THE UNIQUE IDENTIFICATION AUTHORITY OF INDIA (FORM OF ANNUAL STATEMENT OF ACCOUNTS) RULES, 2018[1]

[*Updated as on 23.10.2023*]

In exercise of the powers conferred by clause (e) of sub-section (2) of section 53 read with sub-section (1) of section 26 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016), 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 Unique Identification Authority of India (Form of Annual Statement of Accounts) Rules, 2018.

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

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

(a) "Act" means the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016);

(b) "Form" means Form annexed to these rules;

(c) "Schedule" means the Schedule annexed to these rules;

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(2) Words and expressions used and not defined in these rules, but defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Annual statement of accounts and other relevant records. - (1) At the expiration of a period of twelve months ending with the 31st March of every year, the Authority shall prepare its annual statement of accounts and records in Form 'A', Form 'B' and Form 'C' and the Schedules annexed to these rules.

(2) The approved statement of accounts of the Authority shall be forwarded by the Authority to the Comptroller and Auditor General of India or any other person appointed by him on his behalf within three months after the expiry of the year for the purposes of audit.

(3) The annual statement of accounts of the Authority, as certified by the Comptroller and Auditor General of India or any other person appointed by him on his behalf, together with the audit report thereon after adoption by the Authority shall be forwarded to the Central Government for laying before both the Houses of Parliament.

4. Maintenance of accounts, etc.—The Authority shall preserve the Balance-Sheet, the Income and Expenditure Account and the Receipt and Payment Account referred to in sub-rule (1) of rule 3, for a period of five years following the financial year to which they relate.

[1]Published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 834, dated 20.11.2018, *vide* Notification G.S.R. 1135(E), dated 13.9.2018.

Form A

[*See* rule 3 (1)]

Unique Identification Authority of India

Balance Sheet as at 31st March 20__

(Amount in ₹)

		Schedule	Current Year	Previous Year
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	CORPUS / CAPITAL FUND AND LIABILITIES			
1.	Corpus/ Capital Fund	**1**		
2.	Reserves and Surplus	**2**		
3.	Earmarked/ Endowment Funds	**3**		
4.	Secured Loans and Borrowings	**4**		
5.	Unsecured Loans and Borrowings	**5**		
6.	Deferred Credit Liabilities	**6**		
7.	Current Liabilities and Provisions	**7**		
	TOTAL			
	ASSETS			
1.	Fixed Assets	**8**		
2.	Investments-fromEarmarked/Endowment Funds	**9**		
3.	Investments-Others	**10**		
4.	Current Assets, Loans, Advances etc.	**11**		
5.	Miscellaneous Expenditure (to the extent not written off or adjusted)			
	TOTAL			

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	Significant Accounting Policies	**25**		
	Contingent Liabilities and Notes on Accounts	**26**		

Note : - All Schedules to Balance Sheet shall form part of Account.

Form B

[*See* rule 3 (1)]

Unique Identification Authority of India

Income and Expenditure Account for the year ended at 31st March 20__

(Amount in ₹)

		Schedule	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	INCOME			
1.	Income from Services	**12**		
2.	Grants/Subsidies	**13**		
3.	Fees/Subscriptions	**14**		
4.	Income from Investments (Income on Invest, from earmarked/endowment Funds transferred to Funds)	**15**		
5.	Income from Royalty, Publications etc	**16**		
6.	Interest Earned	**17**		
7.	Other Income	**18**		
	Increase/(decrease) in stock of Finished goods and works-in-progress	**19**		
	Total (A)			
	EXPENDITURE			
1.	Establishment Expenses	**20**		
2.	Other Administrative Expenses etc.	**21**		
3.	Operational Expenses	**22**		

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4.	Expenditure on Grants, Subsidies etc.	**23**		
5.	Interest	**24**		
6.	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)CARRIEDTO CORPUS/ CAPITAL FUND			
	Significant Accounting Policies	**25**		
	Contingent Liabilities and Notes on Accounts	**26**		

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Note : - All Schedules to Income and Expenditure Account shall form part of Account.

Form C

[*See* rule 3 (1)]

Unique Identification Authority of India

Receipt and Payment Account for the year ended at 31st March 20__

(Amount in ₹)

		Current Year	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
	RECEIPTS		
1.	Opening Balances		
	a. Cash in Hand		
	b. Bank Balance		
	i. In Current Accounts		
	ii. In Deposit Accounts		

	iii. Saving Accounts		
2.	Grants/ Subsidies Received		
	a. From Government of India		
	i. Grants-in-aid: General		
	ii. Grants-in-aid: Salaries		
	iii. Grants-in-aid: Capital		
	b. From State Government		
	c. From Other Sources (Details) (Grants for Capital and Revenue Expenditure to be shown separately)		
3.	Income from Services		
4.	Income from Investment		
	a. Earmarked/Endowment Funds		
	b. Own Funds (Other investments)		
5.	Interest Received		
	a. On Bank deposits		
	b. Loans, advances etc.		
	c. Others		
6.	Other Income (Specify)		
7.	Amount Borrowed		
8.	Other receipts (give details)		
	a. NPS		
	b. Leave Salary Pension Contribution		
	c. Security/ Earnest money deposit		
	d. Refund of advances		
	i. HBA		
	ii. Car Advance		

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	iii. Motor Cycle/Scooter Advance		
	iv. Computer Advance		
	v. Other Advances		
	e. Income Tax		
	f. Service Tax		
	g. Miscellaneous Receipts		
	TOTAL		
	PAYMENTS		
1.	Establishment expenses (corresponding to Schedule 18)		
2.	Other Administrative Expenses (Corresponding to Schedule 19)		
3.	Operational Expenses (Corresponding to Schedule 22)		
4.	Payment made against funds for various projects (Name of the fund or project should be shown along with the particulars of payment made for each project		
5.	Investments and Deposits Made		
	a. Out of Earmarked /Endowment funds		
	b. Out of own Funds (Investment-others)		
6.	Expenditure on Fixed Assets & Capital Work-in-Progress		
	a. Purchase of fixed Assets		
	b. Expenditure on Capital Work-in-progress		
7.	Refund of surplus money/Loans		
	a. To the Government of India		
	b. To the State Government		
	c. To other providers of funds		

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8.	Finance Charges (Interest)		
9.	Other Payments (Specify)		
	a. NPS		
	b. Leave Salary Pension Contribution		
	c. Security/ Earnest money deposit		
	d. Advances		
	i. HBA		
	ii. Car Advance		
	iii. Motor Cycle/Scooter Advance		
	iv. Computer Advance		
	v. Other Advances		
	e. Income Tax		
	f. Service Tax		
	g. Miscellaneous Payments		
10.	Closing Balances		
	a. Cash in Hand		
	b. Bank Balances		
	i. In Current Accounts		
	ii. In Deposit Accounts		
	iii. Savings Accounts		
	TOTAL		

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SCHEDULE 1

[*See* Form A]

Unique Identification Authority of India

Corpus/Capital Fund

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

Particulars	Current Year		Previous Year	
(1)	(2)		(3)	
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				
Balance As At The Year - End				

SCHEDULE 2

[*See* Form A]

Unique Identification Authority of India

Reserves and Surplus

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

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	Particulars	Current Year		Previous Year	
(1)	(2)	(3)		(4)	
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 Reserves**				
	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				

SCHEDULE 3

[*See* Form A]

Unique Identification Authority of India

Earmarked/Endowment Funds

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

	Particulars	**Fund-Wise Break Up**				**Total**	
		Fund WW	**Fund XX**	**Fund YY**	**Fund ZZ**	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**
1.	**Opening balance of the funds**						
2.	**Additions to the Funds**						
	a. Donations/grants						
	b. Income from Investments made on account of funds						
	c. Other additions (specify nature)						
	Total (1+2)						
3.	**Utilization/Expenditure towards objectives of funds**						
	a. Capital Expenditure						
	i. Fixed Assets						
	ii. Others						

	Total						
	b. Revenue Expenditure						
	i. Salaries, Wages and allowance etc						
	ii. Rent						
	iii. Other Administrative expenses						
	TOTAL						
	Total (3)						
	Net Balance as at the Year-end (1 + 2-3)						
	Notes 1) Disclosure 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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SCHEDULE 4

[*See* Form A]

Unique Identification Authority of India

Secured Loans and Borrowings

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	**Central Government**		
2.	**State Government (Specify)**		
3.	**Financial Institutions**		
	a. Term Loans		
	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: Amount due within one year		

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SCHEDULE 5

[*See* Form A]

Unique Identification Authority of India

Unsecured Loans and Borrowings

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	**Central Government**		
2.	**State Government (Specify)**		
3.	**Financial Institutions**		
	a. Term Loans		
	Interest accrued and due		
4.	**Banks:**		
	b. Term Loans		
	Interest accrued and due		
	c. Other Loans (specify)		

	Interest accrued and due		
5.	**Other Institutions and Agencies**		
6.	**Debentures and Bonds**		
7.	**Fixed Deposits**		
8.	**Others (Specify)**		
	Total		
	Note: Amount due within one year		

SCHEDULE 6

[*See* Form A]

Unique Identification Authority of India

Deferred Credit Liabilities

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

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	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Acceptances secured by hypothecation of capital equipment and other assets		
2.	Others		
	Total		
	Note: Amount due within one year		

SCHEDULE 7

[*See* Form A]

Unique Identification Authority of India

Current Liabilities and Provisions

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**

	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)		
	Provisions		
1.	For Taxation		
2.	Gratuity		
3.	Superannuation/Pension contribution		
4.	Accumulated Leave Encashment		
5.	Trade Warranties/Claims		
6.	Leave salary payable		
7.	Others (Specify)		
	Total (B)		
	Total (A+B)		

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SCHEDULE 8

[*See* Form A]

Unique Identification Authority of India

Fixed Assets

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

		Gross Block				**Depreciation**				**Net Block**	
	Particulars	**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**	**As at the Previous year-end**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**	**(10)**	**(11)**	**(12)**
	Fixed Assets										
1.	Land										
	a. Freehold										
	b. Leasehold										
2.	Office Buildings and Data Centre:										
	a. On Freehold Land										
	b. On Leasehold Land										
	c. Ownership Flats/ Premises										
	d. Superstructures on Land not belonging to the entity										
3.	Plant Machinery &										

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	Equipment										
	a. Technology infrastructure										
	b. UBCC Infrastructure										
	c. Information Technology										
4.	Vehicles										
5.	Furniture and Fixtures										
6.	Office Equipment										
7.	Computer/Peripherals										
8.	Electric Installations										
9.	Library Books										
10.	Other fixed assets										
	Total of current year										
	Previous year										
	Capital work-in progress										
	TOTAL										
	(Note to be given as to cost of assets on hire purchase basis included above)										

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SCHEDULE 9

[*See* Form A]

Unique Identification Authority of India

Investments from Earmarked/Endowment Funds

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

	Particulars	Current Year	Previous Year
(1)	**(2)**	**(3)**	**(4)**
1.	Government Securities		
2.	Other approved Securities		
3.	Shares		
4.	Debentures and Bonds		
5.	Subsidiaries and Joint Ventures		
6.	Others (to be specified)		
	TOTAL		

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SCHEDULE 10

[*See* Form A]

Unique Identification Authority of India

Investments - Others

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

	Particulars	Current Year	Previous Year
(1)	**(2)**	**(3)**	**(4)**
1.	Government Securities		
2.	Other approved Securities		
3.	Shares		
4.	Debentures and Bonds		
5.	Subsidiaries and Joint Ventures		
6.	Others (to be specified)		
	TOTAL		

SCHEDULE 11

[*See* Form A]

Unique Identification Authority of India

Current Assets, Loans Advances etc

Forming part of Balance Sheet as at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
A.	**Current Assets**		
1.	**Inventories**		
	a. Stores and Spares		
	b. Loose Tools		
	c. Stock-in-trade		
	i. Finished Goods		
	ii. Work-in-progress		
	iii. Raw Materials		
2.	**Sundry Debtors**		
	a. Debts Outstanding for a period exceeding six months		
	b. Others		
3.	**Cash in hand (including cheques/drafts and imprest)**		
4.	**Bank Balances**		
	a. With Scheduled Banks		
	i. On Current Accounts		
	ii. On Deposit Accounts(includes margin money)		
	iii. On Savings Accounts		
	b. With non-scheduled Banks		

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	i. On Current Accounts		
	ii. On Deposit Accounts		
	iii. On Savings Accounts		
5.	**Post Office-Savings Accounts**		
6.	**Others**		
	Total (A)		
B.	**LOANS,ADVANCESAND 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. Security Deposits		
	d. 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 unrealized-Rs.....)		
4.	**Claims Receivable**		
	TOTAL (B)		
	TOTAL (A+B)		

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SCHEDULE 12

[*See* Form B]

Unique Identification Authority of India

Income from Services

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Authentication services		
2.	Enrolment services		
3.	Others (Specify)		
	TOTAL		

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SCHEDULE 13

[*See* Form B]

Unique Identification Authority of India

Grants/Subsidies

(*Irrevocable Grants & Subsidies Received*)

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Central Government		
2.	State Governments(s)		
3.	Government Agencies		
4.	Institutions/Welfare Bodies		
5.	International Organisations		
6.	Others (Specify)		

	TOTAL		

SCHEDULE 14

[*See* Form B]

Unique Identification Authority of India

Fees/Subscriptions

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Entrance Fee		
2.	Annual Fee/Subscription		
3.	Seminar/Program Fee		
4.	Professional/Consultancy Services		
5.	License Fee		
6.	Others (Specify)		
	TOTAL		

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SCHEDULE 15

[*See* Form B]

Unique Identification Authority of India

Income from Investments

(Income on Invest from Earmarked/Endowment Funds transferred to Funds)

Forming part of Income and Expenditure Account for the year ended at31st March 20___

(Amount in ₹)

	Particulars	**Investment from Earmarked Fund**		**Investment - Others**	
		Current Year	**Previous Year**	**Current Year**	**Previous Year**

(1)	(2)	(3)	(4)	(5)	(6)
1.	**Interest**				
	a. On Govt. Securities				
	b. Other Bonds/Debentures				
	c. Others				
2.	**Dividends:**				
	a. On Shares				
	b. On Mutual Funds Securities				
	c. Others (Specify)				
	Total				
	Transferred to Earmarked/ Endowment Funds				

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SCHEDULE 16

[*See* Form B]

Unique Identification Authority of India

Income from Royalty, Publications etc

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Income from Royalty		
2.	Income from Publications		
3.	Others (specify)		
	TOTAL		

SCHEDULE 17

[*See* Form B]

Unique Identification Authority of India

Interest Earned

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	**On Term Deposits**		
	a. With Scheduled Banks		
	b. With Non-Scheduled Banks		
	c. With Institutions		
	d. Others		
2.	**On Savings Accounts**		
	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 Others Receivables**		
	TOTAL		
	Note - Tax deducted at source to be indicated		

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SCHEDULE 18

[*See* Form B]

Unique Identification Authority of India

Other Income

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Profit on Sale/disposal of Assets:		
	a. Owned assets		
	b. Assets acquired out of grants, or received free of cost		
2.	Liquidated damages, penalty realized		
3.	Fees for Miscellaneous Services		
4.	Rent		
5.	Miscellaneous Income		
	TOTAL		

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SCHEDULE 19

[*See* Form B]

Unique Identification Authority of India

Increase/(decrease) in Stock of Finished Goods and work-in-progress

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Closing Stock		
	a. Finished Goods		

	b. Work-in-progress		
2.	Less Opening Stock		
	a. Finished Goods		
	b. Work-in-progress		
	Net Increase/(Decrease) [1-2]		

SCHEDULE 20

[*See* Form B]

Unique Identification Authority of India

Establishment Expenses

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

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	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Salaries and Wages		
2.	Overtime Allowance		
3.	Allowances and Bonus		
4.	Medical Treatment		
5.	Tuition fee reimbursement		
6.	Domestic Travel Expenses		
7.	Foreign Travel Expenses		
8.	Contribution to NPS		
9.	Contribution to Gratuity Fund		
10.	Leave Salary Pension Contribution		
11.	Expenses on Employees' Retirement and Terminal Benefits		
12.	Contribution to Other Fund (specify)		

13.	Staff Welfare Expenses		
14.	Other (Specify)		
	TOTAL		

SCHEDULE 21

[*See* Form B]

Unique Identification Authority of India

Other Administrative Expenses etc.

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	Purchase		
2.	Labour and Processing Expenses		
3.	Cartage and Carriage Inwards		
4.	Electricity and Power		
5.	Water Charges		
6.	Insurance		
7.	Repairs and Maintenance		
8.	Excise Duty		
9.	Rent, Rates and Taxes		
10.	Vehicles Running and Maintenance		
11.	Postage, Telephone and Communication Charges		
12.	Printing and Stationary		
13.	Travelling and Conveyance Expenses		
14.	Expenses on Seminar/Workshops		
15.	Subscription Expenses		

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16.	Expenses on Fees		
17.	Auditors Remuneration		
18.	Hospitality Expenses		
19.	Professional Charges		
20.	Books and Periodicals		
21.	Recruitment Expenses		
22.	Provision for Bad and Doubtful Debts/Advances		
23.	Irrecoverable Balances Written-off		
24.	Packing Charges		
25.	Freight and Forwarding Expenses		
26.	Distribution Expenses		
27.	Advertisement and Publicity		
28.	Legal Charges		
29.	Payment to Contractual Staff (MTOs, Office Boys, etc.)		
30.	Others (specify)		
	TOTAL		

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SCHEDULE 22

[*See* Form B]

Unique Identification Authority of India

Operational Expenses

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**
(1)	**(2)**	**(3)**	**(4)**
1.	**Enrollment, Authentication and Updation**		

	a. Assistance to Registrars		
	b. Quality Controls (Pre-ABIS)		
	c. Advertisement and Publicity		
	d. Other Charges		
2.	**Technology Operations**		
	a. Office Expenses		
	b. Rent, Rates & Taxes		
	c. Professional Services/Managed Service Provider Cost		
3.	**Logistics and Other Communication**		
	a. Printing Cost		
	b. Dispatch Cost		
	c. TFN/Contact Centre Cost		
	d. Grievance Handling Operators		
	e. Other Charges		
4.	**Aadhaar Enabled Applications**		
	a. ICT Assistance to States/UTs		
	b. Micro ATM Assistance		
	c. Development of Aadhaar based Applications		
	d. AEA/ State Resource Person		
	e. Other Charges		
5.	**Other Support Operations**		
	a. D. M. S.		
	b. D. M. S. - QC		
	c. GRCP		
	d. Training & Testing/ Certification		

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6.	**UBCC Operations**		
	a. OE		
	b. OAE		
	c. Grants in Aid		
7.	**Physical Security**		
	a. Salaries		
	b. Office Expenses		
	c. Rent, Rates & Taxes		
	d. Other Charges		
8.	**Information Technology**		
	a. Office Expenses		
	b. Rent, Rates & Taxes		
	c. Professional Services (PMU, TSU, Other Contracts)		
	d. Other Expenses		
9.	**North Eastern Areas (UIDAI)**		
	a. Logistics and Other Communication		
	b. Other Charges		
	TOTAL		

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SCHEDULE 23

[*See* Form B]

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Expenditure On Grants, Subsidies etc

Forming part of Income and Expenditure Account for the year ended at 31st March 20____

(Amount in ₹)

	Particulars	**Current Year**	**Previous Year**

(1)	(2)	(3)	(4)
1.	Grants given to Institutions/Organisations		
2.	Subsidies given to Institutions/Organisations		
	TOTAL		
	Note - Name of the Entities, their Activities along with the amount of		
	Grants/Subsidies are to be disclosed		

SCHEDULE 24

[*See* Form B]

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Interest

Forming part of Income and Expenditure Account for the year ended at 31st March 20___

(Amount in ₹)

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	Particulars	Current Year	Previous Year
(1)	**(2)**	**(3)**	**(4)**
1.	Interest		
	a. On Fixed Loans		
	b. On Other Loans (including Bank Charges)		
	c. Others (specify)		
2.	Bank Charges		
	TOTAL		

SCHEDULE 25

[*See* Form A and Form B]

Unique Identification Authority of India

Significant Accounting Policies (Illustrative)

Forming part of Accounts for the year ended at 31st March 20___

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. INVESTMENTS

2.1. Investments classified as "long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such .investments.

2.2. 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.

2.3. Cost includes acquisition expenses like brokerage, transfer stamps.

3. FIXED ASSETS

3.1. 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.

3.2. 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.

4. DEPRECIATION

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

4.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis.

4.3 Assets costing L 5,000 or less each are fully provided.

2. MISCELLANEOUS EXPENDITURE

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

3. GOVERNMENT GRANTS/SUBSIDIES

6.1. Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.

6.2. Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.

6.3. Government grants/subsidy are accounted on realization basis.

7. FOREIGN CURRENCY TRANSACTIONS

7.1. Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

7.2. 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.

8. LEASE

Lease rentals are expensed with reference to lease terms.

9. RETIREMENT BENEFITS

9.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.

9.2. 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.

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SCHEDULE 26

[*See* Form A and Form B]

Unique Identification Authority of India

Contingent Liabilities And Notes On Accounts (Illustrative)

Forming part of Accounts for the year ended at 31st March 20___

1. CONTINGENT LIABILITIES

1.1Claims against the Entity not acknowledged as debts - ₹_____(Previous year ₹ _____).

1.2 In respect of:

- Bank guarantees given by/on behalf of the Entity ₹ _____ (Previous year ₹ _____).
- Letters of Credit opened by Bank on behalf of the Entity ₹_____ (Previous year ₹_____).
- Bills discounted with banks ₹_____ (Previous year ₹ _____)

1.3 Disputed demands in respect of:

- Income-tax ₹_____(Previous year ₹ _____).
- Service-tax ₹ _____(Previous year ₹ _____).

- Municipal Taxes ₹ _____(Previous year ₹ _____).

1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity ₹ _____ (Previous year ₹ _____).

2. CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) ₹ _____ (Previous year ₹ _____)

3. LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery amount to ₹ _____ (Previous year ₹ _____).

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.

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5. TAXATION

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considerably necessary.

6. FOREIGN CURRENCY TRANSACTIONS

Transactions in foreign currencies are accounted at the prevailing exchange rates at the date of transactions.

7. REMUNERATION TO AUDITORS

As Auditors

- Taxation matters
- For Management services
- For certification
- Others

8. Corresponding figures for the previous year have been regrouped/ rearranged, wherever necessary.

9. Schedules 1 to 26 are annexed to, and form an integral part of the Balance Sheet as at 31st March..……., the Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date.