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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT

Notification

Sachivalaya, Gandhinagar, 29th October, 2016.

Real Estate (Regulation and Development) Act, 2016.-

No.GH/V/196 of 2016/MIS-102016-328145-L:- In exercise of the powers conferred by section 84 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016), the Government of Gujarat hereby makes the following rules, namely: —

1. Short title and Commencement.-

- (1) These rules may be called the 'Gujarat Real Estate (Regulation and Development) (Matters Relating to the Real Estate Regulatory Authority) Rules, 2016.
- (2) It shall come into force with effect from the date of this notification.

2. Definitions.-

- (1) In these rules, unless the context otherwise requires, -
 - (a) "Act" means the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) ;
 - (b) "authenticated copy" shall mean a self-attested copy of any document required to be provided by any person under these rules;
 - (c) "Authority" means the Gujarat Real Estate Regulatory Authority as established under sub-section (1) of section 20 of the Act;
 - (d) "Form" means a form appended to these rules;
 - (e) "Government" means the Government of Gujarat;
 - (f) "layout plan" means a plan of the project depicting the division or proposed division of land into plots, roads, open spaces, amenities, etc. and other details as may be necessary;

- (h) "section" means a section of the Act; and
- (i) "Selection Committee" means the Selection Committee as referred to in section 22 of the Act.

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

3. Manner of selection of Chairperson and Members of the Authority.- (1) As and when the vacancy of a Chairperson or a Member in the Authority exists or arises, or is likely to arise, the Government may make a reference to the Selection Committee in respect of the vacancy to be filled.

(2) The Selection Committee may, for the purpose of selection of the Chairperson or a Member of the Authority, follow such procedure as deemed fit including the appointment of a search committee consisting of such persons as the Selection Committee considers appropriate to suggest a panel of names possessing the requisite qualifications and experience and suitable for being considered for appointment as Chairperson or Member of the Authority.

(3) The Selection Committee shall select two persons for each vacancy and recommend the same to the Government.

(4) The Selection Committee shall make its recommendation to the Government within a period of sixty days from the date of reference made under sub-rule (1).

(5) The Government shall within thirty days from the date of the recommendation of the Selection Committee, appoint one of the two persons recommended by the Selection Committee for the vacancy of the Chairperson or the Member, as the case may be.

4. Salary and allowances payable and other terms and conditions of service of Chairperson and Members of the Authority.- (1) The salaries and allowances payable to the Chairperson and Members of the Authority shall be as follows, namely:-

(a) The Chairperson shall be paid a consolidated monthly salary of two lakh fifty thousand rupees and he shall not be entitled to any allowance relating to house and vehicle;

(b) The whole-time Member shall be paid a consolidated monthly salary of two lakh rupees and he shall not be entitled to any allowance relating to house and vehicle;

(c) Every part-time member, who is not an employee of the Government, shall be paid a sitting fee for each day he attends the meetings of the Authority as may be determined by the Government, from time to time and he shall not be entitled to any allowance relating to house and vehicle.

(2) The Chairperson and whole time Members shall be entitled to thirty days of earned leave for every year of service.

(3) The other allowances and conditions of service of the Chairperson and the whole-time Member shall be such as may be notified by the Government.

5. Administrative powers of the Chairperson of the regulatory Authority.- The administrative powers of the Chairperson of the Authority shall include making decisions with regard to the following:

- (a) matters pertaining to staff strength and their wages and salary structures, emoluments, perquisites and personnel policies;
- (b) matters pertaining to creation and abolition of posts;
- (c) matter pertaining to appointments, promotions and confirmation for all posts;
- (d) acceptance of resignations by any Member, officer or employee;

- (e) officiating against sanctioned posts;
 - (f) authorisation of tours to be undertaken by any Member, officer or employee within and outside India and allowances to be granted for the same;
 - (g) matters in relation to reimbursement of medical claims;
 - (h) matters in relation to grant or rejection of leaves;
 - (i) permission for hiring of vehicles for official use;
 - (j) nominations for attending seminars, conferences and training courses in India or abroad ;
 - (k) permission for invitation of guests to carry out training course;
 - (l) matters pertaining to staff welfare expenses;
 - (m) sanction scrapping or writing-off of capital assets which due to normal wear and tear have become unserviceable or are considered beyond economical repairs;
 - (n) matters relating to disciplinary action against any Member, officer or employee;
 - (o) any other powers that may be required for the efficient functioning of the Authority and enforcement of the provisions of the Act and these rules.
6. **Salary and allowances payable and other terms and conditions of service of the officers and other employees of the Authority and experts and consultants engaged by the Authority.-** (1) The conditions of service of the officers and employees of the Authority and any other category of employees in the matter of pay, allowances, leave, joining time, joining time pay, age of superannuation and other conditions of service, shall be regulated in accordance with such rules and regulations as are, from time to time, applicable to officers and employees of the Government drawing the corresponding scales of pay.
- (2) The consultants or experts that may be engaged by the Authority-
- (a) shall be paid a monthly honorarium as may be determined by the Government from time to time;
 - (b) shall not be deemed to be regular members of the staff borne on the establishment of the Authority;
 - (c) may be appointed for a tenure of one year, extendable on year to year basis;
 - (d) may be terminated by the Authority by serving one month's notice.
- (3) The Government shall have power to relax the provisions of any of these rules in respect of any class or category of officers or employees or consultants and experts, as the case may be.
7. **Functioning of the Authority.-** (1) The office of the Authority shall be located at such place as may be determined by the Government by notification.
- (2) The working days and office hours of the Authority shall be the same as that of the Government.
- (3) The official common seal and emblem of the Authority shall be such as the Government may specify.
8. **Additional powers of the Authority.-** (1) In addition to the powers specified in sub-section (2) of section 35, the Authority shall have the following additional powers:
- (a) to require the promoter, allottee or real estate agent to furnish in writing such information or explanation or produce such documents within such reasonable time, as it may deem necessary;

(b) to requisite, subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872 (1 of 1872), any public record or document or copy of such record or document from any office.

(2) The Authority may call upon such experts or consultants from the fields of economics, commerce, accountancy, real estate, competition, construction, architecture or engineering or from any other discipline as it deems necessary, to assist the Authority in the conduct of any inquiry or proceedings before it.

(3) The Authority may in the interest of the allottees, enquire into the payment of amounts imposed as penalty, interest or compensation, paid or payable by the promoter in order to ensure that the promoter has not-

- (a) withdrawn the said amounts from the account maintained as provided under sub-clause (d) of clause (1) of sub-section (2) of section 4; or
- (b) used any amounts paid to such promoter by the allottees for the that real estate project for which the penalty, interest or compensation is payable, or any other real estate project;
- (c) recovered the amounts paid as penalty, fine or compensation from the allottees of the relevant real estate project or any other real estate project.

9. Manner of recovery of interest, penalty and compensation.- Subject to the provisions of sub-section (1) of section 40, the recovery of the amounts due as arrears of land revenue shall be carried out in the manner provided in the Gujarat Land Revenue Code, 1879.

10. Details to be published on the website.- (1) For the purpose of clause (b) of section 34, the Authority shall ensure that the following information shall be made available on its website in respect of each project registered-

- (a) Details of the promoter including the following:
 - (i) Developer or Group Profile:
 - (A) a brief detail of his enterprise including its name, registered address, type of enterprise (proprietorship, limited liability partnership, society, partnership, company, competent Authority) and the particulars of registration and in case of a newly incorporated or registered entity, brief details of the of the parent entity including its name, registered address, type of enterprise (proprietorship, societies, limited liability partnership, partnership, companies, competent Authority);
 - (B) background of promoter- educational qualification, work experience and in case of a newly incorporated or registered entity work experience of the parent entity.
 - (C) name, address, contact details and photograph of the promoter in case of an individual and the name, address, contact details and photograph of the chairman, directors, partners, as the case may be and that of the authorised persons.
 - (ii) Track record of the promoter:
 - (A) number of years of experience of the promoter or parent entity in real estate construction in the state/union territory;
 - (B) number of years of experience of the promoter or parent entity in real estate construction in other states or union territories;

- (C) number of completed projects and area constructed till date;
- (D) number of ongoing projects and proposed area to be constructed;
- (E) details and profile of ongoing and completed projects for the last 5 years as provided under clause (b) of sub-section (2) of section 4.
- (iii) Litigations: Details of litigations in the past five years in relation to the real estate projects developed or being developed by the promoter.
- (iv) Website:
 - (A) web link to the developer or group website;
 - (B) web link to the project website.
- (b) Details of the real estate project including the following:
 - (i) compliance and registration:
 - (A) authenticated copy of the approvals and commencement certificate from the competent Authority as provided under clause (c) of sub-section (2) of section 4;
 - (B) the sanctioned plan, layout plan and specifications of the project or the phase thereof, and the whole project as sanctioned by the competent Authority as provided under clause (d) of sub-section (2) of section 4;
 - (C) details of the registration granted by the Authority.
 - (ii) Apartment and garage related details:
 - (A) details of the number, type and carpet area of apartments for sale in the project as provided under clause (h) of sub-section (2) of section 4;
 - (B) details of the number and areas of garage for sale in the project as provided under clause (i) of sub-section (2) of section 4;
 - (C) details of the number of open parking areas available in the real estate project.
 - (iii) Registered Agents: Names and addresses of real estate agents as provided under clause (j) of sub-section (2) of section 4.
 - (iv) Consultants: Details, including name and addresses of contractors, architect and structural engineers and other persons concerned with the development of the real estate project as provided under clause (k) of sub-section (2) of section 4, such as:-
 - (A) name and address of the firm
 - (B) names of promoters
 - (C) year of establishment
 - (D) names and profile of key projects completed
 - (v) Location: the location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project as provided under clause (f) of sub-section (2) of section 4.
 - (vi) Development Plan:

- (A) The plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire fighting facilities, drinking water facilities, emergency evacuation services, use of renewable energy etc. as provided under clause (c) of sub-section (2) of section 4;
- (B) Amenities: a detailed note explaining the salient features of the proposed project including access to the project, design for electric supply including street lighting, water supply arrangements and site for disposal and treatment of storm and sullage water, any other facilities and amenities or public health services proposed to be provided in the project;
- (C) Gantt Charts and Project schedule: the plan of development works to be executed in the project and the details of the proposed facilities to be provided thereof.
- (c) Financials of the promoter:
- (i) authenticated copy of the PAN card of the promoter
- (ii) the annual report including audited profit and loss account, balance sheet, cash flow statement, directors report and the auditors report of the promoter for the immediately preceding three financial years and where annual report is not available then the audited profit and loss account, balance sheet, cash flow statement and the auditors report of the promoter for the immediately preceding three financial years and in case of newly incorporated or registered entity such information shall be disclosed for the parent entity;
- (d) The promoter shall upload the following updates on the webpage for the project, within seven days from the expiry of each quarter:
- (i) List of number and types of apartments or plots, as the case may be booked;
- (ii) List of number of garages booked;
- (iii) Status of the project:
- (A) Status of construction of each building with photographs
- (B) Status of construction of each floor with photographs
- (C) Status of construction of internal infrastructure and common areas with photographs.
- (iv) Status of approvals:
- (A) Approval received;
- (B) Approvals applied and expected date of receipt;
- (C) Approvals to be applied and date planned for application;
- (D) Modifications, amendment or revisions, if any, issued by the competent Authority with regard to any license, permit or approval for the project.
- (e) Downloads:
- (i) Approvals:
- (A) No Objection certificates
- Consent to Establish and Operate;
 - Environmental Clearance;
 - Fire NOC;

- Height clearance from Airport Authority of India;
 - Such other approvals as may be required and obtained for the project.
- (B) Authenticated copy of the license or land use permission, building sanction plan and the commencement certificate from the competent Authority obtained in accordance with the laws applicable for the project, and where the project is proposed to be developed in phases, an authenticated copy of the license or land use permission, building sanction plan and the commencement certificate for each of such phases;
- (C) Authenticated copy of the site plan or site map showing the location of the project land along with names of revenue estates, survey numbers, cadastral numbers, khasra numbers and area of each parcels of the project land;
- (D) Authenticated copy of the layout plan of the project or the phase thereof, and also the layout plan of the whole project as sanctioned by the competent Authority;
- (E) Floor plans for each tower and block including clubhouse, amenities and common areas;
- (F) Any other permission, approval, or licence that may be required under applicable law;
- (G) Authenticated copy of occupancy certificate and completion certificate including its application.
- (ii) Legal Documents:
- (A) Details including the proforma of the application form, allotment letter, agreement for sale and the conveyance deed;
- (B) Authenticated copy of the legal title deed reflecting the title of the promoter to the land on which development is proposed to be developed along with legally valid documents with authentication of such title, if such land is owned by another person;
- (C) Land Title Search Report from an advocate having experience of at least ten years in land related matters;
- (D) Details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details or no encumbrance certificate from an advocate having experience of at-least ten years in land related matters;
- (E) where the promoter is not the owner of the land on which development is proposed details of the consent of the owner of the land along with a copy of the collaboration agreement, development agreement, joint development agreement or any other agreement, as the case may be, entered into between the promoter and such owner and copies of title and other documents reflecting the title of such owner on the land proposed to be developed;

- (F) Sanction letters:
- From banks for construction finance;
 - From banks for home loan tie-ups.
- (f) Contact details: Contact address, contact numbers and email-ids of the promoter and other officials handling the project.
- (g) Such other documents or information as may be specified by the Act or the rules and regulations made there under.
- (2) For the purpose of clause (c) of section 34, the regulatory Authority shall maintain a database and ensure that the information specified therein shall be made available on its website in respect of each project revoked or penalised, as the case may be.
- (3) For the purpose of clause (d) of section 34, the regulatory Authority shall ensure that the following information shall be made available on its website in respect of each real estate agent registered with it or whose application for registration has been rejected or revoked.
- (a) For real estate agents registered with the Authority:
- (i) registration number and the period of validity of the registration of the real estate agent with the regulatory Authority;
 - (ii) brief details of his enterprise including its name, registered address, type of enterprise (proprietorship, societies, partnership, companies etc.);
 - (iii) particulars of registration including the bye-laws, memorandum of association, articles of association etc. as the case may be;
 - (iv) photograph of the real estate agent if it is an individual and the photograph of the partners, directors etc. in case of other persons;
 - (v) authenticated copy of the PAN card;
 - (vi) authenticated copy of the address proof of the place of business and the contact address, contact numbers and email-ids of the real estate agent and other officials responsible.
- (b) In case of applicants whose application for registration as a real estate agent have been rejected or real estate agents whose registration has been revoked by the regulatory Authority:
- (i) registration number and the period of validity of the registration of the real estate agent with the regulatory Authority;
 - (ii) brief details of his enterprise including its name, registered address, type of enterprise (proprietorship, societies, partnership, companies etc.);
 - (iii) photograph of the real estate agent if it is an individual and the photograph of the partners, directors etc. in case of other persons.
- (c) Such other documents or information as may be specified by the Act or the rules and regulations made there under.
- (4) The Authority shall maintain a back-up, in digital form, of the contents of its website in terms of this rule, and ensure that such back-up is updated on the last day of each month.
- 11. Manner of filing a complaint with the Authority and the manner of holding an inquiry by the Authority.-** (1) Any aggrieved person may file a complaint with the Authority for any violation under the Act or the rules and regulations made thereunder, save as those provided to be adjudicated by the adjudicating officer, as per Form 'A' which shall be accompanied by a fee of rupees one thousand in the form of a demand draft drawn on a

nationalized bank in favour of regulatory Authority and payable at the main branch of that bank at the station where the seat of the said regulatory Authority is situated.

- (2) The Authority shall for the purposes of deciding any complaint as specified under sub-rule (1), follow summary procedure for inquiry in the following manner:
- (a) Upon receipt of the complaint the Authority shall issue a notice along with particulars of the alleged contravention and the relevant documents to the respondent;
 - (b) The notice shall specify a date and time for further hearing;
 - (c) On the date so fixed, the Authority shall explain to the respondent about the contravention alleged to have been committed in relation to any of the provisions of the Act or the rules and regulations made there under and if the respondent:
 - (i) pleads guilty, the regulatory Authority shall record the plea, and pass such orders including imposition of penalty as it thinks fit in accordance with the provisions of the Act or the rules and regulations, made there under;
 - (ii) does not plead guilty and contests the complaint the regulatory Authority shall demand and explanation from the respondent;
 - (d) In case the Authority is satisfied on the basis of the submissions made that the complaint does not require any further inquiry it may dismiss the complaint;
 - (e) In case the Authority is satisfied on the basis of the submissions made that there is need for further hearing into the complaint it may order production of documents or other evidence on a date and time fixed by it;
 - (f) The Authority shall have the power to carry out an inquiry into the complaint on the basis of documents and submissions;
 - (g) On the date so fixed, the Authority upon consideration of the evidence produced before it and other records and submissions is satisfied that -
 - (i) the respondent is in contravention of the provisions of the Act or the rules and regulations made thereunder it shall pass such orders including imposition of penalty as it thinks fit in accordance with the provisions of the Act or the rules and regulations made thereunder;
 - (ii) the respondent is not in contravention of the provisions of the Act or the rules and regulations made thereunder the Authority may, by order in writing, dismiss the complaint, with reasons to be recorded in writing.
 - (h) If any person fails, neglects or refuses to appear, or present himself as required before the Authority, the Authority shall have the power to proceed with the inquiry in the absence of such person or persons after recording the reasons for doing so.

12. **Manner of filing a complaint with the adjudicating officer and the manner of holding an inquiry by the adjudicating officer.-** (1) Any aggrieved person may file a complaint with the adjudicating officer for compensation under section 12, 14, 18 and 19 as per Form 'B' which shall be accompanied by a fee of rupees one thousand in the form of a demand draft drawn on a nationalized bank in favour of Authority and payable at the main branch of that bank at the station where the seat of the said Authority is situated.

- (2) The adjudicating officer shall for the purposes of adjudging compensation follow summary procedure for inquiry in the following manner:
- (i) Upon receipt of the complaint the adjudicating officer shall issue a notice along with particulars of the alleged contravention and the relevant documents to the promoter;
 - (j) The notice shall specify a date and time for further hearing;

- (k) On the date so fixed, the adjudicating officer shall explain to the promoter about the contravention alleged to have been committed in relation to any of the provisions of the Act or the rules and regulations made thereunder and if the promoter
- (iii) pleads guilty, the adjudicating officer shall record the plea, and award such compensation as he thinks fit in accordance with the provisions of the Act or the rules and regulations, made thereunder;
- (iv) does not plead guilty and contests the complaint the adjudicating officer shall demand and explanation from the promoter;
- (l) In case the adjudicating officer is satisfied on the basis of the submissions made that the complaint does not require any further inquiry it may dismiss the complaint.
- (m) In case the adjudicating officer is satisfied on the basis of the submissions made that there is need for further hearing into the complaint he may order production of documents or other evidence on a date and time fixed by him.
- (n) The adjudicating officer shall have the power to carry out an inquiry into the complaint on the basis of documents and submissions;
- (o) On the date so fixed, the adjudicating officer upon consideration of the evidence produced before him and other records and submissions is satisfied that the promoter is-
- (iii) liable to pay compensation, the adjudicating officer may, by order in writing, order payment of such compensation, as deemed fit by the promoter to the complainant; or
- (iv) not liable to any compensation, the adjudicating officer may, by order in writing, dismiss the complaint, with reasons to be recorded in writing.
- (p) If any person fails, neglects or refuses to appear, or present himself as required before the adjudicating officer, the adjudicating officer shall have the power to proceed with the inquiry in the absence of such person or persons after recording the reasons for doing so.
13. **Budget, accounts and audit.**- The Authority shall prepare a budget, maintain proper accounts and other relevant records and prepare an annual statement of accounts as provided in section 77 as per Form 'C'.
14. **Report and Returns.**- The Authority shall prepare its annual report as provided in section 78 as per Form 'D'.

FORM 'A'

[See rule 11(1)]

COMPLAINT TO REGULATORY AUTHORITY

Complaint under section 31 of the Act

For use of Regulatory Authority(s) office:

Date of filing: _____

Date of receipt by post: _____

Complaint No.: _____

Signature: _____

Registrar: _____

IN THE REGULATORY AUTHORITIES OFFICE (Name of place)

Between

_____ Complainant(s)

And

_____ Respondent(s)

Details of claim:

1. Particulars of the complainant(s):

(i) Name of the complainant:

(ii) Address of the existing office / residence of the complainant:

(iii) Address for service of all notices:

2. Particulars of the respondents:

(i) Name(s) of respondent:

(ii) Office address of the respondent:

(iii) Address for service of all notices:

3. Jurisdiction of the regulatory Authority:

The complainant declares that the subject matter of the claim falls within the jurisdiction of the regulatory Authority:

4. Facts of the case:

[give a concise statement of facts and grounds for complaint]

5. Relief(s) sought:

In view of the facts mentioned in paragraph 4 above, the complainant prays for the following relief(s) _____

[Specify below the relief(s) claimed explaining the grounds of relief(s) and the legal provisions (if any) relied upon]

6. Interim order, if prayed for:

Pending final decision on the complaint the complainant seeks issue of the following interim order:

[Give here the nature of the interim order prayed for with reasons]

7. Complainant not pending with any other court, etc.:

The complainant further declares that the matter regarding which this complaint has been made is not pending before any court of law or any other Authority or any other tribunal(s).

8. Particulars of bank draft in respect of the fee in terms of sub-rule (1) of rule 36:

(i) Amount

(ii) Name of the bank on which drawn

(iii) Demand draft number

9. List of enclosures:

[Specify the details of enclosures with the complaint]

Verification

I _____ (name in full block letters) son / daughter of _____ the complainant do hereby verify that the contents of paragraphs [1 to 9] are true to my personal knowledge and belief and that I have not suppressed any material fact(s).

Place:

Date:

Signature of the complainant(s)

FORM 'B'**[See rule 12(1)]****APPLICATION TO ADJUDICATING OFFICER**Claim for compensation under section 31 read with section 71 of the A

For use of Adjudicating Officers office:

Date of filing: _____

Date of receipt by post: _____

Application No.: _____

Signature: _____

Authorized Officer: _____

IN THE ADJUDICATING OFFICER'S OFFICE (Name of place)

Between

_____ applicant(s)

And

_____ Respondent(s)

Details of claim:

1. Particulars of the applicant(s):

(i) Name of the applicant:

(ii) Address of the existing office / residence of the appellant:

(iii) Address for service of all notices:

(iv) Details of allottees apartment, plot or building

2. Particulars of the respondents:

(i) Name(s) of respondent:

(ii) Office address of the respondent:

(iii) Address for service of all notices:

(iv) Registration no. and address of project:

3. Jurisdiction of the Adjudicating Officer:

The applicant declares that the subject matter of the claim falls within the jurisdiction of the adjudicating officer.

4. Facts of the case:

[give a concise statement of facts and grounds of claim against the promoter]

5. Compensation(s) sought:

In view of the facts mentioned in paragraph 4 above, the applicant prays for the following compensation(s) _____

[Specify below the compensation(s) claimed explaining the grounds of claim(s) and the legal provisions (if any) relied upon]

6. Claim not pending with any other court, etc.:

The applicant further declares that the matter regarding which this appeal has been made is not pending before any court of law or any other Authority or any other tribunal(s).

7. Particulars of bank draft in respect of the fee in terms of sub-rule (1) of rule 36:

(iv) Amount

(v) Name of the bank on which drawn

(vi) Demand draft number

8. List of enclosures:

[Specify the details of enclosures with the application]

Verification

I _____ (name in full block letters) son / daughter of _____ the applicant do hereby verify that the contents of paragraphs [1 to 8] are true to my personal knowledge and belief and that I have not suppressed any material fact(s).

Place:

Date:

Signature of the Applicant(s)

FORM 'C'

[See rule 13]

ANNUAL STATEMENT OF ACCOUNTS

Receipts and Payments Account

For the year ended _____

(In Rupees)

A/c Code	Receipts	Current year As on	Previous Year As on	A/c Code	Payments	Current year As on	Previous year As on
1.	To Balance Brought down:			13.	By Chairperson and Members:		
1.1.	To Bank			13.1.	By Pay and Allowances		
1.2.	To Cash in hand			13.2.	By Other benefits		
2.	To Fee, Charges and Fine:			13.3.	By Travelling expenses:		
2.1.	To Fees			13.3.1.	By Overseas		
2.2.	To Charges			13.3.2.	By Domestic		
2.3.	To Fines			14.	By Officers:		
2.4.	To Others (specify)			14.1.	By Pay and Allowances		
3.	To Grants:			14.2.	By Retirement benefits		
3.1.	To Accounts with Government			14.3.	By Other benefits		
3.2.	To Others (specify)			14.4.	By Travelling expenses:		
4.	To Gifts			14.4.1.	By Overseas		
5.	To Seminars and conferences			14.4.2.	By Domestic		
6.	To Sale of Publications			15.	By Staff:		

A/c Code	Receipts	Current year As on	Previous Year As on	A/c Code	Payments	Current year As on	Previous year As on
7.	To Income on investments and Deposits :			15.1.	By Pay and Allowances		
7.1.	To Income on investments			15.2.	By Retirement benefits		
7.2.	To Income on Deposits			15.3.	By Other benefits		
8.	To Loans:			15.4.	By Travelling expenses:		
8.1.	To Government			15.4.1.	By Overseas		
8.2.	To Others (specify)			15.4.2.	By Domestic		
9.	To Sale of Assets			16.	By Hire of Conveyance		
10.	To Sale on Investments			17.	By Wages		
11.	To Recoveries from pay bills			18.	By Overtime		
				19.	By Honorarium		
				20.	By Other office expenses		
				21.	By Expenditure on Research		
				22.	By Consultation expenses		
				23.	By Seminars and conferences		
				24.	By Publications of Authority		
				25.	By Rent and Taxes		
				26.	By Interest on Loans		
				27.	By Promotional Expenses		
				28.	By Membership fee		
				29.	By Subscription		
				30.	By Purchase of Fixed Assets (specify)		
				31.	By Investments and Deposits:		
				31.1.	By Investments		
				31.2.	By Deposits		
				32.	By Security Deposits		
				33.	By Loans and Advances to:		
				33.1.	By Employees:		
				33.1.1.	By Bearing Interest		
				33.1.2.	By Not bearing Interest		
				33.2.	By Suppliers/contractors		
				33.3.	By others (specify)		
				34.	By Repayment of loan		
				35.	By Others		
				35.1.	By Leave Salary and Pension		
				35.2.	Contribution		
				35.3.	By Audit Fee		

A/c Code	Receipts	Current year As on	Previous Year As on	A/c Code	Payments	Current year As on	Previous year As on
				35.4.	By Misc:		
				36.	By Balance carried down:		
				36.1	By Bank		
				36.2	By Cash in hand		
	Total				Total		

Member(s) (Signature)

Chairperson (Signature)

Income and Expenditure Account

For the 1st April _____ to 31st March _____

(In Rupees)

A/c Code	Expenditure	Current Year As on	Previous Year As on	A/c Code	Income	Current Year As on	Previous Year As on
37.	To Chairperson and Members			61.	By Fee, Charges and Fine		
37.1.	To Pay and Allowances			61.1.	By Fee		
37.2.	To Other benefits			61.2.	By Charges		
37.3.	To Travelling Expenses			61.3.	By Fines		
37.3.1.	To Overseas			61.4.	By Others (specify)		
37.3.2.	To Domestic			62.	By Grants		
38.	To Officers			62.1.	By Account with Government		
38.1.	To Pay and Allowances			62.2.	By Others (Specify)		
38.2.	To retirement Benefits			63.	By Gifts		
38.3.	To Other Benefits			64.	By Seminars and Conferences		
38.4.	To Traveling Expenses			65.	By Sale of Publications		
38.4.1.	To Overseas			66.	By Income on investments and Deposits		
38.4.2.	To Domestic			66.1.	By Income on investments		
39.	To Staff			66.2.	By Income on Deposits		
39.1.	To Pay and Allowances			66.3.	By Interest on Loan and Advances		
39.2.	To Retirement Benefits			67.	By Miscellaneous Income		
39.3.	To Other Benefits			67.1.	By Gain on Sales of Assets		
39.4.	To Traveling expenses			67.2.	By Excess of expenditure over income		
39.4.1.	To Overseas			67.3.	(Transferred to Capital Fund Account)		

A/c Code	Expenditure	Current Year As on	Previous Year As on	A/c Code	Income	Current Year As on	Previous Year As on
39.4.2.	To Domestic						
40.	To hire of Conveyance						
41.	To Wages						
42.	To Overtime						
43.	To Honorarium						
44.	To Other office expenses						
45.	To expenditure on Research						
46.	To Consultation expenses						
47.	To Seminars and conferences						
48.	To Publications of Real Estate Regulatory Authority						
49.	To Rent and Taxes						
50.	To Interest on loans						
51.	To Promotional Expenses						
52.	To membership fee						
53.	To Subscription						
54.	To Others						
54.1.	To Leave Salary and Pension						
54.2.	Contribution						
54.3.	To Audit Fee						
54.4.	To Misc.						
55.	To Depreciation						
56.	To Loss on sale of assets						
57.	To Bad Debts written off						
58.	To Provision for bad & doubtful debts						
59.	To Excess of income over Expenditure						
60.	(Transferred to capital Fund Account)						
	Total				Total		

Member(s) (Signature)

Chairperson (Signature)

Balance Sheet as on 31st March _____

(In Rupees)

A/c Code	Expenditure	Current Year As on	Previous Year As on	A/c Code	Income	Current Year As on	Previous Year As on
68.	Funds			72.	Fixed Assets		
68.1.	Capital Fund			72.1.	Gross Block at Cost		
68.2.	Add Excess of Income over			72.2.	Less Cumulative		