

Government of India
Ministry of Home Affairs,
Directorate General, SSB,
Block-V (East), R.K. Puram,
New Delhi-110066

No. I/Org/SSB/LP&LY/2014(226)- 4405-4690

Dated 28/4 March, 2016

Office Memorandum

Subject: Declaration of Assets and Liabilities by public servants under section 44 of the Lokpal and Lokayuktas Act, 2013- filing of Returns by public servants **on or before 15th April, 2016**- regarding.

***** ****

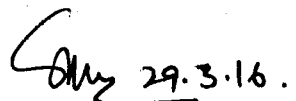
DoP&T vide their OM No. 407/12/2014-AVDE-IV(B) dated 28th March, 2016 (copy enclosed) has informed that **there shall be no further extension of the last date** for furnishing information relating to Assets and Liabilities by public servants under section-44 of the Lokpal and Lokayuktas Act, 2013. Accordingly, it is **mandatorily required by all SSB employec(s)** to submit their declarations of Assets and Liabilities in prescribed formats (copy enclosed) as per the time schedule mentioned below :-

- i) The first return as on **1st August, 2014** under the Lokpal and Lokayuktas Act, 2013 should be filed **on or before the 15th April, 2016**.
- ii) The next return as on **31st March, 2015** under the Lokpal and Lokayuktas Act, 2013 should be filed **on or before the 15th April, 2016**.
- iii) The annual return as on **31st March, 2016** under the Lokpal and Lokayuktas Act, 2013 should be filed **on or before 31st July, 2016**.
- iv) The annual return for subsequent years as on 31st March every year should be filed on or before 31st July of that year.

The custodian of the above returns will be same as communicated vide this Hqrs OM of even no dated 18th November, 2015.

This OM is also uploaded in SSB Website : www.ssb.nic.in

Encls : As above.


Chanchal Shekhar, IPS
Dy. Inspector General (Pers)

To

1. All Frontier Hqrs & SSB Academy, Srinagar.
2. All Sector Hqrs.
3. The DIsG (Medical), CH Gorakhpur, Purnea & Salonibari.
4. All Training Centres.
5. All Bns.
6. All AOs.
7. All CSD&W.

Internal:

1. PS to DG, SSB for kind perusal of DG.
2. PS to ADG, SSB for kind perusal of ADG.
3. PS to IsG, Pers & Trg/ O&I/ P&C/ Admn/ Med, FHQ, SSB.
4. PS to DIsG (Pers/Admn/ Int/ Ops/ Trg/ Prov/JAG/Vety), FHQ, SSB.
5. The JDD(Fin) & S.E ,FHQ, SSB.
6. All Assistant Director (s), FHQ, New Delhi.
7. The Assistant Director (CC), FHQ, SSB for further uploading the softcopy in the SSB Website.
8. The Accounts Officer (DDO), Budget, IIU & EDP Cell, FHQ, SSB.
9. Guard File.
10. Notice Board.

No. 407/12/2014-AVD-IV(B)
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Personnel and Training

North Block, New Delhi,
28th March, 2016

Office Memorandum

Subject: Declaration of Assets and Liabilities by public servants under section 44 of the Lokpal and Lokayuktas Act, 2013 –filing of Returns by public servants **on or before 15th April, 2016** - regarding

The undersigned is directed to refer to this Department's O.M. of even number dated 11th October, 2015 on the subject mentioned above whereby it was informed that the **last date** of furnishing of information relating to assets and liabilities by public servants under section 44 of the Lokpal and Lokayuktas Act, 2013 was extended upto 15.04.2016.

2. In this regard, it is stated that **there shall be no further extension of the aforesaid last date i.e. 15.04.2016.**

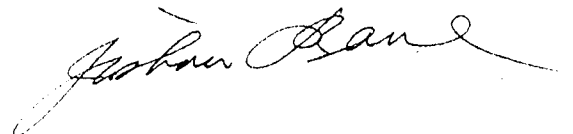
3. The formats to be used for submission of these returns to competent authorities have already been communicated to all concerned vide para-3 of OM of even number dated 18.03.2015. However, a copy of the same is enclosed for ready reference.

4. In this regard, it is informed that :-

- i. The first return **as on 1st August, 2014** under the Lokpal and Lokayuktas Act, 2013 should be filed **on or before the 15th April, 2016**
- ii. The next return **as on 31st March, 2015** under the Lokpal and Lokayuktas Act, 2013 should be filed **on or before the 15th April, 2016.**
- iii. The annual return **as on 31st March, 2016** under the Lokpal and Lokayuktas Act, 2013 should be filed **on or before 31st July, 2016.**

*Plz. Communicate
all SSB employees
at the earliest
for compliance.*

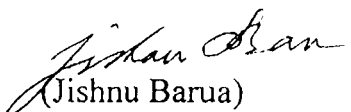
*SMY
29.3.16.*



iv. The annual return for subsequent years as on 31st March every year should be filed on or before 31st July of that year.

5. All Ministries/Departments and cadre authorities are requested to kindly issue order towards ensuring compliance of above timelines by all officers and staff in the respective Ministry/Department/Organizations/PSUs under their control. This OM may be given wide publicity including publishing the same on the respective websites of Ministry/Department/Organization/PSU.

Encl: As above.


(Jishnu Barua)
Joint Secretary to the Govt. of India
Tel. 23093591

To

1. Secretary

All Ministries/Departments of the Government of India
(as per standard mailing list)

2. The Chief Secretary

All State Government/Administrators, UTs (as per standard mailing list)
{ It is also requested to place this OM on the State Government /UT
Administration websites for information of AIS officers. }

Copy, with a request for similar action, forwarded to:

- (i) Secretary General, Lok Sabha
- (ii) Secretary General, Rajya Sabha
- (iii) Comptroller and Auditor General of India
- (iv) Secretary, Election Commission of India

No.407/12/2014-AVD-IV-B
Government of India
Ministry of Personnel, Public Grievances & Pensions
Department of Personnel and Training

North Block, New Delhi-110001.
Dated the 18.03.2015.

Office Memorandum

Subject : Declaration of Assets and Liabilities by public servants under section 44 of the Lokpal and Lokayuktas Act, 2013 – Clarification regarding formats to be used for filing returns under the Act.

The undersigned is directed to refer to this Department's DO letter of even No. dated 29th December, 2014 and the O.M. of even No. dated 13th January, 2015 regarding furnishing of information relating to assets and liabilities by public servants under section 44 of the Lokpal and Lokayuktas Act, 2013, forwarding therewith copies of the Central Government's notifications dated 26th December, 2014 containing –

- (a) Amendment to the Lokpal & Lokayuktas (Removal of Difficulties) Order, 2014, for the purpose of extending the time limit for carrying out necessary changes in the relevant rules relating to different services from "three hundred and sixty days" to "eighteen months" , from the date on which the Act came into force, i.e., 16th January, 2014; and
- (b) The Public Servants (Furnishing of Information and Annual Return of Assets and Liabilities and the Limits for Exemption of Assets in Filing Returns) Amendment Rules, 2014, extending the time limit for filing of **revised returns** (pl see proviso under sub- rule 2 of rule 3 of the principal rules) by all public servants from 31st December, 2014 to 30th April, 2015.

2. In this regard, it is clarified that :-

- (i) The first return (as on 1st August, 2014) under the Lokpal Act should be filed on or before the 30th April, 2015;
- (ii) The next annual return under the the Lokpal and Lokayuktas Act, 2013 for the year ending 31st March, 2015 should be filed on or before 31st July, 2015; and
- (iii) The annual return for subsequent years as on 31st March every year should be filed on or before 31st July of that year.

3. The following Assets & Liabilities Return forms (both in English and Hindi) are enclosed herewith as indicated below :-

A. Declaration to be filed with Return of Assets and Liabilities on First Appointment or as on the 31st March, 20..... (Under Sec 44 of the Lokpal and Lokayuktas Act, 2013.) [Appendix-I of the notification dated 14.07.2014].

B.

(a) FORM No. I - Details of Public Servant, his/ her spouse and dependent children[Appendix-II of the notification dated 14.07.2014].

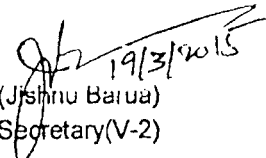
(b) Modified FORM No. II - Statement of movable property on first appointment or as on the 31st March, 20...[Appendix-II of the notification dated 14.07.2014 as modified vide notification dated 26.12.2014].

(c) FORM NO. III - Statement of immovable property on first appointment or as on the 31st March, 20.... (e.g. Lands, House, Shops, Other Buildings, etc.) [Held by Public Servant, his/her spouse and dependent children] [Appendix-II of the notification dated 14.07.2014].

(d) Modified FORM No. IV - Statement of Debts and Other Liabilities on first appointment or as on 31st March, 20.....[Appendix-II of the notification dated 14.07.2014 as modified vide notification dated 26.12.2014].

4. It is requested to ensure that all officers and staff in your Ministry/Department/organizations file the said declarations/returns within the prescribed time-limits, in the afore-mentioned forms.

Enc:- As above.


(Jishnu Barua)
Joint Secretary(V-2)

1. Secretary

All Ministries/Departments of the Government of India
(as per standard mailing list)

2. The Chief Secretary

All State Governments/Administrators, UTs (as per standard mailing list)

Copy , with a request for similar action, forwarded to :

- (i) Secretary General, Lok Sabha
- (ii) Secretary General, Rajya Sabha
- (iii) Comptroller and Auditor General of India
- (iv) Secretary, Election Commission of India

APPENDIX-I
[Rule 3(1)]

Return of Assets and Liabilities on First Appointment or as on the 31st March, 20.....*
(Under Sec 44 of the Lokpal and Lokayuktas Act, 2013.)

1. Name of the Public servant in full.....
(in block letters)
- 2.(a) Present public position held
(Designation, name and address
of organisation)
- (b) Service to which belongs
(if applicable)

Declaration:

I hereby declare that the return enclosed namely, Forms I to IV are complete, true and correct to the best of my knowledge and belief, in respect of information due to be furnished by me under the provisions of section 44 of the Lokpal and Lokayuktas Act, 2013.

Date.....

Signature.....

* In case of first appointment please indicate date of appointment.

Note 1. This return shall contain particulars of all assets and liabilities of the public servant either in his/her own name or in the name of any other person. The return should include details in respect of assets/ liabilities of spouse and dependent children as provided in Section 44 (2) of the Lokpal and Lokayuktas Act, 2013.

(Section 44(2):A public servant shall, within a period of thirty days from the date on which he makes and subscribes an oath or affirmation to enter upon his office, furnish to the competent authority the information relating to—

- (a) the assets of which he, his spouse and his dependent children are, jointly or severally, owners or beneficiaries;
(b) his liabilities and that of his spouse and his dependent children.)

Note 2. If a public servant is a member of Hindu Undivided Family with co-parcenary rights in the properties of the family either as a 'Karta' or as a member, he should indicate in the return in Form No. III the value of his share in such property and where it is not possible to indicate the exact value of such share, its approximate value. Suitable explanatory notes may be added wherever necessary.

Note 3:— "dependent children" means sons and daughters who have no separate means of earning and are wholly dependent on the public servant for their livelihood. (*Explanation below Section 44(3) of Lokpal and Lokayuktas Act, 2013*)

FORM No. I

Details of Public Servant, his/ her spouse and dependent children

SL No.		Name	Public Position held, if any	Whether return being filed by him/her, separately
1	Self			
2	Spouse			
3	Dependent-1			
4	Dependent-2			
5.*	Dependent-3			

* Add more rows, if necessary.

Date.....

Signature.....

"FORM No. II

Statement of movable property on first appointment or as on the 31st March, 20...

(Use separate sheets for self, spouse and each dependent child.)

of public servant/spouse/dependent child: _____

No	Description	Remarks, if any
*	Cash and bank balance:	
(i)**	Insurance (premia paid):	
	Fixed /Recurring Deposit(s):	
	Shares/Bonds:	
	Mutual Fund(s):	
	Pension Scheme/Provident Fund	
	Other investments, if any:	
(iii)	Personal loans/advance given to any person or entity including firm, company, trust, etc. and other receivables from debtors and the amount (exceeding two months basic pay or Rupees one lakh, as the case may be):	
(iv)	Motor Vehicles (Details of Make, registration number, year of purchase and amount paid):	
(v)	Jewellery [Give details of approximate weight (plus or minus 10 gms. in respect of gold and precious stones; plus or minus 100 gms. in respect of silver).]	
	Gold:	
	Silver:	
	Precious metals and precious stones:	
	Composite items: (indicate approximate value)***	
(vi)	Any other assets [Give details of movable assets not covered in (i) to (v) above] (a) Furniture (b) Fixtures (c) Antiques (d) Paintings (e) Electronic equipments (f) Others [Indicate the details of an asset, only if the total current value of any particular asset in any particular category (e.g. furniture, fixtures, electronic equipments, etc.) exceeds two months' basic pay or Rs. 1.00 lakh, as the case may be.]	

Date

Signature.....

* Details of deposits in the foreign Bank(s) to be given separately.

** Investments above Rs. 2 lakhs to be reported individually. Investments below Rs.2 lakhs may be reported together.

*** Value indicated in the first return need not be revised in subsequent returns as long as no new composite item had been acquired or no existing items had been disposed of, during the relevant year. ”;

FORM NO. III

Statement of immovable property on first appointment or as on the 31st March, 20....
(e.g. Lands, House, Shops, Other Buildings, etc.)

[Held by Public Servant, his/her spouse and dependent children]

Sl. No.	Description of property (Land/ House/ Flat/ Shop/ Industrial etc.)	Precise location (Name of District, Division, Taluk and Village in which the property is situated and also its distinctive number, etc.)	Area of land (in case of land and buildings)	Nature of land in case of landed property	Extent of interest	If not in name of servant, state in whose name held his/her relationship, if any to the public servant	Date of acquisition	How acquired (whether by purchase, mortgage, lease, inheritance, gift or otherwise) and name of person/persons from whom acquired (address and connection of the Government servant, if any, with the person/persons concerned) (Please see Note 1 below) and cost of acquisition.	Present value of the property (if exact value known, approx value may be indicated)	Total annual income from the property	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

Date.....

Signature.....

Note (1) For purpose of Column 9, the term "lease" would mean a lease of immovable property from year to year or for any term exceeding one year or reserving a yearly rent. Where, however, the lease of immovable property is obtained from a person having official dealings with the Government servant, such a lease should be shown in this Column irrespective of the term of the lease, whether it is short term or long term, and the periodicity of the payment of rent.

“FORM No. IV

Statement of Debts and Other Liabilities on first appointment or as on 31st March,
20.....

Sl. No.	Debtor (Self/ Spouse or dependent children)	Name and address of Creditor	Nature of debt/ liability and amount	Remarks
1	2	3	4	5

Date

Signature.....

Note 1: Individual items of loans not exceeding two months basic pay (where applicable) and Rs. 1.00 lakh in other cases need not be included.

Note 2. The statement should include various loans and advances (exceeding the value in Note 1) taken from banks, companies, financial institutions, Central/State Government and from individuals.”.

पहली नियुक्ति पर या 31 मार्च, 20.....को यथाविद्यमान आस्तियों और दायित्वों की विवरणी
(लोकपाल और लोकायुक्त अधिनियम, 2013 की धारा 44 के अधीन)

1. लोक सेवक का पूरा नाम (स्पष्ट अक्षरों में)
2. (क) वर्तमान में धारित लोक स्थिति
- (पदनाम, नाम और संगठन का पता)
- (ख) किस सेवा से संबंधित है (यदि लागू है)

घोषणा -

यह घोषणा करता हूँ कि लोकपाल और लोकायुक्त अधिनियम, 2013 की धारा 44 के उपबंधों के अधीन, मेरे द्वारा, प्रस्तुत की जाने वाली सूचना की बाबत संलग्न विवरणी अर्थात् प्ररूप 1 से प्ररूप 4 मेरे सर्वोत्तम ज्ञान और विश्वास के अनुसार सत्य और ठीक है।

तारीख.....

हस्ताक्षर.....

*पहली नियुक्ति की दशा में, कृपया नियुक्ति की तारीख उपदर्शित करें।

टिप्पण 1. इस विवरणी में या तो उसके स्वयं के नाम या किसी अन्य व्यक्ति के नाम लोक सेवक की सभी आस्तियों और दायित्वों की विशिष्टियां अंतर्विष्ट होंगी। विवरणी में लोकपाल और लोकायुक्त अधिनियम, 2013 की धारा 44 (2) में यथाउपबंधित पति या पत्नी और आश्रित बालकों की आस्तियों/दायित्वों की बाबत ब्यारे सम्मिलित होंगे।

(धारा 44(2) लोक सेवक उस तारीख से जिसको वह अपना पदग्रहण करने के लिए शपथ लेता है या प्रतिज्ञान करता है, तीस दिन की अवधि के भीतर सक्षम प्राधिकारी को —

(क) उन आस्तियों के संबंध में जिनका वह उसका पति या पत्नी और उसके आश्रित बालक संयुक्ततः या पृथकतः स्वामी या फायदाग्राही हैं ;

(ख) अपने और अपने पति या पत्नी और अपने आश्रित बालकों के दायित्वों के संबंध में,

सूचना देगा।

टिप्पण 2. यदि कोई लोक सेवक, या तो "कर्ता" या किसी सदस्य के रूप में कुटुंब की संपत्तियों में सह समांशी अधिकारों के साथ हिंदू अविभक्त कुटुंब का सदस्य है तो उसे ऐसे संपत्ति में अपने भाग का मूल्य प्ररूप सं 3 की विवरणी में उपदर्शित करना चाहिए और जहां ऐसे भाग का ठीक मूल्य उपदर्शित करना संभव नहीं है वहां इसका लगभग मूल्य उपदर्शित हो, स्पष्टीकारक टिप्पणियों को जोड़ा जा सकेगा, जहां कहीं आवश्यकता हो।

टिप्पण 3. "आश्रित बालक" से ऐसे पुत्र और पुत्रियां अभिप्रेत हैं जिनके पास उपार्जन का कोई पृथक साधन नहीं है और वे अपनी आजीविका के लिए पूर्णतः लोकसेवक पर आश्रित हैं। (नीचे लोकपाल और लोकायुक्त अधिनियम, 2013 की धारा 44(3) का स्पष्टीकरण

प्ररूप संख्या 1

लोकसेवक, उसके पति या पत्नी और आश्रित बालकों के ब्यारे

क्रम संख्या	नाम	धारित लोक स्थिति यदि कोई हो	क्या विवरणी, उसके द्वारा पृथक रूप से फाइल की जाती है।
1	स्वयं		
2	पति या पत्नी		
3	आश्रित - 1		
4	आश्रित - 2		
5*	आश्रित - 3		

*और पंक्ति जोड़े, यदि आवश्यक हैं

तारीख

हस्ताक्षर

प्ररूप सं० 2

पहली नियुक्ति पर या 31 मार्च, 20.....को यथाविद्यमान जंगम संपत्ति का विवरण
(स्वयं, पति या पत्नी और आश्रित प्रत्येक बालक के लिए पृथक शीट का प्रयोग करें)

क्रम सं०	विवरण	टिप्पणियां, यदि कोई हों
(i)*	नकदी और बैंक में अतिशेष :	
(ii)**	बीमा (संदत्त प्रीमियम) :	
	नियत/आवर्ती जमा :	
	शेयर/बॉंड :	
	पारस्परिक निधि (निधियां) :	
	पेंशन स्कीम/भविष्य निधि	
	अन्य विनिधान, यदि कोई हों :	
(iii)	किसी व्यक्ति या अस्तित्व जिसके अंतर्गत फर्म, कंपनी, न्यास आदि भी हैं को दिया गया व्यक्तिगत ऋण/अभिदाय (एडवांस) और ऋणियों से प्राप्त अन्य प्राप्तियां और रकम (यथास्थिति, दो मास का मूल वेतन या एक लाख रुपए से अधिक) :	
(iv)	मोटर यान (निर्माण, रजिस्ट्रीकरण संख्या, क्रय करने का वर्ष और संदत्त रकम के ब्यौरे) :	
(v)	आभूषण [अनुमानित भार (सोना बहुमूल्य रत्न की बाबत 10 ग्राम अधिक या कम ; चांदी की बाबत 100 ग्राम अधिक या कम)]	
	सोना :	
	चांदी :	
	बहुमूल्य धातुएं और बहुमूल्य रत्न :	
	मिश्रित मर्दें : (अनुमानित मूल्य उपदर्शित करें)***	
(vi)	कोई अन्य आस्ति : [उपरोक्त (i) से (v) के अंतर्गत न आने वाली जंगम आस्तियों के ब्यौरे दें] (क) फर्नीचर (ख) फिक्सचर (ग) प्राचीन वस्तुएं (घ) रंगचित्र (पेंटिंग) (ङ) इलेक्ट्रॉनिक उपस्कर (च) अन्य	

	<p>(किसी प्रवर्ग की बाबत ब्यौरे तभी उपदर्शित करें यदि उस विशिष्ट प्रवर्ग (अर्थात् फर्नीचर, फिक्सचर, इलेक्ट्रानिक उपस्कर आदि) में सम्मिलित किसी विशिष्ट आस्ति का कुल वर्तमान मूल्य, यथास्थिति, दो मास के मूल वेतन या 1.00 लाख रुपए से अधिक हो)</p>	
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तारीख.....

हस्ताक्षर.....

*विदेशी बैंक (बैंको) में जमाओं के ब्यौरे पृथक रूप से दिए जाएंगे ।

**2 लाख रुपए से अधिक के विनिधानों व्यक्तिगतरूप से रिपोर्ट किए जाएंगे । 2 लाख रुपए से कम के विनिधान एक साथ रिपोर्ट किया जा सकता है ।

***पहली विवरणी में उपदर्शित मूल्य को पश्चातवर्ती विवरणियों में पुनरीक्षित करने की आवश्यकता नहीं है जहां तक सुसंगत वर्ष के दौरान कोई नई संयुक्त मद अर्जित नहीं की गई हो या किन्हीं विद्यमान मदों का निपटारा नहीं किया गया हो ।";

प्ररूप सं0 4

पहली नियुक्ति पर या 31 मार्च, 20.....को यथाविद्यमान ऋणों और अन्य दायित्वों का
विवरण

क्रम सं0	ऋणी (स्वयं/ पति या पत्नी या आश्रित बालक)	लेनदार का नाम और पता	ऋण/दायित्व की प्रकृति और रकम	टिप्पणियां
1	2	3	4	5

तारीख.....

हस्ताक्षर.....

टिप्पण 1 : उधारों की व्यक्तिगत मदों को जो दो मास के मूल वेतन से अधिक नहीं है (जहां लागू हों) और अन्य दशाओं में 1.00 लाख रुपये हैं, सम्मिलित किये जाने की आवश्यकता नहीं है ।

टिप्पण 2 : विवरण में बैंको, कंपनियों, वित्तीय संस्थाओं, केन्द्रीय सरकार/राज्य सरकार से और व्यष्टियों से लिए गए विभिन्न ऋणों और अभिदायों (एडवांसों) को सम्मिलित करना होगा ।

प्ररूप सं० 3

पहली नियुक्ति पर या 31 मार्च, 20..... को यथाविद्यमान स्थावर संपत्ति का विवरण

(लोक सेवक, उसके पति या पत्नी और आश्रित बालकों द्वारा धारित)

क्रम संख्या	संपत्ति का वर्णन, (भूमि/गृह/ फ्लैट/दुकान/औद्योगिक आदि)	पुनरिचित अवस्थिति का सार (जिला, ताल्लुक और उस ग्राम का नाम जिसमें अवस्थिति है और इसकी सुनिश्चिता संख्या आदि)	भूमि का क्षेत्र (भूमि सर्वेक्षणों के मामलों में)	भूमि संपत्ति के मामले में भूमि प्रकृति की	हित विस्तार	यदि लोक सेवक का नाम नहीं है तो किसके नाम पर उल्लेख है, करें और उससे लोक सेवक की नातेदारी, यदि कोई	अर्जन तारीख	कैसे अर्जित की गई (स्वा क्रय, वंशक, पट्टे, विससत, दान या अन्यथा द्वारा है) और उस व्यक्ति/ व्यक्तियों के बारे में सहित नाम जिनसे अर्जित की गई है (पता और संबद्ध व्यक्ति/व्यक्तियों सरकारी सेवक से संबंध, यदि कोई है) कृपया नीचे टिप्पण 1 देखें और अर्जन की लागत	संपत्ति का वर्तमान मूल्य (यदि ठीक हो तो लागत मूल्य उपदर्शित किया जाए)	संपत्ति का कुल वार्षिक आय	टिप्पणियां
1	2	3	4	5	6	7	8	9	10	11	12

तारीख.....

हस्ताक्षर.....

टिप्पण - 1. स्तंभ 9 के प्रयोजन के लिए, पट्टा "पट्टे" से वर्ष दर वर्ष से किसी एक वर्ष से अधिक अवधि के लिए या वार्षिक किराए के लिए आरक्षित अवधि के लिए स्थावर संपत्ति का पट्टा अभिप्रेत होगा तथापि जहां स्थावर संपत्ति का पट्टा किसी ऐसे व्यक्ति से प्राप्य होता है जिसका सरकारी सेवक के साथ शासकीय संबंध है, ऐसे पट्टे की अवधि को चाहे यह अल्पकालिक हो या दीर्घकालिक हो और किराए के संदाय की कालिकता पर ध्यान दिए बिना दर्शाया जाना चाहिए।