

MADHYA PRADESH ELECTRICITY REGULATORY COMMISSION (FORM AND TIME OF STATE COMMISSIONS ANNUAL ACCOUNTS) RULES 2008

qfi•ti-g-a, 22/153; 10-1-06 q. 550] '*G, 9 2008—qTK 18, 1'930 Bhopal, the 8 September 2008 No. F-1-002/2007/XIII.—In exercise of powers conferred by sub-section '(l) of Section 104 of the Electricity Act, 2003 (Central Act 36 of 2003) the Government hereby makes the following rules, namely: RULES 1. Short Title and commencement : (a) These Fules may be called the Madhya Pradesh Electricity Regulatory Commission (Form and time of State Conuuission's Annual ACcounts) Rules. 200S. • (b) They shall come into force on the date of their publication in the ' •Madh)'a Pradesh .Gazette"



2. Definition.—In these rules, unless the context otherwise requires :— (a) (b) (c) "Act" means the Electricity Act, 2003; "Commission" means the Madhya Pradesh Electricity Regulatory Commission constituted under Section 82 of The Electricity Act. 2003; "Chairperson" means the Chairperson of Madhya Pradesh Electricity Regulatory Commission; "Form" means a form appended to these Rules: "Schedule" means a schedule appended to these rules; • •Drawing and Disbursing Officer (DDO)" means an officer designated by the Commission to draw and make payment on behalf of the Commission; • Accounts Officer" means an officer responsible for accounts function as hpminated by Chairman. 1099. 9 2008 1100 3.



Form in which and the time at which the State Commission shall prepare its Annual Accounts The Commission shall prepare the Annual Statement of Accounts for every financial year in the (a) manner specified below: (i) (ii) (iii) Receipts and Payments Account in Form-A Income and Expenditure Accounts in Form-B. Balance Sheet in Form-C. The Annual Statement of Accounts shall be finalized by the Commission by 31st May following (b) the year to which the accounts relate to

4. Approval and Audit of Annual Statement of Accounts after finalization of Annual Statement of Accounts at the end of the financial year, the DDO shall submit Annual Statement of Accounts to the Commission for approval. After approval of the Commission the Annual Statement of Accounts shall be sent to the Comptroller & Auditor General of India (CAG) / Accountant General (AG) or any other person appointed by him, for audit. These approved accounts shall be signed on behalf of the Commission by at least two Members; one of them shall be the Chairperson, where there is one. These accounts shall also be signed by the Secretary of the Commission. (b) The audited Annual Statement of Accounts together with the audit report shall be forwarded to the State Government within six months from the end of such financial year, for laying before the Legislature

5. Internal Audit of the Commission.—(a) Internal Audit of the Commission shall be entrusted to the officers/ official of the Commission designated by the Chairperson or may entrust the work of internal audit to a firm of Chartered Accountants. (b) The purpose of the internal audit, as an independent function outside the function of the accounts keeping, is to ensure that the accounts of the Commission represent the facts and that financial records like cash book, Ledgers, Stock Registers are maintained correctly and up-to-date. (c) The Commission may decide the nature, scope and extent of internal audit from time to time

6. Format of Book Keeping and Ledgers.—(a) The Commission shall maintain the records in the format as shown in Form - D. Form - E. Form - F & Form - G. (b) The above mentioned Books of Accounts and other relevant records shall be kept in the Commission's office. It shall be the responsibility of Accounts Officer to ensure that the Books of Account and other relevant records are properly maintained and securely preserved in safe custody and produced to audit as and when required. (c) The Chairperson may decide in consultation with the Accounts Officer for maintaining any other accounting records.

FORM-A
MADHYA PRADESH ELECTRICITY REGULATORY COMMISSION
Name of the entity • RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD / YEAR ENDED
Account Head (1) RECEIPTS (2)
1. TO Opening Balances (a) Cash in Hand Current Previous Account (Amount - Rs) Current Previous Year
(3) Year (4) Head (5) PAYMENTS (6) By Salary, Allowances By Wages Year (7) Year (8) Total, 9 2008
0601 0662 ,0663 (2) (b) Bank Balance To Grant-in-Aid from . State Govt. To Loan From Govt. To
Petition fees To License fees To Penalty To Investments (i) To Face value of • investment. encashed.
(ii).To Interest on investment. To Debt/Deposit Receipts (a). Recovery of Advance from Staff. (i) House
Building Advance. (ii) Motor Car/Personal Computer Advance. (iii) Scooter/Motor Cycle Advance. (iv)
Other Advances (to be specified). (v) Recoupment of GPF Advance •paid to deputationists. (b) Recovery
of Contingent Advance. (i) Advance to PWD (ii) Advance-to Suppliers (iii) Other Advances (to be
specified). (c) Other Deposits (i) Security Deposits (ii). Earnest Money Deposits. (iii) Any other deposit
(to be specified). Receipts (a) Recovery from deputationists. (b) License Fee (c) Income Tax
(d) Surcharge (e) Sales Tax (f) Central Govt Health Scheme. (g) .Postal Life Insurance (h) Central Govt.
Employees Group Insurance Scheme. (3) g (6) (7) 1 100 (1 (8) (5) # 22 # 24 26 # 31 # 33 # 34 (i)
Overtime Allowance (ii) Other Establishment charges. (iii) Staff Welfare expenses By 'Traveling
Allowance (i)' Foreign Travels (ii) Domestic Travels (iii) Local Conveyance Expenses. By Office
Expenses . By Exam & Training By Seminar, •Workshop, Conference. By Payments for Professional .
Services. (i) Auditors Remuneration/ Legal Fee. By Maintenance Work By Material & Supplies By
Repayment of Loan By Advances to Staff (i) House Building Advance (ii) Motor Car/Personal Computer
Advance. (iii) Scooter/Motor Cycle Advance. (iv) Contingent Advance (v) 'Advance to 1) SVD (vi)
Advance Suppliers/ Contractors. (vii) Other Advances (to be specified). By Contributions (i) Pension and
Gratuity (ii) Leave Salary Pension Contributions. (iii) Other Contributions (to be specified) By
Expenditure on Fixed Assets and Capital Works-in-Progress. (i) Land (ii) Buildings (iii) Furniture and
Fixtures (iv) Machinery and Equipments. (v) Motor Vehicles (vi) Books and Publications (vii) Any other
(to be specified). 1 100 (2) 10. 11 12 (2) (3) (4) (5) (6) By Other Adjustments/ Remittances. (7) 800 Any
other (to be specified) To Other Receipts (i) Grant 'from Power Finance Corporation. (ii) Grant by Foreign

Donor (iii) Sale of Tender Documents. (iv) Processing Fee (v) Interest on deposits (vi) Certified Copying Fee (vii) Misc. receipts (viii) Sale of old Newspapers (ix) Grant from Central Govt. (a) GPFICPF etc. recovered from the deputationists. (b) License fee (c) Income Tax (d) Sales Tax (e) Central Govt. Health Scheme. (f) Postal Life Insurance (g) CGEGIS/CGEIS (h) House Building Advance (i) Motor Car/Computer Advances. (j) Scooter/Motor cycle Advances. Other Recoveries (to be specified). By Other Administrative Expenses. (i) Advertisement and Publicity. (ii) Freight and Forwarding Expenses. (iii) Packing Charges (iv) Subscription Expenses (v) Labour and Processing Expenses. (vi) Cartage and Carriage (vii) Insurance (viii) Excise Duty (ix) Irrecoverable Balances written off. (x) Others (to be specified) 3. By Investments and Deposits Made : (i) Investments. (ii) Deposits (a) Security Deposit TOTAL Accounts Officer Bhopal . Dated the . Commission Secretary . (b) Earnest Money Deposit. By Closing Balance Cash Bank TOTAL . Member Chair 9 2008 FORM B . i.100 (3) Name of. MADHYA PRADESH ELECTRICITY REGULATORY COMMISSION INCOME AND EXPENDITURE ACCOUNTS FOR THE PERIOD/YEAR ENDED 2008 By Grants/Subsidies 1.1 State Government 1.2 . Other Sources (to be specified) By Seminars and Conferences By Consultancy By Fees/Subscriptions/fines Current Year (Amount - Rs.) . Previous Year 2 3. 4. 6. 7. 8. 9. 10. 4.1 4.2 4.3 4.4 . 4.5 By 6.2 By 7.1 7.2 7.3 7.4 7.5 Fee for Petitions License, Fee Penalty Other Receipts (i) Grant from Power Finance Corporation. (ii) Grant by Foreign Donor (iii) Sale of Tender Documents (iv) Processing Fee , Interest on Deposits (vi) Certified Copying Fee .(vii) Misc. Receipts (viii) Sale of old Newspapers (ix) Grant from Central Govt. (x) Accrued Income Any other Income (to be specified) Investment (Income on investment from earmarked/endow funds transferred to funds). Royalty. Publications etc. Publications Interest [Interest on Deposits (to be specified) Interest on Loans and Advances Interest on Investment Interest on Cash at Bank Any other (to be specified) By Other Income 8.1 Medical Health' Care facilities 8.2 Sale of Newspapers 8.3 Gifts 8.4 Gains on Sale. of Assets 8.5 Staff, Car. Recoveries By Excess of Expenditure over Income (transferred to Capital fund account) Total (A) 1100 (4) 9 2008 Current Year EXPENDITURE Salary and Allowances Pay & Allowances of Chairman & Members Pay & Allowances of Officers and Establishments Pay & Allowances of Staff Honorarium Overtime Allowance Medical and Health Care, Facilities Bonus and Other Establishment Charges (to be specified) Previous Year 1. 2. 3. 4. 5'. 6. 7. 8. 9. 10. 11. 12

13. To 1.1 1.2 . 1.3 1.4 1.5 1.6 1.8 To Payment on Professional & Other Services To Travel Expenses Chairman, Members & Other Officers 3.1 Domestic Travels - staff. Chairman, Members & Other Officers 3.2 Foreign Travels - staff. To Other Administrative Expenses 4.1 4.2 4.3 4.4 4.5 4.6. 4.7 4.8 4.9 Telephone and Fax Rent, Rate & Taxes News Paper/periodicals Advertisement and Publicity Postage and Telegram Livery Water & Electricity Local. Conveyance Any other (to be specified) To Stationery & Printing 5.1 Stationery 5.2 Printing To Publications To Miscellaneous and Other Expenses To Repair and Maintenance 8.1 Buildings 8.2 Machinery & Equipment 8.3 Furniture & Fixtures 8.4 Vehicles To Petrol, Oil & Lubricants To Hospitality Expenses To Audit Fees To Local Charges To Provident Fund & Other Contributions 13.1 Pension & Gratuity (including Commuted Value of Pension) 13.2 Contribution to CPF 9 '2008 14. 1.5. 16. 17. 18. 19. 20

21. EXPENDITURE 13.3 Deposit Linked Insurance Scheme 13.4 Pension Contribution 13.5 Leave Salary Contribution 13.6 Gratuity Contribution To Interest 14.1 Interest on-GPF 14.2 Interest on CPF 14.3 Any other (to be specified) To "Group Insurance Scheme Current Year 15.1 CGEGIS 15.2 CGEIS - Saving Fund - Insurance Fund. Saving Fund Insurance Fund. To Depreciation To Loss on Sale of Assets To Bad-debts written off To Excess of Income over Expenditure (Transferred to Capital Fund Account) Outstanding Expenses TOTAL (B) Commission Secretary Member Previous Year Chairman Accounts Officer Dated the .



FORM -C NAME OF THE ENTITY : MADEIYA PRADESH ELECTRICITY REGULATORY
CONISSION BALANCE SHEET AS AT (Amount Rs.) CurTent Previous 2. 3. 4

5. CORPUS/CAPITAL FUND AND LIABILITIES **Corpus/Capital Fund** **Other Funds** **2.1** Provident
Funds **2.2** Others (to be specified) Reserves and Surplus EarmarkeUEndowment Funds Secured Loans and
Borrowings Schedule 2 3 4 Year Year 1100 (6) 9 2008 Schedule 5 6 7 8 9 Current Year 6. 7. 1. 2. 3. 4. 5. 6



7. CORPUS/CAPITAL FUND AND LIABILITIES Unsecured Loans and Borrowings Current -
Liabilities and Provisions' TOTAL ASSETS Fixed Assets Capital Work-in-Progress • Investments -
From Earmarked/Endowment Funds of MPERC Sundry Debtors Current Assets, Loans &
Advances Cash and Bank Balance 6.1 6.2 6.3 6.4 6.5 Cash in Hand Cash at Bank With Treasury
 Cheques/Drafts in Hand Imprest Miscellaneous Expenses (To the extent not written off) TOTAL Accounts
 Officer Commission Secretary Previous Year Chairtnan MADHYA PRADESH ELECTRICITY
 REGULATORY COMMISSION



FORMING PART-OF BALANCE AS ..vr Schedule - I Corpus / Capital Fund Balance at the beginning of the year Add : Contributions towards Corpus/Capital Fund Add/(Deduct): Balqnce of ngt income/(expenditure) transferred from the Iricome and Expenditure Account: BALANCE AT THE YEAR END Accourus Officer Commission Secretary Currem Year Member Pre• inus Year Chairman 2. 3. 4. 2008 MADHYA PRADESH ELECTRICITY SCHEDULES FORMING. PART OF BALANCE SHEET AS •IAT' Schedule 2: Reserv_és and Surplis• •Cut-rent: Year-- • Capital Reserve As per last Account Addition during the year Less Deductiois during the year. Revaluation Reserve . As per last Account A4ditio.n during.EKe year. •Less : Deductions during. the year Special Reserves As •per last Account Addition during the year :l-es : Deductions during the year General Reserve As per last Account Addition during the year Less : 'Dedu•ctions during the year TOTAL Accounts Officer Commission Secretary Member PreVioUs Year •Chairman MADHYA PRADESH ELECTRICITY REGULATORY COMMISSION SCHEDULES FORMING PART' OF BALANCE SHEET AS AT Schedule - 3. : EA FUNDS Fund (a) Opening balance of the funds (b) Additions to the- Funds: (i) Donations/Grants (ii) Income from Investment . 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 Fund xx Fund Fund zz • Current Previous Year 1.100 (8) (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) 9 2008, Fühd " Fünd .Current . Yéâr Previous Yeaf Notes.— (l) Di"losures shall• be made under relevant Heads based on' conditiöhs aitâthing to ihé Grants. (2) Plan Funds. receiv.ed from the Central/S!ate Governments are to be shown as sepüage.Funds• .and not to be mixed up with any other Funds. Accounts Officer Commission Secretary • MADHYA PRADESH ELECTRICITY REGULATORY COMMISSION SCHEDULES FORMING PART OF BALANCE SHEET AS AT Schedule - 4: SECURED LOANS and BORROWINGS 2. 3. 4. 5. 6

7. Central Government State Government (Specify) Financial Institutions (a) Term Loans (b) Interest accrued and due Banks (a) Term Loans Interest accrued aid due (b) Other Loans (specify) - Interest accrued and due Other Institutions and Agencies Debentures and Loans Others (Specify) TOTAL Note.—AmÖUnts due within one year. Accounts Officer Commission Secretary Current Year Member Chairman (Alnount Rs.) Previous Year Chairman ous 9. 2608- MADHYA PRADESH ELECTÆUCITY..REGULATORY COMMISSfON SCHEDUL\$ FORMING PART OF B'AEANCE SHEET Schedule - S: UNSECURED LOANS ana BORROWINGS 2. 3. 4. 5. 6

8. Central Government State..Govemmen1 Financial Institutions Banks : (a) Term Loans. (b) Other Loans • (specify) Other Institutions and Agencies. Debentures and Bonds Fixed Deposits Others (specify) TOTAL Note.—Amounts due within one year •Accounts Officer Commission Secretary CurTent Year
Member MADHYA PRADESH ÉLECTRICITY REGULATORY COMMISSION SCHEDULES



FORMING PART OF BALANCE SHEET AS AT Schedule - 6: CURRENT LIABILITIES and
PROVISIONS Current Year CURRENT LIABILITIES A. B. -3. 4. 5

6. Acceptances .Sundry Creditors:- Advances Received Interest accrued but not due on: (a) Secured Loans[Borrowings (b) Unsecured Loans/Borrowings Statutory Liabilities: (a) Overdue (b) Others Other Current Liabilities TOTAL. (A) PROVISIONS 2. 3. 4

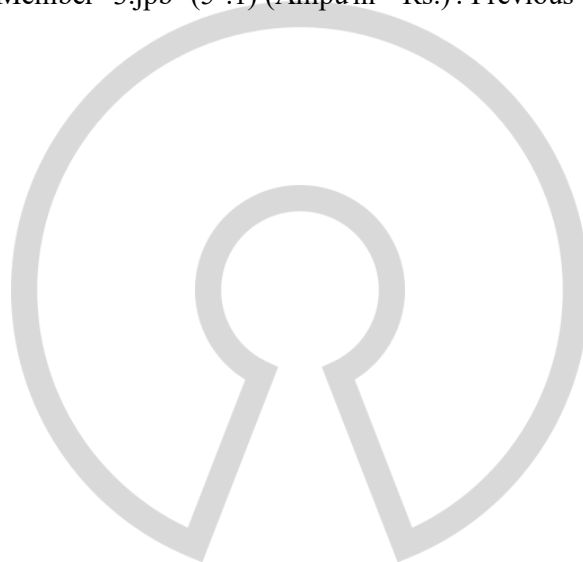


FORMING PART OF BALANCE SHEET AS AT Schedule - 8 INVESTMENTS FROM
EARMARKED ENDOWMENT FUNDS 2. 3. 4. 5

6. In Government Securities Other Approved Securities Shares Debentures and Bonds Subsidiaries and Joint Ventures Others (to be specified) TOTAL Accounts Officer Commission Secretary Current Year • Member (Amount - Rs.) Previous Year Chairman • 2068?
P.RÄBÉSÆEÉECTRICIT,Y_• RÉGÜLÅioki CÖMMiSS10N SCHEDULS•FORMING PART..•ÖF
BALANCE SHEET As , Schedule. : 9: ETC Currént Year A. 1. 2

3. CURRENT ASSETS: Inventories: (a) Stores and Spares (b); Loose •Tools (c) Stöck-ih-trade (i) Finished Goods (ii) Worklin-progress (iii) Räu Materials Sundry Debtors: (a) 'Debts Oufståridihg for a period exceeding six •monthS (b) Others Cash & bank: bälänces •.(inclådirig .éh'eqges/drafG. and imprests).. (a) Cash in (b) Bank Bala•nces i. With Scheduled Banks: -On Current Accoiints -On Deposit Accounts (includes margin money) Savings Accounts (c) With• Treasury (d) Cheques/Dfafts in hand (e) Imprest Account TOTAL (Å) LOANS, ADVANCES AND OTHEk ASSETS 3. 4. 4

5. Loans: (a) Staff- (b) Other Entities engaged in acEivities/objectives similar to that of the Entity (c) Other(Specify) Advances and other amounts recoverable in Cash or in Kind or for value to be received: • (a) On Capital Account (b) Prepayments (c) Others I neome Accrued: On Investments from Earmarked]" Endowment Funds .Inuescmnts Others (b) On Loans and Advances (c) Others (includes ineome due unrealised -Rs.....) Claims Receivable Deposits TOTAL (B) •TOTAL (A+B) Officer COMmission Secre!ary • Member •3.jpB •(5•.1) (Ampu'ni - Rs.)'. Previous Year Chairman 1 100 (12) 2. 3. 4. 5. 6. 7. 8



9. IO 9 2008 LEDGER LIST. OF Salary, Allowances 11 - d. e. h. 12 - iii. 21 - ii. Ili. 22 OOI 002 003 •004 005 006 008 009 24 26 31 33 001 003 006 008 •009 010 Oil 016 018 Salary Dearness Allowance House Rent Allowance Other Allowances Medical Reimbursement Leave. Travel Concession Festival Advance Grain Advance Medical Advance Wages Overtime Allowance Other Establishment Charges Staff Welfare Expenses Traveling Allowance Traveling Allowance on Tour, etc. Foreign Travels Domestic Travels Local Conveyance Expenses Office Expenses Postage and Telegram Expenses Telephone Expenses Furniture and Office Equipment Books and Periodicals Electricity and Water Charges Dresses Printing, Stationery and Forms Petrol. Oil and Lubricants Rent, Tax and Local Tax Exams and Training 001 Exams 002 Training Seminar, Workshop, Conference Payments for Professional Services 003 Fees for Advocates Maintenance Work 01 .Maintenance of Fixed Assets Repayment of Loans 34 Material and Supplies 001 Purchase of •Materials 9 2008 .1199-113) 12. 13. 14. 15. 16. 17. 18. 20. 21. 22. -3. 24. 25. 26. (.)ther Administrative Expenses (i) News Paper/Periodicals (ii) Liveries (iii) Any other (to be specified) Publications Miscellaneous. and Other Expenses Repair and Maintenance (i) Buildings (ii) Machinery & Equipment (iii) Furniture & Fixtures (iv) Vehicles Hospitality Expenses Audit Fees Legal Charges Provident Fund & Other Contributions (i) Pension & Gratuity (including Commuted Value of Pension) (ii) Contribution to CPF (iii) Depo't Linked Insurance Scheme Pension Contribution (v) Leave Salary' Contribution (vi) Gratuity Contribution Interest i) Interest on GPF (ii) Interest on CPF (iii) Any other (to be specified) Group Insurance Scheme (i) CGEGIS (ii) CGEIS Depreciation - Saving Fund Insurance Fund. Saving Fund Insurance Fund. Loss on sale of Assets • Bad-debts written off Excess of Income over Expenditure (Transferred to Capital Fund Account) Outstanding Expenses Repayment of Loan 1100 '04) 27. 28. 29. 30. 31. 32. 9 *008. Advances .to Staff (ii) (iii) (iv) (v) (vi) (vii) House Building Advance Motor Car/Personal Computer Advance .Sck)0ter/Motor cycle Advance Contingent Advance Advance• to PWD Advance to Suppliers/Contractors Other Advances (to be specified) 'iti l)b10 Monm Contributions (i) , Pension and Gratuity (ii) Leave Salary & Pension Contributions (iii) -Other Contributions '(to. be specified) Expenditure on Fixed Assets •and Capital. Works-in-Progress Land (ii) (iii) (vi) (vii) Buildings Furniture and fixtures Machinery and. Equipments Motor Vehicles Books and Publications Any other be specified). Other Adjustments/Remittances (k) (m) (n) (o) (p) (q) (r) (s) (t) (u) GPF/CPE e.tc. recovered from the deputationists. License Fee Income Tax Sales Tax Central. Govt. Health Scheme Postal Life Insurance CGEGIS/CGEIS. House Building Advance Motor Car/Computer Advances Scooter/Motor cycle Advances Other Recdveries (to be specified) Other Administrative Expenses (i) (ii) (iii) (iv) (vii) Advertisement and Publicity Freight and Forwarding Expenses Packing Charges Subscription Expenses . Labour and Processing Expenses Cartage and Carriage Inwards Insurance Excise Duty (viii) irrecoverable Balances written off (ix) Others (to be specified) Investments and Deposits Made (i) Investments (ii) Deposits (c) Security Deposit (d) . Earnest Money Deposit 2008 Madhya Pradesh Electricity Regulatory Commission, Bhdpal •Proforma -for Cash -Book RECEIPTS Particulars L.F Date & Month Month & Date Voucher No. Cash Bank Total Amount Date & Month , PAYMENTS Voucher Particulars L.F. No. Cash

Form D Bank Total Amount Form E Madhya Pradesh Electricity Regulatory Commission, Bhopal Proforma for Ledger Nc Of Particulars CBF Debit Rs Credit Rs Balance CR/DR MADHYA PRADESH ELECTRICITY REGULATORY COMMISSION, BHOPAL Proforma for Stock Register Name of Article Month & Date Particulars FORM-F Remarks Bill No. Received . Issue Balance Quantity 1100 (16)' 9 2008 MADHYA PRADESH ELECTRICITY• REGULATORY Pm&mna for Fes S.NO. Date Nuneof Mode of Paymatt Petition License paraity Total Form G Ranarks Bank No. Name of Bank 1. 2. 3. 4. 5. 6. (ii) LEDGER LIST OF RECEIPT HEADS To Grant-in-Aid from State Govt. To Loan From Govt To fæs To Licerse Fees To To. Invesunalts To Face value of Investment encashed To IntetBt on Invesunent To Receipts Recovery of Advance from Staff (i) (iii) (iv) (v) (b) (ii) (iii) House Building Advance Motor Car/Personal Computer Advance Scooter/Motor Cycle Advance Other Advyances (to be specified) Recoupment of GPF Advance paid to deputationists. Recovery of Contingent Advance Advance to PWD Advance to Suppliers Other Advances (to be specified) 8

9. Gii) (a) (b) (c) Other Deposits Security Deposits Eamest Money Deposits Any other deposit (to be specified) To Recovery from Deputadonists Lichehse Fee [twome Tax 1100 (17) (d) (e) •ks (h) IO.(ii) (iv) (Yi) (vii) (viii) (ix) (xi) (xii) 11. 12 13. 14. 15. 16. 17. 9 2008 Suncharge Sak Tax Calüal Govt Health Scheme P0<al Life Insurance Central Gövt Employees Group Insurame SctÉme Any other (to be specified) To Oth« Grant from Pow« Finance Corpomation Grant by Rreign Ihncx Sale of Tenda DoCumems Processing Fee Interest on Deposits Certified Copying Fee Mise. Receipt Sale of old Newspapers Grant from Cem•al Govt. Medical Health Care facilities Gifts Gains on sale of Assets To Seminars and Conferencs To-Consultancy To Royalty, Publications etc. 13.1 Royalty 13.2 Publications To Interest . 14.2 14.3 14.4 Interest on Deposits (10 be specified) Interest on Loans and Advances Interest on Investment Interest on Cash at Bank Staff Car Recoveries Increase/(Decrase) in Stock of Finished Goods and Works - in - Progress Excess of Expenditure over Income (transferred to Capital fund account) By order and in:the name of the Governo/•of Madhyg Pradesh, •R.B. AGRAWAL, Addl. secy.. 1100 (18) 9 2008 8 2008- 348 (3) 2004 3.maTFT, 1-002-2007-äxv.—frqq, 3fi.frq•q,• 2003 36 2003) 104 (1) fii* t, 3qqR:— fiqq, 2008 (73) (11) (A) t, 2003; " t, 34fUfrqq, q-ä ü 3fiüa t, 2003 82 fixa tfü (ii) (iii) üZ) R7iqs.9 2008 (u) t, 31 qra•m, avi grq qz« qra•m. 5, 31T@rcr (Chartered Accountant) (u) yziÄ7, (Account Keeping) (cash• Book), (Ledger), (Stock Register) t

6. Book Keeping (Ledgers) a; Fq-z; (Safe Custody) 3T@fä-ra t.(n) t, a *111. (Receipts and Payments Account) (1) (2) (Ifil (7) (8) (3) (Grant-in-Aid) (4) 1. (s) # 21 (6) (i) (overiime) .(ii) 3-1@ (iii) 1100 (20) 0602 0603 (Investments) (Face ValE) (ii) fizif (ii) (iii) . (iv) fift (GPF) (ii) (iii) (ii) (iii) (Z) # 22 # 24 # 26 # 31 # 33 # 34 2008 (ii) (iii) G) (ii.i) (iv) (Contigent Advance). (vi) 3.fi•q. (vii) (Contribution) (iii) (By Expenditure on Fixed Assets and Capital Works in Progress) (iii) (iv) 1100 (21) 800 (Central Govt. Ernployees Gmup Insurance Sctane). (i) (ii) (Denor) (iii) (Fee) (vi) (vii) (viii) (@uipmeats). (vi) (vii) (ContribÜry Rovident Fund-CPF) (71) (Central Govt. Employees Group [nsurance Scheme- (Central Govt. Employees Insurance Scheme-CGEIS) (Freight) (Forwarding) (iii) (Packing) (iv) (Subscription) (Yi) (Cartage and Carr.iage Inwards). i 100 (22) 1. 2. 3. 4. 9 2008 (vii) (viii) (ix) 3.pürq (Closing Balance) (Income and Expenditure Accounts) (2) (Qtl (3) (æßft•ä) frui 1.1 1.2 4.1 4.2 4.3 4.4. 1100 (23) (ii) (iii) (iv) (v) (vi) (vii) (viii) (if) (x) 2008 (Processing Fee) yfififi 3-TTQ (To Accrued Income) 5. 6. 7. 9. 10. 4.5 (3*a (fift fifü (Royälty), (Publication) 6.1 6.2 7.1 7.2 7.3 7.4 8.1 8.2 8.3 8.4 8.5 3Ttq a-ft-qi fifü 3Rft7) 1.1 1.2 1100 (24) 2. 3. 4. 5. 7. 9. 10. 11. 12. 1.3 1.4 1.5 1.6 1.7 3.1 3.2 4.1 4.2 4.3 4.4 4.5 4.6 4.7 4.8 4.9 5.1 5.2 10. 8.1 8.2 8.3 8.4 9 2008 (Honorarium) (Overtime Allowance) (Q.3i.qa.) 1100 (25) 14. 17. 19. 20. 21. 13.1 13.2 13.3 (Deposit Linked [nSurance Scheme). 13.4 13.6 14.1 (GPF) 14.2 fift (CPF) 14.3 15.1 (CGEGIS) fift 15.2 fifü (CGEIS) (Depreciation) (Bad Debts) (ti\$rq a fifü 3.F7fta) 1100.(26) 9 2008 (Balance Sheet) fifi (Capital Fund •.)aq (1) fifi* fifiT4i 211 2.2 fifi.t (Reserves and Surplus) (Earmarked) fift (Endowment Fund) (Secured Loans and borrowings) (Unsecured Loans and borroyings) (Assets) (Fixed Assets) (Capital works in progress) 6.1 6.2 6.3 6.4 6.5 (imprest) (2) 2.- 3 4 5 6 7 8 9 (3) (4) 2. 3. 4. S. 6. 7. 1. 2. 3. 4. 5. 6. 7 9 .2008 Balärice-Sheet) q.rrq (Corpus(Capital.Fund.) 1100 (27) (1) 2 3 4 (2) : fifi* 3Rfi7 tg. Jid (3) (4) (1) (Balance-Sheet) (Reserves and Surplus) (2) (3) 4. (Capital Reserve) (Revaluation Reserve) (Special Reserves) : qzra (General Reserves) 1.100 (28) (ii) (iii). (i) (Balance-Sheet) t (Earmarked/Endowment Funds) (2) (3) (4) (6) (lift (3) (7) äq.—i. *+1. 2. fifrFii (Plan Funds) fifipii fifüzif (Balance Sheet) QTfQT a•uTT (Secured Loans and Borrowing) (2) 1. 2. 4, s. 6. a. 3. 4. s. 6. 7. 8. 9 2ööå (Interest and'due) (Agencies) (Debentures) (Balance-Sheet) aur (Unsecured Loans and

Borrowing) 1.100'(29) ((If (2) (3) () 34Ä () (Institutions) (Agencies) (Debentures) (Bonds) (Fixed Deposits) 1100 (30) 2. 3. 4. 5. 6. 1. 2. 3. 4. s. 9 2008 (•Balance Sheet) 3q«r-6 (Current Liabilities and Provisions) arm (2) .(3) <17T (3R) (Borrowings) (q) (Borrowings) (31) (Gratuity) '3 aq.—l. 31i*, 2. Gog, (Gross Block), s,000/L t, 1100 (32) 1. 2. 3. 4. 6. 1. 2. 9 2008 (Balance Sheet) Q; t BR.üt (Investment from Ear-markedfEndowment •funds) fifizli (i-q•o (Debenture) .NT (aiz) +4fiqi. • (Balance Sheet) 9 7äUT, 3fi•q (Current Assets; Loans and Advances etc.) (Inventories) (Stores and Spares) (Loose Tools) (i) (Finished Goods) (ii) (Work-in-Progress) (iii) (R" malerials) (Sundry Debtors) 9 2008• (i) @fiii (margin Money) t] (iii) (30 : 1 IOO (33) 2. 3. 4. S. (in-kind) (73) (Prepayments) (71) (a;) ; fifi:rzii (On investrment from earmarked/endowment Funds) grfia zip-I (3q+@): 11 001 003 006 1100 (34) 008 001 004 006 007 009 002 9 .2008 -q.râ•r •..rq•r (Tour) A?r«, (ql.3.mq«.) (Seminar). (Workshop). (Conference) (Liveries) 1100 (35) (iii) (iv) (Hospitality Expenses) Y'.rrr (Legal Charges) (i) (fifi gq) (ii) (iii) (Deposit Linked Insurance Scheme) (i) fifi (ii) (iii) 19 20 21 22 23 24 25 26 27 (i) (ii) (CGEGfS) (CGEIS) fifi-I fifi* (aar arq (ii) 1100 (36) 28 29, 30 31 32 9 2008 (iii) (v) fiqfu (vi) (vii) qrä) (ii) (iii) q•ra 7u•r (iii) CIV) (vi) (vii) (Remittances) fifia / fift, (z:) (CGHS) (CGEIS) a) .3fi-q (7) (a) (ii) (iii) (iv) (v) (yiTüfiTT) (vii) (viii) zh-rq (ii) E.Htrm— 1100 (38). 9 2008 (L..edger) (CBF) • (Debit) (Credit) F. 1 foo (40) 9 2008 (Fee-Regster) qqw, 9 2008 1100 (39) (Stook Register) 1, 2. 4. 5. 6. 7. 8. 9. qng, 9 2008 (Ledger) (Grant-in-Aid) (iii) .(iv) fifi. (i) fiqfq (ii) (iii) 3fi•-q) (ii) (iii) (380 qra) (To Remmittances / Receipts)— (71) (q) (q) (CGHS) (CGEGIS) 1100 (42) .9 2008 10. 11. 12. 13. vrftau— (ii) (iii) (vi) (vii) (viii) (ix) (xi) (Gifts) (xii) (Royalty) 13. I 13.2

