

**31EA aMAZið 2019PE aMAPAIAAZA aMIZAPEAOI PAgAdå
aMÆPÀoRÄUkADAiEÄUÀ ÆAUkEGÄ - Ezjä - PÄVÜKA
PAj vA ÆAgMzAxAiAvPA aAvAUaO A - PÄVJ ±EAZPAgA YkPA
- PÄVJ ±EÄZÈA aAjC**

**SEPARATE AUDIT REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL OF INDIA ON THE
ACCOUNTS OF THE KARNATAKA STATE HUMAN
RIGHTS COMMISSION, BENGALURU, FOR THE YEAR
ENDED 31st MARCH 2019.**

31EFIAAZIÓ 2019PEAMPAAIAAZAAMZAPÉAOI PAgAdá
aÁFEPAORÄUÀDAiÉAUÀ ÁUÀEGÄ - Ezäjä - PÄVÄVÄ
PÄj vÄ ÁgÄVÄAíÄAvPÄ ÄvÄUÄoÁ - PÄj ±EÄZPÄjä
¥ÄPÄ - PÄj ±EÄZEÄ aÄjä

PEAÐI PAgAdà a MAERAO RAUIMADAIEAU
..ÁUIMEGÄ

Drmii a gic a Ávñu a ÁPÓPA - PÀ - DyÓPA a ñò - 2018-19

-:- «muia , Mea -:-

P <small>la</small> n <small>a</small>	«muia	Y <small>ai</small> , M <small>se</small>
1	2018-19 EÑ Á° ÈÀ Drmii a gic (PEAÐ)	1-5
2	CEÁAPÀ 31-03-2019gP ÈZAVÉ , PÁVÉÈ®EÁ ¥hö	6
3	CEÁAPÀ 31-03-2019PÉ PÆEÚÈAqÀ DzÁAiÀ a Ávñu a ÈZÈÀ - PÀ	7
4	CEÁAPÀ 31-03-2019PÉ PÆEÚÈAqÀ 1APÀ a Ávñu , ÁzÁAiÀzÀ - PÀ	8-9
5	CEÀ , Mea-12 a Ávñu 13	10
6	CEÀ , Mea-18, 19 a Ávñu 20	11
7	CEÀ , Mea-21	12
8	CEÀ , Mea-24 - ¥ÈMR - PÆNÈPÁAiÀÖ¤Àw	13
9	CEÀ , Mea-25 - PÆNÈPÁ a ÁA - E n¥tÀ	14-15
10	F a gicAiÀ DAUÀ ..ÁpÁiÀ° ÈÀ ¥h	16-29

31. října 2019 představila Áza a MDP představitelé výkonného orgánu České republiky - prezidenta a viceprezidenta - až do konce funkce.

F a ñ E ® P A ® U M Ù Á Z A P I E Á O I P A g Á D A a ñ A E P A o P A U M K A D A I Ñ E A U A ñ A U M K E G A , E Z Ð A 31 F A a ñ A Z I Ð 2019 P E a ñ A P A Ñ I A Á Z A a ñ D Ò P E
ñ A S A C Õ Z A D Z Á A I A a ñ V Ñ Ñ a ñ Z Ñ Ñ - P A o A U M E d A U M K A a ñ V Ñ Ñ , A Z A A I A Z A - P U M K E Ñ , a ñ A E P A o P A U M K , A g P L A C C P A I A Ñ , 1993 g A
35(2) F A ñ Y Ñ Ñ Z A E A C U E N Z A Á Z A x A I A V Ð Ñ Ñ a ñ V Ñ Ñ a ñ Ñ Ñ - A R Y A ® G A (P M D A U M K , C C P A G Ñ U M K A a ñ V Ñ Ñ , Ñ Ñ A ñ Ñ Ñ M Ñ Ñ U M K) C C P A I A Ñ ,
1971 g A 19(2) F A ñ Y Ñ Ñ Z A C R A I A ° e F A Ñ Ñ - P M K Ñ Ñ E Z E U E M Ñ Ñ Y Ñ Ñ Z A Ñ Ñ F o Ñ Ñ P A , Ñ Ñ « a ñ g Ñ h Ñ Ñ U M E Ñ Ñ Z A Ñ Ñ , a ñ A Z A D A I Ñ E A U Z A D Q Ñ Ñ V A
a ñ D Ò Z A d A Ñ Ñ A Y A I I A V Z E F P A Ñ Ñ - P M K Ñ Ñ E Z E A I A D z A g Ñ Ñ Z A a Ñ Ñ E , Ñ Ñ o Ñ Ñ P A , Ñ Ñ « a ñ g Ñ h Ñ Ñ U M K S U U E C O M A A I A E Ñ Ñ a Ñ Ñ P M K , a ñ A Z A E P A Ñ Ñ
o Ñ Ñ E U Ñ Ñ J P A I I A V Z E

2. F ყველა - პრეტეზეა აბიცაია ცვალება - პრეტოაია ყველურა, - პრეტოაია ასელაკურა ანაუ სეგაური, ასე და
საზღვრა, ევაცუმეა კუ ანაუ მა, ცეკეყავი ასაზრი ავე ასავე - პრეტოაია პაჟ ვავ აგმა აიავება ანაუ აია
არყავი ცეკეურება მაურეა პაემენ, აია აურა, «აია აურა (2 ქუმე ანაუ პეშმ) იაურე ზრდება ანაუ აია ევაც
ცა აურა ცეკევი ასაზრი ი ატპა, ა პრეტოაია პაჟ ვა - პრეტეზეა ცეკეურეა ეზი ცა აურება ვარა, აუ
აბიცაია აიავება ანაუ აია არყავი - პრეტეზეა აბიცაია ანსავება ყველა პრეტი ავ აბიც ასაგა აუავე

3. Ágmr̄p̄ e , Áa n̄eip̄ ÁV CAVAP̄j , ÁVḡa Á - P̄M̄j + KEAZIEÁ a n̄eizaqñkue CEÁ , Áḡp̄ ÁV fá Á Á - P̄M̄j + KEAZIEÁ iñéab
Eñq̄i zá Á F a n̄eizaqñkue o Át p̄ Á « a ḡlumá a n̄ar̄ vñká o Ávpuñazá a n̄ap̄ Ávaiñá jaš sué , p̄ñad , p̄ázá « ± Á , p̄ñeab
o KEAZDÄ Áfá Á - P̄M̄j + KEAZIEÁ iñéab Añéaf , Á Áp̄ Ávñu o a ñj , Á Áp̄ Á - P̄M̄j + KEAZIEÁ iñá o Át p̄ Á « a ḡlumá p̄ Á a KEVp̄ iñéab o Áuñe
« a ḡlumá iñéab ÁS o , Á Á , Áp̄ázágñmá iñéab yj Áq̄ Á Ázä MññeArzé C®zä , Dqñvá a Áqñkaiñá sñp̄za - P̄Mñevññká a Ávñu a Áržá
yñp̄ ÁÄR CAZADÄUKEAB o zñj , Á Ázä o Áuñe o Át p̄ Á « a ḡlumá MmÁḡe yñp̄ Ávñu iñéab a ñe®p̄ Á Áyñe a Áqñkaiñéab , p̄ Á F - P̄M̄j + KEAZIEÉ
MññeArzé Eññ Á - P̄M̄j + KEAZIEÁ iñá Eññ Á C©yññ Áiñp̄ , KEP̄ Ázä DzÁḡp̄ iñéab Mzñ , Ávñe jašazieab fá Á fñcñzä

4. FEP ÅA - PNY ±KEÄZÆAIÄFÅBZJ 1. FÅA Ä F PÅPÅqÅVÉ a gÅC a ÅRZÅAÉ

- i) FEP ÅA - PNY ±KEÄZÆAIÄ GZÅ±NÅUE CUMÅPÅZÅ FEP ÅA w½aMPé a ÅvÅU FÅC PÅE vÅEÅJ ZÅ J - ÅE a ÅA»W a ÅvÅU «a gÅLÅUÅEÅB FÅA Ä ¥lÅZPÅEÅRZÅAÉ
- ii) F a gÅCUE , ÅSÅZMÅ ÄVÅ DZÅAÅ a ÅvÅU RZÅDÅZÅ - PNYÅO ÅUÅE 1ÅPÅW a ÅvÅU , ÅZÅAÅ a PÅVÅB EÅB "ÅgÅM , PÅDÅGÅL OÅTÅPÅ , Å a ÅVÅPÅAÅ a ÅCÖPÅMÅ 1gÅAÅ FEP ÅEÅFÅIÅ° AÅÅ a aÅD» , FÅVÅZÅ
- iii) FEP ÅA CÖVÅAÅZÅPÅ PÅgÅdÅ a ÅEÅPÅ ° PÅUÅMÅ DAIÅEÅUPÅ VÅB , NÅPÅ - PÅVÅÅYÅ , PÅUÅMÅ a ÅvÅU , ÅSÅZMÅ ° EvÅgÅ ZÅR - UÅMÅEÅB a ÅEÅPÅ ° PÅUÅMÅ , AgPÅUÅ CÇPÅAÅ , 1993gÅ 35(1)FÅ ¥lÅtÅt zÅ CrÅiÅ° e CUMÅYÅ 1gÅAÅ ÄVÅ a aÅD» 1ZÅ JÅSÅZÅEÅB CÅÅMÅ YÅ 2Å® FÅEÅZÅ FEP ÅUÅPÅqÅSÅCgÅVÅZÅ
- iv) EZPÅZÅ FÅA Ä a ÅÅZÅ a gÅZÅ a gÅC a ÅqÅaÅZÅEÅZÅ

- PÅVÅÅZÅ a ÅÅ ° FÅnÅYÅ

J) , ÅÅEÅ

1. a ÅEÅPÅ ° PÅUÅMÅ , AgPÅUÅ CÇPÅAÅ a Å 1993gÅ 35(1)FÅ ¥lÅtÅt zÅEAIÄ "gÅdÅ DAIÅEÅUPÅ , NÅPÅÅZÅ - PÅVÅÅZÅEÅB ° ÅUÅE EvÅgÅ , ÅSÅZMÅ ° ZÅR - UÅMÅEÅB a aÅD» , MÅPÅZÅ a ÅvÅU "ÅgÅMÅ , ÅiÅVÅPÅ a ÅvÅU a ÅÅ - PNY ±KEÄZPÅgÅEÅCUE , PÅÅ - KEÅA 1, gÅdÅ , PÅDÅGÅPÅ UÅEÅVÅKÅ , ISÅZÅVÅ FEP ÅEÅFÅIÅ° e ÅPÅOPÅ - PÅVÅÅMÅ «a gÅLÅHÅIÅEÅB 1ZÅKÅ , MÅPÅZÅ". EzÅB DAIÅEÅUPÅ , PÅ - PÅVÅÅZÅ a ÅÅ ° FÅ nÅtÅtÅÅ ° e FEP ÅEÅC 1ZÅ FÅ SÅE AÅÅÅ a ÅEÅFÅIÅ° e DAIÅEÅUPÅ a ÅPÅOPÅ DyÅPÅ «a gÅLÅHÅIÅEÅB , PÅZÅIÅEÅ CÅEÅB , ÅiÅVÅPÅ a ÅÅ - PNY ±KEÄZPÅgÅEÅCUE , PÅÅ - KEÅA 1 gÅdÅ , PÅDÅGÅ UÅEÅVÅKÅ 1gÅÅÅC®e a ÅvÅU ¥lÅÅÅÅ , ÅZÅÅDÅPÅ DAIÅEÅUPÅ , PÅ VÅB a ÅPÅOPÅ DyÅPÅ «a gÅLÅHÅIÅEÅB a ÅAr , PÅ gÅdÅ , PÅDÅGÅZÅ CÅÅÅKEÅEÅ / , PÅÅVÅIÅEÅB ¥lÅCgÅÅC®e , ¥lÅtÅt 35(1)gÅ CrÅiÅ° e 1ZÅÅÅÅ , ÅÅPÅZÅ - PÅVÅÅZÅ «a gÅLÅÅYÅHÅIÅÅ FEP ÅEÅEÅUÅ , ÅSÅCÅÅZÅVÅ a ÅEÅPÅ ° PÅUÅMÅ , AgPÅUÅ CÇPÅAÅ a Å , 1993gÅ ¥lÅtÅt 41(2)(1)AÅÅ CrÅiÅ° e AÅÅÅÅÅÅ a ÅiÅÅÅÅÅÅ , PÅ CÅÅÅÅÅÅÅÅC®e a ÅPÅOPÅ - PÅVÅÅÅ "dÅÅÅ RZÅDÅ YhÅ . "ÅUÅVÅ , MÅUÅMÅ a ÅvÅU a ÅEÅ®Å EÅPÅ «a gÅLÅHÅIÅÅ EvÅcÅUÅEÅB MÅÅÅÅÅÅÅÅgÅÅÅC®e FÅ CAÅPÅEÅB DAIÅEÅUÅZÅ »ÅCÅÅ - PNY ±KEÄZÆAIÄ° AÅÅ , PÅ

UPÄERÉ vlgf ÁVzjgje - PMSJ +KEZÉAIA n¥ltaiäeäb CEA,j, PÄ Aitáazä aÁ, kPä Pëaieäb PÉUÆArgäaÄc®e añazäaþzä, 1APW aAväo ,Azääia - PMSJ aAväo Dzääia ö ÁUKE aEzä - PMSJ eäb ¥ÄXPÁUPÅzgå Dzäglzä aÁ -é aÁqäaÁ Szf ÁV Eñzä Dzäglzä aÁ -é aÁqäaÁVzé F aÁAAafä aþcukP è n¥ltä aÁrzáUKEä 1W ö ÁUAIÄ añazäaþzé

2. DAÍKEAUPÄ 1.73 PÉÄn aKEVzä pí ñqä EkkÄPjat zAvPä SAgP ÄVÄ aEzP eäb aÁqäaÁzgå eEVUÉ UAxÄRÄIA ¥Ä, Pjukä, aÁoEñkä, UtpaiäAvbMä aAväo "Áo ¥j Pjukä (\$j ¥ÄgÄi), 1AOKEÄYRjat Uka, «ZÄEÄEÄ (J - PÄPj) , ÁZEUKÄ, aÁoEzä oír "ÁUUKAVPä oPä Agä , ÁUUMeäb öEACzé C®zé aÁoEä , ÁUUMä eEVUÉ 28.41 ®Pä gME.Uka aKEVPEÄb S1/4Pé aÁrzä Czéäb Dzääia aAväo aEzä - PjPé , Áj , ÁVzé däAA RZÄO ¥hñäiä E®Cgä ÁUÄ , ïj , ÁUUMä Egä «Päiäa öAtPä , Á «aþkñhäiä S1/4PéAggå UPÄERÉ SgäaÄc®e Czgå , Mëa aÁ -é ¥j uÁaÄPäj oAiäAvt oKEAZPä aAväo Czgå oAtPä , Á «aþkñhäiä aÁ -é , ÁÁA+PjEÄb ©Ac , Pä oÁUKE ¥ketö ztjö oKEAZPä däAA RZÄO ¥hñ 1Zj , Pä aAväo - PMSJ zä ¥ÄXPÁUÄa «ZÄEPEÄb CEA,j, Pä DAÍKEAUPÉ Ezä CvUmp ÁVzé aÁazäaþzä, DAÍKEAUPÄ VIE , ÁUUMä , PPKAIÄEÄb MzN , kGäaÁzj Azä aAväo C , PÄYDPI aÁ»W-ÄAZÄV, , PPKAIÄ G¥S AZk®zä Págjat aKEVPEÄb oKEAZATPé aÁqPä , ÁzP ÄUÄÄc®e F aÁAAafä aþcAiä °e EPÄECE1ZÁUKEä 1W ö ÁUÉ aÁazäaþzé

(c) , PÄAÍÄEÄZÄEÄ

2019-20EÄ aJuðzä C aKCAIA °e , PÄOgjAzä gME. 5.32 PÉÄn gMEYÄ-ÄUUMä oAaPÄIÄAvvÄ D ¥fQ 5.31 PÉÄn gMEYÄ-ÄUUMeäb DAÍKEAUPÄ S1/4Pé aÁrzé G½zä 0.01 PÉÄn gMEYÄ-Ä aÁZið 31, 2019gP ejä ÁVé S1/4Pé aÁr®e aAväo D oAtaEÄb , PÄOgPé M i , ÁVzé

(1) aPÄAÍÄRÄYVÄ (Management letter)

F - PMSJ +KEZÉA aþcAiä °e M14UÆArglzá EKEENUKEÄb ¥j oj , ÁaI,j ¥k , ÁaPäPÄV ¥hñPÄV oKEgj , Ázä aPÄ , ÁUKEÄ ¥hñzä aMÆPä PÄAÍÄDZPÖ, PÉÄOI Pä gAdä aÁEPA oPjukä DAÍKEAUPÄ ÁUKEgä E aþcAüaUPÄERÉ vlgf ÁVzé

- v) F »AÇÈÀ PÀRPUMÀR è aPKI¹gÀÀ FEPÀÀ CÒYÁAIÀUÙÉ MÌÀMÌ ÀÖ F aþjCUE ,ÀSAC¹ZÀ DZÁAIÀ aÀVÀU aEZÌÀ -PÀ O ÁUKE
1APÌW aÀVÀU ,ÀZÁAIÀZÀ -PÙMÙMÈB FÀAÀ -PÀ ¥À ,PÙMÈAÀ aþjC aÀqÀWÙZÀaÉ
- vi) FEPÀÀ CÒYÁAIÀZP è aÀVÀU FEPÀÀ CvÀvPÀ wYÀaM2PÉ aÀnÜE O ÁUKE FEPÀUÉ xÀqÀ ÁzÀ «aþjCUMÀ CÈÀ ,AgPÀV, -PÌZÀ xÀwUMÈB aÀVÀU
-PÌZÀ n¥tùMÙKEACUÉ NZÀ ÁzÀ aÀA-É O ÁVÀ ÁzÀ «µÀIÀUÙÉ MÌÀMÌ ÀÖ ,Àj ÒtPÀ ,À «aþjCUMÙÀ aÀVÀU F aþjCÀIÀ
CEÀSAZÌZP è FEPÀEC ,ÀZÀ Evbé «µÀIÀUÙÀ F -PÙJ ±KEAZÉA CÀCÀIÀo È ``AgMÙZP è ,ÀaÀEÀPÀV CAVÀPÌMÀ -PÀ
vMÙMÈM ,AgÀ ,À AIIÀZÀ aÀVÀU FÀAÀIÀ ,PÀvPÀZÀ CÒYÁAIÀ ÈB xÀrZÙaÉ
D ÇEÀAPÌZÀZÀ F aµòZÀCAvPÉ JµÀO ,ÀZÌÀUÀaµògÀ aÀnÜE O ÉZÌPÀ J DZÁAIÀ aÀVÀU aEZÌÀ -PÙPÈ CzÀ ,ÀSАЗMÙqÀVÌZÉ

``AgMÙZÀ xÀiÀAvPÙÀ aÀVÀU aÀOÀ
-PÙJ ±KEAZPÙÀ ¥ÀgPÀV,

»/-
aÀOÀ -ÀRYÀ®gÀ
(f aÀVÀUJ ,i.J ,i.J.)
PÈAØI PÀ

ÀMÀ ``ÀUÀMÈgÀ
ÇEÀAPÀ 28/5/2020.

CÉSAR

1. DAVJ PÀ - PMJ ± KEZÉAIA ¥MIŁO¥VÉ

DAIKEAUZP è AIIA AZA j AWAIÀ DAVJ PÀ - PMJ ± KEZÉA « 'AUkga AC®è DAVJ PÀ - PMJ ± KEZÉA PAAIÖUMÉB - PMVé « 'AUZA 1SAÇAIÀgÀ ØAD» 1gAVÁgÉ DAVJ PÀ - PMJ ± KEZÉA « 'AUFA , MAVE AV PAAIÖ ØAD» à APÁZA CUMkgÀAZJ AZA CUMVE EgAVÍZÉ

2. DAVJ PÀ oAIÀAVÉ ZÀ ¥MIŁO¥VÉ

a. DAIKEAUZP è ZÀ ØAIÀ ØgÀÀ DAVJ PÀ oAIÀAVÉA aPÀAIÀEAB aASÀgÀ ÁV®è DAIKEAUZÀ SØAVAPÀ aPÀPAGUMÉB ¥MIŁOAIKEADEE aAIÀ gÀÀ 1SAÇUMÀ ØAD» , AVÁgÉ

b. DAIKEUPÀ aÓJEÀ ZÀ ØEE aAVÜ ØADØUf eA» ÁgAVÀ aAVÜ ¥IZAGÀ aAVAO ¥MIŁE aAVÜ Evigé aZUMÀ, aMAUQA aAVAU , ZAGÀ ØAUKE CCPAJ UKA UØA PØAJ aZUMAVPÀ DqMvAVPÀ aZUMEAB MVAKEArgÀAVPÀ - PMVÉKA ¥J 2À®EÜAV CUMkgÀA ¥AkkAPA ZÁR - UMÉAB ØAD» 1®è

c. ENUZÀ ¥A , PPEAB , KEPÀAV ØAD» 1gÀAC®è , PAAIAPÈ , j AIÀAZÀ C¥QAMII aAR ¥MIŁATAPJ 1gÀAC®è

3. 1ØÁ1ØMÀ aÁ , KPK('EWPA) ¥J 2À®EFAIA aPÀØ

DAIKEUPÀ dAIÀ-RZAØ ¥hAIÀEAB 1ZMf , KzgÉ, PIZAJ | AOFEYPLUTKA, ¥A , PUKA, UTPAIÀAVÉA, aAOEUMA EvaKEUMÉB 1ØÀ , MUKÀ aØAIÀ ØE ZÁR° , ÁVZÉ aAVÜ DqMvÀ aMAQMAIÀ AIIAPÈ aZMvGUMPÈ aÁ , KPKAV ('EWPAV) ¥J 2À° 1ZÉ aAVAU AIIA AZA j AWAIÀ - KEVØEPUKA PAKSAC®è

4. ±A , EŞZPÁV 'ÁQUMÉB ¥A , ARIEPESZMÉ

PÉÁDI PÀ gÁdÀ aMAEPÀ OPAUKA DAIKEUPÀ AIIA AZA 'AAPI SAVAIÀEAB ØAD» , KgÀAZJ AZA aAVÜ ReAEFHAZA ¥A , AAPAZA ØA , AKEVØEAB vÚAIÀWØA AZJ AZA PAKESZMÉ 'AQ ¥A , AIIA GzK , AAC®è

, »/-

aAOA - ASAYÀgÀ
(f aAVÜJ , iJ , iJ)
PÉÁDI PÀ

PEAOI PAgAda aMERA oRAUMA DAIEUA AUMEGA

CFEAPA 31-03-2019 gAzA EzAvE, PAVEERFA ¥Hö

(AEVB- gAE.UMA)

a<small>M</small>E<small>R</small>A o<small>C</small>ü / S<small>A</small>qP<small>A</small>VA o<small>C</small>ü a<small>M</small>U<small>N</small>D<small>O</small> E<small>U</small>U<small>A</small>J P<small>U</small>MA	CEA, EA	>AC<small>E</small>EA a<small>M</small>Ü	¥<small>H</small>Ö P<small>U</small>MA
a <small>M</small> E <small>R</small> A o <small>C</small> ü / S <small>A</small> qP <small>A</small> VA o <small>C</small> ü (g <small>A</small> d <small>A</small> , P <small>A</small> o <small>G</small> ICAZA C <small>E</small> AZAE)	1	E <small>R</small> €	
«AA, P <small>A</small> U <small>M</small> A a <small>M</small> U <small>N</small> O E <small>Z</small> A <small>P</small> J	2	E <small>R</small> €	
«AA, P <small>A</small> / Z <small>M</small> U o <small>C</small> UMA	3	E <small>R</small> €	
· Iz <small>E</small> ¥ <small>I</small> q <small>E</small> z <small>A</small> , A <small>R</small> UMA a <small>M</small> U <small>N</small> Jg <small>P</small> P <small>A</small> U <small>M</small> A	4	E <small>R</small> €	
· Iz <small>E</small> ¥ <small>I</small> q <small>E</small> z <small>A</small> , A <small>R</small> UMA a <small>M</small> U <small>N</small> Jg <small>P</small> P <small>A</small> U <small>M</small> A	5	E <small>R</small> €	
a <small>M</small> AZ <small>P</small> E o <small>P</small> A <small>F</small> A <small>Z</small> A, A <small>R</small> Z <small>A</small> o <small>E</small> U <small>U</small> AJ P <small>U</small> MA	6	E <small>R</small> €	
Z <small>A</small> ° U o <small>E</small> U <small>U</small> AJ P <small>U</small> MA a <small>M</small> U <small>N</small> G <small>Y</small> S <small>A</small> ZUMA	7	E <small>R</small> €	
MI AO			
D<small>U</small>MA			
1 Ig <small>A</small> 1UMA	8	E <small>R</small> €	
o <small>E</small> erP <small>U</small> MA - «AA, P <small>A</small> / Z <small>M</small> U o <small>C</small> UMA Z <small>A</small>	9	E <small>R</small> €	
o <small>E</small> erP <small>U</small> MA - Ev <small>E</small> b <small>E</small> a <small>M</small> E <small>R</small> UMA Z <small>A</small>	10	E <small>R</small> €	
Z <small>A</small> ° U D <small>U</small> MA, A <small>R</small> UMA, a <small>M</small> AU <small>Q</small> UMA Ev <small>A</small> ç	11	E <small>R</small> €	
· AQ <small>A</small> t <small>O</small> a <small>Z</small> N (g <small>E</small> NY <small>I</small> r ¹ g <small>E</small> z <small>A</small> Cx <small>P</small> A o <small>E</small> EAz <small>A</small> t <small>P</small> E a <small>M</small> Arg <small>I</small> z <small>A</small> a <small>M</small> n <small>U</small> RZ <small>A</small> o <small>V</small> g <small>I</small> z <small>A</small> a <small>M</small> EV <small>P</small> E <small>E</small> AS P <small>A</small> o <small>G</small> PE Cz <small>A</small> ; ð ¹ g <small>E</small> a <small>Z</small> A).			
MI AO			
¥ <small>H</small> AP <small>A</small> R <small>P</small> A <small>A</small> iAO o <small>A</small> WUMA	24	¥ <small>H</small> AP <small>A</small> V <small>R</small> UMU Z <small>E</small>	
· AC - Ag <small>A</small> o <small>E</small> U <small>U</small> AJ P <small>U</small> MA a <small>M</small> U <small>N</small> - P <small>I</small> z <small>A</small> a <small>M</small> o F <small>A</small> n <small>Y</small> U <small>M</small> UMA	25	¥ <small>H</small> AP <small>A</small> V <small>R</small> UMU Z <small>E</small>	

»/-
PAAiOZPO
PEAOI PAgAdA aMERA oRAUMA DAIEUA AUMEGA.

PIEĀOI PĀGĀDĀ AĀĒPĀ O PĀMĀDAIĒAUĀ "ĀUĀĒGĀ
CFĀAPB31-03-2019PĒ AĀPĀIĀ AĀZĀ AĀPĀZĀDZĀAĀ AĀVĀZĀLĀ - PĀ

(aĀvī- gāe.uā)

Dzāaā	Cēlāka	»AĀCERI PĀ	Yālā PĀ
aĀgāt / AĀDZĀDZĀAĀ	12	.....	.....
Cēzāēuā / , Pāaiāēzāēuā (gādā , Pāogīz)	13	5,00,00,000	5,32,37,000
±ā@uā / aāwūuā	14	.....	.....
o āt o āer pūmāzā dzāaā (o cūkūe aāo-ā, āzā «ā, p i ōzāu o cūkūazā	15	.....	.....
o āer pūmā aāo ēa dzāaā)	16	.....	.....
āp ā-ā®, yāl uē evācūkāzā dzāaā	17	.....	.....
Uāzālā ūrō	18	33,522	15,99,537
Evāf dzāaā (Dgi.n.L.-5,100+Evāf 15,94,437 = 15,99,537)	19		
1 zāpā aāuāzā, aāfērē kā pē (Eāpē aāvāyāiā gāa pā aāuāj uāā)			
MĀT(J)		5,00,33,522	5,48,36,537
aĀ			
1 sāc aāzūmā	20	2,90,29,917	4,39,16,120
evāc evāl dājāvāpā aāzūmā	21	95,28,737	91,36,566
cēzāēuā, , pāaiāēzāēuā evācūmā aāo ēa aāzā	22	.....	.....
ūrō	23	.....	.....
, pāpē (cēlā, ēa-8pē, aāsācīzāvē aāuāvāpē o aāmā aāvī)			
, pāogīzā, aāsāzā 0 1āpē - pē dālā	18	33,522	15,99,537
MĀT(C)		3,85,92,176	5,46,52,223
aĀzāvā dzāaā aāo zāngāzājāzā (J-C)			
Rzāōuē Gāzā aāes®ueāb , pāogīpē cēzāēa dzāōyāuē		1,14,41,346	1,84,314
«ālā «ā, pā o cūe aāuāoūē (yāmākēzāēb o cōpūlā, aālā)		.....	.....
āaāāa «ā, pā o cū, aū, pā aāuāoūē		.....	.....
20) o zānātātāvāgāzājāzārāvāgāzā aāes®ueāb , pāogīt māgālāzā		1,14,41,346	1,84,314
¥āpār pāvēpātāo aāwūmā	24	¥āpār pāvēpātāo aāwūmā	
deālāvāpā o kēuāuāj pūmā o aākē tāpāmā aā-ē n yātāmā	25	¥āpār pāvēpātāo aāwūmā	

»/-
 Pāaiāōzīpō,
 PIEĀOI PĀ gādā aāēpā o pāmādaiēauā
 "āuāēgā.

PIÉAOI PÁGADÁ A MÆRÍA Ó ÚLNUKA DAIRÉAUÀ TUAÚLEGÄ
31-03-2019 PE A ÚLNUKA ÁZA A MÆZÁ 1 Ó ÚLNUKA ÁVNU ÁZÁAIÚKA - PÁ

(a) Ev II - gAE.UKAR)

TÁPIKUKA	>ACÉLA ² HPD	¥ ² HPD	AZÁIHKUKA	>ACÉLA ² HPD	¥ ² HPD
I. <u>Dg²RP²®AUKA</u>			I. <u>aZUKA</u>		
J) PÉAIA° gÄAÀ FÜLKÄ i) FÜLKÄ - 21,684 ii) NZGJUUMÄ - 3,316 (SÄÄIÄA °MAAUQ) iii) IPO ©) °AAPI 2®AUKA i) ZÄ° ÜSÁVÜMÄ è ii) OÄAÄÄ SÁVÜMÄ è iii) G½vÄAÄ SÁVÜMÄ	25,000 1,000	25,000 	J) 1 SAC aZUKA (CEÄ, KEA 20P , ÄAÄ ÁCAIÄÄV) ©) DqkzAvVpI aZUKA (CEÄ, KEA 21P , ÄAÄ ÁCAIÄÄV)	2,90,29,917 95,28,737	4,39,16,120 91,36,566
II. <u>1ÄPj A AZACÉLAZÄEÜMÄ</u>			II. <u>««ZÄAIEÄd EÜMÄ»»CÜLÜF ÜHAIÄÄV aÄqjÄ AZÄ AZÄAÍHKUKA</u>		
J) °ÄgmÄ, PÄögÄCAZÄ ©) gÄdÄ, PÄögÄCAZÄ 1) Evigl aÄE®UkAZÄ («ä gÜMÄ) (SAqPÄÄH aÄVÜGÄd Ä aZUKA SÜMÄ CEÄZÄEÜMÄB ¥bÄPPÄV VIEÄJ, ÄÄÄZÄ)	5,00,00,000 	5,32,37,000 	(ÜHAIIEAZÄ AIEÄd EÜF aÄqjÄ AZÄ AZÄAÍHKUKA «ä gÜMÄEACÜF »»CXPÄ AIEÄd EÄIA °EgJEB VIEÄJ, ÄÄÄZÄ).		
III. <u>OÄerPÜMÄ aÄ° EÄdzÄAÄ</u>			III. <u>aÄqjÄ AZÄ OÄerPÜMÄ aÄVÜ oÄÄtÜMÄ</u>		
J) «Ä, PÄ/zMÄ»»CÜLÜKAZÄ ©) ÄVÄ»»CÜLÜKÄ (Evigl OÄerPÄ)	..... .....	..... .....	J) «Ä, PÄ/zMÄ»»CÜLÜKAZÄ ©) ÄVÄ»»CÜLÜKAZÄ (OÄerPÄ - Evigl)		
IV. <u>1ÄPj A AZÄSro</u>			IV. <u>1ÜÄ, MÄÜMÄ aÄVÜYÜHAIÄ° gÄÄA</u> SAqPÄÄPÄ aÄUÄJ UÜKA aÄ° EÄ aÄZÄ		
J) °AAPI oÄÄtÜMÄ aÄÄ-é ©) JÄ®UUMÄ, °MAAUQÜMÄ EvÄÄ	..... .....	..... .....	J) 1ÜÄ, MÄÜMÄ Rj ÄC ©) ¥bÄVÄIÄ° gÄÄA ¥bÄÄR PÄÄUÄJ UÜKA aÄÄ° EÄ aÄZÄ		

(**EVIL- gAUWA**)

TRANSAKSI	»ACEAPTO	¥GUNDO	TRANSAKSI	»ACEAPTO	¥GUNDO
V. <u>Evindezata (aCOPART)</u>	.....		V. <u>OZNAČENI AREGULIRANJA</u>		
			J) Agava APAOGPEI	.....	.....
			©) RZADEVjaza "EVAUPEAB gAdà APAOGPEI	1.14.41.346	1,84,314
			Czàl; ð1Mamza		
			1) <u>xCu MZAV, MAKA EvajajUE</u>		
VI. <u>A® YAZAFEV</u>	.....		VI. <u>APADEKMA (SRI)</u>		
VII. <u>Aiaze Evav TRANSAKSI</u>	.....		VII. <u>Eva AZAAJNA</u>		
C) i) <u>aIA»w °PNI CfðUMA</u> ±A®lža aEVi = 5,100			C) <u>aIA»w °PNI CfðUMA</u> 2AqPÉdáE = 13,028		
ii) + <u>oIA °CEAKVLUKA</u> EvAç, aAOEža oIA °r...AUNKA aAgÁl = 15,94,437	33,522	15,98,537			
iii) IPO ¥AñAt		3,210	D) <u>Evg (°ME °CEAMDEVA EvAç, aAOAA</u> °ME °r...AUNKA AgÁl) MI ÄG,52,846/-	.....	.....
D)			E) <u>Evg Añ-AWUWA = 29,000</u>		
			VIII. <u>aAPAIAP®AUWA</u>		
			1) <u>PLANA °MAKA ENAZAA - 9,906</u> (SÁAMAA aAñAUqA)	25,000	25,000
			2) <u>¥AñAw añAñzÀ aEçAñaji -15,094</u>		-----
			3) <u>L...N.</u>		3,210
			4) <u>AñAPI 2®AIUNAA</u>		.....
			i) <u>ZA° U SAVEUWA° è</u>		.....
			ii) <u>DEA°ATA SAVEUWA° è</u>		
			iii) <u>G½VAAA SAVEUWA° è</u>		
MI A	5,00,58,522	5,48,64,747	MI A	5,00,58,522	5,48,64,747

»/-

PAAñOZA²Ô,
PAEÁDI PÀ gAdà añAñaa °PAAñUWA DAñEÁUA,
°EUAñUWA EñA.

PIÉÁDI PÀgÁdà a MÆRÀ o PÄUMÀDAI ÆAUÀ .. ÁUÙEGÀ

31-03-2019PË a MPÀiA ÁZÀ a PØZÀDZÁAÍA a ÁvÑ a ZN - PPE CÉA, ÆaUÀ

(a ÈVI- gÅUÀ)

CÉA, Æa 12 - a AgÁt UÀV , a ÆMAZÀDZÁAÍA		»ACÈA a Æd	¥ ÆMA a Æd
1) a AgÁt UÀV , a ÆMAZÀDZÁAÍA	
J) 1 ZP a ÆUÀ a AgÁt	
©) PIZÁN a ÆUÀ a AgÁt	
1) vÑAqÀ a ÆUÀ a AgÁt	
2) a ÆMAZÀDZÁAÍA	
J) PÁ«ÄOPÀ o ÁUKE , A , ljt a ÆUÀ	
©) a ÆMAÍA / PÀA - ÆAZIEA , a ÆUÀ	
1) KeñAÍA PkÄÄHÈI o ÁUKE zñ ÁMz ±ñ®)	
r) a ÆO UÀ , a ÆUÀ (ÁZIEA , a ÆVæ/ , a Æ)	
E) Evjé (xCOUMÍR , a ÆzÀ)	
MI ÆO	

CÉA, Æa 13 - CÉAZÆUÀ / PÀAÍAEZÆUÀ

(1 ÄPj 1 gÄa) »AzPË vÙéPÍEVA ÁUÙA CÉAZÆUÀ a ÁvÑ , PÀAÍAEZÆUÀ)

»ACÈA a Æd

¥ ÆMA a Æd

1) PÀAzÈ , PÀðgÀ	.....	.....
2) gÁdÀ , PÀðgÀ	5,00,00,000	5,32,37,000
3) , PÀoj KeñUÀ	.....	.....
4) , a ÆUÀ / PÀAat , a ÆUÀ	.....	.....
5) CAvgjgÁT ÆAÍA , a ÆUÀ	.....	.....
6) Evjé (xCOUMÍR , a ÆzÀ)	.....	.....
MI ÆO	5,00,00,000	5,32,37,000

»/-

PÀAÍAOZPÒ,

PIÉÁDI PÀgÁdÀ a MÆRÀ o PÄUMÀDAI ÆAUÀ .. ÁUÙEGÀ.

PÉÁOI PÁGÁDA A MÉRÀ O PÁMÁADA IÉAUÀ "AUMEGÄ
31-03-2019 PÉ A PÁMÁADA IÉAUÀ "AUMEGÄ"

(a) Evj - g) E.U.M.P)

CEA Ma 18 - Evj DzAAiA	»ACEAµ	¥CEAµ
1) D1UMA a ÁgÁ / « Á Áj - AAZA Á	.....	.....
J) ÁvAD1UMA	.....	.....
©) CEZÁEUMAZÁ DFØ1ZÁ CXPÁ GavPÁ VlqézÁ D1UMA	.....	.....
2) ¥ÁVPP ÁzÁ g¥MÅ ¥EAVPØ PUMA	.....	.....
3) Evjé ÁUMA ±A®UMA	.....	.....
4) Evjé DzAAiA (Dgi.n.L. CFØUMA ±A®)-5,100+Evjé - 15,94,437 = MI Ø 15,99,537	33,522	15,99,537
MI Ø	33,522	15,99,537

CEA Ma 19 - TZA ÁMUAZA ABEReKjPÉ/ EPT ÁMØYMAI °g) A PA ÁUÁJ	»ACEAµ	¥CEAµ
J) A PA A TA ZÁ ÁE
- 1ZÁ ÁUMA
- ¥MñAiÄ° g) A PA ÁUÁJ UMA
©) PkVÁ DgÁ ÁZÁ ÁE
- 1ZÁ ÁUMA
- ¥MñAiÄ° g) A PA ÁUÁJ UMA
PAKjPÉ (E) (J-©)

CEA Ma 20 - 1SAC a ZUMA	»ACEAµ	¥CEAµ
J) A VENYA A VVU ADÆJ UMA	2,90,29,917	4,39,16,120
©) VUMA A VVU KEAEJ	.....	.....
1) kÙCÜ A AWUÉ	.....	.....
r) Evjé oCUE A AWUÉ (oCØUMI, ÁAÍZ)	.....	.....
E) 1SAC Pí Át a ZUMA	.....	.....
JY) FEPggi a MÁIA A ÁA° EA A ZUMA A VVU , ÁA ÁAVÀ , E® CUMA	.....	.....
f) Evjé (oCØUMI, ÁAÍZ)	.....	.....
MI Ø	2,90,29,917	4,39,16,120

/-
 PÁAIÑÖZPØ,
 PÉÁOI PÁgÁda a MÉRÀ O PÁMÁADA IÉAUÀ
 "AUMEGÄ.

PIÉÁOI PÀgÁdà a MÆRÀ o ÆNUKÀDAIÆAUÀ 'AUKEgÀ
31-03-2019PE a MPÁAIIÀ ÁZA a ÆUZADzÅAII a ÆNU a ÆCE, Æa

(**ÆvÌ - gÆ.UkÀ**)

CE, Æa 21 - EvÌc EvÌg DqÆv ÁVPAZUÀ

	>ÆCE, Æu	¥ÆPÆ, Æu
J) RJACUMA (UÆPATIAVÆ+ AOEAYPÆUEUMA)	2,82,098	10,58,996
C) PÆÄOPA a ÆVÆ, A, IgÆ a ÆZUMA	.....	.....
I) AULÆ a ÆVÆ DÆPÆGÆT a ÆZUMA	.....	.....
R) «ZÆZOU/±OU a ÆZUMA, ÆAj EA a ÆZUMA	.....	.....
E) «ÆUAXA®AIAPE ¥, PÆUMA	3,270	1,44,503
J¥) ZÆGÆUMA a ÆVÆ a ÆDÆUT (egÆPi a ÆJÆT+¥AAOAUt a ÆJÆT+JJÆM+SAÆAÆnÆ)	7,44,010	1,56,575
F) CSPÆJ , AAPKÆYNE gi+, PÆGÆUMA (JJÆM+UÆPATIAVÆUMA)	.....	.....
°Z) CAZE, ÆZUÀ	5,30,000	.....
L) a ÆOEUMA ZÆEE a ÆVÆ a ÆDÆUT a ÆVÆ a ÆOEUMA RJ AC	28,26,884	30,65,443
e) ZÆGPÆTA a ÆVÆ, A, YPD a ÆZUMA	4,40,788	4,16,833
P) a ÆAZÆ a ÆVÆ AÆRA, A, ÆVÆ	4,44,843	7,62,850
J-1) °Æ, A, A°ÆUÆUÆCÆTÆZÆ	.....	16,04,830
Jæ1) «ZÆG, A, OGÆT PÆATIAØUAGÆUMA a ÆZUMA	28,21,153	1,75,951
JÆ1) a ÆWÆ a ÆZUMA	.....	.....
M) ¥ÆOZgÆ	.....	32,315
1) PÆM, ±ÆZPÆJ, A, AÆEE	2,42,010	2,76,265
PÆD) DÆgÆWÆX a ÆZUMA	75,160	64,188
Dg) a ÆWÆ, AÆSAZ a ÆZUMA (°ÆUÆT 1)	80,000	40,000
J, 1) a ÆE, AÜÆZ a ÆVÆ, AÆZ, A, ZÆ, AÆUMA / a ÆMAUQÆUÆAPÆ	.....	.....
n) a ÆEÆAÆARÆZ a ÆE, AÜÆZ AÆUMA	.....	.....
AÆM) «ZÆV, A, AÆUMA	.....	.....
«) AULÆ a ÆVÆGÆT a ÆZUMA	.....	.....
qÆSÆM) MÆAAUÆT EÆKÆPÆT a ÆZUÀ	.....	.....
JÆ1) eÆ»AgÆVÆ a ÆVÆ ¥ÆAgÆ	60,000	5,92,623
aÆ) EvÌg (¤CØPÆ ¥Æ, A, ZÆ) a MÆYÆUMA a ÆVÆ EvÌg	6,07,312	4,23,732
dÆ1) a ÆEA, ZÆ, GÆUMA a ÆA, PÆAJ a ÆZUÀ	3,71,209	3,21,462
MT ÆO	95,28,737	91,36,566

,/-

PAAMÆZKØ,

PIÉÁOI PÀgÁdà a MÆRÀ o ÆNUKÀDAIÆAUÀ
'AUKEgÀ.

PEAOI PEgADa AMERA OPAUUKADAIEAUA ..AUUMega

CEÄUka-24

¥EÄR - PEAKPAAIOÅwUUA

1. oCUMEEAB , PAOgZA ReAFAIA AASAAvIY qAIAWGAAzj AzA DAiEAUUZA - PEAKPAMEEAB EUZA DzAgZA AÅ-é 1zYr , FAVzé
2. DAiEAUUZA AiAAazA 1bA¹UUMEEAB oEEACgA^aAC®e Avu ZbA¹UUMAZA AoEUMA, UtPAiAAvUKA, ebgAPii AiAAvUKA, PbÄj , ÁzEA , ÁaÄve EvAç , PAØj oAapUUKAzA RjAç , FAVzé DzJ AzA CAvRA ZbA¹UUUE AiAAazA , PPUE Ca PA±A PP 1 ®e
3. PEAOI PA DyØPA , A»vé , Ac-ÁgA aÉN PEl r äAvU Señií PEI rAiA CrAiA° è oUCYr, FAzA - PEAKPA PAAIO«ZAEPIEEAB DAiEAUUZA CEÄ , J , ÅwUzé
4. DAiEAUUZA MAZA AAthä , A , AiA®e CxPA AiAAazA , AvA DzAAiA AME®UU®PAzJ AzA DzAAiA vj UAiEAB , ÁzAAiA AÄqPÄ SZPAV®e

/-
PAAIOZPO
PEAOI PEgADa AMERA OPAUUKADAIEAUA ..AUUMega

PEAOI PAgAdA aMERA oPAUMADAiEAUA ..AUMEgA

CEAMEa - 25

-PIMMKA aMA ° EAC©YAMAUMA

1. aMERA oPAUMA AgPUA COPAiAA, 1993gA PPA 21(1) Ezglr PEAOI PA gAdA aMERA oPAUMA DAiEAUA , PAðgIZA DzA±A , ASE ° 20 JUJF 2005, CEÁAPA 28-06-2005gEAiA , ÁUI , ÁVZÄ CEÁAPA 25-07-2007j AZA DAiEAUA PAÁiAðgA .. aMArgVlE
2. PEAOI PA , PAðgIZA AiEAdfE -PPAPQDPE 2014-00-105-0-12 (AiEAdfE) Ezglr , ASVA aMAVU DqMvAvPA aZPAN CEÁZAEPEAB ©qUUqE aMaqWlE 2018-19EA , Á° EA oAaPE aMVU RaðfE «abgF PUPAqWzE-

o <small>A</small> aP <small>E</small> g <small>E</small> .	a <small>Z</small> g <small>E</small> .	P <small>A</small> ðg <small>I</small> ZA Dz <small>A</small> ±Y <small>B</small> U <small>E</small> A <small>M</small> z <small>A</small> a <small>E</small> V <small>I</small> g <small>E</small> .
5,32,37,000	5,30,52,686	1,84,314

3. PEAOI PA DyðPA , A»vE , ÁC - ÁgA aZNPE; r aMVU DAiEA MA PE; rAiA ° è gE; 1gA a -PIMMKA «ZAEREB DAiEAUA CEA , JUWE CAZE , PAðgIZA xUCYF 1gA a ERAEEUMKR è COAUMA EUCAPGjt PAN ReAEDE ° AdgA YF, WE aMAVU 1APJ 1ZA aEEVUUE -PPREAB , AAAEA EUZA YA, PLZE x^a Ø» , ÁUWE DAiEAUA AAAAZA ..AAPI SAvE ° KEACgA ÁCRè
4. DAiEAUA aMA1PA aZPEAB xUCVA CEAMEaUMAVE «AUI 1 aMÖPJ , ÁUWE
5. YU aMO E aMaqFAZA aZPEAB ReAEFAIA CEAMEaUMA/ aMO A -AR YA®gA aZIZA «abgUA YhUMEACUE -PA oEEAZATPE aMaqFAUWE

6.

ÁA-É O Á½ZÁVÉ A ÁA1PÀ VÀSÚMÉÄB , APPEA A ÁRZA FAVGA ¥ZAEA A ØA-TAR¥A®gA (¹ A AVAU 1.J.), PEAÖI PA E A ØUÇ ¥Í-1ZÀ ¥ØVØMØP È A ÁPØPÀ ØT PÀ1 EA VÀSÚMÉÄB VÀIÍAJ , FÁVZÉ (DAIÆÄUPÉ CÉ-HÀ, A À ¥ØVØMØ A AVAU ¥Í 2µØKA).
 7.

ZGÁ1UMÉÄB , PAØGZÀ CÉ-ZÁEñCAZÀ Rj ÁC , FÁVGÀ ÁZJ AZÀ ØAUE CÉAÍA ÁUÀ A gÁdÀ , PAØGZÀ ØAÍA AUMØP È , PØKUE C A PÁ±A E ®CgA A ZJ AZÀ ØAUE DAIÆÄUPÉ AÍA A AZÀ , AVA DzAAiA«gA A C ®PØAZJ AZÀ , PØKUE ØAUE ZGÁ1UMÉÄB ØKE , ÍZAV Rj ÁC , PØA «Ä , PØA ØCUE C A PÁ±A A ÁR PØÄArgA A C ®PØ
 8.

DAIÆÄUZÀ S ØAVAPÀ FEPØgA UÅWÜE DzAGZÀ A ÁA-É PØDÀ A ØA Ø» , ÁWÙZÁgÉ ØAÍÆÄDEE A ÁA-É PÁAÍO-ØA Ø» , AVGA A CØPÁj / FEPØgA , PAØj FEPØgAVGA A ZJ AZÀ ØA WU A AVÉA "KØPØCØ" KEAEÑA ¥A A W , A A CUMA E ®PØAZJ AZÀ C A PÁ±A PØ A ÁA A ¥ØB E ®PØ
 9.

DAIÆÄUPÀ ; A ØÆÄ¥PØt , UATPÀ AíA AVÉ A ØÆÄ A AVAU UAXÁ®AÍA ¥A PØKUEÄB ØÆgM¥Í-1 , AíA A AZÀ 1lgA1U A AVAU , A ®/ØÆUÍAJ PØMÀ E ®CgA A ZJ AZÀ PØVÆÄ®EA ¥hAÍÆÄB VÀIÍAJ , PØA AZPØAUWØPØ
 10.

J - ÁE A ZUKEÄB DAIÆÄUZÀ EØPØKUMA , PØXØDEAÍÆÄCUE ØA Ø» , FÁUÅWØÉ

PIEÁOI PÀ gÁdá a ÁAEPA o PÁUMA DA IÁEAUA
.. ÁUMAEGÄ.

**SEPARATE AUDIT REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA
ON THE ACCOUNTS OF THE KARNATAKA STATE
HUMAN RIGHTS COMMISSION, BANGALORE, FOR
THE YEAR ENDED 31 MARCH 2019.**

KARNATAKA STATE HUMAN RIGHTS COMMISSION, BANGALORE.

AUDIT REPORT & ANNUAL ACCOUNTS FOR THE YEAR OF 2018-19

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**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON
THE ACCOUNTS OF THE KARNATAKA STATE HUMAN RIGHTS COMMISSION, BANGALORE FOR
THE YEAR ENDED 31 MARCH 2019.**

1. We have audited the attached Income & Expenditure Account and the Receipts & Payments Account of Karnataka State Human Rights Commission, Bangalore (KSHRC) for the year ended **31 March 2019** under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 35(2) of the Protection of Human Rights Act 1993. These financial statements are the responsibility of the KSHRC's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclose norms etc.. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/ CAG's Audit **Reports** separately.
3. We have conducted our audit in accordance with Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement. An audit includes examining on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - ii. The Income and Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Karnataka State Human Rights Commission as required under Section 35(1) of the Protection of Human Rights Act 1993 in so far as it appears from our examination of such books.

iv. We further report that:

COMMENTS ON ACCOUNT

A) General

1. As per Section 35(1) of the Protection of Human Rights Act. 1993; "The State Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the State Government in consultation with the Comptroller and Auditor-General of India". The same is being stated by the Commission in the Notes on Accounts. In this regard, the form in which the Commission presented Annual Financial Statement were neither prescribed by the State Government in consultation with C & AG nor has the Commission taken approval / consent from State for presenting their Annual Financial Statement in the current status. No rules were also notified under Section 41(2)(c) of Protection of Human Rights Act, 1993 in respect of the format of Annual Accounts did not include "Balance Sheet", "Statement of Fixed Assets and Depreciation" etc. The issue has been taken up with the Commission in the previous audits also but no concrete steps were taken to follow up on the audit comments. Further, the Receipts and Payments Account and the Income and Expenditure Account have been prepared on Cash basis instead of accrual basis. The position persists despite being commented in the earlier reports.
2. The Commission has various assets like Library books, Vehicles Computers & Peripherals, Furniture, Electronic Devices, Vehicle Accessories, besides making expenditure of capital nature like Building renovation amounting to Rs.1.76 crore. Further, addition to the above assets amounting to Rs.28.41 lakh made during the year were charged to Income & Expenditure Account. In the absence of Balance Sheet, the existence of the said Assets would be unnoticed to the user of the Financial Statements. To have an effective control on its assets and to depict a true and complete view of its financial statements, it is essential for the Commission to prepare Balance Sheet and also to follow accrual method of accounting. Further, as the Commission has not provided depreciation on its assets, and also due to inadequate information, the effect of non-provision of depreciation could not be quantified. The position persist despite being commented in the earlier reports.

B) Grants in aid

During the year 2018-19, out of the Rs. 5.32 crore allotted by the Government, the Commission could utilize an amount Rs.5.31 crore, leaving an amount of Rs. 0.01 crore as unutilised as on 31st March 2019 and the same was surrendered to Government.

B) Management letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Secretary, Karnataka State Human Rights Commission, Bangalore through a management letter issued separately for remedial / corrective action.

- v. Subject to our observation in the preceding paragraphs, we report that the Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read with the Accounting Policies and Notes on Accounts, and subject to the matters stated above and other matters mentioned in **Annexure** to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C& AG of India

Sd/-
PRINCIPAL ACCOUNTANT GENERAL (G & SSA)
KARNATAKA

Place: Bengaluru
Date: 28/5/2020

ANNEXURE

1. Adequacy of Internal Audit:

There is no Internal audit Department in the Organization. Internal Audit functions are executed by the staff of the Accounts Department. This is irregular as the Internal Audit Wing needs to function independently.

2. Adequacy of Internal Control:

- a) There is no defined Internal Control System prevailing in the Commission. Most of the affairs of the Commission are managed by staff on deputation.
- b) The Commission has not maintained primary records required for the verification of accounts which include administrative expenses such as Vehicle running and maintenance, Advertisement and publicity, Newspaper and Miscellaneous expenses, Imprest and members and officers Home office expenses.
- c) Cash Book is not maintained properly, updated and certified on time.

3. System of Physical verification of fixed assets:

Although the Commission has not prepared Balance Sheet, all fixed assets Viz. Office furniture, Books, Computers, Vehicles etc. are recorded in the fixed assets register and have been physically verified by the management at reasonable intervals and no deficiencies have been notified.

4. Regularity in Payment of statutory dues:

Since the KSHRC is not operating any Bank Account and is drawing net amounts payable from the treasury, the payment of statutory dues does not arise.

Sd/-
PRINCIPAL ACCOUNTANT GENERAL
(G&SSA)
KARNATAKA

Karnataka State Human Rights Commission, Bengaluru

BALANCE SHEET AS AT 31-03-2019

CORPUS / CAPITAL FUND AND LIABILITIES		Schedule	Previous Year	(Amount-Rs.) Current Year
CORPUS/CAPITAL FUND (Grant from State Govt.)		1		
RESERVES AND SURPLUS		2		
EARMARKED/ENDOWMENT FUNDS		3		
SECURED LOANS AND BORROWINGS		4		Not Applicable
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		Not Applicable
CURRENT ASSETS, LOANS, ADVANCES ETC.		11		
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) unspent amount surrendered to Govt.,				
TOTAL				
SIGNIFICANT ACCOUNTING POLICIES		24		Enclosed separately
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS		25		Enclosed Separately

Sd/-
Secretary,
Karnataka Human Rights Commission,
Bengaluru

Karnataka State Human Rights Commission, Bengaluru

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)

INCOME	Schedule	Previous Year (2017-18)	Current Year (2018-19)
Income from Sales/Services	12		
Grants/Subsidies	13	5,00,00,000	5,32,37,000
Fees/Subscriptions	14		
Income from Investment (Income on Invest. From earmarked/endow. Funds transferred to Funds)	15		
Income from Royalty, Publication etc.	16		
Interest Earned	17		
Other Income (RTI-5,100+Others-15,94,437 = 15,99,537)	18	33,522	15,99,537
Increase (decrease) in stock of Finished goods and works-in-progress	19		
TOTAL (A)		5,00,33,522	5,48,36,537
EXPENDITURE			
Establishment Expenses	20	2,90,29,917	4,39,16,120
Other Administrative Expenses etc.	21	95,28,737	91,36,566
Expenditure on Grants, Subsidies etc.	22		
Interest	23		
Depreciation (Net Total at the Year-end- corresponding to Schedule -8)			
Recovery and Remitted to Govt Account	18	33,522	15,99,537
TOTAL (B)		3,85,92,176	5,46,52,223
Balance being excess of Income over Expenditure (A-B)			
Unspent Amount refunded to Government		1,14,41,346	1,84,314
Transfer to Special Reserve (Specify each)			
Transfer to form General Reserve			
BALANCE BEING SURPLUS / Unspent amount surrendered to Govt.		1,14,41,346	1,84,314
SIGNIFICANT ACCOUNTING POLICIES	24	Enclosed separately	
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	Enclosed Separately	

Sd/-
Secretary,
Karnataka Human Rights Commission,
Bengaluru.

Karnataka State Human Rights Commission, Bengaluru
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)

RECEIPTS	Previous Year	Current Year	PAYMENTS	Previous Year	Current Year
I. Opening Balances			I. Expenses		
a) Cash in Hand -21,684	25,000	25,000	a) Establishment Expenses	2,90,29,917	4,39,16,120
b) Paid Voucher – 3,316					
c) IPO / Others		1,000	(corresponding to Schedule 20)		
d) Bank Balances			b) Administrative Expenses	95,28,737	91,36,566
i) In current accounts	.....		(corresponding to Schedule 21)		
ii) In deposit accounts	.....			
iii) Savings accounts	.....			
II. Grants Received			Payments made against funds for various Projects		
a) From Government of India	.....		(Name of the fund or project should be shown along with the particulars of payments made for each project)		
b) From State Government					
c) From other sources (details)	5,00,00,000	5,32,37,000			
(Grants for Capital & Revenue	.....			
Exp., to be shown separately)					
III. Income on Investments from			III. Investments and deposits made		
a) Earmarked/Endow. Funds	.....		a) Out of Earmarked/Endowment funds	.....	.....
b) Own Funds (Oth. Investment)	.....		b) Out of Own Funds (Investment-Others)	.....	.....
IV. Interest Received			IV. Expenditure on Fixed Assets & Capital Work-in Progress		
a) On Bank deposits	.....		a) Purchase of Fixed Assets	.....	.....
b) Loans, Advances etc.	.....		b) Expenditure on Capital Work-in-	.....	.....

V. Other Income (Specify)	.....		V. Refund of Surplus Money/ Loans	.....
			a) To the Government of India	.....
			b) To the State Government	.....
			(unspent amount surrendered to		
			c) To other providers of funds	.....
VI. Amount Borrowed	.....		VI. Finance Charges (Interest)	.....
VII. Any other Receipts (give details)	33,522	15,98,537	VII. Other Payments (Specify) *	33,522	15,99,537
* A) RTI – 5,100			VIII. Closing Balances		
* sale of Old News paper & Vehicle Old parts			1 Cash in Hand – 9,906	25,000	25,000
Others = 15,94,437			2 Paid Voucher – 15,094		
* Total: 15,99,537/-			3 I.P.O		3,210
* IPO		3,210	4 Bank Balances		
B) TA			i) In Current Accounts		.....
TOTAL	5,00,58,522	5,48,64,747	ii) In Deposit Accounts		.....
			iii) Savings Accounts		.....
			TOTAL	5,00,58,522	5,48,64,747

Karnataka State Human Rights Commission, Bengaluru
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)

	Previous Year (2017-18)	Current Year (2018-19)
SCHEDULE 12 – INCOME FROM SALES/SERVICES		
1) Income from Sales		
a) Sale of Finished Goods
b) Sale of Raw Material
c) Sale of Scraps
2) Income from Services		
a) Labour and Processing Charges
b) Professional/Consultancy Services
c) Agency Commission and Brokerage
d) Maintenance Services (Equipment/Property)
e) Others (Specify)
TOTAL

	Previous Year (2017-18)	Current Year (2018-19)
SCHEDULE 13 – GRANTS/SUBSIDIES		
(Irrevocable Grants & Subsidies Received)		
1) Central Government	.....	.....
2) State Government	5,00,00,000	5,32,37,000
3) Government Agencies	.....	.....
4) Institutions/Welfare Bodies	.....	.....
5) International Organisations	.....	.....
6) Other (Specify)	.....	.....
TOTAL	5,00,00,000	5,32,37,000

Sd/-
 Secretary,
 Karnataka Human Rights Commission,
 Bengaluru.

Karnataka State Human Rights Commission, Bengaluru
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)

	Previous Year (2017-18)	Current Year (2018-19)
SCHEDULE 18 - OTHER INCOME		
1) Profit on Sale/disposal of Assets:		
a) Owned assets	.....	.....
b) Assets acquired out of grants, or received free of cost	.....	.....
2) Export Incentives realized	.....	.....
3) Fees for Miscellaneous services	.....	.....
4) Miscellaneous Income (RTI-5,100+Others-15,94,437 =15,99,537)	33,522	15,99,537
TOTAL	33,522	15,99,537
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
a) Closing Stock		
- Finished Goods	.....	.....
- Work-in-progress	.....	.....
b) Less: Opening Stock		
- Finished Goods	.....	.....
- Work-in-progress	.....	.....
NET INCREASE / (DECREASE) {a-b}	....	....
SCHEDULE 20 - ESTABLISHMENT EXPENSES		
a) Salaries and Wages	2,90,29,917	4,39,16,120
b) Allowances and Bonus	.....	.....
c) Contribution to Provident Fund	.....	.....
d) Contribution to Other Fund (specify)	.....	.....
e) Staff Welfare Expenses	.....	.....
f) Expenses on Employees Retirement and Terminal Benefits	.....	.....
g) Other (specify)	.....	.....
TOTAL	2,90,29,917	4,39,16,120

Sd/-
 Secretary,
 Karnataka Human Rights Commission,

Karnataka State Human Rights Commission, Bengaluru
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)		
SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC	Previous Year (2017-18)	Current Year (2018-19)
a) Purchases (Computer + Peripherals)	2,82,098	10,58,996
b) Labour and processing expenses		
c) Cartage and Carriage Inward		
d) Electricity Power and Water Charges	-----	
e) Library Books	3,270	1,44,503
f) Repairs and Maintenance (Xerox Mc + Franking mc + AMC)	7,44,010	1,56,575
g) Computer + Peripherals + AMC Computers		
h) Postal Stamps	5,30,000	---
i) Vehicles Running and Maintenance	28,26,884	30,65,443
j) Telephone and Communication Charges	4,40,788	4,16,833
k) Printing and Stationary	4,44,843	7,62,850
l) Purchases of new vehicles (extra fittings)	....	16,04,830
m) Expenses on Seminar/workshops	28,21,153	1,75,951
n) Subscription Expenses		
o) Furniture's	....	32,315
p) Auditors Remuneration	2,42,010	2,76,265
q) Hospitality Expenses	75,160	64,188
r) Professional Charges (Legal Fee paid)	80,000	40,000
s) Provision for Bad and Doubtful Debts/advances		
t) Irrecoverable Balances Written-off		
u) Electronic items	....
v) Freight and Forwarding Expenses		
w) Renovation of Interior		
x) Advertisement and Publicity	60,000	5,92,623
y) News paper and Miscellaneous expenses (Imprest and others)	6,07,312	4,23,732
z) Members and officers Home office expenses	3,71,209	3,21,462
TOTAL	95,28,737	91,36,566

Sd/-
 Secretary,
 Karnataka Human Rights Commission,
 Bengaluru.

Karnataka State Human Rights Commission, Bengaluru

SCHEDULE-24

Significant Accounting Policies

1. As the funds are being drawn through Government Treasury, the accounts of the Commission are prepared on cash basis.
2. The Commission does not have any fixed assets and movable assets like Vehicles, Computers, Xerox Machines, Office Equipments etc., have been purchased out of grant allotment. Such assets are being accounted on historical cost basis. Hence no depreciation has been provided.
3. The Commission is following the accounting procedure prescribed under Karnataka Financial Code, Manual of Contingent expenditure and Budget Manual etc.
4. The Commission is not a commercial undertaking and has its own source income. Therefore it is not liable to pay Income Tax.

Sd/-

Secretary,
Karnataka Human Rights Commission,
Bengaluru.

Karnataka State Human Rights Commission, Bengaluru

Schedule 25

Notes on Accounts:

1. Karnataka State Human Rights Commission has been established under section 21(1) of Protection of Human Rights Act-1993 vide G.O. No. LAW 20 LAG 2005, date: 28-06-2005. The Commission started functioning from 25-7-2007.
2. The Government of Karnataka is releasing funds under the Head of Account 2014-00-105-0-12" (plan) for salaries and other administrative expenses. Allotment and expenditure for the financial year 2018-19 is as follows:

Allotment Rs.	Expenditure Rs.	Unspent Amount surrendered to Government Rs.
5,32,37,000	5,30,52,686	1,84,314

3. The Commission is following the accounting procedure prescribed under K.F.C., Manual of Contingent Expenditure and Budget Manual i.e. the bills are presented to the treasury in the prescribed Government forms for encashment and a General Cash book is being maintained for the sums received. The Commission is not operating any Bank Account.
4. The Monthly expenditure of the Commission has been sorted and categorised as per prescribed schedules.
5. The Monthly expenditure so arrived have been reconciled with monthly Treasury schedules/ Statement of Expenditure of the Accountant General.
6. After compilation of monthly statements as stated above, Annual Financial statements have been prepared in the formats prescribed by the Principal Accountant General (C.& CA), Karnataka, (in the applicable formats and schedules suitable to this Commission).

7. The moveable assets have been purchased out of Government funds and the State Government Rules does not provide for depreciation, the Commission is not having its own source of Income provision for depreciation and resource fund for replaced is not provided
8. The Commission has engaged most of its Employees on Contract basis. The Officers/Employees who are on deputation are Government servant. Hence provision for payment of pension/PF/bonus does not arise.
9. Except holding office furniture, computers, vehicle and library books, the Commission has no fixed assets or loans and liabilities, it is unable to draw the balance sheet.
10. All the expenditure are supported by the resolution of the Commission.

Sd/-
Secretary,
Karnataka Human Rights Commission,
Bengaluru.