**FORM ‘O’**

**[See rule 38]**

**ANNUAL STATEMENT OF ACCOUNTS**

Receipts and Payments Account

For the year ended \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(In Rupees)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **A/c Code** | **Receipts** | **Current Year as on** | **Previous Year as on** | **A/C Code** | **Payments** | **Current Year as on** | **Previous Year as on** |
| 1 | To balance brought down |  |  | 13 | By chairperson and members |  |  |
| 1.1 | To bank |  |  | 13.1 | By pay and allowance |  |  |
| 1.2 | To cash in hand |  |  | 13.2 | By other benefits |  |  |
| 2 | To fee, charges and fine |  |  | 13.3 | By travelling expenses |  |  |
| 2.1 | To fees |  |  | 13.3.1 | By overseas |  |  |
| 2.2 | To charges |  |  | 13.3.2 | By domestic |  |  |
| 2.3 | To fines |  |  | 14 | By officers |  |  |
| 2.4 | To others (specify) |  |  | 14.1 | By pay and allowances |  |  |
| 3 | To grants |  |  | 14.2 | By retirement benefits |  |  |
| 3.1 | To accounts with government |  |  | 14.3 | By other benefits |  |  |
| 3.2 | To others (specify) |  |  | 14.4 | By travelling expenses |  |  |
| 4 | To gifts |  |  | 14.4.1 | By overseas |  |  |
| 5 | To seminars and conference |  |  | 14.4.2 | By domestic |  |  |
| 6 | To sale of publications |  |  | 15 | By staff |  |  |
| 7 | To income on investments and deposits: |  |  | 15.1 | By pay and allowances |  |  |
| 7.1 | To income on investments |  |  | 15.2 | By retirement benefits |  |  |
| 7.2 | To income on deposits |  |  | 15.3 | By other benefits |  |  |
| 8 | To loans |  |  | 15.4 | By travelling expenses |  |  |
| 8.1 | To government |  |  | 15.4.1 | By overseas |  |  |
| 8.2 | To others (specify) |  |  | 14.4.2 | By domestic |  |  |
| 9 | To sale of assets |  |  | 16 | By hire of conveyance |  |  |
| 10 | To sale of investments |  |  | 17 | By wages |  |  |
| 11 | To recoveries from pay bills |  |  | 18 | By overtime |  |  |
| 11.1 | To loans and advances principal amount |  |  | 19 | By honorarium |  |  |
| 11.2 | To interest on loans and advances |  |  | 20 | By other office expenses |  |  |
| 11.3 | To miscellaneous |  |  | 21 | By expenditure on research |  |  |
| 51 | To others (specify) |  |  | 22 | By consultation expenses |  |  |
|  |  |  |  | 23 | By seminars and conferences |  |  |
|  |  |  |  | 24 | By publications of authority |  |  |
|  |  |  |  | 25 | By rent and taxes |  |  |
|  |  |  |  | 26 | By interest on loans |  |  |
|  |  |  |  | 27 | By promotional expenses |  |  |
|  |  |  |  | 28 | By membership fee |  |  |
|  |  |  |  | 29 | By subscription |  |  |
|  |  |  |  | 30 | By purchase of fixed assets (specify) |  |  |
|  |  |  |  | 31 | By investments and deposits |  |  |
|  |  |  |  | 31.1 | By investments |  |  |
|  |  |  |  | 31.2 | By deposits |  |  |
|  |  |  |  | 32 | By security deposits |  |  |
|  |  |  |  | 33 | By loans and advances to |  |  |
|  |  |  |  | 33.1 | By employees |  |  |
|  |  |  |  | 33.1.1 | By bearing interest |  |  |
|  |  |  |  | 33.1.2 | By not bearing interest |  |  |
|  |  |  |  | 33.2 | By suppliers/ contractors |  |  |
|  |  |  |  | 33.3 | By others (specify) |  |  |
|  |  |  |  | 34 | By repayment of loan |  |  |
|  |  |  |  | 35 | By others |  |  |
|  |  |  |  | 35.1 | By leave salary and pension |  |  |
|  |  |  |  | 35.2 | Contribution |  |  |
|  |  |  |  | 35.3 | By audit fee |  |  |
|  |  |  |  | 35.4 | By Misc |  |  |
|  |  |  |  | 36 | By balance carried down |  |  |
|  |  |  |  | 36.1 | By bank |  |  |
|  |  |  |  | 36.2 | By cash in hand |  |  |
|  | Total |  |  |  | Total |  |  |

Chairperson (Signature)

Member(s) (Signature)

Secretary (Signature)

Officer In-charge (Finance and Accounts)

**Income and Expenditure Account**

**For the period 1st \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to 31st \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**(In Rupees)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **A/c Code** | **Expenditure** | **Schedule** | **Current Year as on** | **Previous Year as on** | **A/c Code** | **Income** | **Schedule** | **Current Year as on** | **Previous Year as on** |
| 13 | To chairperson and members |  |  |  | 2 | By fee, charges and fine | A |  |  |
| 13.1 | To pay and allowances |  |  |  | 2.1 | By fee |  |  |  |
| 13.2 | To other benefits | C |  |  | 2.2 | By charges |  |  |  |
| 13.3 | To travelling expenses |  |  |  | 2.3 | By fines |  |  |  |
| 13.3.1 | To overseas |  |  |  | 2.4 | By others (specify) |  |  |  |
| 13.3.2 | To domestic |  |  |  | 3 | By grants | B |  |  |
| 14 | To officers |  |  |  | 3.1 | By accounts with government |  |  |  |
| 14.1 | To pay and allowances |  |  |  | 3.2 | By others (specify) |  |  |  |
| 14.2 | To retirement benefits | D |  |  | 4 | By gifts |  |  |  |
| 14.3 | To other benefits | C |  |  | 5 | By seminars and conferences |  |  |  |
| 14.4 | To travelling expenses |  |  |  | 6 | By sale of publications |  |  |  |
| 14.4.1 | To overseas |  |  |  | 7 | By income on investments and deposits |  |  |  |
| 14.4.2 | To domestic |  |  |  | 7.1 | By income on investments |  |  |  |
| 15 | To staff |  |  |  | 7.2 | By income on deposits |  |  |  |
| 15.1 | To pay and allowances |  |  |  | 11.2 | By interest on loan and advances |  |  |  |
| 15.2 | To retirement benefits | D |  |  | 12 | By miscellaneous income |  |  |  |
| 15.3 | To other benefits | C |  |  | 12.1 | By gain on sales of assets |  |  |  |
| 15.4 | To travelling expenses |  |  |  |  | By excess of expenditure over income |  |  |  |
| 15.4.1 | To overseas |  |  |  |  | (transferred to capital fund account) |  |  |  |
| 15.4.2 | To domestic |  |  |  |  |  |  |  |  |
| 16 | To hire of conveyance |  |  |  |  |  |  |  |  |
| 17 | To wages |  |  |  |  |  |  |  |  |
| 18 | To overtime |  |  |  |  |  |  |  |  |
| 19 | To honorarium |  |  |  |  |  |  |  |  |
| 20 | To other office expenses | E |  |  |  |  |  |  |  |
| 21 | To expenditure on research |  |  |  |  |  |  |  |  |
| 22 | To consultation expenses |  |  |  |  |  |  |  |  |
| 23 | To seminars and conferences |  |  |  |  |  |  |  |  |
| 24 | To publications of authority |  |  |  |  |  |  |  |  |
| 25 | To rent and taxes |  |  |  |  |  |  |  |  |
| 26 | To interest on loans |  |  |  |  |  |  |  |  |
| 27 | To promotional expenses |  |  |  |  |  |  |  |  |
| 28 | To membership fee | F |  |  |  |  |  |  |  |
| 29 | To subscription | G |  |  |  |  |  |  |  |
| 35 | To others |  |  |  |  |  |  |  |  |
| 35.1 | To leave salary and pension |  |  |  |  |  |  |  |  |
| 35.2 | Contribution |  |  |  |  |  |  |  |  |
| 35.3 | To audit fee |  |  |  |  |  |  |  |  |
| 35.4 | To Misc |  |  |  |  |  |  |  |  |
| 37 | To depreciation | H |  |  |  |  |  |  |  |
| 48 | To loss on sale of assets |  |  |  |  |  |  |  |  |
| 49 | To bad debts written off |  |  |  |  |  |  |  |  |
| 50 | To provision for bad and doubtful debts |  |  |  |  |  |  |  |  |
|  | To excess of income over expenditure |  |  |  |  |  |  |  |  |
|  | (transferred to capital fund account) |  |  |  |  |  |  |  |  |
|  | Total |  |  |  |  | Total |  |  |  |

Chairperson (Signature)

Member(s) (Signature)

Secretary (Signature)

Officer In-charge (Finance and Accounts)

**Balance Sheet as on 31st (Month) (Year) \_\_\_\_\_\_\_\_\_\_**

**(In Rupees)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **A/c Code** | **Liabilities** | **Schedule** | **Current Year as on** | **Previous Year as on** | **A/c Code** | **Assets** | **Schedule** | **Current Year as on** | **Previous Year as on** |
| 40 | Funds | I |  |  | 43 | Fixed assets | H |  |  |
| 40.1 | Capital Fund |  |  |  | 43.1 | Gross Block at cost |  |  |  |
|  | Add Excess of income over expenditure/ less excess of expenditure over income |  |  |  |  | Less Cumulative depreciation |  |  |  |
| 40.2 | Other funds (specify) | J |  |  | 42.2 | Net Block | M |  |  |
| 41 | Reserves | K |  |  | 44 | Capital Work in progress | N |  |  |
| 8 | Loans |  |  |  | 31 | Investments & Deposits |  |  |  |
| 8.1 | Government |  |  |  | 31.1 | Investments | O |  |  |
| 8.2 | Others | L |  |  | 31.2 | Deposits | S |  |  |
| 42 | Current Liabilities and provisions |  |  |  | 33 | Loans and advances | P |  |  |
|  |  |  |  |  | 3.1 | Accounts with governments | Q |  |  |
|  |  |  |  |  | 45 | Sundry debtors |  |  |  |
|  |  |  |  |  |  | Cash and Bank balances | R |  |  |
|  |  |  |  |  | 36 |  |  |  |  |
|  |  |  |  |  | 46 | Other Current Assets |  |  |  |
|  | Total |  |  |  |  | Total |  |  |  |
|  | Accounting Policies and Notes to | T |  |  |  |  |  |  |  |

Instructions:

* 1. The Schedules referred / referenced above shall be prepared by the Authority based on accounting principles followed by the State Government or by other regulatory authorities or as suggested by the Comptroller and Auditor General of India from time to time.
  2. The Schedules referred to above shall form an integral part of the Income and Expenditure Account or the Balance Sheet, as the case may be.

Chairperson (Signature)

Member(s) (Signature)

Secretary (Signature)

Officer In-charge (Finance and Accounts)