

**The
Central Consumer Protection Authority
(Form of Annual Statement of Accounts
and Records) Rules, 2021**

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The Central Consumer Protection Authority (Form of Annual Statement of Accounts and Records) Rules, 2021¹

In exercise of the powers conferred by sub-section (1) of Section 26 read with clause (1) of sub-section (2) of Section 101 of the Consumer Protection Act, 2019 (35 of 2019), 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 Central Consumer Protection Authority (Form of Annual Statement of Accounts and Records) Rules, 2021.

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

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

- (a) “Act” means the Consumer Protection Act, 2019 (35 of 2019);
- (b) “Central Authority” means the Central Consumer Protection Authority established under Section 10 of the Act;
- (c) “Form” means a form appended to these rules;
- (d) “Year” means the financial year beginning on the 1st April and ending on the 31st March of the year immediately following.

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

3. Budget, Accounts and Audit.—(1) At the expiration of a period of twelve months ending with the 31st March of every year, the Central Authority shall prepare, with reference to that period, a balance-sheet, an income and expenditure account and receipt and payment account in Form I, Form II and Form III, respectively.

(2) The Central Authority shall preserve accounts and other relevant records prepared under sub-rule (1) for a minimum period of five years following the financial year to which they relate.

(3) The account and other relevant records under the sub-rule (1) shall be signed by the Chief Commissioner, two Commissioners and the Chief Account Officer or officer-in-charge of Finance and Accounts of the Central Authority.

(4) The Annual statement of Accounts duly approved by the competent authority shall be forwarded to the concerned audit office by 30th June every year and after due approval, the annual report and the audited accounts shall be

1. Central Consumer Protection Authority, Noti. No. S.O. 5029(E), dated December 6, 2021 and published in the Gazette of India, Extra., Part II, Section 3(ii), dated 6th December, 2021, pp. 5-9, No. 4658

forwarded to the nodal Ministry for it to be laid on the table of the Parliament by 31st December.

FORM I

FORM OF FINANCIAL STATEMENTS

CENTRAL CONSUMER PROTECTION AUTHORITY

BALANCE SHEET AS AT -----

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

FORM II

FORM OF FINANCIAL STATEMENTS

CENTRAL CONSUMER PROTECTION AUTHORITY

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED

| INCOME | Schedule | Current Year | Previous Year |
|--|----------|-----------------|------------------|
| Income from Sales/Services | 12 | | |
| Grants/Subsidies Fees/Subscriptions | 13 | | |
| Income from Investments (Income on Invest. from earmarked/ endow. Funds transferred to Funds) | 14 15 | | |
| Income from Royalty, Publication etc. | 16 | | |
| Interest Earned | 17 | | |
| Other Income | | | |

| | | | |
|---|----|--|--|
| Increase/(decrease) in stock of Finished goods an works-in-progress | 18 | | |
| | 19 | | |
| TOTAL (A) | | | |
| EXPENDITURE | 20 | | |
| Establishment Expenses | 21 | | |
| Other Administrative Expensesetc. | 22 | | |
| Expenditure on Grants, Subsidiesetc. | 23 | | |
| Interest | | | |
| 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/ CAPITALFUND | 24 | | |
| SIGNIFICANT ACCOUNTING POLICIES | 25 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | | | |

FORM III

FORM OF FINANCIAL STATEMENTS

CENTRAL CONSUMER PROTECTION AUTHORITY

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED (Amount Rs)

| Receipts | Current Year | Previous Year | PAYMENTS | Current Year | Previous Year |
|--|--------------|---------------|---|--------------|---------------|
| I. Opening Balance | | | I. Expenses | | |
| a) Cash in hand b) Bank Balances | | | a) Establishment Expenses (corresponding to Schedule 20) | | |
| i) In current accounts | | | b) Administrative Expenses (corresponding To Schedule 21) | | |
| ii) In deposit accounts | | | II. Payments made against funds for various protects (Name of the fund or project should be shown along with the particulars of payments made for each project) | | |
| iii) Savings accounts | | | III. Investments and deposits made | | |
| II. Grants Received | | | | | |
| a) From Government of India | | | | | |
| b) From State Government | | | | | |
| c) From other sources (details (Grants for capital | | | | | |
| | | | | | |

| | | | | | |
|--|--|--|--|-------|-------|
| & revenue exp. To be shown separately) | | | a) Out of Earmarked/Endowment funds | | |
| III. Income on Investments from | | | b) Out of Own Funds (Investments-Others) | | |
| a) Earmarked/Endow. Funds | | | IV. Expenditure on Fixed Assets & Capital Work-in-Progress | | |
| b) Own Funds | | | a) Purchase of Fixed Assets | | |
| c) th. Investment) | | | b) Expenditure on Capital Work-in-progress | | |
| IV. Interest Received | | | V. Refund of surplus money/Loans | | |
| a) On Bank deposits | | | a) To the Government of India | | |
| b) Loans. Advances etc. | | | b) To the State Government | | |
| V. Other Income (Specify) | | | c) To other providers of funds | | |
| VI. Amount Borrowed | | | VI. Finance Charges (Interest) | | |
| VII. Any other receipts (give details) | | | VII. Other Payments (Specify) | | |
| | | | VIII. Closing Balances | | |
| | | | a) Cash in hand | | |
| | | | b) Bank Balances | | |
| | | | i) In current accounts | | |
| | | | ii) In deposit accounts | | |
| | | | iii) Savings accounts | | |
| Total | | | Total | | |