MINISTRY OF HUMAN RESOURCE DEVELOPMENT

(Department of Elementary Education and Literacy)

New Delhi, the 28th July, 2000

[Published in the Gazette of India Part II Section 3 (i) as No. 33 on August 12, 2000]

G.S.R. 314- In exercise of the powers conferred by Sub Sections (1) and (2) of Section 26 of the National Council for Teacher Education Act, 1993 (73 of 1993), the Central Government in consultation with the Comptroller and Auditor General of India hereby makes the following rules, namely:

1. Short title and commencement:

(1) These rules may be called the National Council for Teacher Education (Annual Statement of Accounts) Rules, 2000.

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

2. Definitions :_ In these rules unless the context otherwise requires :

(a) Act means, the National Council for Teacher Education Act, 1993 (73 of 1993).

(b) Council means National Council for Teacher Education constituted under Section 3 of the Act.

(c) Form means a set of annexures numbered I to III annexed to these rules.

(d) Audit Officers means the Comptroller and Auditor General of India or any person appointed by him in connection with the audit of the account of the Council.

3. Accounts of the Council.

(1) The Annual Statement of Accounts of the Council for every financial year shall be prepared by the Member Secretary or such officer of the Council as may be authorised by the Member Secretary in this behalf.

(2) The Annual Statement of Accounts duly approved by the Council shall be submitted by the Member Secretary to the Central Government by such date as may be specified by the Central Government.

(3) The Council shall forward to the Central Government progress of expenditure incurred and expenditure likely to be incurred during the remaining part of the financial year as and when called for by the Central Government.

(4) The Member Secretary shall supervise the maintenance of the accounts of the Council, the compilation of financial statement and returns and shall also ensure that all account books, enacted vouchers, and other documents and papers of the Council required by the Audit Officer for the purpose of Auditing the accounts of the Council are placed at the disposal of that officer.

(5) The accounts of the Council with effect from the date of publication of these rules shall be maintained in form annexed.

(6) The Annual Statement of Accounts shall be signed and authenticated by the Member Secretary.

(7) The Annual Statement of Accounts shall be submitted to the Audit Officer on or before the end of July following the year to which the accounts relate and the Audit Officer shall audit the accounts of the Council and report thereon.

(8) The Council shall within sixty days of receipt of audit reports remedy any defect or any irregularity pointed out thereon and report to the Central Government and the Audit Officer and the action taken by it thereon.

ANNEXURE _ I

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31st MARCH...

Receipts������������������������ Amounts (Rs.)������������ Payments������������������������������ ������������ Amounts(Rs.)

���� 1�� 2������������������������������ 3������������������ ������������������������������������ 4

Opening Balance�� ���� A.�� Personnel Services & Benefits

(i) Cash-in-hand

(1) Salaries (pay to Officers & Estab-lishment)

(ii)Imprest

(2) Wages(iii)Cash-atbank

(3) Medical Reimbursement

(4) Honorarium Grants-in-aid from Ministry

(5)�� Leave Travel Concession

(6)�� Bonus Grants-in-aid from other sources

(7) ������������������ Over Time Allowances

(8) (a) L.S. & P.C.

(b) (i) Contribution of GPF/CPF Fee received from recognising institutions

(ii) Interest to GPF/CPF

(c) Retirement Benefits

Sale of publications

(d) Gratuity

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tion

(8)Local Conveyance

(9)Legal Charges

(10) Liveries

(11) Repair & Maintenance Charges

(12) Misc. Office Expenses

(13) Postage & Telegrams

(14) Printing & Stationery

(15) Books & Periodicals/publications

(16) Telephone Charges

(17) Bank Charges

(18) Seminar/Conference/Workshop/etc.

(19) Inspection of Institutions for recognition by RCs

(20) Project Programme of RCs Recoveries of Loans & Advances (i) Motors Car/Motor Cycle/Scooter D. Non-recurring Expenditure

(ii)House Building Advance

(1) Land & Building

(iii) Cycle Advance

(2) Office Equipment & Machinery

(iv) Festival Advance

(3) Furniture & Fixture

(v) Fan/Flood/Warm Clothing etc.

(4) Library Books/Documentation etc.

Remittances E. Loan and Advances/Remittances
(a) Income Tax (a) Construction of building (b) GPF/CPF (b) Purchase of Equipment etc. (Deputations) (c) Others (c) Remittances to RCs (d) TA/LTC Advaces
F. Recoverable Advances
(a) Motor Car/Motor Cycle/Scooter Advances
(b) House Building Advance
(c) Cycle Advance
(d) Festival Advance
(e) Fan/Flood/Warm Clothing Advances
Remittances
CPF/GPF CPF Saving Account
GSLIS CPF Investment (Long term)
Income Tax
Misc. Remittances
CPF/GPF
GSLIS
Income Tax
Misc.
Closing Balance
Cash-in-hand
Imprest
Cash-at-bank Total (Rs.) Total (Rs.)

ANNEXURE _ II

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH...

Expenditure������������������ Amounts (Rs.)������������ Income������������������������ ������������ Amounts (Rs.)

1 2 3 4

A. Personnel Services & Benefits Grants-in-Aid from

(1) Salaries (Pay to Officers & (i) Government Establishment)

(2)Wages (ii) Other Sources

(3) Medical Reimbursement

(4)Honorarium Encashment of investment

(5) Leave Travel Concession

(6)Bonus Interest on PF Receipts

(7) Over Time Allowance

(8)L.S.&P.C. Misc. Other Receipts

(b) (i) Contribution to GPF/ CPF

(ii)Interest to GPF/CPF Sale of Publication

(c) Retirement Sale of Forms Benefits

(d) Gratuity

(9)Consultant Fee Fee received from recognising Institutions

B. Travel Expenses

(a) Domestic Travel Expenses

(b) Foreign Travel Expenses

(c) TA/DA to non-official Members

C. Office Expenses

(1) Audit Fee

(2) Advertisement

3. Electricity/Water Charges

4. Expenditure on staff cars/Taxies

(A) P.O.L.

(B) Repair & Maintenance Charges

(C) Hiring Charges paid for taxies

5. Hospitality and entertainment Charges

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6.�� Rent of Office Building
7.�� Rent for Residential Accommodation
8.�� Local Conveyance
9.�� Legal Charges
10.� Liveries
11.� Repair and Maintenance Charges
12.� Misc. Office Expenses
13.� Postage & Telegrams
14.� Printing & Stationery
15.� Books & Periodicals/Publications
16.� Telephone Charges
17.� Bank Charges
18.� Seminar Conference/Workshop
����� etc.
19.� Inspection of Institutions for Recognition by RCs
20.� Project Programme of RCs
D.�� Non-recurring expenditure
1.�� Land & Building
2.�� Manchinery & Equipment
����� Furniture & Fixture
����� Library Books/Documentation
����� etc.
����� Excess of Income over Expendi-
����� ture/Excess of Expenditure over
����� income.

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����� ����������Total
(Rs.)���
��������������������Total (Rs.)

ANNEXURE-III

BALANCE SHEET AS ON 31st MARCH.....

Liabilities������������������������Amounts
(Rs.)��������������Assets������������������������������
������������������Amounts (Rs.)

����1��2��
������������������������3������������������
������������������������������������4

Capital Fund

Balance as per last Balance Sheet������������������Land & Building
Addition during the current year������������������Furniture & Fixture
��
������������Staff Car
Excess of Income over expenditure
As per the last year������������������Machinery & Equipment
Addition during the current year

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Library Books/Networking/ Documentation	
Unspent grants refundable to (i) Govt.	
Unsold stock of Publication (ii) Other sources etc. (at printed price)	
Deposits and Investments	
Accumulation of Funds	
CPF Invenstments	
Contributory Provident Fund	
Opening Balance	
Opening Balance	
Addition	
Additions	
Sundry creditors	
Advances to employees/other advances	
Remittances	
Sundry Debtors	
Gift & Donations	
Prepared expenses	
As per last year	
Addition during the current year	
Cash Balance	
(i) in hand	
(ii) Imprest	
(iii) at Bank	
Total (Rs.)	Total (Rs.)

Note :- Attach schedules of assets and liabilities.

{F.No. 61-39/95-Desk-TE}
SUMIT BOSE, Jt. Secy.