

ഇ.എം(1)46848/2010.കെ.ഡിസ്.

സഹകരണസംഘം രജിസ്ട്രാർ ഓഫീസ്,
തിരുവനന്തപുരം, തീയതി: 16.04.2011.

സഹകരണസംഘം രജിസ്ട്രാർ,
തിരുവനന്തപുരം.

എല്ലാ ജോയിന്റ് രജിസ്ട്രാർ(ജനറൽ)മാർക്കും.

എല്ലാ ജോയിന്റ് ഡയറക്ടർ(ആഡിറ്റ്)മാർക്കും..

സർ,

വിഷയം- സഹകരണ വകുപ്പ്- സംഘം ജീവനക്കാരുടെ ബോണസ്
നിർണ്ണയിക്കുന്നതിന് ആധാരമായ അലോക്കബിൾ
സർവ്വീസ് കണക്കാക്കുന്ന രീതി സംബന്ധിച്ച്

സൂചന- സഹകരണ ആഡിറ്റ് ഡയറക്ടറുടെ 24/1/11ലെ
എ.ഡി(1)347/2011-നമ്പർ
കത്ത്.

സഹകരണ സംഘം ജീവനക്കാരുടെ ബോണസ് നിർണ്ണയത്തിന്
ആധാരമായ 'അലോക്കബിൾ സർവ്വീസ്' കണക്കാക്കുന്ന രീതി എപ്രകാരമാണെന്ന്
വ്യക്തമാക്കിയിട്ടുള്ളത് ഇതോടൊപ്പം അയക്കുന്നു. ആയത് സംബന്ധിച്ച് സഹകരണ
വകുപ്പ് ഉദ്യോഗസ്ഥർ/ താങ്കളുടെനിയന്ത്രണത്തിലുള്ള സംഘങ്ങളെ എന്തിനവരുടെ
ശ്രദ്ധയിൽ കൊണ്ടുവരവാൻ താല്പര്യപ്പെടുന്നു.

താങ്കളുടെ വിശ്വസ്തൻ,
(ഒപ്പ്)

ജോയിൻ്റ് രജിസ്ട്രാർ (എസ്.സി/എസ്.റ്റി)
സഹകരണസംഘം രജിസ്ട്രാർക്കുവേണ്ടി.

COMPUTATION OF ALLOCABLE SURPLUS

Item No.	Particulars	Amount of sub-items	Amount of main items
1.	Net profit as shown in the Profit and Loss Account after making usual and necessary provisions.		xxxxxxx
2.	<u>Add back</u> provision for:		
	(a) Bonus to employees.	xxx	
	(b) Depreciation.	xxx	
	(c) Development rebate reserve.	xxx	
	(d) Any other reserves charged to P&L account		
	(i) Reserve for Bad & Doubtful Debt	xxx	
	(ii) Reserve for Standard Assets	xxx	
	(iii) Reserve for Objected Items	xxx	
	(iv) Reserve for Leave Salary	xxx	
	(v) Capital Reserve	xxx	
	(vi) Provision for net debit balance in IBR	xxx	
	(vii) Reserve for Special Bad Debt Reserve	xxx	
	(viii) Reserve for Overdue Interest(incremental)	xxx	
	(ix) Reserve for Pay Revision Arrears	xxx	
	(x) Provision for Fringe Benefit Tax	xxx	
	(xi) Provision for interest deffered on MT conversion Loan	xxx	
	(xii) Reserve for Depreciation	xxx	
	(xiii) Other reserves	xxx	
	Total of Item No. 2	Rs. xxxxx	-----
3.	<u>Add back also:</u>		
	(a) Bonus paid to employees in respect of previous accounting years.	xxx	
	(b) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of-		
	(i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and	xxx	
	(ii) the amount actually paid to employees on their Employment or on termination of their employment for any reason.	xxx	
	(c) Donations in excess of the amount admissible for income-tax	xxx	
	(d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other		

	than losses on sale of capital assets on which depreciation has been allowed for income-tax).	xxx	
(e)	Any amount certified by the Reserve Bank of India in terms of sub-section (2) of section 34-A of the Banking Regulation Act,1949 (10 of 1949)	xxx	
(f)	Losses of, or expenditure relating to, any business situated outside India, if permitted.	xxx	

	Total of Item No. 3	Rs. xxxx	

4.	<u>Add also</u> income, profits or gains (if any) credited directly to published or disclosed reserves, other than-	xxx	
(i)	capital receipts and capital profits (including profits on the sale of capital assets on which depreciation has not been allowed for income tax);		
(ii)	profits of, and receipts relating to, any business situated outside India; if permitted		
(iii)	income of foreign banking companies from investments outside India, if permitted.		

	Net total of Item No. 4	Rs. xxx	

5.	Total of Item Nos. 1,2,3 and 4	Rs.	xxxxx

6.	<u>Deduct:</u>		
(a)	Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax).	xxx	
(b)	Profits of, and receipts relating to, any business situated outside India, if permitted.	xxx	
(c)	Income of foreign banking companies from investments outside India, if permitted.	xxx	
(d)	Expenditure or losses (if any) debited directly to published or disclosed reserves, other than-	xxx	
(i)	capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income tax);		
(ii)	losses of any business situated outside India,		
(e)	In the case of foreign banking companies Proportionate administrative (overhead) expenses of Head Office allocable to Indian business.	xxx	

(f) Refund of any excess direct tax paid for previous accounting years and excess provision, if any, of previous accounting years, relating to bonus, depreciation, or development rebate, if written back	xxx	
(g) Cash subsidy, if any, given by the Government or by any body corporate established by any law for the time being in forece or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes.	xxx	

Total of Item No.6. Rs.	xxxx	
7. Gross profits for purposes of bonus (Item No. 5 minus Item No. 6)		xxxxxx
<u>Deduct</u>		
8. Any amount by way of depreciation admissible in accordance with the provisions of sub-section (1) of section 32 of the Income Tax Act or in accordance with the provisions of the agricultural Income Tax Law, as the case may be;	xxx	
9. Development rebate or Development allowance as per section 6(b) of Payment of Bonus Act	xxx	
10. Direct Taxes which the institution is liable to pay for The accounting year	xxx	
11. Further sums as are specified under Third Schedule to the Act:-		
(i) 8.5 per cent of the capital invested by such society in its establishment as evidenced from its books of accounts at the commencement of the accounting year;	xxx	
(ii) Such sum as has been carried forward in respect of the accounting year to a reserve fund under any law relating to co-operative societies for the time being in force:-		
(a) Reserve Fund	xxx	
(b) Agricultural Credit Stabilization Fund	xxx	
(c) Education Fund	xxx	

12. Total of Item Nos. 8,9,10 and 11		xxxxx

13. Available Surplus for the accounting year
(Item No. 7 *minus* Item No.12) XXXX

14. Amount of allocable Surplus XXXX
(60% of Item No. 13(available surplus))

JOINT REGISTRAR (SC/ST)