MINISTRY OF HOME AFFAIRS

(Department of Border Management)

NOTIFICATION

New Delhi, the 20th July, 2011

G.S.R. 556(E).— In exercise of the powers conferred by sub-section (2) of section 34 of the Land Ports Authority of India Act, 2010 (31 of 2010), read with section 22 of the General Clauses Act, 1897 (10 of 1897) and in so far as the rules and form relating to audit and accounts in consultation with the Comptroller and Auditor General of India, the Central Government hereby makes the following rules, namely:-

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CHAPTER I

PRELIMINARY

1. **Short title and commencement.** - (1) These rules may be called the **Land Ports Authority of India Rules, 2011.**

(2) They shall come into force on the date on which the Land Ports Authority of India Act, 2010 (31 of 2010) shall come into force.

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

(a) "Act" means the Land Ports Authority of India Act, 2010 (31 of 2010);

(b) "Member" means the member of the Authority;

(c) "annual statement of accounts" means the annual statement of accounts referred to in section 25;

(d) "annual report" means the report referred to in section 26;

(e) "section" means the section of the Act.

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

CHAPTER II

CONDITIONS OF SERVICE OF THE CHAIRPERSON AND OTHER MEMBERS OF THE AUTHORITY

3. **Terms of office and conditions of service of the Members.** - (1) The Chairperson of the Land Ports Authority of India shall be of the rank of Additional Secretary to the Government of India and shall be chosen from amongst persons who have special knowledge and experience in the field of security, transport, industry, commerce, law, finance or public administration.

(2) The Member (Planning and Development) and Member (Finance) shall be of the level of Joint Secretary to the Government of India and the Member (Planning and Development) shall be chosen from amongst persons who have special knowledge and experience in the field of Planning and Development and the Member (Finance) shall be chosen from amongst persons who have special knowledge and experience in the field of finance and commerce.

(3) The Chairperson, Member (Planning and Development) and Member (Finance) shall be whole-time Members of the Authority.

(4) Subject to the provision of section 6, every whole-time Member shall hold office for a period of five years from the date on which he assumes office or till he attains the age of sixty years, whichever is earlier.

(5) The Member who shall be appointed by the Central Government to represent the recognised bodies of workers shall hold office for a period of three years.

(6) The Member who shall be appointed by the Central Government to represent the traders shall hold office for a period of three years.

(7) The Central Government may co-opt such other representatives for functional purposes for period of three years.

4. **Mode of Recruitment.** - (1) The Chairperson, Member (Planning and Development) and Member (Finance) shall be appointed by the Central Government from amongst a panel of names to be prepared by a Search-cum-Selection Committee headed by the Secretary (Border Management) in the Ministry of Home Affairs.

(2) The Search-cum-Selection Committee, constituted by the Central Government for preparation of the panel of names for appointment to the office of the Chairperson and two whole-time Members of the Authority shall consist of -

(i) Secretary, Department of Revenue;
(ii) Secretary, Department of Commerce;
(iii) Adviser, Planning Commission; and
(iv) One Member from outside as a subject expert.

(3) The Joint Secretary (Border Management) shall be the convener of the Committee.

(4) Search-cum-Selection Committee shall regulate it's own procedure for selecting the Chairperson and the other whole-time Members.

(5) The Chairperson and other whole-time Members may be selected on deputation or contract basis through an open advertisement.

(6) In case the appointment is on deputation basis, -

(i) a person who is in the service of the Government of India or of a State Government shall not be appointed as the Chairperson of the Authority unless such person has held-

(A) a post equivalent to that of Additional Secretary to the Government of India; or

(B) Joint Secretary to the Government of India or equivalent for a period of not less than five years; and

(ii) a person who is in the service of Government of India or of a State Government shall not be appointed as whole time Member of the Authority unless such person has held-

(A) a post equivalent to the Joint Secretary to the Government of India; or

(B) Director to the Government of India or equivalent for a period of not less than four years.

(4) In case the appointment is on contract basis, the eligibility shall be determined by the Search-cum-Selection Committee:

5. Salary and allowances. – (1) The Chairperson shall be paid salary and allowances as admissible to the post of Additional Secretary to the Government of India.

(2) The Member (Planning and Development) and the Member (Finance) shall be paid salary and allowances as admissible to the post of Joint Secretary to the Government of India.

6. Fee. – Every other Member, who is not a whole- time Member or an ex-officio Member or a representative of a State Government, shall be paid a lump sum amount not exceeding Rs. 3500/- as fee for each day he attends the meetings of the Authority or of any Committee duly constituted by the Authority.

7. Residential accommodation. - (1) The Chairperson and the other two whole-time Members shall be entitled to residential accommodation to be provided by the Authority which would be at par with the Officers of equivalent status in the Central Government.

(2) In case of accommodation is arranged by the Authority ten percent of the basic pay shall be deducted from the salary of the Chairperson, or Member concerned and no house rent allowance shall be paid to him.

(3) In case accommodation is not arranged by the Authority to the Chairperson or to any other whole-time Member, the Chairperson and such other Member, as the case may be, shall be paid house rent allowance at the rate of thirty per cent of his basic pay.

8. Use of vehicles. - The vehicle used by the Chairperson and the whole-time Members for private purposes shall be regulated in accordance with the instructions issued by the Central Government in this regard from time to time.

9. Travelling allowance and daily allowances. - (1) The Chairperson and whole time Members shall be entitled to travelling allowance and daily allowance at the same rates as is applicable to the equivalent officers of the Government of India.

(2) Every *ex-officio* Member or a representative of a State Government shall be entitled to travelling allowance and daily allowance from the source from which such member draws his salary at the rates admissible to him according to the rules of that Government.

(3) The *ex-officio* Members and Members representing the States Governments concerned shall be entitled for accommodation according to their eligibility at the meeting place of the authority if such meeting is held outside the headquarter of the authority.

(4) In case of other Members, economy class air travel from and to his or her ordinary place of residence and the place of the meeting of the Authority or its Committee, shall be payable.

(5) Travel in Air Conditioned-I class by train or taxi charges where air or train connectivity is not existent shall be admissible and such Members shall also be eligible for accommodation as eligible for Joint Secretary level officers of the Government of India at the place of meeting of the Authority or its Committee, as the case may be.

10. Period of notice for termination or resignation.– (1) A whole-time member or a part-time member may, by giving notice in writing of not less than thirty days to the Central Government, resign his office.

(2) The Central Government may terminate, -

(a) the appointment of a whole-time Member or part-time member, as the case may be, after giving him a notice of not less than three months, or in lieu thereof, on payment of an amount equal to his salary and allowance, if any, for a period of three months;

(b) the appointment of any Member who is a servant of the Central Government or the State Government at any time.

(3) The appointment of a Member shall not be terminated without giving him a reasonable opportunity of being heard.

11. The vacancy arising out of the resignation of any whole time Member or part-time Member or by way of removal of any whole-time Member or part-time Member under section 6, shall not be left unfilled for more than six months from the date of occurrence of vacancy.

CHAPTER III

MANNER OF INVESTMENT OF FUNDS BY AUTHORITY

12. Manner of investment of Funds. – The Authority may invest its funds (including any reserve fund) -

(a) in the securities of the Central Government; or

(b) in fixed deposits with, –

(i) the State Bank of India constituted under the State Bank of India Act, 1955(23 of 1955); or

(ii) any subsidiary bank constituted under the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959); or

(iii) any corresponding new bank as specified in column 2 of the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980); or

(iv) any bank as specified in the Second Schedule of the Reserve Bank of India Act, 1934 (2 of 1934); or

(v) any other public financial institution as defined in Section 4-A of the Companies Act, 1956 (1 of 1956),

subject to such conditions as may, from time to time, be specified by the Central Government.

CHAPTER IV

ANNUAL STATEMENT OF ACCOUNTS OF THE AUTHORITY

13. Preparation and submission of Annual Statement of Accounts. - (1) The Authority shall prepare its Annual Statement of Accounts including the income and expenditure accounts or profit and loss account, receipts and payment accounts and balance sheet in the format of the financial statements laid down by the Government of India in the Ministry of Finance under rule 209 of the General Financial Rules, 2005 and as specified in Forms I to III and schedules 1 to 25 which form part of the accounts appended to these Rules, showing the financial results of the previous financial year and submit the same, duly approved by the authority and authenticated by the Financial Head or Secretary in the authority to the Comptroller and Auditor General of India, not later than the 30th June of every year who shall audit the accounts of the authority and report thereon and the authority shall preserve the annual statement of account for a minimum period of five year.

Provided that the Central Government may, for reasons to be recorded in writing and in consultation with the Comptroller and Auditor General of India, extend the date of submission of the Annual Statement of Accounts by such period as it may deem necessary.

(2) After certification of the Annual Statement of Accounts by the Comptroller and Auditor General of India or any other person authorised by him in this behalf, the Annual Statement of Accounts together with the Audit report thereon, shall be forwarded annually to the Central Government within a period of three months from the date of submission of the Annual Statement of Accounts to the Comptroller and Auditor General of India.

CHAPTER V

ANNUAL REPORT OF THE AUTHORITY

14. Submission of Annual Report. - (1) The Authority shall prepare the Annual Report immediately, and not later than six months, after the end of each financial year giving an account of its activities during that financial year and also giving an account of the activities which are likely to be undertaken by the Authority during the next financial year and forward the Annual Report to the Central Government for being laid before each House of Parliament.

(2) The form of the Annual Report of the Authority shall contain the matters specified in the Form IV appended to these Rules.

FORM I

(See sub-rule (1) of rule 13)

FORM OF FINANCIAL STATEMENTS

THE LAND PORTS AUTHORITY OF INDIA

BALANCE SHEET AS AT ----------

(Amount- Rs)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous Year
CORPUS/CAPITAL FUND	1	....	....
RESERVES AND SURPLUS	2	....	....
EARMARAKED/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	....	....

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FORM II
(See sub-rule (1) of rule 13)

FORM OF FINANCIAL STATEMENTS

THE LAND PORTS AUTHORITY OF INDIA

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDING 31ST MARCH,------.

(Amount- Rs)

(A) INCOME	Schedule	Current year	Previous Year
Income from Sales/Service	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)		....	....
(B) 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		

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FORM OF FINANCIAL STATEMENTS

THE LAND PORTS AUTHORITY OF INDIA

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

(Amount- Rs)

	Current year		Previous Year	
SCHEDULE- 1		....	....	....
CORPUS/CAPITAL FUND :				
Balance as at the beginning of the year				
Add : Contributions towards Corpus/Capital Funds				
Add/ (Deduct) : Balance of net income/ (expenditure) transferred from the Income and Expenditure Account	....	....	....	....
	....			
BALANCE AS AT THE YEAR -END		....	....	

SCHEDULE 2-	Current Year		Previous Year	
RESERVES AND SURPLUS :	....		....	....
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 Reserve :	....		....	....
As per last Account	(....)	....	(....)	
Addition during the year				
Less : Deductions during the year				
4. General Reserve :	....		....	
As per last Account	....		....	
Addition during the year	(....)		(....)	
Less : Deductions during the year				
TOTAL		....		...

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FORM OF FINANCIAL STATEMENTS

THE LAND PORTS AUTHORITY OF INDIA

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

(Amount – Rs)

SCHEDULE 2-	FUND-WISE BREAK UP				TOTALS	
EARMARKED/ENDOWMENT FUNDS	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)						
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
Total:						
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 to be mixed up with any other Funds.

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FORM OF FINANCIAL STATEMENTS

THE LAND PORTS AUTHORITY OF INDIA

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

(Amount – Rs)

SCHEDULE 4 –	Current Year		Previous Year	
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				

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FORM OF FINANCIAL STATEMENTS

THE LAND PORTS AUTHORITY OF INDIA

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

(Amount – Rs)

SCHEDULE 5 –	Current year	Previous Year
UNSECURED LOANS 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. **Other (Specify)**		
TOTAL		
Note : Amounts due within one year		

SCHEDULE 6 –	Current year	Previous Year
DEFERRED CREDIT LIABILITIES :		
Acceptances secured by hypothecation of capital equipment and other assets Other		
TOTAL		
Note : Amounts due within one year		

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