

FORM – N
Profit and Loss Account

Last Year's Figure	Expenditure		This Year's Figures	Last Year's Figures	Income		This Year's Figures
Rs. nP							
...	(1)	Interest (a)Paid Rs (b)Payable Rs	...	...	(1)	Interest Received (a) On loans and advances (b) On investment	...
....	(2)	Bank Charges	...	...	(2)	Dividend received on shares	...
...	(3)	Salaries and Allowances of staff	...	...	(3)	Commission	...
...	(4)	Contribution to staff provident fund	...	...	(4)	Miscellaneous income (a) Share Transfer fee Rent Rebate in interest Sale of forms	...

						others items	
...	(5)	Salaries and Allowances of managing Director	...	...	(5)	Land Income and Expenditure accounts	...
...	(6)	Attendance fees and travelling expenses of Directors and Committee Members	...	...	(6)	...	...
...	(7)	Travelling expenses of staff	...	...	(7)	...	...
...	(8)	Rent, rates and taxes	...	...	(8)	...	...
...	(9)	Postage, Telegram and Telephone charges	...	...	(9)	...	...
...	(10)	Printing and Stationary	...	...	(10)	...	...
...	(11)	Audit Fee (Contingencies) General expenses)	...	...	(11)	...	...
...	(12)	Bads Debts written off or	...	...	(12)	...	...
...	(13)	provision made for bad debts	...	...	(13)	...	...

...	(14)	Depreciation on fixed assets	...	...	
...	(15)	Land Income and Expenditure account	...	...	
...	(16)	Other	...	...	
...	(17)	Net Profit carried to Balance Sheet	...	...	

Note: In the case of marketing societies, consumers' societies and similar other societies which have undertaken trading activities, the Profit and Loss Account shall be divided into two parts showing separately the trading account and the Profit and Loss Account. In case of producers' societies, processing societies/ forest labourer's societies and offer societies which have undertaken production activities, the manufacturing account shall also be prepared in addition. -