT FUNDS	.....	.....		

	Current Year	Previous Year
<b>Schedule 16—Income from Royalty,</b>		
<b>Publication etc.</b>		
1. Income from Royalty	.....	.....
2. Income from Publications	.....	.....
3. Others (Specify)	.....	.....
<b>TOTAL</b>	.....	.....

	Current Year	Previous Year
<b>Schedule 17—Interest Earned</b>		
1. On Term Deposits:	.....	.....
a) With Scheduled Banks	.....	.....
b) With Non-Scheduled Banks	.....	.....
c) With Institutions	.....	.....
d) Others	.....	.....

	Current Year	Previous Year
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	.....	.....
<b>TOTAL</b>	.....	.....

Note:- Tax deducted at source to be indicated

Schedule 18—Other Income	Current Year	Previous Year
1. Profit on Sale/disposal of Assets:		
a) Owned assets	.....	.....
b) Assets acquired out of grants, or received free of cost	.....	.....
2. Export Incentives realized	.....	.....
3. Fees for Miscellaneous Services	.....	.....
4. Miscellaneous Income	.....	.....
<b>TOTAL</b>	.....	.....

Schedule 19—Increase/(Decrease) In stock of Finished Goods & Work in Progress	Current Year	Previous Year
a) Closing Stock		
-Finished Goods	.....	.....
-Work-in-progress	.....	.....
b) Less: Opening Stock		
-Finished Goods	(.....)	(.....)
-Work-in-progress	(.....)	(.....)
<b>Net Increase/(Decrease) [a-b]</b>	.....	.....

Schedule 20—Establishment Expenses	Current Year	Previous Year
a) Salaries and Wages	.....	.....
b) Allowances and Bonus	.....	.....
c) Contribution to Provident Fund	.....	.....
d) Contribution to Other Fund (Specify)	.....	.....
e) Staff Welfare Expenses	.....	.....
f) Expenses on Employees' Retirement and Terminal Benefits	.....	.....
g) Others (specify)	.....	.....
<b>TOTAL</b>	.....	.....

Schedule 21—Other Administrative Expenses Etc.	Current Year	Previous Year
a) Purchases	.....	.....
b) Labour and processing expenses	.....	.....
c) Cartage and Carriage Inwards	.....	.....
d) Electricity and power	.....	.....
e) Water charges	.....	.....
f) Insurance	.....	.....

	Current Year	Previous Year
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 Stationery	.....	.....
m) Travelling and Conveyance Expenses	.....	.....
n) Expenses on Seminar/Workshops	.....	.....
o) Subscription Expenses	.....	.....
p) Expenses on Fees	.....	.....
q) Auditors Remuneration	.....	.....
r) Hospitality Expenses	.....	.....
s) Professional Charges	.....	.....
t) Provision for Bad and Doubtful Debts/Advances	.....	.....
u) Irrecoverable Balances Written-off	.....	.....
v) Packing Charges	.....	.....
w) Freight and Forwarding Expenses	.....	.....
x) Distribution Expenses	.....	.....
y) Advertisement and Publicity	.....	.....
z) Others (specify)	.....	.....
<b>TOTAL</b>	.....	.....

Schedule 22—Expenditure on Grants, Subsidies etc.	Current Year	Previous Year
a) Grants given to Institutions/Organisations	.....	.....
b) Subsidies given to Institutions/Organisations	.....	.....
<b>TOTAL</b>	.....	.....

*Note:—* Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed

Schedule 23—Interest	Current Year	Previous Year
a) On Fixed Loans	.....	.....
b) On Other Loans (including Bank Charges)	.....	.....
c) Others (specify)	.....	.....
<b>TOTAL</b>	.....	.....

#### FORM OF FINANCIAL STATEMENTS (NO-PROFIT ORGANISATIONS)

Name of Entity .....

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD 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. INVESTMENTS

3.1. Investments classified as “long term investments” are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.

3.2. Investments classified as “Current” are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis.

3.3. Cost includes acquisition expenses like brokerage, transfer stamps.

## 4. EXCISE DUTY

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

## 5. FIXED ASSETS

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

Depreciation is provided on straight-line method as per rates specified in the Income-tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

6.2. In 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 assets.

9.3. Government grants/subsidy are accounted on realization basis.

## 10. FOREIGN CURRENCY TRANSACTIONS

10.1. Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

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

## 11. LEASE

Lease rentals are expensed with reference to lease terms.

## 12. RETIREMENT BENEFITS

12.1. Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.

12.2. Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end.

**Schedule 25 - Contingent liabilities and notes on accounts (Illustrative)**

## 1. CONTINGENT LIABILITIES

1.1. Claims against the Entity not acknowledged as debts - Rs. .... (Previous year Rs. ....).

1.2. In respect of :

— Bank guarantees given by/on behalf of the Entity - Rs. .... (Previous year Rs. ....).

— Letters of Credit opened by Bank on behalf of the Entity - Rs. .... (Previous year Rs. ....).

— Bills discounted with banks Rs. .... (Previous year Rs. ....).

1.3. Disputed demands in respect of :

Income-tax Rs. .... (Previous year Rs. ....).

Sales-tax Rs. .... (Previous year Rs. ....).

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

## 4. Current assets, loans and advances

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

## 5. Taxation

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

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

Name of Entity .....

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED .....

(Amount-Rs.)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash in hand	.....	.....	a) Establishment Expenses (corresponding to Schedule 20)	.....	.....
b) Bank Balances			b) Administrative Expenses (corresponding to Schedule 21)	.....	.....
i) In current accounts	.....	.....			
ii) In deposit accounts	.....	.....			
iii) Savings accounts	.....	.....			
II. Grants Received			II. Payments made against funds for various projects		
a) From Government of India	.....	.....	(Name of the fund or project should be shown along with the particulars of payments made for each project)	.....	.....
b) From State Government	.....	.....			
c) From other sources (details) (Grants for capital & revenue exp. to be shown separately)	.....	.....			
III. Income on Investments from			III. Investments and deposits made		
a) Earmarked/ /Endow. funds	.....	.....	a) Out of Earmarked/ /Endowment funds	.....	.....
b) Own funds (Oth. Investment)	.....	.....	b) Out of own funds (Investments- -Others)	.....	.....
IV. Interest Received			IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
a) On Bank deposits	.....	.....	a) Purchase of Fixed Assets	.....	.....

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
b) Loans, Advances, etc.	.....	.....	b) Expenditure on Capital Work-in-progress	.....	.....
V. Other Income (Specify)	.....	.....	V. Refund of surplus money/loans		
			a) To the Government of India	.....	.....
			b) To the State Government	.....	.....
			c) To other providers of funds	.....	.....
VI. Amount Borrowed	.....	.....	VI. Finance Charges (Interest)	.....	.....
VII. Any other receipts (give details)	.....	.....	VII. Other Payments (Specify)	.....	.....
			VIII. Closing Balances		
			a) Cash in hand	.....	.....
	.....	.....	b) Bank Balances		
			i) In current accounts	.....	.....
			ii) In deposit accounts	.....	.....
			iii) Savings accounts	.....	.....
<b>TOTAL</b>	.....	.....	<b>TOTAL</b>	.....	.....

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