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HOUSING & URBAN DEVELOPMENT DEPARTMENT

NOTIFICATION

The 4th August, 2012

S.R.O. No. 456/2012—The following draft of certain rules further to amend the Odisha Development Authorities Rules, 1983, which the State Government propose to make in exercise of the powers conferred by section 123 of the Odisha Development Authorities Act, 1982 (Odisha Act 14 of 1982) is hereby published as required by Section 125 of the said Act for information of all Development Authorities likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by Government on or after the expiry of a period of thirty days from the date of publication of this notification in the *Odisha Gazette*.

Any objection or suggestion which may be received from any Development Authority in respect of the said draft before expiry of the period so specified above will be considered by the State Government.

Draft

1. (1) These rules may be called the Odisha Development Authorities (Amendment) Rules, 2012.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Development Authorities Rules, 1983 in rule 90, in sub-rule (1), the words and figures "Form XIX, and Form XX" shall be substituted by the words and figures "Form XIX, Form XIX-A, Form XIX-B, Form XIX-C, Form XIX-D, Form XIX-E, Form XIX-F, Form XIX-G, Form-XIX-H, Form XIX-I and Form-XX, Form XX-A, Form XX-B, Form XX-C, Form XX-D, Form XX-E, Form XX-F, Form XX-G, Form XX-H, Form XX-I and Form XX-J".

3. In the said rules, the Form-XIX shall be substituted by the following Forms, namely:—

FORM-XIX

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED _____ (Amount Rs.)

(Annual Statement of Accounts)

	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		
(d) Maintenance Services (Equipment / Property)		
(e) Others (Specify)		
TOTAL:		

	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 Organisations		
(6) Others (Specify)		
TOTAL:		

FORM-XIX-A

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED _____ (Amount Rs.)
(Annual Statement of Accounts)

	Current Year	Previous Year
SCHEDULE 14-FEES/SUBSCRIPTIONS		
1. (1) Entrance fees		
(2) Annual Fees/subscriptions		
(3) Seminar/Program Fees		
(4) Consultancy Fees		
(5) Others (Specify)		
TOTAL:		
Note – Accounting Policies towards each item are to be disclosed		

	Investment from Earmarked Fund		Investment - Others	
	Current Year	Previous Year	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-XIX-B

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED _____ (Amount Rs.)
 (Annual Statement of Accounts)

	Current Year	Previous Year
SCHEDULE 16-INCOME FROM ROYALTY, PUBLICATION ETC.		
(1) Income from Royalty		
(2) Income from Publications		
(3) Others (specify)		
TOTAL:		

	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 Account:		
(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		

FORM-XIX-C

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED _____ (Amount Rs.)

(Annual Statement of Accounts)

	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 Services		
(4) Miscellaneous Income		
<u>TOTAL:</u>		

	Current Year	Previous Year
SCHEDULE 19-INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS		
(a) Closing stock		
- Finished Goods		
- Works-in-progress		
(b) Less: Opening Stock		
- Finished Goods	()	()
- Work-in-progress	()	()
NET INCREASE/(DECREASE) [a - b]		

	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)		
<u>TOTAL:</u>		

FORM-XIX-D

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED _____ (Amount Rs.)

(Annual Statement of Accounts)

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

FORM-XIX-E

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED _____ (Amount Rs.)

(Annual Statement of Accounts)

	Current Year	Previous Year
SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC.		
(a) Grants given to Institutions / Organisations		
(b) Subsidies given to Institutions / Organisations		
TOTAL:		
Note – Name of the Entities, their Activities along with the amount of Grants / Subsidies are to be disclosed.		

	Current Year	Previous Year
SCHEDULE 23- INTEREST		
(a) On Fixed Loans		
(b) On other Loans (including Bank Charges)		
(c) Others (specify)		
TOTAL:		

FORM-XIX-F

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED _____

(Annual Statement of Accounts)

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 materials, 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

6.1 Depreciation is provided on straight-line method as per rates specified in the Income-tax Act, 1961 except depreciation on cost adjustments 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.

FORM-XIX-G

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED _____

(Annual Statement of Accounts)

SCHEDULE 24-SIGNIFICANT ACCOUNTING POLICIES (Illustrative)-contd.

- 6.2 In respect of additions to/deduction from fixed assets during the year, depreciation is considered on pro-rata basis.
- 6.3 Assets costing Rs.5,000 or less each are fully provided.

7. MISCELLANEOUS EXPENDITURE

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

8. ACCOUNTING FOR SALES

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

9. GOVERNMENT GRANTS/SUBSIDIES

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

10. FOREIGN CURRENCY TRANSACTIONS

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

FORM-XIX-H

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED _____

(Annual Statement of Accounts)

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 _____ (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-XIX-I

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED _____ (Amount Rs.)
(Annual Statement of Accounts)

	Current Year	Previous Year
<p>SCHEDULE 25- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative) – Contd.</p> <p>6. FOREIGN CURRENCY TRANSACTIONS</p> <p>6.1 <u>Value of Imports Calculated on C.I.F. Basis:</u></p> <ul style="list-style-type: none"> - Purchase of finished Goods - Raw Materials & Components (including in transit) - Capital Goods - Stores, Spares and Consumables <p>6.2 Expenditure in foreign currency:</p> <ul style="list-style-type: none"> (a) Travel (b) Remittances and Interest payment to Financial Institutions/Banks in Foreign Currency (c) Other expenditure: <ul style="list-style-type: none"> - Commission on Sales - Legal and Professional Expenses - Miscellaneous Expenses <p>6.3 Earnings: Value of Exports on FOB basis</p> <p>6.4 Remuneration to auditors:</p> <ul style="list-style-type: none"> As Auditors <ul style="list-style-type: none"> - Taxation matters - For Management services - For certification Others <p>7. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.</p> <p>8. Schedules 1 to 25 are <i>annexed</i> 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.</p>		

4. In the said rules, the Form XX, Form XX (Schedule-A) Form XX (Schedule-B), Form XX (Schedule-C), Form XX (Schedule-D) shall be substituted by the following Form, namely:—

FORM-XX

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

BALANCE SHEET AS AT _____

(Amount Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1		
RESERVES AND SURPLUS	2		
EARMARKED/ENDOWMENT FUNDS	3		
SECURED LOANS AND BORROWINGS	4		
UNSECURED LOANS AND BORROWINGS	5		
DEFERRED CREDIT LIABILITIES	6		
CURRENT LIABILITIES AND PROVISIONS	7		
TOTAL:			
ASSETS			
FIXED ASSETS	8		
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9		
INVESTMENTS-OTHERS	10		
CURRENT ASSETS, LOANS, ADVANCES ETC.	11		
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL:			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

FORM-XX-A

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED _____

(Amount Rs.)

INCOME	Schedule	Current Year	Previous Year
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		
TOTAL: (A)			
EXPENDITURE			
Establishment Expenses	20		
Other Administrative Expenses etc.	21		
Expenditure on Grants, Subsidies etc.	22		
Interest	23		
Depreciation (Net Total at the year-end – corresponding to Schedule 8)			
TOTAL: (B)			
Balance being excess 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	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

FORM-XX-B

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____

(Amount Rs.)

	Current Year	Previous Year	Current Year	Previous Year
SCHEDULE-I-CORPUS/CAPITAL 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).	<u>....</u>	<u>....</u>
BALANCE AS AT THE YEAR-END				

	Current Year		Previous Year	
SCHEDULE-2-RESERVES AND SURPLUS:				
1. Capital Reserve:			
As per last Account	
Additional during the year	
Less : Deductions during the year	<u>(....)</u>	<u>(....)</u>
2. Revaluation Reserve:				
As per last Account	
Addition during the year	
Less: Deductions during the year	<u>(....)</u>	<u>(....)</u>
3. Special Reserves:				
As per last Account	
Addition during the year	
Less: Deductions during the year	<u>(....)</u>	<u>(....)</u>
4. General Reserve:				
As per last Account	
Addition during the year	
Less: Deductions during the year	<u>(....)</u>	<u>(....)</u>
TOTAL:				

FORM-XX-C

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____ (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						
(iii) Other additions (specify nature)						
TOTAL: (a+b)						
(e) Utilisation/Expenditure towards objectives of funds						
(i) Capital Expenditure						
- Fixed Assets						
- Others						
<u>Total</u>						
(ii) Revenue Expenditure						
-Salaries, Wages and allowances etc.						
-Rent						
-Other Administrative expenses						
Total						
TOTAL: (C)						
NET BALANCE AS AT THE YEAR-END (a+b-c)						
Notes						
(1) Disclosures shall be made under relevant heads based on conditions attaching to the grants.						
(2) Plan Funds received from the Central/State Governments are to be shown as separate funds and not be mixed up with any other funds.						

FORM-XX-D

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES 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				

FORM-XX-E

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____

(Amount Rs.)

	Current Year	Previous Year
SCHEDULE-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. Others (specify)		
TOTAL:		
Notes: Amounts due within one year		

	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-XX-F

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____

(Amount Rs.)

	Current Year		Previous Year	
SCHEDULE-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-XX-G

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____

(Amount Rs.)

SCHEDULE-8-FIXED ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	DESCRIPTION	Cost/ valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year-end	As at the beginning of the year	On additions during the year	On Deductions during the year	Total up to the Year-end	As at the Current year- end
A. FIXED ASSETS:										
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 & 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										
TOTAL OF CURRENT YEAR										
PREVIOUS YEAR										
B. CAPITAL WORK-IN-PROGRESS										
TOTAL:										
(Note to be given as to cost of assets on hire purchase basis included above)										

FORM-XX-H

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____

(Amount Rs.)

SCHEDULE 9-INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
1. In Government Securities		
2. Other approved Securities		
3. Shares		
4. Debentures and Bonds		
5. Subsidiaries and Joint Ventures		
6. Others (to be specified)		
TOTAL:		

SCHEDULE 10-INVESTMENTS - OTHERS	Current Year	Previous Year
1. In Government Securities		
2. Other approved Securities		
3. Shares		
4. Debentures and Bonds		
5. Subsidiaries and Joint Ventures		
6. Others (to be specified)		
TOTAL:		

FORM-XX-I

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____

(Amount Rs.)

SCHEDULE 11 – CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
A. CURRENT ASSETS:				
1. Inventories:				
(a) Stores and Spares				
(b) Loose Tools				
(c) Stock-in-trade				
Finished Goods				
Work-in-progress				
Raw Materials				
2. Sundry Debtors:				
(a) Debts Outstanding for a period exceeding six months				
(b) Others				
3. Cash balances in hand (including cheques/drafts and imprest)				
4. Bank 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				
TOTAL: (A)				

FORM-XX-J

[See rule 90(1)]

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____ (Amount Rs.)

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

[No.21917-TP-D-84/12/HUD.]

By Order of the Governor

INJETI SRINIVAS

Principal Secretary to Government

