

PANCHAYATI RAJ INSTITUTIONS

GUIDELINES FOR PREPARATION OF RECEIPTS & PAYMENT ACCOUNTS

Introduction

Based on the recommendations of the Eleventh Finance Commission, for exercising proper control and securing better accountability, the formats for the preparation of budget & accounts and database on finances of PRIs were prescribed by C&AG in 2002. These formats were further simplified in 2007 for easy adoption at grass root level. The Technical Committee on Budget and Accounting Standards for PRIs in the meeting held on 4th August 2008 co-chaired by Secretary, Ministry of Panchayati Raj, Govt. of India and Deputy Comptroller and Auditor General (LB), considered the need for developing simple but robust format of accounts and constituted a Sub-Committee co-chaired by Director General (LB) and Principal Secretary, Panchayati Raj Department , Govt. of Gujarat, for the purpose. The sub-committee included the members from Ministry of Panchayati Raj, Govt. of India, Planning Commission, Ministry of Finance, Representative from Govt. of West Bengal , Uttar Pradesh, Andhra Pradesh and representatives from Controller General of Accounts (CGA) and National Informatics Centre(NIC). Director(LB) was the member secretary of the Sub-Committee. The mandate of the Technical committee to the sub-committee *inter alia* include to prescribe simple but robust accounting system for PRIs, comprehensible to the elected representatives and functionaries of PRIs and facilitates generation of financial reports through Information and Communication Technology.

The Sub-Committee in the meeting held on 5th December 2008, entrusted the preparation of Simplified Accounting System to the Member Secretary of the Sub Committee and desired that the draft format of accounts be circulated among members of the sub-committee, for suggestion. The simplified accounting formats for PRIs have been prepared and circulated among the members of the Sub-Committee by 5th January 2009 and the committee in the meeting held on 15th January 2009 approved the Draft Simplified Format Accounts for PRIs. The Technical Committee on Budget and Accounting Standards for PRIs in the meeting held on 29th January 2009 approved the Simplified format of accounts for PRIs.

2. Salient features of the simplified format of accounts

The first four-digit classification in the simplified system is the major head represent function enumerated in the 11th Schedule of the Constitution. The second three-digit classification is the minor head represent the programme/unit of expenditure. However under few major Heads (2851,2406,2403,2211,2205 and 2202) the minor head represents the function due to clubbing of function enumerated in the Eleventh Schedule of the Constitution. The third tier two-digit (00 to 99) is the object head which represent the object item of expenditure.

Two-digit standardized object head has been recommended for most commonly used items of expenditure as detailed in para 7.A. PRIs may open separate object head as per requirements under each minor head. Similarly, object head under receipts head may be opened as per requirement. Wherever required the minor head '800-Other Receipts' may be opened under the receipts head and '800-Other Expenditure' under expenditure head. For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit Alpha- numeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated for accounting the scheme requirements as per guidelines. Details are given at para 7.B.

For assigned revenue from State/Central Govt. minor head '901-Share of net proceeds assigned to Panchayats' has been opened under relevant receipts Major Heads.

The Accounts have to be kept in two parts, Part I to record transactions of all receipts and expenditure relating to Panchayat Fund and Part II to record transactions relating to provident funds, loans, deposits and advances etc, with close to balances.

3. Functions as per Eleventh Schedule and corresponding Major Head

All the 29 functions listed in the Eleventh Schedule of the Constitution are classified under 23 major heads. Besides, Major Head '2049- Interest Payments', 2071- Pension and Other Retirement Benefits' and 2515- Panchayati Raj Programmes' along With relevant receipts and capital Major Heads were opened to facilitate the PRIs to account their activities. Details of Functions and corresponding Major Heads are as follows:

Sl. NO	Functions listed in the XIth Schedule of the Constitution	Nomenclature of the Revised Major Head	Corresponding Major Heads		
			Receipts	Revenue Expenditure	Capital Expenditure
1	Agriculture, including Agricultural Extension	Agriculture, including Agricultural Extension	0435	2435	4435
2	Land Improvement, Implementation of Land Reforms, Land Consolidation and Soil Conservation	Soil and Water Conservation	-	2402	4402
3	Minor Irrigation, Water Management and Watershed Development	Minor Irrigation	0702	2702	4702
4	Animal Husbandry, Dairying and Poultry	Animal Husbandry, Dairying, Poultry and Fuel and Fodder	0403	2403	-
5	Fisheries	Fisheries	0405	2405	4405
6	Social Forestry and Farm Forestry	Forestry	0406	2406	4406
7	Minor Forest Produce	Minor Forest Produce	0406	2406	4406
8	Small Scale Industries, including Food Processing Industries	Village and Small Scale Industries	0851	2851	4851
9	Khadi, Village and Cottage Industries	Village and Small Scale Industries	0851	2851	4851
10	Rural Housing	Rural Housing	0216	2216	4216
11	Drinking Water	Water Supply and Sanitation	0215	2215	4215
12	Fuel and Fodder	Animal Husbandry, Dairying, Poultry and Fuel and Fodder	0403	2403	-
13	Roads, Culverts Bridges, Ferries, Waterways and Other Means of Communication	Transportation	-	3054	5054
14	Rural Electrification, including Distribution of Electricity	Rural Electrification	0801	2801	4801
15	Non-conventional Energy Sources	Non-conventional Sources of Energy	0810	2810	4810
16	Poverty Alleviation Programme	Poverty Alleviation Programme	-	2501	-
17	Education, including Primary and Secondary Schools	Education	0202	2202	4202
18	Technical Training and Vocational Education	Technical Training and Vocational Education	-	2203	-
19	Adult and Non-formal Education	Education	0202	2202	4202

20	Libraries	Art, Culture and Libraries	-	2205	4205
21	Cultural Activities	Art, Culture and Libraries	-	2205	4205
22	Markets and Fairs*	Market and Fairs	0206	2206	4206
23	Health and Sanitation , including Hospitals, Primary Health Centres and Dispensaries	Health and Family Welfare Water Supply and Sanitation	0210 0215	2210 2215	4210 4215
24	Family Welfare	Health and Family Welfare	-	2210	-
25	Women and Child Development	Women and Child Welfare	-	2211	-
26	Social Welfare, including Welfare of the Handicapped and Mentally Retarded	Social Security and Welfare	-	2235	4235
27	Welfare of the Weaker Sections, and in particular, of the Scheduled Castes and the Scheduled Tribes	Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	2225	-
28	Public Distribution System	Public Distribution System		2408	4408
29	Maintenance of Community Assets	Maintenance of Community Assets	0059	2059	
	Additional Heads	Interest Receipts/Payment	0049	2049	
		Pension and Other retirement benefits	0071	2071	
		Panchayati Raj Programmes	0515	2515	4515

* New Major Head '2206 – Market and Fairs' along with the relevant Receipts and Capital Major Heads has been prescribed since large number of transactions under market and fairs takes place at PRI level.

4. Accounting of other Transactions

In addition, Panchayats may also operate the following separate major heads to record all transactions (Receipts and Payments/Disbursement) under Loans, Pension & Provident Fund, Insurance and Pension Fund, Deposit and Advances and Civil Advance, depending upon the requirement :

7610- Loans to Panchayat Employees
8011- Insurance and Pension Fund
8550- Civil Advances

8009- Provident Fund
8443- Civil Deposit

To record all unclassified transactions not immediately booked under the respective functional major heads due to lack of detail/proper classification in the challen/cheque/voucher, Panchayats may operate '8658-Suspense Accounts'.

Panchayat may operate other major heads of accounts to record transactions of each additional function devolved subsequently to the Panchayats by the State Government. The State Government may inform operation of the new major heads to the Pr.Accountant General /Accountant General (Audit) and Accountant General (A&E) of the respective States.

5. Accounting Procedure:

- (a) The accounts are prepared on cash basis i.e. a transaction is only recorded when cash is received or paid.
- (b) Period of accounts is a financial year. A financial year is defined as a period of 12 months ending 31st March in any year.
- (c) Daily transactions shall be recorded in Cash Book. The receipts shall be recorded on receipts side and payments on payments side. Every day the cash book shall be closed and Closing Balance worked out would then form the Opening Balance for next day. Classification/head of account for each transaction shall be clearly mentioned.
- (d) Every day the details of transactions as recorded in the cash book should be transferred to either Register of Receipts if the transaction is receipts or to Register of Payments if it is payment under the respective heads of account.
- (e) At the end of the month the bank reconciliation and treasury reconciliation should be completed and it should be ensured that all differences between cash book and bank and treasury balances are rectified. If any differences are noticed the corrections should be made then and there in the Register of Receipts and Register of Payments. At the end of the month totals in Register of Receipts and Register of Payments can be struck. This would give the total expenditure under each head of account for the month. Where PRIs and Bank/Treasury are computerized, online reconciliation with Bank/Treasury may be followed.
- (f) At the end of each month the totals of Receipts and Payments (upto object head level) are to be posted to the Monthly Receipts and Payment Account.
- (g) The monthly figure is added to previous month's progressive total and the figures up to the end of the current month can be worked out in the Consolidated Abstract.

- (h) At the end of the year the progressive figure to the end of March can be worked out in the Annual Receipts and Payment Account.
- (i) After closing of March Accounts, Reconciliation of Receipts and Expenditure figures with the Departments (online, where facility is available) should be carried out to detect any misclassification and to clear the unclassified transaction booked in the Suspense accounts and all transactions appearing as Transfer entries. The final progressive figure under each head be worked upto the end of March which completes the accounting process for that year.
- (j) Receipts and Payment account is prepared on the basis of figures in the Consolidated Abstract.
- (k) The Budget of PRIs for the year may be prepared by adopting the classification prescribed in the Receipts and Payment Account/ List of Codes for functions, programmes and activities prescribed.
- (l) On the basis of these formats, the State Government may formulate Budgeting/Accounting rules and manuals for keeping of budget/accounts for Panchayati Raj Institutions in consultation with the State Accountants General.
- (m) Refund of revenues/re-imburement of expenditure of the current year is to be accounted as reduction of receipts/expenditure.
- (n) Bank/Treasury Reconciliation Statements, Register of Receivable and Payable, Register of Movable and Immovable property, Register of Inventory, Register of Demand, Collection and Balance form integral part of the annual accounts. Maintenance of these register would help in subsequent switch over to the modified accrual system of accounting.

6. Simplified Procedures for Transfer Entries

Transfer entries are passed to rectify misclassification of transaction in accounts and to facilitate eventual accounting under final heads of account. The procedure of transfer entries can pose difficulties in grassroots level organizations where the accounting systems are in a relatively nascent stage and may not have such intricacies and complexities requiring sophisticated degree of knowledge and skills as is expected in higher tiers of government.

To simplify the accounting process further, it is proposed that Transfer Entries may not be required for those tiers of PRIs where the number of transactions are less and corrections if any can be carried out manually by striking down the wrong entry with red ink and inserting the correct entry in the cash book as well as Register of Receipts and Payments and if required in the Monthly and Annual Accounts.

If the mistakes are noticed after closure of the monthly accounts and before closure of annual accounts, it can be rectified as detailed here under.

Example 1: A sum of Rs.1000/- being Property Tax collected in the month of June 2008 has been misclassified as Entertainment Tax. The mistake is noticed after the closure of Monthly Accounts in the month of December 2008.

Solution: Minus Credit under MH 0045-101 (to be deducted) is posted in Register of Receipts and a small note recorded indicating the reason for the minus credit. Credit is given under MH 0035-101 in Register of Receipts and a small note indicating the reason for the plus credit is recorded. This has to be done in the month in which the error/misclassification is noticed and rectified (December 2008).

Example 2: A sum of Rs.9000/- for the month of November 2008 towards payment of overtime allowance to Primary School Teachers of Education Department was misclassified as office Expenditure of Primary Health Centre of Health Department. This mistake is noticed after the closure of Monthly Accounts of November 2008.

Solution: Minus Debit (to be deducted from the expenditure of the head) is to be posted in the Register of Payments against the 2210-101-08 and a small note recorded indicating the reason for the minus debit. Similarly a contra debit is given in the Register of Payments against the 2202-101-03 and a small note recorded indicating the reason for the contra debit. This has to be done in the current month in which the error/misclassification is noticed and rectified.

If mistakes are noticed after closure of annual accounts

No need to change annual accounts but to have a true picture of revenue receipts and revenue expenditure, 'a note of error' will be made in the Annual Accounts against the Head where the error was committed. If any receipts on account of error/misclassification occurs the same will be taken into cash book with a small note and becomes part of the current balance.

If misclassification occurs in scheme expenditure and noticed after the closure of annual accounts:

If the mistake is noticed after the Annual Accounts are closed and the items of expenditure are related to different schemes under Revenue/Capital Heads, the progressive figures have to be changed by '+' and '-' entries against the heads concerned in order to arrive the correct figures if the schemes are continued further next financial year following the procedure explained in above categories.

7. A. LIST OF STANDARD OBJECT HEADS

01	Salaries (1)	10	Audit Fee	19	Subsidies
02	Wages	11	Printing	20	Share of taxes / duties
03	Overtime Allowance	12	Other Administrative Expenses	21	Motor Vehicles/hiring charges
04	Pensionary charges	13	Supplies and Materials	22	Machinery and Equipment
05	Honoraria	14	Petrol/Diesel	23	Major Works
06	Medical treatment	15	Advertising and Publicity	24	Write off / losses
07	Travel Expenses	16	Other Contractual Services	25	Deduct recoveries
08	Office Expenses (2)	17	Grants – in – aid	26	Maintenance
09	Rent, Rates and Taxes	18	Contributions	80	Other Expenditure

Note: (1) Items to be included in this object head are (i) Pay of officers, (ii) Dearness pay of officers, (iii) Dearness Allowance of Officers, (iv) Pay of establishment, (v) Dearness pay of establishment, (vi) Dearness Allowance of establishment, (vii) Bonus , (viii) Interim relief, (ix) Other allowances (CCA, HRA & other fixed allowances), (x) Children education allowances,(xi) LTC, (xii) Transport allowance.

Note: (2) Items to be included in this object head are (i) Local purchase of stationery, (ii) Liveries,(iii) Telephone & trunk calls, (iv) Furniture,(v) Service postage stamps,(vi) Purchase of books & publications, (vii) Office expenses and miscellaneous ,(viii) Staff car,(ix) Water cooler,(x) Typewriter, (xi) Purchase of accounting machine, (xii) Charges paid to the State Government for Police Guards,(xiii) Hot and cold weather charges,(xiv) Electricity & water charges,(xv) Purchase of photo copier,(xvi) Purchase of computer & laser printer.

7. B. LIST OF STANDARD SUB HEADS FOR CENTRAL SCHEMES

Proposed scheme code for simplified accounts for PRIs	Scheme Description
11	National Rural Employment Guarantee Scheme (NREGS)
12	Sampoorna Gramin Rozgar Yojana (SGRY)
13	Swaranjayanti Gram Swarozgar Yojana(SGSY)
14	Indira Awas Yojana (IAY)
15	National Rural Health Mission (NRHM)
16	Accelerated Rural Water Supply Programme (ARWSP)
17	Total Sanitation Campaign
18	Mid Day Meal Scheme
19	Sarva Shiksha Abhiyan
20	Pradhan Mantri Gram Sadak Yojana (PMGSY)
21	Integrated Watershed Management Programme
22	Integrated Child Development Services (ICDS)

Example to book expenditure of Central Scheme NRHM

- 2210** Health and Sanitation (**Major Head**)
 - 101** Primary Health Centre (**Minor Head**)
 - 15** NRHM (**Sub-Head**)
 - 02** Wages (**Object Head**)

Example to book receipts of grants

Similarly, an example to book receipts of grants under various sub plans is indicated below:

- 1601** Grants and aid (Major Head)
 - 101** Grants from GOI (Minor Head)
 - 15** NRHM (Sub Head)

* Funds received under Central Scheme are allocated under three parts viz. 796 – Tribal Sub-Plan (TSP); 789 – Scheduled Caste Sub Plan (SCSP), 700 – Normal Plan. These may be booked in the accounts formats as per the example above.

8. Information and Communication Technology support

Information and Communication Technology (ICT) has demonstrated the ability to improve the efficiency, accuracy and analysis of many processes. Accounting is a very important task, requiring a high degree of accuracy and security. The use of ICTs to support the accounting processes can play a very important role in easy maintenance and management of accounts. In the context of Panchayati Raj Institutions (PRIs) many of which suffer from lack of trained manpower and ability to manage complex accounting procedures, the ICTs can make the entire process of accounting simple and easy

Ministry of Panchayati Raj (MoPR) has desired that CAG and NIC should work together to bring out the new version of PRIASoft (Panchayati Raj Institutions Accounting Software) that captures the 3-tier revised classification and generates all the reports in the formats prescribed by the sub-Committee on Budget and Accounting Standards for PRIs. Accordingly, NIC is working closely with CAG to come out with a new version of PRIASoft (PRIA Soft ver 2.0), which will have the following features:

1. The three tier accounting classification consisting of Major Heads, Minor Heads and Object Heads will be captured by the software. In addition, as defined by CAG in the revised classification, wherever Central/State scheme activities are to be captured as per the Scheme guidelines, the software will provide for accounting the scheme as a Sub-head under the respective Minor Head.
2. At the time of keying in the receipts and expenditure figures in to the system, the software will prompt the user to select the appropriate account heads from the three-tier classification. In case the expenditure is being booked under a scheme, the software will prompt the user to select the appropriate Sub-head out of the standardized scheme sub-head created. Once the receipts and expenditure entries are captured in the system, the software will automatically generate the reports in the revised formats prescribed by the CAG. Since the new format allows the user to book expenditure explicitly under sub-head provided for the scheme, scheme-wise expenditure will also be generated automatically.
3. In order to extend flexibility to states which want to retain their own existing classification relating to the schemes, the software will provide mapping of the state-specific classification to the revised classification proposed by CAG. This will enable the panchayats in those states to carry

on with their ongoing accounting classification while at the same time enabling Government of India to view the accounting details of the PRIs as per the classification prescribed by the CAG.

4. In order to bring about accountability and transparency in the functioning of PRIs, the software will be a web-based software and all the accounting data of PRIs will be available online on a centralized system. However, in view of the lack of Internet connectivity in many PRIs, an offline version of the software will be made available. Panchayat level users can enter their account details locally and periodically update the data on the online site. This will encourage even PRIs with no Internet connectivity to use the software.
5. In view of the high security need of the accounting system, the software will provide a strong authentication mechanism and also maintain detailed audit logs of all the transactions carried out through the software.

New Delhi
Dated : 20th January 2009

Director General (Local Bodies)
and Chairman/Sub-Committee

MONTHLY/ANNUAL RECEIPTS AND PAYMENTS ACCOUNTS

Format-I

of

Zilla Panchayat/Panchayat Samiti (Block/Taluk level)/Village Panchayat for the month/year of.....

RECEIPTS			PAYMENTS								
Opening balance		Budget estimates (Rs.)	Amount Actuals (Rs.)	HEADS OF ACCOUNT		Budget estimates			Amount Actuals		
i) Cash in hand							(Rs.)			(Rs.)	
ii) Balance in bank						Plan	Non-Plan	Total	Plan	Non-Plan	Total
iii) Balance in Treasury											
iv) Investments											
HEADS OF ACCOUNT											
PART I – PANCHAYAT FUND			PART I – PANCHAYAT FUND								
Revenue Account - Receipts			Revenue Account - Expenditure								
Tax Receipts											
0028	Taxes on Profession, Trades etc.			2049	Interest Payments						
101	Profession Tax			101	Interest on Provident Fund						
102	Trade Tax			102	Interest on Insurance and Pension Fund						
103	Trade Licence Fees			103	Interest on Other Deposits and Accounts						
901	Share of net proceeds assigned to Panchayats			2059	Maintenance of Community Assets						
0029	Land Revenue			101	Maintenance & Repairs						
101	Land revenue			40	Work Charged Establishment Expenditure						
102	Surcharge on Land Revenue Tax			41	Other Maintenance Expenditure						
103	Taxes on Plantation			102	Furnishing						
901	Share of net proceeds assigned to Panchayats			103	Lease Charges						
0030	Stamps and Registration Fees			104	Machinery & Equipments						
101	Duty on Transfer by Sale			2071	Pensions & Other Retirement Benefits						
901	Share of net proceeds assigned to Panchayats			101	Superannuation & Retirement Allowance						
0035	Taxes on Property other than Agriculture Land			102	Commutated value of Pension						
				103	Gratuities						
101	Property Tax on Residential			104	Family Pension						

	Building												
102	Property Tax on Non-Residential Building			105	Leave Encashment Benefit								
901	Share of net proceeds assigned to Panchayats			106	Other Pensionary benefits								
0041	Taxes on Vehicles			2202	Education								
101	Taxes on Cycle/Cart and other receipts from Non-Motor vehicles Act			101	Primary Education								
901	Share of net proceeds assigned to Panchayats			18	Mid-day Meal Scheme								
0042	Taxes on Goods and Passengers			19	Sarva Siksha Abhiyan								
101	Toll Tax			102	Secondary Education								
40	Road, Culvert Bridge			103	Adult Education								
41	Ferry			104	Non-formal Education								
42	Water Ways			2203	Technical Training and Vocational Education								
43	Others			101	Assistance to Universities/ Colleges for Technical Training								
102	Taxes on entry of Goods into Local Area			102	Technical Schools								
103	Taxes on Passengers/ Pilgrims			103	Polytechnic Colleges								
901	Share of net proceeds assigned to Panchayats			104	Vocational Education								
0044	Service Tax			2205	Art, Culture and Libraries								
101	Service Tax			101	Promotion of Art & Culture								
901	Share of net proceeds assigned to Panchayats			102	Public Libraries								
0045	Taxes on Duties and Commodities												
101	Entertainment Tax			103	Public Exhibition								
102	Advertisement Tax			104	Sports & Youth Services								
103	Receipts under Education Cess			2206	Market and Fairs								
104	Receipts under other Acts			101	Market								
105	Forest Development Tax			102	Fairs								
901	Share of net proceeds assigned to Panchayats												

104	Non-formal Education			2225	Welfare of Scheduled Castes, Scheduled Tribes and other Weaker Sections						
0206	Market & Fairs			101	Welfare of Scheduled Caste						
101	Receipts from Markets/Hut			40	Scholarship to Student for Primary Education						
102	Receipts from fairs			41	Scholarship to Student for Secondary Education						
				42	Scholarship to Student for Technical Education						
0210	Health & Family Welfare			43	Maintenance of SC hostels						
101	Receipts/Contribution from Patients and Others			102	Welfare of Scheduled Tribes						
0215	Water Supply & Sanitation			40	Scholarship to Student for Primary Education						
101	Receipts from Water Supply Schemes			41	Scholarship to Student for Secondary education						
102	Fees, Fines etc			42	Scholarship to Student for Technical Education						
103	Sewerage & Sanitation services			43	Maintenance of ST hostels						
0216	Rural Housing			103	Welfare of other weaker sections						
800	Other Receipts			40	Scholarship to Student for Primary Education						
0403	Animal Husbandry, Dairying, Poultry and Fuel and Fodder			41	Scholarship to Student for Secondary Education						
101	Receipts from Cattle and Buffalo Development			42	Scholarship to Student for Technical Education						
102	Receipts from Piggery			43	Maintenance of Weaker Sections' Hostels						
103	Receipts from Poultry Development			2235	Social Security & Welfare						
104	Receipts from Fodder and Feed Development			101	Social Welfare						
105	Receipts from Other Livestock Development			102	Welfare of Handicapped						
106	Receipts from Milk Supply Scheme			103	Welfare of Mentally Retarded						

0405	Fisheries			104	Assistance to Voluntary Organisations						
101	Sale of Fish, Fish Seeds etc			105	Deposit linked Insurance Scheme						
102	Auction of Fishing Rights			2402	Soil and Water Conservation						
103	Licence Fees, Fines etc			101	Land Improvement						
104	Services and Service Fees			102	Land Reforms						
0406	Forestry			103	Land Consolidation						
101	Social forestry			104	Soil and Water Conservation						
40	Sale of Timber & other Forest Produce			2403	Animal Husbandry, Dairying, Poultry and Fuel and Fodder						
42	Receipts from Forest Plantation			101	Cattle and Buffalo Development						
43	Receipts from Firewood Plantation			102	Piggery Development						
102	Farm Forestry			103	Poultry Development						
40	Sale of Timber & Other Forest Produce			104	Fuel and Fodder Development						
42	Receipts from Forest Plantation			105	Insurance of Livestock and Poultry						
43	Receipts from Firewood Plantation			106	Dairy Development Projects/ Schemes						
103	Fees			107	Extension & Training						
0435	Agriculture including Agriculture Extension			2405	Fisheries						
101	Crop Husbandry			101	Processing, Preservation and Marketing						
40	Sale of Seeds			102	Fishery Cooperatives						
41	Receipts from Agriculture Farm			103	Extension & Training						
42	Sale of Manure and Fertilizers			104	Developmental Schemes						
43	Receipts from Commercial Crop			2406	Forestry						
102	Lease charges for Storage and Warehousing of Agricultural Product			101	Social Forestry						
0515	Panchayati Raj Programmes			40	Economic Plantation						
101	District Panchayat			42	Forest Conservation and Development						
40	Licence fee			102	Farm Forestry						

41	Fees for use of Quarry			40	Economic Plantation						
42	Rent for use of Land			42	Forest Conservation and Development						
43	Receipts from Community Development Project			103	Zoological Parks						
44	Other Rates & Fees except Tax Receipts			104	Public Garden						
45	Registration Charges (Other than those not covered under respective functional major heads)			105	Minor Forest Produce						
46	Other Service Fees			2408	Public Distribution System						
47	Other Fines			101	Procurement & Supply						
102	Panchayat Samiti			102	Assistance to co-operatives						
40	Licence Fee			103	Storage & Warehousing						
41	Fees for use of quarry			26	Maintenance of Warehouses						
42	Rent for use of Land			2435	Agriculture including Agriculture Extension						
43	Receipts from Community Development Project			101	Crop Husbandry						
44	Other Rates & Fees except Tax Receipts			40	Extension of Farmers Training						
45	Registration charges (Other than those not covered under respective functional major heads)			41	Crop insurance						
46	Other Service Fees			42	Scheme for small marginal farmers and agricultural labourers						
47	Other Fines			43	Horticulture and vegetable crops						
103	Gram Panchayat			44	Assistance to farmer cooperation						
				102	Watershed Development Programmes						
40	Licence fee			2501	Poverty Alleviation Programme						
				101	Central Schemes						
42	Rent for use of Land			11	NREGS						
43	Receipts from Community Development Project			102	State schemes						

45	Registration Charges (Other than those not covered under respective functional major heads)			103	Panchayat Samity schemes						
46	Other Service Fees			104	Gram Panchayat schemes						
47	Other Fines			2515	Panchayati Raj Programmes						
0702	Minor Irrigation			101	District Panchayat Programmes						
101	Receipts from Water Tanks/Ponds			102	Panchayat Samiti Programmes						
102	Receipts from Tubewells			103	Gram Panchayat Programmes						
0801	Rural Electrification			2702	Minor Irrigation						
101	Sale of Power			101	Minor Irrigation Projects						
0810	Non-Conventional Sources of Energy			102	Water Management						
101	Sale of Bio-Energy										
102	Sale of Solar Energy			2801	Rural Electrification						
103	Sale of Wind Energy			101	Purchase of Power						
0851	Village and Small Scale Industries			102	Transmission & Distribution						
101	Handloom Industries			103	Maintenance of Street light						
102	Handicraft Industries			2810	Non-conventional Sources of Energy						
103	Khadi & Village Industries			101	Maintenance of bio-gas plants						
104	Sericulture Industries			102	Maintenance of Solar Energy Centre						
105	Powerloom Industries			103	Maintenance of Wind Energy Centre						
106	Food Processing Industries			2851	Village and Small Scale Industries						
107	Other Village Industries			101	Handloom Industries						
	Grants-in-aid			102	Handicraft Industries						
1601	Grants in aid			103	Khadi & Village Industries						
101	Grants from Central Government			104	Sericulture Industries						
11	NREGS			105	Powerloom Industries						
12	Sampoorna Gramin Rozgar Yojana (SGRY)			106	Food Processing Industries						
13	Swaranjayanti Gram Swarozgar Yojana (SGSY)			107	Other Village Industries						
14	Indira Awas Yojana (IAY)			3054	Transportation						
15	National Rural health Mission (NRHM)			101	Roads						

16	Accelerated Rural Water Supply Programme (ARWSP)			102	Culverts						
17	Total Sanitation Campaign			103	bridges						
18	Mid Day Meal Scheme			104	Ferries						
19	Sarva Shiksha Abhiyan			105	Waterways						
20	Pradhan Mantri Gram Sadak Yojana			106	Other means of Transportation						
21	Integrated Watershed Management Programme										
22	Integrated Child Development Services										
102	Grants from State Government										
103	Grants from other institutions										
Total Revenue Receipts				Total Revenue Expenditure							
Capital Account- Receipts				Capital Account - Expenditure							
4000	Capital Receipts			4202	Capital Outlay on Education						
800	Other Receipts			101	Construction of Primary Schools						
				102	Construction of Secondary Schools						
				103	Construction of Centre for Adult & Non-formal Education						
				4205	Capital Outlay on Art, Culture and Libraries						
				101	Construction of Public Libraries						
				102	Construction of Sports Stadium						
				103	Construction of Training Centre for Art & Culture						
				4206	Capital Outlay on Market and fairs						
				101	Construction of permanent structure for Market						
				102	Construction of permanent structure for fairs						
				4210	Capital Outlay on Health and Family Welfare						
				101	Primary Health Centres						
				102	Community Health Centres						
				103	Hospitals & Dispensaries						

				104	Health Sub-Centres						
				105	Other system of Medicine						
				4215	Capital Outlay on Water Supply and Sanitation						
				101	Laying of Water Supply Line						
				16	ARWSP						
				102	Drilling of Tubewell						
				16	ARWSP						
				103	Sewerage and Sanitation						
				17	Total Sanitation Campaign						
				4216	Capital Outlay on Rural Housing						
				101	Purchase of Land						
				14	IAY						
				102	Construction of Houses						
				14	IAY						
				4235	Capital Outlay on Social Security & Welfare						
				102	Construction of training centre for welfare of Handicapped						
				103	Construction of Anganwadi Centres						
				4402	Capital Outlay on Soil & Water Conservation						
				101	Land Improvement						
				102	Land Reforms						
				103	Land Consolidation						
				104	Soil & Water Conservation						
				4405	Capital Outlay on Fisheries						
				104	Construction of Fisheries/Ponds						
				4406	Capital Outlay on Forestry						
				103	Development of Zoological Park						
				104	Development of Public Garden						
				4408	Capital Outlay on Public Distribution System						

				5054	Capital Outlay on Transportation						
				101	Construction of Village/District Roads						
				20	PMGSY						
				102	Construction of Culverts						
				20	PMGSY						
				103	Acquisition of Land for Construction of Roads/Bridges						
				20	PMGSY						
				104	Construction of Ferry Ghats/ Ferries						
	Total of Part I				Total of Part I						

Part-II			Part-II				
RECEIPTS			PAYMENTS				
HEADS OF ACCOUNT		Budget estimates (Rs.)	Amount (Rs.)	HEADS OF ACCOUNT		Budget estimates (Rs.)	Amount (Rs.)
PART II – PROVIDENT FUND ETC			PART II – PROVIDENT FUND ETC				
Loan Section			Loan Section				
7610	Loans to Panchayat Employees			7610	Loans to Panchayat Employees		
101	House Building Advance			101	House Building advance		
102	Motor Car/Motor Cycle Advance			102	Motor Car/Motor Cycle Advance		
103	Cycle Advance			103	Cycle Advance		
104	Festival Advance			104	Festival Advance		
Pension & Provident Fund Section			Pension & Provident Fund Section				
8009	Provident Fund			8009	Provident Fund		
101	Panchayat Employees General Provident Fund			101	Panchayat Employees General Provident Fund		
102	Panchayat Employees Contributory Provident Fund			102	Panchayat Employees Contributory Provident Fund		
Insurance & Pension Fund Section			Insurance & Pension Fund Section				
8011	Insurance & Pension Fund			8011	Insurance & Pension Fund		
101	Panchayat Employees Group Insurance Scheme			101	Panchayat Employees Group Insurance Scheme		
Deposit & Advances Section			Deposit & Advances Section				
8443	Civil Deposit			8443	Civil Deposit		
101	Earnest Money Deposit			101	Earnest Money Deposit		
102	Security Deposit			102	Security Deposit		
103	Panchayat Deposit			103	Panchayat Deposit		
Civil Advances Section			Civil Advances Section				
8550	Civil Advances			8550	Civil Advances		
101	Advances to PRI functionaries for Works & Supplies			101	Advances to PRI functionaries for Works & Supplies		
102	Advances to agencies for Works & Supplies			102	Advances to agencies for Works & Supplies		

Suspense Account				Suspense Account			
8658	Suspense Account			8658	Suspense Account		
101	Tax deduction at source suspense			101	Tax deduction at source suspense		
40	Income Tax			40	Income Tax		
41	Sale Tax			41	Sale Tax		
42	Profession Tax			42	Profession Tax		
102	Unclassified Suspense			102	Unclassified Suspense		
103	Treasury Suspense			103	Treasury Suspense		
	Total of Part II				Total of Part II		
					Closing Balance Cash in Hand Cash at Bank Cash in Treasury Investments		
	GRAND TOTAL				GRAND TOTAL		

Reconciliation Statement offor the month of

	With Bank	With Treasury
Balance as per Cash Book		
<u>A.Add</u>		
i) Cheques/Cash credited directly into the Bank/Treasury but not taken into the Cash Book ii) Details of Cheque etc. issued by PRIs but not yet encashed in Bank/ Treasury iii) Cheque drawn but actually not delivered to the parties iv) Cheque issued but dishonoured v) Bank interest not credited into cash book		
<u>B.Deduct</u>		
i) Details of Cheques etc. received and entered into Cash Book but not actually deposited into the Bank /Treasury ii) Cheque received from parties and deposited into bank but dishnoured iii) Bank charges deducted from bank balance but not taken into Cash Book		
Closing balance as per Cash Book		
Balance as per Bank/Treasury as intimated		
Amount of Difference (if any)		
Details of Difference		

Format of receivable and Payable

Format-IV

Statement of Receivable and Payable of.....at the end of the year.....

Receivable			Payable		
Heads of Accounts	Particulars	Amount Rs.	Heads of Accounts	Particulars	Amount Rs.
Grand Total			Grand Total		

Register of Immovable Property of for the year.....

(a) Roads

Sl.No	Name of Road/Location	From Village/ Point	To Village/ point	Total Length in K.M.	Average width (feet/m)	Date of construction	Date of repairs	Total cost (in Rupees)	Average cost of construction per K.M	Remarks
1	2	3	4	5	6	7	8	9	10	11

(b) Land

Sl.No	Date of transfer/purchase or acquisition	From whom transferred/purchased/acquired	Purpose	Reference to agreement, award etc.	Area of land in in acres	Survey No. etc with boundaries	Assessment /Valuation	Whether boundaries sketch of the land is available
1	2	3	4	5	6	7	8	9

Building, if acquired with the land		Utilization of the land/building	Amount paid Rs.	No. date and voucher remarks
Brief details of structure	Plinth Area			
10		11	12	13

(c) Others

Sl.No.	Date of acquisition, purchase, construction or received or transfer	No. and date of orders under which the property was acquired, purchased, constructed/transferred	Description and location of Assets	Purpose for which acquired	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation/Appreciation as per rules
1	2	3	4	5	6	7	8

Valuation of at the end of the year	If disposed Date of disposal	Reasons for disposal with authority	Amount realized on disposal (in Rupees)	Initials of competent authority	Remarks
9	10	11	12	13	14

Register of Movable Property of for the year.....

Sl No.	Date of acquisition, purchase, construction received on transfer	No. and date of orders under which the property was acquired, purchased, constructed/transferred	Description and situation of property	Whether the property is used for any purposes	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation as per rules
1	2	3	4	5	6	7	8

Valuation of at the end of the year	Whether disposed	Reasons /authority for disposal	Amount realized on disposal	Initials of competent authority	Remarks
9	10	11	12	13	14

Inventory register of for the month/year.....

Description of items

Date	Opening balance		Voucher No. and date	From whom received	Receipts		Total	
	Quantity	Value			Quantity	Value	Quantity	Value
1	2	3	4	5	6	7	8	9

To whom issued and for which purpose	Issued or sold			Closing balance		Signature of the Issuing Officer	Signature of Receiving Officer
	Date	Quantity	Value	Quantity	value		

Register of Demand, Collection and balance of for the month/year of

Sl.No.	Name and address of the person from whom tax is due	Reference serial No. in the register of assesses	Current demand	Arrear demand of previous years, if any	Permission/ write off and suspension if any	Total amount due [(4+5)-6]	Total amount collected		
1	2	3	4	5	6	7	8		
							Previous years arrears	Current years	Total