

MODIFIED AND REVISED FINAL DRAFT

8 DECEMBER 2008

***KERALA PANCHAYAT RAJ
(ACCOUNTS) RULES, 2008***

Prepared by:

InFARC, Thiruvananthapuram

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Kerala Panchayat Raj (Accounts) Rules, 2008

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Kerala Panchayat Raj (Accounts) Rules, 2008

S.R.O. No. In exercise of the powers conferred under section 254 of the Kerala Panchayat Raj Act, 1994 (Act 13 of 1994) read with section 215 thereof the Government of Kerala hereby make the following rules, namely:

RULES

Chapter - 1

General

1. Short title and commencement: (1) These rules may be called the Kerala Panchayat Raj (Accounts) Rules, 2008.

(2) These rules shall come into force on the 1st April, 2009.

2. Definitions: In these rules, unless the context otherwise requires-

- (1) 'The Act' means the Kerala Panchayat Raj Act, 1994 (Act 13 of 1994).
- (2) 'Annual Report' means the Annual Financial Statements prepared under these rules.
- (3) 'Appropriation' means the amount provided in the Budget estimates for a unit of appropriation.
- (4) 'Auditor' means the Auditor referred to in sub-section (3) of section 215 of the Kerala Panchayat Raj Act, 1994.
- (5) 'Capital expenditure' means the expenditure resulting in either creation or value addition of assets which are owned by the Panchayat, transferred to the Panchayat or of public utility.
- (6) 'Capital receipts' means sale proceeds of capital assets in the ordinary course.
- (7) 'Cash' means currency notes, coins, cheques, demand drafts, Indian

Postal orders in favour of the Panchayat, self-cheques remaining uncashed and unrecouped sub-vouchers of the imprest.

- (8) 'Collection' means the amount collected towards tax and non-tax receipts excluding the funds, grants and contributions received from the Central and State Governments, other Local Self Government Institutions, various agencies and public for implementation of schemes as well as other functions.
- (9) 'Grant in aid' means financial assistance from the Consolidated fund of India or of the State for the implementation of schemes or projects, for meeting administrative expenses or for bridging the revenue deficit of the Panchayat other than 'Funds' as defined in these rules and may be tied or untied in nature.
- (10) 'Implementing Officer' means the Secretary or a transferred officer who has been declared by Government as a Drawing and Disbursing Officer, or any other officer specifically designated by Government.
- (11) 'Money Value Forms' means Tender Forms along with schedules, agreement forms, Application Forms and other forms for which value has been fixed.
- (12) 'Non-plan expenditure' means any expenditure of the Panchayat other than plan expenditure.
- (13) 'Panchayat' means Village Panchayat, Block Panchayat or District Panchayat as the case may be.
- (14) 'Panchayat Fund' means Village Panchayat Fund, Block Panchayat Fund or District Panchayat Fund as the case may be as defined in Section 212 of the Act.
- (15) 'Plan expenditure' means the expenditure on the projects for development and the projects for the maintenance of assets included in the duly approved Annual Plan of the Panchayat, irrespective of the source of funds utilised.
- (16) 'President' means the President of the Village Panchayat, Block Panchayat or District Panchayat as the case may be.
- (17) 'Recovery of Over Payments' (ROP) means the amounts received in cash

by issue of receipts or recovered by deduction from bills towards payments made in excess of the requirement either during the same financial year or during the previous financial years.

- (18) 'Revenue expenditure' means any expenditure of the Panchayat other than capital expenditure.
- (19) 'Revenue receipt' means the receipts of the Panchayat other than capital receipts.
- (20) 'Revised Budget' means a budget through which major changes are made in respect of receipts or payments for which either no provision is available or the provision available is inadequate in the current year's budget.
- (21) 'Secretary' means the Secretary of the Village Panchayat, Block Panchayat or District Panchayat as the case may be.
- (22) 'Self Generated Funds' means the receipts under tax and non-tax revenue which can be appropriated for all the purposes permitted by the Act. Self Generated Funds includes taxes, duties and surcharges levied under the Act or any other Act, lease, rents, licence fees, registration fees, income from remunerative properties owned by or vested with the Panchayat etc.
- (23) 'Supplemental budget' means a budget through which minor changes are made in respect of receipts or payments for which either no provision is available or the provision available is inadequate in the current year's budget.
- (24) 'Unit of appropriation' means the lowest head of account for which there is a specific provision in the budget.
- (25) 'Year' means a financial year beginning on the 1st of April.

3. Forms: The Forms mentioned in these rules are given under Appendix II of these Rules as Kerala Panchayat Raj Accounts Forms (KPA Forms). In the case of forms which are not prescribed in these rules, the forms prescribed in Kerala Financial Code, Kerala Treasury Code or Kerala PW Code, as the case may be, shall be adopted. The forms shall be appropriately modified to meet the requirements of electronic data processing, when the accounting process is computerized, provided that the modified forms are capable of

capturing all essential data.

4. Kerala Account Code, Kerala Financial Code and Kerala Treasury Code to apply: In respect of matters not provided for in these rules, the procedure laid down in the rules in the Kerala Account Code, Kerala Financial Code and Kerala Treasury Code shall apply.

Chapter - II

Classification

5.System of functional classification: The system of functional classification prescribed by the Comptroller and Auditor General of India (CAG) is adopted as the basis of classification in these rules.

6.List of Heads of Accounts of Panchayat Raj Institutions: The heads of accounts to be operated in the accounts of three tier Panchayats shall be as stated in the list of heads of accounts of Panchayat Raj Institutions given in Appendix I of these Rules.

7.Principles of Classification: (1) Each item of receipt and payment shall be classified under three tiers viz, Major Head, Minor Head and Object Head. The function or broad aim of receipt or expenditure shall be denoted by the Major Head, the programme by the Minor Head and the Object of receipt or expenditure, as the case may be, by the Object Head.

(2) The Major Heads of Account in the receipt as well as payment side shall be grouped into two parts viz, Part I – Panchayat Fund and Part II – Debt Heads.

(3) Under Part I – Panchayat Fund, the Major Heads of Account relating to receipts shall be grouped under (i) Revenue Account – Receipts (ii) Funds, Grants-in-aid, Contributions and Compensations (iii) Capital Account – Receipts and (iv) Loans and Advances. Under Revenue Account – Receipts, the Major Heads of Account shall be grouped under Tax Receipts and Non-tax receipts.

(4) The Major Heads of Account relating to payments under Part I – Panchayat Fund shall be grouped under (i) Revenue Account – Expenditure (ii) Capital Account – Expenditure and (iii) Loans and Advances.

(5) Under Part II – Debt Heads, the two Major Heads appearing on the receipt as well as payment side shall be Deposits and Advances.

8.Coding Pattern: (1) The Major Heads of Account shall have a four digit code, the Minor Heads of Account a three digit code and the object Heads of Account a two digit code.

(2) The Major Heads of Account relating to revenue receipts shall begin with '0' or '1' and the Major Heads relating to revenue expenditure shall begin with '2' or '3'.

(3) The Major Head of Account relating to Capital receipts shall be 4000 and the

Major Heads of Account relating to Capital expenditure shall begin with '4' or '5'.

(4) The Major Heads of Account relating to Loans and Advances on the receipt as well as payment side shall begin with '6' and the Heads of Account on both sides shall be the same.

(5) The Major Heads of Account relating to Debt Heads, both on the receipt and payment side shall begin with '8' and the Heads of Account on both sides shall be the same.

9.Reduction in receipts and reduction in expenditure: (1) Refund of receipts relating to the same year shall be classified as reduction in receipts under the same Head of Account, under which it was originally classified.

(2) Refund of receipts relating to any previous year shall be classified as reduction of receipts under the Minor Head of Account '911-Deduct Refunds of Receipts relating to previous years' under the Major Head of Account '0515-Rural Development Programmes'. The details of such refunds of receipts shall be noted in a separate register and these details shall be furnished in a statement attached to the Annual Accounts.

(3) Recovery of overpayments relating to the same year shall be classified as reduction of expenditure under the same Head of Account, under which it was originally classified.

(4) Recovery of overpayments relating to any previous year shall be classified as reduction of expenditure under the Minor Head of Account '911-Deduct Recoveries of overpayments relating to previous years' under the Major Head of Account '2515-Rural Development Programmes'. The details of such recoveries of overpayments shall be noted in a separate register and these details shall be furnished in a statement attached to the Annual Accounts.

Chapter - III

Receipts and Payments

10. Receipts of the Panchayats: (1) The receipts of the Panchayats under Panchayat Fund shall be classified as follows:

Part I. Panchayat Fund

- (i) Revenue Account – Tax Receipts
- (ii) Revenue Account – Non-tax Receipts
- (iii) Funds, Grants-in-aid, Contributions and Compensations
- (iv) Capital Account – Receipts
- (v) Loans and Advances

The List of Heads of Accounts of the Panchayat Raj Institutions is given in Appendix-I.

(2) The receipts of the Village Panchayats, Block Panchayats and District Panchayats shall be classified in the same manner, except that the Block and District Panchayats shall not have tax receipts.

11. Revenue Account –Tax Receipts:

Every Village Panchayat shall maintain Assessment Registers, Demand Registers and Assessment cum Demand Registers, as the case may be, for each type of Tax Receipts.

12. Assessment Registers, Demand Registers and Assessment cum Demand Registers:

Separate Registers for Assessment and Demand shall be maintained for Property Tax and Land Conversion Cess. In the Registers maintained separately for Profession Tax from Institutions/ Professionals/Traders etc and for Profession Tax from Employees, the particulars of Assessment and Demand shall be recorded. Separate Registers shall be maintained for Taxes on services and surcharges, Entertainment Tax and Show Tax. Every Village Panchayat shall maintain the following Assessment Registers, Demand Registers and Assessment cum Demand Registers, as the case may be, to record the particulars of Assessment and Demand of Taxes :

- (1) Assessment Register of Property Tax (in Form KPA-1)

- (2) Assessment Register of Land Conversion Cess (in Form KPA-2)
- (3) Demand Register for Property Tax (in Form KPA-3)
- (4) Demand Register for Land Conversion Cess (in Form KPA-4)
- (5) Assessment cum Demand Register for Profession Tax from Institutions/ Professionals/Traders etc (in Form KPA-5)
- (6) Assessment cum Demand Register for Profession Tax from Employees (in Form KPA-6)
- (7) Demand Register for Taxes on services and surcharges (in Form KPA-7)
- (8) Demand Register for Entertainment Tax (in Form KPA-8)
- (9) Show Tax Register (in Form KPA-9)

13. Arrears of taxes: The balance outstanding at the end of the year in the Demand Register shall be carried over to the respective column for the subsequent year in the Demand Register. The Secretary shall record a certificate of having verified and satisfied about the correctness of the carrying over of the arrear demand.

14. Revenue Account – Non-tax Receipts – fees for licences and registrations: (1) Every licence, permission or registration granted under the Act or any note or bye-law made thereunder shall be issued in such form as may be laid down in that behalf by the Government from time to time.

(2) The fee payable in respect of every such licence, permission or registration shall be collected in advance when application for the licence, permission or registration is presented.

(3) The particulars relating to the collection of fee and to the grant of such licence, permission or registration shall be entered consecutively in the Register of Licences, Permissions and Registrations maintained in Form KPA-10. A set of pages shall be set apart in the Register for each type of licence, permission or registration as the case may be.

(4) Every person to whom licence, permission or registration is granted shall be furnished with a copy of the conditions subject to which the same is granted.

(5) Miscellaneous Demand Register in Form KPA-11 shall be maintained to watch the collection relating to all tax/non-tax receipts for which specific Demand Registers are not prescribed under these rules.

15. Fees from markets, bus stands, taxi stands, auto rikshaw stands, lorry stands, cart stands, landing or halting places, slaughter houses, fisheries and ferries - direct collection of fees: (1)

Where any market, cart-stand, landing or halting place, bus stand, taxi stand, auto rikshaw stand, slaughter house, fishery, ferry or any revenue yielding property is managed by the Panchayat, all fees levied in respect of the use thereof shall be collected by means of tickets printed and supplied by the Panchayat.

(2) The tickets shall be printed in foil and counterfoil in different colours for different rates of fees, the rates being printed in each case. Each kind of ticket shall be bound in books of 100 each and shall bear consecutive machine numbers. Before issue to the collecting officers, they shall be stamped, with the common seal of the Panchayat in the presence of the Secretary or any person authorised by him in this behalf.

(3) A stock register shall be maintained in the office of the Panchayat in respect of these tickets.

The entries for receipts of tickets shall be attested by the Secretary or an officer authorised by him and the entries for issues, shall be acknowledged by the collecting officer concerned.

(4) A 'Personal Account Ledger for Tickets' in Form KPA-12 for the collection of revenue by means of tickets shall be maintained in the Panchayat Office. A page or set of pages shall be assigned in the Register for each Officer entrusted with the collection of revenue by means of tickets. It shall be debited with the number and value of each kind of ticket issued to each collecting officer and shall be credited with the amount of the collections paid by him into the office of the Panchayat. Remittances shall be made by the collecting officer every day and such remittances shall be accompanied by the details of the number and value of each kind of ticket issued by him.

(5) On receipt of collection as above, the Cashier shall issue a receipt to each collecting officer for the total collection of tickets, specifying the amount of collection under each type of receipt.

(6) Where any ticket book has been completely used, the counterfoil shall be sent to the office of the Panchayat for check with actual credits and custody. The Officer in charge of the Stock Register for Receipt Books/Ticket Books shall make necessary entries in respect of the used Ticket Books which are returned to him against the original entries for issue of the Ticket Books concerned.

(7) The collecting officer shall also keep an account of the tickets entrusted to him and the collections made by him. The daily collections by each kind of ticket shall be entered in such account and the balances struck at the end of every day. The account, the stock of tickets and the remittance shall be verified at regular intervals by the Secretary or any officer authorised by him, who shall certify such verification.

(8) A register in Form KPA-13 'Register of Collection from Revenue Yielding Properties' shall be maintained to watch the receipt of such collection. A separate set of pages shall be assigned in the register for each revenue yielding property.

16. Fees from markets, bus stands, taxi stands, auto rikshaw stands, lorry stands, cart stands, landing or halting places, slaughter houses, fisheries and ferries – leasing the right to collect fees:

(1) Where the right to collect fees in respect of the use of any market, cart-stand, bus stand, taxi stand, auto rikshaw stand, lorry stand, landing or halting place, slaughter house, fishery, ferry or any other revenue yielding property is proposed to be leased out by the Panchayat, the Secretary shall follow the procedure prescribed in Appendix-III to these rules.

17. Income from Lease of produce or usufruct of trees: Where the Panchayat has decided to lease the produce or usufruct of trees relating to the Panchayat or the transferred institutions, procedure prescribed in Appendix-III of these rules shall be followed by the Secretary or the head of the transferred institution as the case may be. The receipts for such lease shall be watched through the Register of Collection from Revenue Yielding Properties.

18. Income from lands, buildings and other immovable property: (1) If any land or building belonging to a Panchayat is to be rented out or if any land or other immovable property belonging to a Panchayat is to be leased out, the procedure prescribed in Appendix-III shall be followed.

(2) The prompt recovery of the rent of such building or the amount due under such lease shall be watched through the Register of Rent/Lease on Land and Buildings in Form KPA-14.

(3) A register of occupants shall be maintained in every traveller's bungalow, rest-house or guest house under the control of the Panchayat and the persons occupying such traveller's bungalow, rest-house or guest house shall be required to enter the particulars specified in the register. Fees shall be charged for such occupation at the rates determined

by the Panchayat.

(4) Every Panchayat shall maintain Asset Registers in respect of the assets owned by them and belonging to the transferred institutions as specified below:

- | | | |
|--------|-----------------------------|------------------|
| (i) | Land | : in Form KPA-15 |
| (ii) | Buildings | : in Form KPA-16 |
| (iii) | Solid Waste Treatment Plant | : in Form KPA-17 |
| (iv) | Roads | : in Form KPA-18 |
| (v) | Lanes | : in Form KPA-19 |
| (vi) | Culverts and Bridges | : in Form KPA-20 |
| (vii) | Water Supply | : in Form KPA-21 |
| (viii) | Irrigation | : in Form KPA-22 |
| (ix) | Electricity | : in Form KPA-23 |
| (x) | Movable properties | : in Form KPA-24 |

(5) Each transferred institution shall maintain Asset Registers in respect of their properties as prescribed in sub rule (3) above.

(6) A certificate of verification of assets shall be recorded by the Secretary or the head of the transferred institutions, as the case may be, in the asset registers after conducting annual verification of assets.

19. Sale proceeds of tools and plant, sweepings, old stores, materials and windfallen and weathered trees : The Secretary shall obtain the approval of the Panchayat for the disposal of old and unserviceable tools, plant, stores, materials, sweepings and windfallen and weathered trees. They shall be sold in public auction as prescribed in Appendix-III of these rules unless otherwise decided by the Panchayat on specific reasons to be recorded. The sales shall be subject to confirmation by the Panchayat. The receipts from all such sales shall be shown in the Register of Miscellaneous Sales in Form KPA-25.

20. Income from transferred institutions: The heads of the transferred institutions shall issue receipt in Form KPA-26 for the money received by them on account of lease of produce or usufruct of trees or sale proceeds of tools and plant, sweepings, old stores and materials. They shall remit the money at the Panchayat office and obtain receipt of the Panchayat from the cashier in Form KPA-27 in the case of Village Panchayats and in Form KPA-28 in the case of Block/District Panchayats.

21. Recoveries for services rendered: Save as otherwise provided in the Act, no work for

any private individual or body shall be undertaken by a Panchayat unless the estimated cost thereof has been paid in advance.

22. Miscellaneous dues: All transactions relating to miscellaneous dues for which demands are issued shall be recorded, in the Miscellaneous Demand Register.

23. Recoveries in pursuance of audit objections: All recoveries to be effected in pursuance of audit objections shall be entered in the Register of Audit Recoveries in Form KPA-29. The Secretary shall review the register every month and record the reasons for the delay, if any, in effecting recoveries.

24. Fines: All the fines imposed which are due to be collected, shall be noted in the Register of Fines in Form KPA-30 and their realisation shall be properly watched.

25. Income from endowments and trusts: (1) The Secretary of the Panchayat shall maintain or cause to be maintained in the office of the Panchayat an up-to-date record of every endowment or trust managed by it in the Register of Endowments and Trusts in Form KPA-31. Such record shall show-

- (a) the authority under which the management of the endowment or trust was vested in the Panchayat;
- (b) the assets and sources of income of the endowment or trust; and
- (c) the type of expenditure chargeable to the endowment or trust.

(2) The endowment received shall be classified in the Panchayat accounts under Deposits.

(3) The Secretary shall record the yearly transactions in the Register.

26. Contributions: The receipt or contributions payable to a Panchayat from other Panchayats, Municipal Councils, or other local authorities and private persons shall be watched through the Miscellaneous Demand Register.

27. Money received shall not be directly utilised: No moneys received on behalf of the Panchayat shall be utilised for its expenditure without first being brought into account and paid or remitted into the treasury or Bank where the Panchayat fund is lodged.

28. Responsibility of the Secretary regarding collections: The Secretary of every Panchayat shall scrutinise personally from time to time, the records and registers relating to the revenue due to the Panchayat. He should obtain from the subordinates concerned, at the beginning of each half year, a statement of the demands of tax/non-tax revenue and of all items of uncollected arrears of revenue and take timely action for their realisation. The

Secretary shall be held personally responsible, if any amount due to the Panchayat becomes irrecoverable owing to any default on his part.

29. Remittance into Treasury or Bank: (1) All sums received in cash, money orders or cheques shall be remitted into the nominated Government Treasury or Bank.

(2) All receipts shall be remitted to the Treasury or Bank on the next working day.

(3) Remittance shall be made daily. When money is remitted, the entire amount collected upto the date of remittance shall be remitted.

(4) Remittance into the Treasury or Bank shall be made through chalans or remittance slips in the form laid down in the Kerala Treasury Code or such other forms as may be laid down by the Government or the Banks from time to time. The chalans shall be signed by the Secretary or any other officer authorised by him in that behalf.

(5) The original chalan or remittance slip acknowledged by the Treasury Officer or the Bank shall be filed in the Panchayat Office. The number and date of the chalan shall be entered in the Cash Book.

30. Funds, Grants in aid, Contributions and Compensations: The manner of fund flow to the Panchayats under Funds, Grants in aid, Contributions and Compensations from the State and Central Governments shall be as decided by them from time to time. The procedure for accounting of such transactions shall also be prescribed by Government through Executive Orders. However, no monetary transaction of the Panchayat shall be excluded from the Cash Book.

31. Capital Account – receipts: Panchayat shall not apply its capital receipts, such as sale proceeds of land, buildings or machinery, to the expenditure to be met from revenue. It shall be used for acquiring capital assets.

32. Loans: A Register of Loans in Form KPA-32 shall be maintained to watch the repayment of Loans availed by the Panchayat from Central or State Government or financial institutions like HUDCO, Kerala State Co-operative Bank, KURDFC or Banks.

33. Register of Traders, Institutions, Professionals etc: Ward wise list showing particulars of traders, other business establishments, institutions and professionals functioning in the Panchayat area shall be maintained in the Register of Traders, Institutions, Professionals etc. in Form KPA-33.

34. Expenditure to conform to Budget provision:

- (1) The Panchayat shall not incur any expenditure which is not permitted as per the approved budget of the Panchayat.
- (2) In case the Panchayat requires any alteration in the budget estimates to incur one or more items of unavoidable expenditure, a supplemental budget shall be presented and passed before incurring such expenditure. In case major changes, affecting a large number of heads of accounts, are required, a Revised Budget shall be presented and passed before incurring such expenditure.
- (3) Before authorising every payment, the President shall satisfy himself that there is sufficient budget provision as per the Register of Budgetary Control in Form KPA-34.
- (4) The stipulation in sub rule (2) above is applicable to every item of expenditure including the expenditure on Plan projects.

35. Administrative, Technical and Financial sanction: (1) Every payment, excluding salaries, wages, honoraria, pension contribution and other mandatory expenditure, shall have an Administrative sanction. The resolution of the Panchayat approving the Annual Plan shall be deemed to be the Administrative sanction for the projects included in the Annual Plan. Further, every item of expenditure for which administrative sanction is required, shall be covered by a financial sanction issued through a resolution of the Panchayat.

(2) Every expenditure on works shall be covered by a Technical Sanction issued by the competent authority.

36. Drawing and Disbursing Officer: The Secretary shall be the Drawing and Disbursing Officer of the Panchayat. In addition, the transferred officers shall also be the Drawing and Disbursing Officers of the Panchayat in respect of the projects or schemes implemented by them, where Government have specifically nominated them through executive orders, as the Drawing and Disbursing Officers of the Panchayat.

37. Expenditure not provided for in the budget: The President shall be competent to authorise expenditure subject to limits, if any, prescribed in these rules or by Government on any item not provided for in the budget or in excess of provision in the budget, in urgent and unavoidable circumstances. However, the President shall not authorise any payment for any purpose prohibited by the Panchayat through a resolution. When the

President authorises such payment not provided for in the budget, he shall report the matter in the next meeting of the Panchayat along with the reasons for his action and get ratification. The President shall be solely responsible for such expenditure in case the Panchayat refuses to ratify such action. It shall be the duty of the President to bring such expenditure to the notice to the Vice President, as immediately as possible, so as to enable him to present a Supplemental Budget. The Vice President shall introduce a supplemental budget in the same meeting for the expenditure incurred. If the Vice President fails to introduce a Supplemental Budget, the procedure prescribed in Rule 12 of the Budget Rules shall be followed.

38. Mandatory expenditure: (1) Expenditure from Panchayat Fund can be incurred on any item permissible under the Act and the Rules, provided provision has been made through the budget estimate or a supplemental budget or a revised budget. The Panchayat is bound to incur expenditure on:

- (i) the repayment of debts;
- (ii) the preparation of voters list and for purposes relating to election including the conduct of election;
- (iii) the payment of pay and allowances and pension contribution of the staff and the honoraria and allowances of the President, Vice President and Members;
- (iv) the payment to meet any decree or order of a court of law;
- (v) any payment mandated by the Act or any Acts; and
- (vi) the payment of audit fees.

(2) The election expenses will be as decided by Government. Such expenditure will have precedence over any other expenditure except servicing of debts.

39. Budget provision to be certified by the Secretary: (1) Every bill shall be accompanied by the 'Certificate of Budget Provision' furnished by the Secretary regarding availability of balance of Budget provision in Form KPA-35.

(2) If no balance is available, the amount shall be provided by presenting a Supplemental Budget or a Revised Budget, as the case may be.

(3) In the case of inevitable and urgent payments it shall be certified that Supplemental Budget shall be presented in the next meeting of the Panchayat.

40. Imprest: (1) The Panchayat shall by a resolution authorise the Secretary to have an

imprest of Rs. 1000 in the case of Village and Block Panchayats and Rs. 2000 in the case of District Panchayats to meet petty expenditure. In a case where either cash is to be set apart as imprest for the first time or for enhancing the existing imprest to Rs. 1,000 or Rs. 2,000 as the case may be, a self cheque shall be drawn for the amount required on the basis of the resolution of the Panchayat. For drawing such self cheque, no Bill is to be prepared, because no expenditure is involved and the amount of imprest forms part of cash balance.

(2) Claims not exceeding Rs. 300 shall be paid from the Imprest Account.

(3) The Secretary shall make payments from the imprest as required from time to time. For each payment there shall be a sub-voucher.

(4) The sub-vouchers shall be numbered consecutively, stamped 'Paid in Cash' and entered in the 'Imprest Register' in Form No. KPA-36. The Secretary shall recoup the imprest fully when the balance diminishes to below Rs. 500. All the sub-vouchers shall be attached to the voucher in which the imprest is recouped.

(5) The imprest may be recouped on the last day of every month or earlier, if required, in such a way that the amount available together with the amount recouped shall be equal to the total imprest sanctioned. The recoupment shall be drawn on a contingent bill by self cheque. As soon as the recoupment is made the fact shall be recorded in the Cash Book and in the Imprest Register. The recoupment shall be in full, covering the expenditure from the last recoupment to date.

41. Cheques: (1) The Secretary shall sign all the cheques issued. Cheques shall be written by the Accountant, or in his absence by any other ministerial officer authorised by the Secretary.

(2) The Secretary shall count the cheque leaves in each book received and record the certificate of count of pages on the back of the cover page.

(3) The cheque book shall be kept under the safe custody of the Secretary on his personal responsibility or under the custody of any other person to whom he has delegated the function in writing, with the permission of the President. Whenever the Secretary is relieved on transfer or otherwise he shall record the number of cheque leaves left in the book/books handed over to the relieving officer.

(4) A specimen signature of the relieving officer shall be forwarded to the Treasury/Bank concerned by the relieved officer.

(5) Cheques shall not be handed over to any person other than the payee or any

other person authorized by him in this behalf. Amounts required for payment in cash like disbursement of pay and allowances, honoraria, etc shall be drawn on self cheques and disbursed on proper acknowledgement in the Acquittance Register. Disbursements in respect of the other payments shall be made either through the Acquittance Register or by obtaining payees' receipts.

(6) The amount of every cheque drawn shall be written in words as well as figures both on the cheque and on the counterfoil or the record-slip.

(7) When a signed cheque is cancelled by the drawing officer, it shall be enfaced or stamped "cancelled" by the Secretary and it shall be pasted with the counterfoil. The fact of cancellation of the cheque shall also be noted in red ink in the pass order of the voucher where the cheque number is noted.

(8) When a signed cheque is cancelled, it shall be written back by a minus entry in the Cash Book.

(9) If a cheque, the currency of which has expired owing to its not being presented for payment within three/six months, as the case may be, from the date of issue, is returned to the Secretary, he shall cancel it and issue a fresh cheque in lieu of it, if necessary. He shall record the fact in the Treasury/Bank Account Register and the Cash Book in red ink in the column for description and not in the money column. The fact of issue of fresh cheque shall be noted in the Cash book and in the Treasury Account Register.

(10) When a cheque is lost, the Secretary shall report the matter at once to the Treasury/Bank, with a request to stop payment of the cheque. A fresh cheque shall be issued only on receipt of a certificate from the Treasury/Bank that the reported cheque has not been paid and that payment of the cheque will not be made if presented later. If the lost cheque is traced out subsequently, it shall be cancelled. A note shall be made on the counterfoil or record slip of the lost cheque and the fresh cheque and the Treasury/Bank Account Register to the effect that the original cheque was lost and a fresh cheque was issued on production of non-payment certificate.

42. Passing of Bills for payment: (1) Every payment shall be made only after the payment has been authorised by the President and the bill is passed for payment by the Secretary by affixing the stamp 'Passed for Payment' and by signing it.

(2) All payments, except those specifically authorised by Government, above

Rs. 1000/- shall be made by cheques.

(3) When a bill is passed and payment made by cheque, DD or in cash the fact shall be recorded by affixing a stamp.

43. Pay of the Secretary and the Establishment of Village Panchayats and District Panchayats:

(1) Pay of the Secretary and the Establishment of Village Panchayats and District Panchayats shall be drawn on bills, in Form TR46 and 51 respectively as prescribed in KTC. The Pay Bill of the Secretary of Village Panchayat shall be countersigned by the officer authorised by Government in this behalf.

(2) Pay Bill of the Establishment shall be passed and signed by the Secretary. The monthly pay bills of the Village Panchayats and District Panchayats shall be supported by an absentee statement.

(3) To the Pay Bill in which a periodical increment is drawn for the first time, an Increment Certificate shall be attached.

(4) The Pay of any employee transferred to a Panchayat from Government or from another Panchayat shall be drawn only after receipt of Last Pay Certificate from the former office.

(5) Pay, leave salary and allowances may be drawn for the day of a man's death; the hour at which death takes place does not affect the claim.

(6) Payment due to a deceased employee shall not be made except on the production of an authority of the nature specified in clauses (i) (ii) (iv) or (v) of sub section (1) of Section 214 of the Indian Succession Act, 1925 (Central Act 39 of 1925).

Provided that payments may be made without the production of such authority :

- (i) to the extent of Rs. 1000 if the Panchayat is satisfied, after such enquiry as it may consider sufficient, about the right and title of the claimant; and
- (ii) above Rs. 1000 on the execution of an indemnity bond with such security or securities as the Panchayat may require, if the Panchayat is satisfied, after such enquiry as the Panchayat may consider sufficient, about the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of such authority.

44. Due date for payment of Salaries: Salaries and fixed allowances shall be paid on the

first working day of the month following that to which the payment relates. However, if the first four days of a month are public holidays, the amounts may be drawn and paid on the last working day before the holidays.

45. Responsibility for the amounts drawn: The Secretary and the Implementing Officers shall be responsible for the amounts drawn by them on bills and for the disbursement of the amounts to the proper person or persons. Payments shall be made after obtaining proper acquittances. If the payee does not present himself within thirty days from the date of drawal of money, the Secretary or the Implementing Officers, as the case may be shall refund the money.

46. Contingent Register: In order to facilitate easy reference and to prevent double payments in respect of recurring charges, such as wages of sweepers and other workers, lighting charges, telephone charges, rent etc, a Contingent Register shall be maintained. The recurring charges shall be posted under the column for the month to which the payment relates. The entries shall be verified and attested by the Secretary before making payments.

47. Contingent Expenditure from Panchayat Fund: (1) The President of every Village Panchayat shall be competent to incur contingent expenditure as provided under clause (c) of sub-section (4) of section 156 of the Act, upto Rs. 5000 at a time subject to a maximum of Rs. 10000 per month. The ceiling in this regard for the President of every Block Panchayat shall be Rs. 7500 at a time and Rs. 15000 per month; and the ceiling for the President of every District Panchayat shall be Rs. 10000 at a time and Rs. 20000 per month. While incurring such expenditure, the President shall ensure that sufficient provision exists in the budget.

(2) Contingent expenditure admissible under sub clause (1) above shall be for the following office expenses:

1. Official Advertisements in Newspapers – Tender Notice, Quotation etc.
2. Purchase and repairs of cycles
3. Binding of books and periodicals
4. Purchase of books for office use
5. Purchase and repairs of clocks
6. Money Order Commission and parcel charges
7. Hire charges of vehicles

8. Demurrage charges
9. Fitting of bulbs and tubes
10. Current charges and water charges
11. Purchase and repairs of office equipment
12. Purchase and printing of Forms and Registers
13. Purchase and repair of office furniture
14. Purchase and repair of iron safe
15. Preparation of maps, plans and charts
16. Installation and maintenance of Notice Boards, Name boards and sign boards
17. Purchase and repair of padlocks and locks
18. Sweeping charges
19. Purchase of periodicals
20. Installation of photographs of Mahatma Gandhi, President and Prime Minister
21. Postal charges
22. Printing charges
23. Rent of buildings
24. Purchase of sanitary equipment
25. Purchase of rubber stamps
26. Purchase of Stationery items
27. Purchase of Newspapers
28. Telegram charge, Telex charge, Telephone charge
29. Advertisement through Notices and Loudspeakers etc
30. Transportation charge
31. Typing charges, photocopying charges
32. Purchase of uniform cloth for staff
33. Purchase of fuel for vehicles
34. Repairs of vehicles
35. Laundry charges
36. Light refreshments in Committee meetings
37. Miscellaneous office expenses

48. Contributions and expenditure on specified and extra ordinary items: (1) Every Panchayat shall be competent to incur expenditure on the following, by resolution supported by not less than one half of its strength, as provided under sub-section (4) of section 213 of the Act:

- (a) donations to any Panchayat conference or to the Panchayat Association;
- (b) contribution for arranging reception to any important person or expenses on organising any public exhibition or conducting ceremonies or entertainment programmes; or
- (c) for meeting expenditure on any of the items specified below:
 - (i) art and cultural competitions and sports;
 - (ii) prizes for the winners;
 - (iii) celebrations and ceremonies related to the Panchayat's activities;
 - (iv) medical camps and free treatment programmes in which the Panchayat has participation;
 - (v) legal aid/literacy campaigns organised by Legal Service Society;
 - (vi) art and cultural exhibitions;
 - (vii) inauguration of Panchayat's assets;
 - (viii) programmes organised in educational institutions by Environment Clubs and Planning Organisations with the Panchayat's participation;
 - (ix) programmes organised by Government or Local Self Government Institutions; and
 - (x) Extra ordinary items.

Provided that, the annual expenditure incurred on this account by a Village Panchayat shall not exceed 20 percent of the surplus under Self Generated Funds subject to a maximum of one lakh rupees.

Provided further that, the Block Panchayats and the District Panchayats shall incur expenditure on the above items subject to such limits as may be prescribed by Government from time to time.

(2) For calculating surplus under Self Generated Funds for this purpose, in the case of Village Panchayats, the General Purpose Fund shall be reckoned as a component of Self Generated Funds and the expenses on salaries, allowances, honoraria, current charges, water charges, office expenses, solid waste management and other mandatory functions

shall be deducted.

(3) In case budget provision does not exist to cover such expenditure, a supplemental budget for this purpose shall be passed by the Panchayat before incoming expenditure.

(4) A Register shall be kept to watch the expenditure under this account.

49. Expenditure to meet emergency situations: The President of every Panchayat shall, as provided under sub-section (5) of section 156 of the Act, be competent to authorise payment without obtaining prior sanction of the Panchayat, in case of an emergency on any work, or the doing of any act, which, in his opinion, is necessary for the safety of the public.

Provided that-

- (a) he shall not authorise such payment on any work or act prohibited by the Government or by the Panchayat;
- (b) he shall report the matter before the Panchayat in its next meeting, explain the reasons for incurring such expenditure and obtain ratification and a supplemental budget passed; and
- (c) he shall be solely liable for such expenditure in case the Panchayat refuses to ratify his action.

Provided further that payment shall be made upto Rs. 5000 without detailed estimates but on the basis of rough cost estimates. The measurement of such work, along with the details of the payment made, shall be recorded in the Measurement Book.

50. Travelling Allowance Bills: All journeys of the elected representatives, Secretary and staff shall be approved by the Panchayat. The TA Bill of the Village Panchayat Secretary shall be countersigned by the officer authorised by Government in this behalf.

51. Claims pending for more than a year: All claims against the Panchayat which are more than one year old shall be allowed only after the Panchayat specifically sanctions the payment, after ensuring the genuinity and legality of the claim.

Chapter - IV

Cash Book and Connected Records

52. Cash Book: (1) The Secretary of the Panchayat shall maintain a Cash Book in Form KPA-37. All the monetary transactions of the Panchayat, irrespective of the source, shall be entered in the Cash Book as and when they occur.

Provided that the Secretary may, through an office order, entrust the function of maintenance of Cash book and connected registers to any officer of the Panchayat, subject to such restrictions and control, as he may specify.

(2) More than one Cash Book shall not be maintained.

(3) The Cash Book shall be completely checked. The Secretary shall attest each entry in the Cash Book while closing the Cash Book.

(4) The Cash Book shall be closed at the end of each day under the attestation of the Secretary.

(5) Every receipt and payment of the Panchayat shall be in whole rupees. For this purpose, the fraction of a rupee shall be rounded off to the next higher rupee in respect of all receipts in terms of the explanation provided below section 273 of the Act. In respect of all payments, the fraction of a rupee shall be rounded off to the nearest rupee. No record of the Panchayat eg: receipt, voucher, Cash Book etc should contain mention of fraction of a rupee.

(6) The Secretary shall maintain a Subsidiary Cash Book in Form KPA-38 through which the disbursements in cash relating to salaries and travel expenses shall be routed. The disbursements in cash to more than one individual from a single bill shall also be routed through the Subsidiary Cash Book. The Subsidiary Cash Book shall be closed at the end of each day. Each entry in the Subsidiary Cash Book and the closing of the Subsidiary Cash Book for a day shall be attested by the Secretary.

(7) A Statement of Monthly Closing Balance Analysis in Form KPA-39 and a Treasury/Bank Reconciliation Statement in Form KPA-40 shall be prepared at the end of each month and recorded in the Cash book under attestation of Secretary after the closing for the last working day of the month. The Secretary shall record a certificate of physical verification of cash balance as per the Cash book and the Subsidiary Cash book separately.

53. Treasury/Bank Account Register: A Treasury/Bank Account Register in Form KPA-41 shall be maintained for each Treasury/Bank Account of the Panchayat. The details of each deposit and withdrawal and the resultant balance shall be recorded in this register.

54. Investment Register: The details of investments of the surplus fund of the Panchayat shall be recorded in an Investment Register in Form KPA-42.

55. Daily Balance Register: The balance at the end of each day of transaction in respect of each Treasury/Bank Account Register and Investment Register shall be entered in a Daily Balance Register in Form KPA-43.

56. Receipts: A machine numbered receipt in Form KPA-27 in the case of Village Panchayats and Form KPA-28 in the case of Block/District Panchayats shall be issued for the Cash received in any form eg. Currency notes, Coins, Cheques/Demand Drafts/Indian Postal Orders issued in favour of the Panchayat. Such receipts shall include Tax/non-tax revenue, Centrally Sponsored Scheme Funds, MP Fund, MLA Fund, contribution from other LSGIs for Joint Venture Projects, Money Order returns etc. If a cheque, for which a receipt was issued, is dishonoured by the Bank, the amount shall be written back by recording a minus entry in the Cash Book as well as the connected documents. The receipt issued shall be cancelled and the amount of cheque alongwith Bank charges, if any, shall be demanded from the person or institution concerned. Appropriate legal action shall also be taken. However no receipts are to be issued for the receipt of money either through bills drawn from the Treasury or by transfer credit into the account of the Panchayat. The receipt shall be written using double-side carbon paper. The original shall be retained and the duplicate issued to the payee. In respect of receipts of money on account of any other item not included in the Panchayat Fund and collected by other receipts, if any, such as Distress Relief Fund, a receipt in from KPA-27 or KPA-28, as the case may be, shall be issued for the money received in the Panchayat. Such collection shall be included under Part II Debt Heads.

57. Stock Register of Receipt Books/Ticket Books: Receipts, Issue and the balance in stock of Receipt Books and Ticket Books shall be recorded in the Stock Register of Receipt Books/Ticket Books in Form KPA-44.

58. Stock Register of Money Value Forms: Receipts, issue and balance of Money Value Forms shall be watched through the Stock Register of Money Value Forms in Form KPA-45.

59. Outdoor collection and collection in the office: Each official deputed for outdoor collection and the Cashier who is responsible for collection in the office shall make collection by issuing receipts. The details of collection of Property Tax shall be recorded in the Property tax Handbook in Form KPA-46.

60. Collection Book: (1) The details of each receipt issued shall be recorded head-of-account wise by the Cashier as well as the officers deputed for Outdoor collection in their Collection Books in Form KPA-47.

(2) The receipts which do not form part of the tax/non-tax revenue of the Panchayats, for example, recoveries of over-payments, money order returns, Centrally sponsored scheme funds, share from other Local Self Government Institution etc. shall not be entered in the Collection book. The receipt of such amounts shall be entered as separate items in the Cashier's register and in the Cash book

(3) The issue of Property tax Handbooks and Collection Books shall be noted in the Stock Register of Forms and Registers in Form KPA-48.

61. Abstract of Collection Books: The officials deputed for outdoor collection shall handover the cash collected by them along with the Receipt Books and Collection Book to the Cashier by 3 p.m. everyday. The Secretary shall authorise an officer to test check at least 10 per cent of the entries in the Collection Book of each Outdoor Collection Officer, with reference to the counterfoils of receipts. The authorised officer shall record a certificate in the collection book indicating the serial number of receipts test-checked. The Secretary or the authorised officer shall conduct such test check in respect of the collections made by the cashier. The Collection as per the Collection Books maintained by the officials deputed for outdoor collection as well as the Cashier shall be consolidated, head-of-account wise, in an Abstract of Collection Books in Form KPA-49.

62. Cashier's Register: The collection as per the Abstract of Collection Books shall be posted in the Cashier's Register in Form No. KPA-50. Besides the above, the Cashier's Register shall contain all other receipts and payments handled by the Cashier on each day. The cheques and Demand Drafts in favour of Third Parties handled by him shall be excluded. The Cashier shall close the Cashier's Register at the end of each day and record an analysis of closing balance. The Cashier shall handover the Cash balance as per the Cashier's Register to the Secretary who is the custodian of cash. The Secretary shall place the cash in the Cash Chest. The Cash Chest with double lock shall be locked together by

the Cashier and Secretary using the keys held by them.

Provided that the Secretary may, with the permission of the President delegate by order in writing, the custody of cash as well as the custody of his key of the Cash Chest to any officer of the Panchayat, subject to such restrictions and control, as he may specify.

63. Recording of receipts and payments in the Cash Book: (1) The collection as per the Abstract of Collection Books shall be recorded as a single item in the Cash Book. In respect of the other items not included in the Abstract of Collection Books, posting in the Cash Book shall be directly from each receipt.

(2) Every bill paid shall be recorded in the Cash Book after assigning voucher number. The bills, the net amounts of which are transferred for disbursement to the subsidiary cash book, shall also be recorded in the cash book after assigning voucher numbers.

(3) Each Transfer Entry shall be assigned a voucher number and the debit shall be posted on the payment side and the credit on the receipt side of the Cash Book.

(4) The Monthly Statement of Utilisation furnished by each Implementing Officer in respect of drawal of money from Treasury, on the basis of allotment from the Panchayat, shall be assigned a voucher number and posted in the Cash Book. In respect of drawal from the VPF/BPF/DPF Account, posting shall be made only on the payment side. In respect of moneys drawn from the Consolidated Fund, posting shall be made on the receipt as well as payment side of the Cash Book. Refunds of over drawals shall be posted on the receipt side.

64. Acquittance Register: Acknowledgement of the recipient for each disbursement in Cash, by DD or by cheque shall be obtained either in an Acquittance Register in Form KPA-51 or on payees receipts. Wherever Acquittance Registers are maintained, separate Acquittance registers shall be maintained for elected representatives, staff, unemployment wages and to the beneficiaries/conveners/contractors.

65. Cheque, Draft, Money Order Register: A Register of Cheques, Drafts and Money orders for watching the receipt and disposal of Cheques, Drafts, Money Orders and such valuables shall be kept in Form KPA-52.

66. Register of Title Deeds Relinquishment Records: A Register of Title Deeds/ Relinquishment Records showing the details of Title Deeds and Relinquishment Records in possession the Panchayat in respect of the properties owned by it or transferred to it

may be kept in Form KPA-53. The Secretary should conduct Annual Verification of the Title Deeds/Relinquishment Records and record a certificate in the Register that the Deeds/Records are in actual possession of the Panchayat.

67. Register of Valuables: A register of valuables shall be maintained in KPA-54 to account for the receipt of fixed deposit receipts for EMD, Bank Guarantee for Security Deposits, National Savings Certificate etc.

68. Register of Receipts: The Village Panchayats shall maintain a Register of Receipts in Form KPA-55, the Block Panchayats and District Panchayats in Form KPA-56. All receipts of the Panchayats shall be entered in the Register of Receipts after recording in the Cash Book. The collection for each day as per the Abstract of Collection Books shall be posted head-of-account-wise in the Register of Receipts after entering in the Cash Book as a single item. In certain cases, payments shall be recorded in the Register of Receipts as minus entries. Refund of receipts is an example for minus entry in the Register of Receipts. The Register of Receipts shall be a compilation of the Receipts of the Panchayat. Source-wise analysis of receipts for each day, monthly totals and progressive totals shall be recorded in the Register of Receipts.

69. Bills and Bill Register: Every payment shall be supported by a bill. The form of bills shall be as prescribed in the Kerala Treasury Code or as prescribed by Government from time to time. Details of every bill shall be recorded in a Bill Register in Form KPA-57 in which serial number shall be allotted consecutively for a year.

70. Invoices and Sub-vouchers: The claims presented through every bill shall be supported by invoices and sub-vouchers wherever possible. Wherever invoices and sub vouchers are not available, statements of expenditure, containing necessary details duly certified by the Secretary shall be appended to the bill.

71. Vouchers: Voucher number shall be assigned to every bill recorded in the Cash Book. Voucher number shall be assigned consecutively for a month.

72. Maintenance of Vouchers: All vouchers recorded in the Cash Book for each month, irrespective of the source of funds, shall be arranged serially and kept stitched as a file. Each voucher shall contain all sub-vouchers, invoices, proceedings and other documents necessary for passing the bill. In the case of office copies of the Bills submitted in the Treasury, photostat copies of the sub-vouchers and invoices, the originals of which had been submitted in the Treasury, should be place in the file. Projects, Estimates, Tender

Documents, Agreements, Monitoring Reports, Completion Reports and such other documents, which are to be kept in Project Files, should not be kept with the vouchers. The same Project File shall be continued till the completion of the Project. For facilitating reference, photostat copies of the vouchers should be kept at the appropriate places in the Project Files.

73. Register of Payments: Payment in respect of every voucher shall be posted in the Register of Payments in Form KPA-58 after recording in the Cash Book. Payments made on a day shall be posted on a single line in the Register of Payments. In case two or more payments are to be posted in a single column such posting shall be made below the first entry, utilising additional lines. The Register of Payments shall be a compilation of the payments of the Panchayat. Source-wise analysis of payments, monthly totals and progressive totals shall be recorded in the Register of Payments. Certain receipts like recovery of over payments shall be recorded as a minus entry in the Register of Payments.

74. Closing of Cash Book for the day: For closing the Cash book at the end of the day, the totals of receipts and payments along with the opening and closing balances shall be recorded. The Secretary shall ensure the correctness of the totals either by himself or through a responsible Subordinate Officer. The Secretary shall attest the closing of the Cash book for the day. The Subsidiary Cash Book shall be closed in the same manner.

75. Closing of the Cash Book at the end of the month: On the last working day of the month, after closing the Cash book for the day, the Statement of Monthly Closing Balance Analysis and the Treasury/Bank Reconciliation Statement shall be prepared and attested by the Secretary.

76. A statement of undischarged liabilities shall also be recorded along with the closing of the Cash book at the end of the month.

77. The following registers shall be maintained and statements prepared by the Secretary in addition to those mentioned in the earlier chapters.

Provided that the Secretary may entrust, by order in writing, the maintenance of any register or the preparation of any statement to any officer of the Panchayat, subject to such restrictions and control, as he may specify.

- (1) Register of Deposits: The receipts that do not form part of the Panchayat Fund, but which are collected or recovered by the Panchayat and subjected to subsequent adjustments constitute 'deposits'. Examples are: Security Deposit,

Earnest Money Deposit, Library Cess, Beneficiary Contribution, General Provident Fund, Kerala Panchayat Employees Provident Fund, Income Tax, VAT, retention etc. Recoveries from Pay Bills, Work Bills, etc. Recoveries made from work bills that are drawn under the bill system from the treasuries except retention shall not be kept under deposits. Details of deposits and their adjustments shall be watched through the Register of Deposits in Form KPA-59.

- (2) *Register of Advances:* The adjustment of advances shall be watched through the Register of Advances in Form KPA-60. Illustrations for Advances are Mobilisation Advance to Conveners of beneficiary committees, advances given to Kerala Water Authority, Kerala State Electricity Board etc for taking up Deposit works, advances given to accredited agencies like Kerala State Nirmithi Kendra, festival advance to employees etc.
- (3) *Register of Budgetary Control:* In order to exercise proper control of expenditure against the sanctioned budget estimates for the year, the amount of each bill when passed for payment shall be posted in the Register of Budgetary Control.
- (4) *Imprest Register:* The Panchayat may, by resolution, decide to provide an imprest of Rs. 1000/- to the Secretary in the case of Village and Block Panchayats and Rs. 2000/- in the case of District Panchayats to incur petty expenditure. The transactions relating to imprest shall be recorded in the Imprest Register.
- (5) *Pension Money Order Register:* The various social security pensions shall be sent by money orders to the pensioners after recording the details in the Pension Money Order Register in Form KPA-61. The particulars of acknowledgements and the particulars of Money Orders returned unacknowledged shall also be noted in the Register.
- (6) *Transfer Entry:* Transfer Entry in Form KPA-62 shall be employed to transfer an item of receipt or payment from one head of account to another. The purposes for which transfer entries are to be used include:
 - (a) to rectify the errors of classification during the current year;
 - (b) to transfer the tax/non-tax receipts lodged under deposits to the proper revenue heads of accounts in the Panchayat fund at the appropriate time;
 - (c) to transfer the beneficiary contribution lodged under deposits to the head of account concerned in the Panchayat fund;

(d) to credit lapsed deposits to Panchayat fund; and

(e) to write off the advances declared irrecoverable.

The particulars of Transfer entry shall be noted in the Transfer Entry Register in Form No. KPA-63 and a Transfer Entry number shall be assigned. The Transfer Entry shall be posted on both sides of the Cash book after assigning a voucher number.

(7) *Bill for refund of revenue/deposit:* Refund of revenue/deposit shall be made by drawing bill for refund of revenue/deposit in Form No. KPA-64. In respect of Refund of revenue or deposits having legal implications and lapsed deposits, such refund shall be made only on the basis of a resolution of the Panchayat. Refund of revenue or deposit shall be subject to the production of the original receipt by the payee. In case the payee is unable to produce the original receipt, payment shall be made after obtaining indemnity bond on stamp paper.

(8) *Authorisation by President:* (1) Bill for every payment or refund shall be drawn only on the basis of the authorisation issued by the President. All bills shall bear the signature of the President, over the stamp, 'Authorised for payment Rs.....'.

(2) The form of authorisation for drawal of funds by means of bills from the Treasury shall be as prescribed by Government from time to time.

Chapter - V

Debt Heads

78. Part II - 'Debt Heads' of the Panchayat Account shall accommodate transactions under two major heads viz. '8443 Deposits' and '8550 Advances'. The amounts classified under Debt Heads shall be adjusted as and when the adjustment is due.

79. *Deposits*: Receipts which do not form part of the Panchayat Fund are lodged under 'Deposits'. Any item of receipt, the nature of classification of which is not ascertainable, is initially classified under deposits and accounted under revenue by adjustment at the proper time. The following are included under deposits.

(i) *Amounts to be refunded at a later date*: Amounts like Earnest Money Deposits and Security Deposit collected from Contractors shall be kept under deposits initially and adjusted when the amounts are refunded or forfeited as the case may be. The amount of retention recovered from work bills is also kept under deposits.

(ii) *Amounts which are to be remitted elsewhere*: Amounts like Library Cess, General Provident Fund, Kerala Panchayat Employees Provident Fund etc recovered from Pay Bills and Income Tax, VAT, KCWWF contribution etc recovered from Work Bills, which are to be remitted elsewhere shall be kept initially under deposits. Adjustment shall be effected when remittances are made. Recoveries made towards Income tax, VAT and KCWWF contribution from the Bills drawn from Treasuries under the Bill System shall not be kept under deposits, as their drawal and remittance take place simultaneously.

(iii) *Tax/non-tax receipts received in advance or in excess*: When tax/non-tax receipts are received either in advance or in excess, they are kept under deposits initially and adjusted later at the proper time.

(iv) *Beneficiary Contribution*: Beneficiary contribution, when received, shall be kept under Deposits and adjusted by transfer to the receipt head concerned by means of a transfer entry when such contribution is utilised for expenditure.

(v) *Distress Relief Fund*: The entire transactions relating to Distress Relief Fund shall be under Deposits.

(vi) *Endowments*: The entire transactions relating to endowments shall be under Deposits.

80. *Advances*: Advances given from the Panchayat Fund shall be classified under

'Advances' and shall be adjusted either by preparing final bills or on receipt of accounts from the agencies concerned.

(i) *Advances to Implementing Agencies for deposit works:* Advances given to the Implementing agencies like Kerala Water Authority, Kerala State Electricity Board, Ground Water Department, Public Works Department and Kerala State Housing Board for Deposit works shall be classified under Advances.

(ii) *Advances to Accredited Agencies:* Advances given to accredited agencies on the basis of Government Orders shall be classified under advances.

(iii) *Advances to Universities etc.:* All Advances given to Universities/Institutions under the control of Govt. like Agricultural University, Engineering Colleges etc. for making supplies or for rendering service shall be classified as Advance.

(iv) *Mobilisation Advance to Conveners of the Beneficiary Committees:* The mobilisation advance given to conveners of the Beneficiary Committees shall be classified under Advances.

(v) *Advance given to employees except the advances given by Government:* All advances given to employees like Pay advance, festival advance and tour advance shall be classified under Advance but advances given by Government like House Building Advance and Motor Conveyance Advance shall not belong to this category.

Chapter - VI

Monthly Account

81. Presentation of Monthly Account: The Secretary shall submit the Monthly Account before the Standing Committee for Finance before the 10th of the succeeding month. The Standing Committee shall examine the receipts and payments with reference to the budget estimates. The Chairman of the Standing Committee for Finance shall present the Monthly Account in the first meeting of the Panchayat held after 10th of the succeeding month. The Monthly Account of Village Panchayat shall be in form KPA-65 and for the Block/District Panchayat in KPA-66. The Monthly Account shall be supported by a Monthly Demand-Collection-Balance Statement in Form KPA-67 for Village Panchayat and in Form KPA-68 for Block/District Panchayat and a statement of Undischarged Liabilities in Form KPA-69. The Panchayat shall approve the Monthly Account before the 15th of the succeeding month.

82. Forwarding of Monthly Accounts: The Secretary of Village Panchayat shall forward the Monthly Account with DCB Statement alongwith a resolution approving the Monthly Account to the Deputy Director of Panchayat; Secretary of Block Panchayat to the Assistant Development Commissioner (General) and Secretary of District Panchayat to the Secretary of Local Self Government Department by the 15th of the succeeding month.

83. Publication: Secretary of the Panchayat shall publish by the 15th of the succeeding month, the Monthly Account along with the DCB Statement duly approved by the Panchayat on the Notice Board at the Panchayat office.

84. Consolidated Monthly Account of the Village Panchayats of the District: The Deputy Director of Panchayats shall prepare the Consolidated Monthly Account of the Village Panchayats of the District from the Monthly Accounts received by him. He shall forward it to the Director of Panchayats by 20th of the succeeding month. He shall also furnish a certificate that the Monthly Accounts and Monthly DCB Statements have been received from all the Village Panchayats of the District.

85. Consolidated Monthly Account of the Block Panchayats of the District: The Assistant Development Commissioners (General) shall prepare the Consolidated Monthly Account of the Block Panchayats of the District. He shall forward it to the Commissioner for Rural Development by 20th of the succeeding month. He shall also furnish a certificate that the

Monthly Accounts and DCB Statements have been received from all the Block Panchayats of the District.

86. Consolidated Monthly Account of the Village Panchayats of the State: The Director of Panchayats shall prepare the Consolidated Monthly Account of the Village Panchayats of the State. He shall forward it to the Secretary Local Self Government Department by the 25th of the succeeding month. He shall also forward a certificate that the Consolidated Monthly Accounts have been received from all Districts.

87. Consolidated Monthly Account of the Block Panchayats of the State: The Commissioner for Rural Development shall prepare the Consolidated Monthly Account of the Block Panchayats of the State. He shall forward them to the Secretary, Local Self Government Department by the 25th of the succeeding month. He shall also forward a certificate that the Consolidated Monthly Accounts have been received from all Districts.

88. Consolidated Monthly Account of the District Panchayats of the State: The Secretary, Local Self Government Department shall cause through the Officer authorised by Government as required under sub-section (15) of section 215 of the Act to prepare the Consolidated Monthly Account of the District Panchayats of the State before 25th of the succeeding month. The authorised officer shall attach a certificate that the Monthly Account and DCB Statements for all the District Panchayats have been received.

89. Consolidated Monthly Account of the three-tier Panchayats of the State: On the basis of the Consolidated Monthly Accounts received, the Secretary, Local Self Government Department shall cause through the Authorised Officer to prepare the Consolidated Monthly Account of the three tier Panchayats of the State by the last working day of the succeeding month.

90. Format of the Consolidated Monthly Account of the Village, Block and District Panchayats: The Deputy Directors of Panchayats and the Assistant Development Commissioners (General) shall prepare the Consolidated Monthly Accounts in Form KPA-65 and KPA-66 respectively. The Consolidated Statement for the District Panchayats shall be prepared in the formats applicable to the District Panchayats, namely Form KPA-66.

91. Format of the Consolidated Monthly Account of the three-tier Panchayats of the State: The State level consolidation for the three-tier Panchayats shall be in the formats applicable for the Village Panchayats, which contain the entire heads of accounts operated by the three-tier Panchayats, namely Form KPA-65.

Chapter - VII

Annual Accounts

92. Submission of Annual Accounts: The Annual Accounts of every Panchayat shall be prepared on Accrual basis. The Secretary shall submit the Annual Accounts in the meeting of the Standing Committee for Finance on or before 30th of June every year and in the meeting of the Panchayat on or before 15th of July every year. The method of preparation of Annual Accounts is illustrated in Appendix-IV. The Annual Accounts shall consist of the following accounts, statements and schedules:

(a) Accounts/Statements:

- i) Receipts and Payments Account in Form KPA-70 for Village Panchayats and in Form KPA-71 for Block/District Panchayats.
- ii) Revenue Account in Form KPA-72 for Village Panchayats and in Form KPA-73 for Block/District Panchayats.
- iii) Revenue Adjustment Account in Form KPA-74 for Village Panchayats and in Form KPA-75 for Block/District Panchayats.
- iv) Statement of Affairs in Form KPA-76 for Village Panchayats and in Form KPA-77 for Block/District Panchayats.

(b) Schedules

- i) Schedule I - Statement showing accounts of assets and liabilities in Form KPA-78 for Village Panchayats and in Form KPA-79 for Block/District Panchayats.
- ii) Schedule II - Treasury/Bank Reconciliation Statement in Form KPA-80.
- iii) Schedule III - Statement of Investments in Form KPA-81.
- iv) Schedule IV - Statement of Advances in Form KPA-82.
- v) Schedule V - Demand, Collection and Balance statement in Form KPA-83 for Village Panchayats and in Form KPA-84 for Block/ District Panchayats.
- vi) Schedule VI - Statement of Suspense stock in Form KPA-85.
- vii) Schedule VII - Statement of Non-road Assets in Form KPA-86.
- viii) Schedule VIII - Statement of Capital expenditure on Roads in Form

KPA-87.

- ix) Schedule IX – Statement of Revenue Expenditure outstanding in Form KPA-88.
- x) Schedule X – Statement of deposits in Form KPA-89.
- xi) Schedule XI – Statement of loans in Form KPA-90.
- xii) Schedule XII – Statement of source-wise analysis receipt and utilisation of funds (in form KPA-91).

93. Forwarding of Annual Accounts: (1) The Secretary shall submit the Annual Accounts before 30th of June every year in the meeting of the Standing Committee for Finance and present it before 15th of July every year in the meeting of the Panchayat. The Secretary shall forward it to the Auditors before 31st of July every year, after obtaining approval of the Panchayat. He shall forward a copy of the resolution of the Panchayat containing its approval along with the Annual Accounts. The Secretaries of the Village Panchayat shall forward copies of the Annual Accounts and the resolution to the Deputy Director of Panchayats, the Secretaries of the Block Panchayats to the Assistant Development Commissioner (General) and the Secretaries of the District Panchayat to the Secretary to Government, Local Self Government Department before 31st July every year.

(2) The Secretary shall publish the Annual Accounts in the Notice Board at the Panchayat office and at other prominent places, immediately after forwarding it to the Auditors. He shall also place the Annual Accounts for discussion in the next Grama Sabha.

94. Consolidated Annual Accounts of the Village Panchayats of the District: (1) The Deputy Director of Panchayats shall prepare the Consolidated Annual Accounts of the Village Panchayats of the District and forward it to the Director of Panchayats by 14th of August every year. He shall also append a certificate that the Annual Accounts of all the Village Panchayats have been received and incorporated in his account.

(2) Consolidated Annual Accounts of the Block Panchayats of the District: The Assistant Development Commissioner (General) shall prepare the Consolidated Annual Accounts of the Block Panchayats of the District and forward it to the Commissioner for Rural Development by 14th of August every year. He shall also forward a certificate that the Annual Accounts of all the Block Panchayats have been received and incorporated in the account.

95. Consolidated Annual Accounts of the Village Panchayats of the State: (1) The Director of Panchayat shall prepare the Consolidated Annual Accounts of the Village Panchayats of the State and forward it to the Secretary to Government, Local Self Government Department by 31st of August every year.

(2) Consolidated Annual Accounts of the Block Panchayats of the State: The Commissioner for Rural Development shall prepare the Consolidated Annual Accounts of the Block Panchayats of the State and forward it to the Secretary to Government, Local Self Government Department by 31st of August every year.

96. Consolidated Annual Accounts of the District Panchayats of the State and of the three-tier Panchayats of the State: (1) The Secretary, Local Self Government Department shall cause through the officer authorized under section 215(15) of the Act to prepare the Consolidated Annual Accounts of the District Panchayats of the State by 31st of August every year.

(2) He shall also cause, through the authorized officer, to prepare the Consolidated Annual Accounts of the three-tier Panchayats of the State by 15th of September every year.

97. Formats for the consolidated Accounts: (1) The formats for preparation of the Consolidated Annual Accounts of the Village, Block and District Panchayats shall be the same as those in which the Village, Block and District Panchayats, respectively, prepare their Annual Accounts.

(2) The formats for the preparation of the Consolidated Annual Accounts of the three-tier Panchayats shall be the same formats in which the Village Panchayats prepare their Annual Accounts.

98. Non-submission of Annual Accounts in time : In the case of non-submission of Annual Accounts relating to a year by the 31st July of the succeeding year by any Village Panchayat or Block Panchayat, the fact shall be reported to Government by the Director of Panchayats or the Commissioner for Rural Development, as the case may be, after obtaining reports from the District level officers. In the case of the District Panchayats the report shall be submitted by the Authorised officer. The reports shall reach Government latest by the 14th of August every year. On receipt of such reports further disbursement of Government funds to the Panchayats which have failed to submit Annual Accounts in time shall be withheld. In addition, actions stipulated under Section 9 of the Kerala Local Fund Audit Act, 1994 (Act 14 of 1994) shall be initiated against the Secretary who fails to

submit the Annual Accounts within the stipulated date.

Chapter - VIII

Maintenance of records by the Implementing Officers declared as Drawing and Disbursing Officers

99. The following rules are applicable to all Implementing Officers who have been declared by Government as Drawing and Disbursing Officers.

100. Cash Book: Each Implementing Officer shall maintain only one Cash Book in Form TR-7A which shall accommodate all receipts and payments relating to the Departmental accounts and Panchayat Accounts.

101. Collection on behalf of Panchayats: (1) The Implementing Officers shall collect money on behalf of the Panchayats on receipts in Form KPA-26. Each Implementing Officer shall maintain a stock register of receipt books in Form KPA-44 also. The receipt books as well as the stock register shall be issued by the Panchayat concerned. Each Implementing Officer shall remit at the Panchayat office the amounts collected on behalf of the Panchayat on the next working day. In case the amount collected was Rs. 1000 or less, the remittance shall be made before the expiry of seven days. The Panchayat shall issue a machine numbered receipt to acknowledge receipt of money.

(2) Used and unused receipt books shall be handed over by each Implementing Officer to the Secretary at the end of each financial year. After recording a certificate of verification in the Stock Register, the Secretary shall return the used and unused receipts books to the Implementing Officer for safe custody or use, as the case may be.

102. Obtaining of funds from the Panchayat: Each Implementing Officer, whose institution has been transferred to the Panchayat, shall meet all expenditure in respect of plan projects, maintenance or contingencies by obtaining funds from the Panchayat.

103. Statement of Utilisation: Each Implementing Officer shall send a report to the Secretary of the Panchayat by the 5th of every month showing the details of utilisation of category A, B, C and D funds during the previous month. The statement of utilisation shall be prepared in such form as the Government may prescribe from time to time.

104. Maintenance of vouchers: Each Implementing Officer including the Secretary shall maintain voucher-files in which vouchers are arranged chronologically and stitched. Vouchers shall not be kept in the project files. Photocopies of vouchers may be kept in the project files.

105. Maintenance of project files: Project files containing all particulars of the projects shall be maintained by the Implementing Officers, including the Secretary.

LIST OF APPENDICES

- 1. Appendix-I - List of Heads of Accounts of Panchayat Raj Institutions**
- 2. Appendix-II - Kerala Panchayat Raj Accounts Forms (KPA Forms) as prescribed by the Kerala Panchayat Raj (Accounts Rules, 2008)**
- 3. Appendix-III - Procedure for Tender/ Quotation-cum-Auction**
- 4. Appendix-IV - Method of Preparation of Annual Accounts incorporating statements on Accrual basis**

Appendix - I

List of Heads of Accounts of Panchayat Raj Institutions

Appendix - I

List of Heads of Accounts of Panchayat Raj Institutions

RECEIPTS

Part I – Panchayat Fund

<i>Head of Account</i>	
(i) Revenue Account - Tax Receipts	
0028	Taxes on Income and Expenditure
001	Taxes on profession, trades, callings and employment
	01. Profession Tax from Institutions/Professionals/Traders etc. - Arrears
	02. Profession Tax from Institutions/Professionals/Traders etc. - Current
	03. Profession tax from employees - Arrears
	04. Profession tax from employees - Current
0035	Taxes on immovable property other than agricultural land
001	Taxes on property
	01. Property tax - Arrears
	02. Property tax - Current year
	03. Land Conversion Cess
	04. Surcharge on property tax - Arrears
	05. Surcharge on property tax - Current year
	80. Other taxes
0045	Taxes and duties on commodities and services
001	Taxes and Cess
	01. Entertainment tax
	02. Show tax
	03. Tax on Advertisement
	04. Cesses under other Acts
	05. Taxes on services
	80. Other taxes and Cesses
(ii) Revenue Account - Non tax Receipts	
0049	Interest receipts
001	Interest and penal interest
	01. Interest on cash balance investments
	02. Interest on bank accounts
	03. Penal interest
0202	Education, Sports, Art and Culture
001	Receipts under Education, Sports, Art and Culture
	01. Pre-primary Education
	02. Primary Education
	03. Secondary Education
	04. Technical Education
	05. Sports and Youth Welfare
	06. Art and Culture
	07. Public Libraries

		80. Other receipts
0210	Medical and Public Health	
001	Receipts from Hospitals and Dispensaries	
		01. Allopathy
		02. Ayurveda
		03. Homeopathy
		04. Other Systems of Medicine
002	Public Health	
		01. Licence fee under Prevention of Food Adulteration Act
		80. Other receipts
0215	Water Supply and Sanitation	
001	Receipts under water supply and sanitation	
		01. Rural water supply schemes
		02. Sewerage schemes
		03. Comfort stations
		04. Fees and fines
		80. Other receipts
0216	Housing	
001	Receipts under housing	
		01. Contributions and other receipts
0235	Social Security and Welfare	
001	Social Security and Welfare programme	
		01. Contributions and other receipts
0401	Crop husbandry	
001	Agriculture	
		01. Agricultural farms
		02. Agricultural machinery
		80. Other receipts
0403	Animal Husbandry	
001	Receipts under Animal Husbandry Programme	
		01. Contributions and other receipts
0404	Dairy Development	
001	Receipts under Dairy Development Programme	
		01. Contributions and other receipts
0405	Fisheries	
001	Fisheries Development	
		01. Contributions and other receipts
		02. Licence fees, fines etc.
0406	Forestry and wild life	
001	Eco-forestry and wild life	
		01. Contributions and other receipts
		02. Wild life park and museum
0515	Rural Development Programmes	
001	Receipts under the Panchayat Raj Act	
		01. Fine on encroachment
		02. Fine and forfeiture

	03. Contributions from Trustees of Centres of Pilgrimage
	04. Dangerous and Offensive Trades Licence Fee
	05. Building permit fee
	06. Factory Licence fee
	07. Installation of machinery licence fee
	08. Private markets licence fee
	09. Private slaughter house licence fee
	10. Private parking area licence fee
	11. Domestic pig/dog licence fee
	12. Private hospitals/paramedical institutions registration fee
	13. Tutorial institutions registration fee
	14. Vehicle, Boat etc registration fee
	15. Conservancy receipts
	16. Market receipts
	17. Bus stand receipts
	18. Other vehicle stand fees
	19. Slaughter house receipts
	20. Ferry receipts
	21. Quarry, Sand etc receipts
	22. Burial ground/crematorium receipts
	23. Parking facility receipts
	80. Other receipts
800	Other receipts
	01. Fines imposed by courts
	02. Licence fee under Cinema Regulation Act
	03. Licence fee under PPR Act
	04. Receipts under Town Planning Act
	05. Cost of forms, copying fee etc
	06. Lapsed deposits
	07. Demand Notice fee, Warrant fee etc.
	08. Fee relating to Birth and Death Registration
	09. Fees relating to Registration under Hindu Marriage Act
	10. Fees relating to Registration under Common Marriage Rules
	11. Cattle pound receipts
	12. Rent on land and building
	13. Hire charges of vehicles
	14. Restoration charges of road cutting
	15. Hospital Kiosk receipts
	16. Awards & Incentives
	80. Other receipts
911.	Deduct - Refunds of receipts relating to previous years
	01. Deduct refund of receipts.
0702	Minor irrigation
001	Surface water, Ground water and Flood Control
	01. Contributions and other receipts
0801	Power

001	Rural electrification	
		01. Contributions and other receipts
0810	Non-conventional energy sources	
001	Receipts under non-conventional energy	
		01. Contributions and other receipts
0851	Village Small Industries	
001	Small Industries	
		01. Contributions and other receipts
1054	Roads and Bridges	
001	Receipts under Roads and Bridges	
		01. Contributions and other receipts
		02. Toll
(iii) Funds, Grants-in-aid, Contributions and Compensations		
1601	Grants-in-aid and contribution from Central/State Governments and other Agencies	
001	Non Plan grants from Central Government	
		01. National Old Age Pension Scheme
		02. Maternity Welfare Scheme
		03. Grant for Railway Level Cross Maintenance
		80. Other receipts
002	Plan grants from Central Government	
		01. Total Sanitation
		02. SGSY
		03. Literacy
		04. Drinking water projects
		05. SGRY Cash
		06. SGRY - Food grains
		07. Indira Awas Yojana
		08. Balika Samridhi Yojana
		09. NREGA
		80. Other receipts
003	Non plan grants from State Government	
		01. Public Works Department
		02. General Education Department
		03. Technical Education Department
		04. Health Department
		05. Ayurveda
		06. Homoeopathy
		07. Other systems of medicine
		08. Scheduled Caste Development Department
		09. Scheduled Tribe Development Department
		10. Social Welfare Department - Child Welfare
		11. Social Welfare - Widow Pension
		12. Social Welfare - Pension for Physically and mentally challenged
		13. Social Welfare - Assistance for inter-caste marriage
		14. Social Welfare - Assistance for marriage of the daughters of poor widows

	15. Social Welfare - Pension for unmarried women
	16. Social Welfare - Other financial assistances/pensions
	17. Labour & Employment Department - Agricultural Workers Pension
	18. Labour & Employment Department -Unemployment wages
	19. Agriculture Department
	20. Animal Husbandry Department
	21. Dairy Development Department
	22. Co-operation Department
	23. Rural Development Department
	24. Minor Irrigation Department
	25. Industries Department
	26. Fisheries Department
	27. Social Forestry
	28. Modernisation Programmes
	29. Flood relief/Drought relief/Distress relief
004	Plan grants from State Government
	01. Public Works Department
	02. General Education Department
	03. Technical Education Department
	04. Health Department
	05. Ayurveda
	06. Homoeopathy
	07. Other systems of medicine
	08. Scheduled Caste Development Department
	09. Scheduled Tribe Development Department
	10. Agriculture Department
	11. Animal Husbandry Department
	12. Dairy Development Department
	13. Co-operation Department
	14. Rural Development Department
	15. Minor Irrigation Department
	16. Industries Department
	17. Fisheries Department
	18. Social Forestry
	19. Modernisation Programme
	20. Flood relief/Drought relief/Distress relief
	80. Other receipts
800	Other grants and contributions
	01. Kudumbasree
	02. Literacy Programme
	03. Sarva Siksha Abhiyan
	04. Keralolsavam
	05. Library grant
	80. Other grants and contributions
1604	Funds, Compensations and Assignments from State Government
001	Funds, compensations and assignments

		01. Development Fund- General
		02. Development Fund - SCP
		03. Development Fund - TSP
		04. Development Fund - Central FC
		05. Other items
		06. Maintenance Fund - Non-road assets
		07. Maintenance Fund - Road assets
		08. General purpose fund
		80. Other receipts
(iv) Capital Account - Receipts		
4000	Capital receipts	
001	Receipts of capital nature	
		01. Sale proceeds of assets
		80. Other receipts
(v) Loans and Advances		
<i>Debt</i>		
6003	Internal Debt	
001	Loans	
		51. Loans from Financial institutions
6004	Loans and advances from Central/State Governments	
001	Non plan and plan loans	
		51. Non plan loans
		52. Loan for Plan Schemes
	<u>Part II – Debt Heads</u>	
	<i>Deposits and Advances</i>	
	<u>Deposits</u>	
8443	Deposits	
001	Security Deposits and other deposits	
		01. Earnest Money Deposit
		02. Other Security Deposits
		03. Retention
		04. Library Cess - Arrears
		05. Library Cess - Current year
		06. Royalty
		07. River Management Fund
		08. Surcharges
		09. Service Tax payable to Central Government
		10. Beneficiary contribution
		11. Income tax
		12. VAT
		13. Construction Workers Welfare Fund
		14. GPF
		15. KPEPF
		16. SLI
		17. GIS

	18. FBS
	19. LIC
	20. House Building Advance
	21. Motor Conveyance Advance
	22. For remittance to other Panchayats
	23. Revenue Recovery/Court attachment
	24. For remittance to financial institutions
	25. Tax/non-tax receipts received in advance/excess
	26. Distress Relief Fund
	27. Endowments and Trusts
	80. Other deposits
	<u>Advances</u>
8550	Advances
001	Advances to Agencies and Individuals
	01. Advances to Implementing Agencies/ Accredited Agencies
	02. Mobilisation advance to conveners
	03. Secured Advance
	04. Advances to employees
	80. Other Advances

PAYMENTS

Part I – Panchayat Fund

Revenue Account – Expenditure

<i>Head of Account</i>	
2049	Interest Payments
001	Interest on Internal Debt
	51. Interest
002	Interest on Loans and Advances from Central/State Governments
	51. Interest
2071	Pension and other retirement benefits
101	Contribution towards pension and gratuity
	51. Contribution
2202	General Education
001	Pre-primary schools
	02. Wages
	13. Office expenses
	14. Rent, Rates and taxes
	27. Minor works
	51. Improving quality of education
	52. Integrated programmes
	53. Noon meal programme
	54. Scholarships and incentives
002	Primary schools
	02. Wages
	13. Office expenses
	14. Rent rates and taxes
	27. Minor works
	51. Improving quality of education
	52. Integrated programmes
	53. Noon meal programme
	54. Library
003	Secondary Education
	02. Wages
	13. Office expenses
	14. Rent, rates and taxes
	27. Minor works
	51. Improving quality of education
	52. Library
	53. Integrated programmes
	54. IT@school – infrastructure
	55. Scholarships and incentives
004	Adult Education
	51. Rural functional literacy programme
005	Training
	51. Computer training

		80. Other items
006	Infrastructure Development	
		51. Maintenance of buildings
		52. Drinking water facilities - maintenance
		53. Furniture
		54. Play ground - maintenance
		55. Sanitation facilities - maintenance
		56. Compound wall maintenance
		57. Installation of Laboratory/Computer
		80. Other items
2203	Technical Education	
001	Vocational education institutions	
		02. Wages
		13. Office expenses
		14. Rent, rates and taxes
		51. Improving quality of education
		52. Building maintenance
		53. Drinking water facilities - maintenance
		54. Furniture
		55. Play ground - maintenance
		56. Sanitation facilities - maintenance
		57. Installation of Laboratory/Computer
		58. Library
		59. Laboratories
		80. Other items
2204	Sports and Youth welfare	
001	Sports and Games	
		51. Sports stadium - maintenance
		52. Sports equipment
		53. Sports training
		80. Other items
2205	Art and Culture	
001	Promotion of art and culture	
		51. Supply of furniture
		52. Supply of books
		53. Maintenance
		54. Keralolsavam
002	Libraries and Museums	
		51. Books and periodicals to Panchayat Libraries and reading rooms
		52. Maintenance of Panchayat Libraries and reading rooms
		53. Books and Periodicals to other libraries and reading rooms
		54. Museums
		80. Other items
2210	Medical and Public Health	
001	Allopathy Hospitals and Dispensaries	
		02. Wages

		13. Office expenses
		14. Rent, rates and taxes
		21. Materials & Supplies
		51. Repairs and Maintenance
		52. Preventive medicine camps
		53. Women's Health Programmes
		54. Children's Health Programmes
		55. Bio-medical waste management in hospitals
		56. Health Insurance
		57. Medicine
		58. Hire charges on vehicles & equipments
		80. Other items
002	Ayurveda Hospitals and Dispensaries	
		02. Wages
		13. Office expenses
		14. Rent, rates and taxes
		21. Materials & Supplies
		51. Repairs and Maintenance
		52. Medicine purchase
		53. Medical Camps
		80. Other items
003	Homoeo Hospitals and Dispensaries	
		02. Wages
		13. Office expenses
		14. Rent, rates and taxes
		21. Materials & Supplies
		51. Repairs and Maintenance
		52. Medicine
		53. Medical Camps
		80 Other items
004	Other systems - Hospitals and Dispensaries	
		02. Wages
		13. Office expenses
		14. Rent, rates and taxes
		21. Materials & Supplies
		51. Repairs and Maintenance
		52. Medicine
		80 Other items
2211	Family welfare	
001	Welfare Programmes	
		51. Rural family welfare programmes
		52. Maternity and child health
		80. Other items
2215	Water supply and sanitation	
001	Rural water supply schemes	
		02. Wages

		51. Repairs and Maintenance
		52. Current charges
		53. Renovation of water sources
		54. Improvement the quality of water
		55. Maintenance of drinking water schemes in slums
		56. Maintenance of drinking water schemes
		57. Open wells
		58. Renovation of existing wells
		59. OYEC for new drinking water projects
		60. Jalanidhi projects
		61. Sector Reforms Projects
		62. Borewells
		80. Other items
002	Sanitation services	
		02. Wages
		24. Petrol, Oil, lubricants
		51. Repairs and Maintenance
		52. Sanitation facilities
		53. Vector control
		80. Other items
300	Sanitation Programmes	
		51. Total Sanitation programme
		52. Other sanitation schemes
2216	Housing	
001	Construction of houses	
		51. Construction of houses
		52. Construction of houses in slums
		53. Cluster houses
		54. Repairs of houses
		55. Strengthening of houses
		56. Wiring of Houses
		80. Other items
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes	
001	Welfare of Scheduled Castes	
		51. Scholarships for students
		52. Other assistance for students
		53. Hostels for students
		54. Wells
		55. Sanitation
		56. Housing schemes
		57. House plots for landless
		58. Repair of houses
		59. Wiring of houses
		60. Training
		61. Marriage Assistance
		62. Assistance for medical treatment

		63. Travel expenses for Tests/Interviews
		64. Tools for employment
		65. Other beneficiary oriented schemes
		66. Integrated development of colonies
		67. Electrification of colonies
		68. Repairs and maintenance of Colony Roads and bridges
		69. Drinking water for colonies
		70. Other schemes for colonies
		80. Other items
2230	Labour and Employment	
001	Labour and Employment Programme	
		51. Insurance for workers
		52. Assistance to Labour co-operatives
		53. Unemployment allowance
		54. Agricultural workers pension
		55. Assets for self employment
		56. Financial assistance to self help groups under SGSY
		57. Revolving Fund to N.HG's/ADS/CDS and SHG's
		58. Marketing fairs for self employed groups
		59. Employment oriented training programmes
		80. Other items
2235	Social security and welfare	
001	Welfare of handicapped	
		51. Equipment for physically challenged
		52. Self employment for physically challenged
		53. Hearing aids for deaf
		54. Equipment for mentally challenged
		55. Equipment for visually handicapped
		56. Housing
		80. Other items
002	Child welfare	
		51. Honorarium for Anganwadi Workers and Helpers
		52. Infrastructure facilities for Anganwadis
		53. Baby friendly toilets
		54. Anganwadi Nutrition scheme
		55. Supplementary Nutrition programme for children and adolescent girls and breast-feeding mothers
		56. Balika Samridhi Yojana
		80. Other items
003	Women's welfare	
		51. House construction
		52. Employment training
		53. Self employment programmes
		54. Assistance for the marriage of the daughter of poor widows
		55. Maternity welfare
		56. Assistance for intercaste marriage

		57. Repairs of Houses
		58. Other assistance
004	Welfare of aged, infirm and destitutes	
		51. House construction for destitutes
		52. Renovation of houses of destitutes
		53. Maintenance of old age homes/Day care centres
		54. Service Package – Ashraya
		55. Other assistance
005	Pensions and other Social Security Schemes	
		51. National Old Age Pension Scheme
		52. Widow Pension
		53. Pension for physically challenged
		54. Pension for unmarried women
		55. Insurance schemes
		56. Other pensions and schemes
2236	Nutrition	
001	Distribution of nutritious food and beverages	
		51. Special Nutrition Programmes
		80. Other items
2245	Relief on Account of Natural Calamities	
001	Drought	
		51. Gratuitous relief
002	Floods, Cyclones and other natural calamities	
		51. Gratuitous relief
2401	Crop Husbandry	
001	Krishi Bhavans and Farms	
		02. Wages
		13. Office expenses
		14. Rent, rates and taxes
		51. Repairs and maintenance
002	Crops	
		51. Integrated paddy projects
		52. Coconut development
		53. Areca nut development
		54. Plantain development
		55. Paddy production incentive
		56. Spices
		57. Vanilla
		58. Mushroom
		59. Mulberry
		60. Honey bee
		61. Rubber
		62. Cashew nut
		63. Medicinal Plants
		64. Vegetable development
		80. Other items

003	Other Agricultural schemes	
		51. Seeds and Plants
		52. Fertilizers and pesticides
		53. Training, study and awareness
		54. Crop Insurance
		55. Horticulture
		56. Development of Agriculture Farms
		57. Revolving fund to Farmer groups/Padasekhara Samithies
		80. Other items
2402	Soil and Water Conservation	
001	Conservation Programme	
		51. Soil Conservation
		52. Water Conservation
		53. Rain Water harvesting
		54. Renovation of ponds, lakes etc.
		55. Watershed management
		80. Other items
2403	Animal husbandry	
001	Veterinary Hospitals and Dispensaries	
		02. Wages
		13. Office expenses
		14. Rent, rates and taxes
		21. Supplies and materials
		51. Repairs and maintenance
		52. Medicine
002	Development Projects	
		51. Cattle development
		52. Buffalo development
		53. Special Livestock Breeding programme
		54. Goat Development
		55. Piggery Development
		56. Egg - Chicken development
		57. Broiler - Chicken development
		58. Duck and Kada development
		59. Hatcheries, nurseries
		60. Development of other livestock
		61. Fodder development
		62. Livestock and poultry insurance
		63. Slaughter houses
		64. Anti Rabies vaccination
		65. Control of stray dogs
		80 Other items
2404	Dairy development	
001	Dairy development projects	
		51. Milk co-operative societies
		52. Milk collection, pasteurisation and distribution

		80 Other items
2405	Fisheries	
001	Institutions	
		51. Matsyabhavan
		52. Fisheries School
		53. Other institutions
002	Fisheries projects	
		51. Prawn farming
		52. Fresh water fish farming
		53. Ornamental fish farming
		54. Backwater fisheries projects
		55. Marine fisheries projects
		56. Equipment for fishing
		57. Processing, Preservation and marketing
		58. Fishing co-operative societies
		59. Self Help groups
		60. Repairs and maintenance of landing centres
		80. Other items
2406	Forestry and Wild life	
001	Forest conservation, development and regeneration	
		51. Forestry programmes
		52. Fencing
		80. Other items
2425	Co-operation	
001	Development projects	
		51. Projects in co-operative sector
2515	Rural Development Programmes	
001	Elected Representatives	
		01. Salaries (House rent allowance of President of District Panchayat)
		06. Honorarium (including sitting fee)
		11. Travel expenses
002	Establishment and services	
		01 Salaries
		02 Wages
		11. Travel expenses
		11. Office expenses (includes telephone charges of President, electricity charges etc.)
		13. Rent, rates and taxes
		15. Audit fee
		20. Other administrative expenses (including expenses related to election)
		21. Supplies and Materials
		26. Publicity and Campaign (including printing of Publicity materials, public TV, Radio etc.)
		28. Professional services
		51. Leave salary contribution (of deputationists)
		52. Maintenance and repairs
		53. Motor vehicles

	54. Expenditure related to crematoriums and burial grounds
	55. Burial of unclaimed dead bodies and dead bodies of animals
	56. Plan formulation
	57. Plan monitoring
	58. Modernisation programmes
	59. Preparation of Citizen's charter
	60. Surveys/Studies/Awareness programmes
	61. Powerline mapping
	62. Panchayat Resource mapping
	63. Cadastral Map
	64. Panchayat Computerisation/Data entry
	65. Training programmes
	66. Tourism development
	67. Subscription for Website
	68. Newspapers, periodicals and books
	69. Hospital Kiosk expenses
	70. Write off
	80. Other items
799	Suspense*
	99. Stock
911	Deduct - Recoveries of over payments relating to previous years
	01. Deduct - Recoveries of over payments
2702	Minor Irrigation
001	Irrigation projects
	51. Maintenance of reservoirs
	52. Maintenance of Lift Irrigation projects
	53. OYEC for irrigation projects
	54. Prevention of flood/sea erosion
	80. Other items
2801	Power
001	Rural electrification
	51. Maintenance of street lights
	52. Current charges of street lights
	53. Electrification of colonies
	80. Other items
2810	Non-conventional sources of energy
001	Energy Projects
	51. Bio-gas
	52. Solar energy project
	53. Wind energy project
	80. Other items
2851	Village Small scale industries
001	Industrial Development
	51. Industrial training

* Materials purchased for issue to all works other than road works

	52. Repairs and maintenance of Industrial estates
	53. Food processing industry
	54. Ready made garment making/ tailoring
	55. 'Thazhapaya' manufacture
	56. Furniture industry
	57. Handicrafts industry
	58. Clay industry
	59. Handloom industry
	60. Coir industry
	61. Khadi and Village Industries
	62. Sericulture
	63. Electric and Electronic industries
	80. Other items
3054	Roads and Bridges
001	Road and bridge works
	51. Repairs and maintenance of roads
	52. Repairs and maintenance of bridges
799	Suspense*
	99. Stock
	<u>Capital Account - Expenditure</u>
4202	Capital outlay on Education, Sports, Art and Culture
001	Construction and acquisition of assets
	51. Pre-primary Education
	52. Primary Education
	53. Secondary Education
	54. Adult Education
	55. Technical Education
	56. Youth Hostels
	57. Sports Stadia
	58. Public libraries
	59. Museums
	80 Other items
4210	Capital outlay on Medical and Public Health
001	Construction and acquisition of assets
	51. Hospitals and Dispensaries - Allopathy
	52. Hospitals and Dispensaries - Ayurveda
	53. Hospitals and Dispensaries - Homeopathy
	54. Other systems of medicine
	80. Other items
4211	Capital outlay on Family welfare
001	Construction and acquisition of assets
	51. Rural Family Welfare
4215	Capital outlay on Water supply and Sanitation

* Materials purchased for issue to road works.

001	Construction and acquisition of assets	
		51. Construction of Water sources
		52. New pipe line projects
		53. Construction of drainage
		54. Sewerage services - construction
4225	Capital outlay on welfare of Scheduled Castes, Scheduled Tribes and other backward classes	
001	Construction and acquisition of assets	
		51. Welfare of Scheduled Castes
		52. Welfare of Scheduled Tribes
4235	Capital outlay on Social security and welfare	
001	Construction and acquisition of assets	
		51. Anganwadis
		52. Other assets
4401	Capital Outlay on Crop Husbandry	
001	Construction and acquisition of assets	
		51. Agricultural farms
		52. Krishi Bhavans
		53. Mechanisation
4402	Capital Outlay on Soil and Water conservation	
001	Construction and acquisition of assets	
		51. Construction of bunds
		52. Other conservation projects
		53. Land reclamation and development
4403	Capital Outlay on Animal Husbandry	
001	Construction and acquisition of assets	
		51. Hospitals and Dispensaries
		52. Slaughter houses
4404	Capital Outlay on Dairy Development	
001	Construction and acquisition of assets	
		51. Dairy Development projects
4405	Capital Outlay on Fisheries	
001	Construction and acquisition of assets	
		51. Fisheries Development
4406	Capital outlay on forestry and wild life	
001	Construction and acquisition of assets	
		51.Environmental forestry and wild life
4515	Capital outlay on Rural Development Programmes	
001	Construction and acquisition of assets	
		51. Acquisition/Purchase of land
		52. Office buildings
		53. Public markets
		54. Bus stand/ Shopping complex
		55. Furniture
		56. Crematorium/burial ground
		57. Motor Vehicles

		80. Other items
4702	Capital outlay on minor irrigation	
001	Construction and acquisition of assets	
		51. Irrigation projects
4801	Capital outlay on Power projects	
001	Construction and acquisition of assets	
		51. Line extension/ street lights
		52. Micro-hydel/ thermal power projects
4810	Capital outlay on non-conventional sources of energy	
001	Construction and acquisition of assets	
		51. Non conventional energy
4851	Capital outlay on Village small scale industries	
001	Construction and acquisition of assets	
		51. Mini Industrial estates
5054	Capital outlay on roads and bridges	
001	Construction and acquisition of assets	
		51. Roads and lanes
		52. Bridges and culverts
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	<i>Debt</i>	
6003	Internal Debt	
001	Loans	
		51. Loans from Financial institutions
6004	Loans and advances from Central/State Governments	
001	Non plan and plan loans	
		51. Loan plan loans
		52. Loan for plan schemes
	<u>Part II – Debt Heads</u>	
	<i>Deposits and Advances</i>	
	<u>Deposits</u>	
8443	Deposits	
001	Security Deposits and other deposits	
		01. Earnest Money Deposit
		02. Other Security Deposits
		03. Retention
		04. Library Cess - Arrears
		05. Library Cess - Current year
		06. Royalty
		07. River Management Fund
		08. Surcharges
		09. Service Tax Payable to Central Government
		10. Beneficiary contribution
		11. Income tax
		12. VAT
		13. Construction Workers Welfare Fund
		14. GPF

	15. KPEPF
	16. SLI
	17. GIS
	18. FBS
	19. LIC
	20. House Building Advance
	21. Motor Conveyance Advance
	22. For remittance to other Panchayats
	23. Revenue Recovery/Court attachment
	24. For remittance to financial institutions
	25. Tax/non-tax receipts received in advance/excess
	26. Distress Relief Fund
	27. Endowments and Trusts
	80. Other deposits
	<u>Advances</u>
8550	Advances
001	Advances to Agencies and Individuals
	01. Advances to Implementing Agencies/ Accredited Agencies
	02. Mobilisation advance to conveners
	03. Secured Advance
	04. Advances to employees
	80. Other Advances

Appendix II

**Kerala Panchayat Raj Accounts Forms
(KPA Forms) prescribed as per the Kerala
Panchayat Raj (Accounts) Rules, 2008**

Appendix - II

Kerala Panchayat Raj Accounts Forms (KPA Forms) prescribed as per the Kerala Panchayat Raj (Accounts) Rules, 2008

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..... Village Panchayat

ASSESSMENT REGISTER OF PROPERTY TAX

<i>Date</i>	<i>Assessment No.</i>	<i>Ward No. and Building No.</i>	<i>Name of Lane/Street/Road</i>	<i>Address</i>	<i>Details of Building</i>		<i>Standard Tax</i>
(1)	(2)	(3)	(4)	(5)	(6)		(7)
				1. <u>Owner</u> :	Plinth Area		Rate - Rs.
				Zone		Area - m ²
				Road		Tax - Rs.
				Type of Roof		
				Type of Floor		
				2. <u>Occupant</u> :	Type of Wall		
				Age		
				Purpose of use		
				Commercial/Non Commercial		
				Owner occupied/Rented		

Additions/Deductions				Tax Assessed (8)+(11)-(12)	If exempted from payment of tax reason for exemption	Details of Tax Refixed		Initials of Secretary	Remarks
Item	% of +/-	Additions Rs.	Deductions Rs.			On Revision	On		
						Petition	Appeal		
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total									

..... Village Panchayat

ASSESSMENT REGISTER OF LAND CONVERSION CESS

<i>Assessment No.</i>	<i>Name and address of the Owner</i>	<i>Ward No.</i>	<i>Village</i>	<i>Survey No.</i>	<i>Extent of land converted</i>		<i>If exempted from payment of cess, ground for exemption</i>	<i>Basis of fixing the cess</i>	<i>Amount of Cess fixed</i>	<i>Amount of Cess refixed</i>		<i>No. and date of orders refixing the cess</i>	<i>Initials of the Secretary</i>	<i>Remarks</i>
					<i>Hectare</i>	<i>Are</i>				<i>On revision petition</i>	<i>On appeal</i>			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

..... Village Panchayat

DEMAND REGISTER OF PROPERTY TAX

Ward/ Street No.	Demand No.	Assessment No.	No. of building with site	Name and Address of the Owner	Name and Address of the Occupant	Property Tax assessed	Year	Demand		Total (8+9) Rs.
								Arrears	Current	
1	2	3	4	5	6	7	8	9	10	11

Collection					Write offs and Remissions		Balance at the end of the year (11)-(16)-(18)					Initials of the Secretary	Remarks
I st Half		II nd Half		Total Collection (13+15)	Item No. in the Register of write offs and Remissions	Amount	19	20	21	22	23	24	25
Receipt No. and Date	Amount	Receipt No. and Date	Amount Rs.										
12	13	14	15	16	17	18							

..... Village Panchayat

DEMAND REGISTER FOR LAND CONVERSION CESS

Sl. No.	Assessment No.	Demand No.	Survey No.	Extent of land converted		Name and address of the owner	Name and address of the possessor	Capital Value	Cess due	Collection		Write off and remission	Balance	Cess due	Cess collected	Receipt No. and date	Write of and remission	Balance
				Hectare	Are					Receipt No. and date	Amount							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

..... Village Panchayat

**ASSESSMENT CUM DEMAND REGISTER FOR PROFESSION TAX FROM TRADERS,
INSTITUTIONS, PROFESSIONALS ETC.**

Ward No.

Sl. No.	Name of Party	Occupation and Address	First Half Year							
			Arrears at the Commencement of 1 st Half Year		Half yearly income Rs.	Amount of tax due Rs.	Total tax due (5+7) Rs.	Collection		Balance (8-10) Rs.
			Year	Amount				Receipt No. and date	Amount	
1	2	3	4	5	6	7	8	9	10	11

Second Half Year													Initials of Secretary	Remarks
Arrears at the commencement of 2 nd Half Year		Half yearly income Rs.	Amount of tax due Rs.	Total tax dues (13+15) Rs.	Collection		Writes off		Refund		Balance (16-18-20-22) Rs.			
Year	Amount				Receipt No. and date	Amount Rs.	Sl.No. in the writes of register	Amount Rs.	Voucher No. and date	Amount Rs.				
12	13	14	15	16	17	18	19	20	21	22	23	24	25	

..... Village Panchayat

ASSESSMENT CUM DEMAND REGISTER FOR PROFESSION TAX FROM EMPLOYEES

Sl. No.	Name and Address of the Employer/Office	Arrears Commencement of 1 st Half		First Half Year					Total Tax dues (4+6+9) Rs.	Collection		Balance (10-12) Rs.
				Tax due from employees excluding self drawing officers		Tax due from Self Drawing Officers				Rt No. and Date	Amount Rs.	
		Year	Amount Rs.	No. of employees	Tax dues Rs.	Name(s) of self Drawing Officer(s)	Half yearly income of each officer Rs.	Tax due from each officer Rs.				
1	2	3	4	5	6	7	8	9	10	11	12	13

Arrears Commencement of 2 nd Half		Second Half year											Balance at the end of the year (21-23-25-27)	Initials of Secretary	
		Tax due from employees excluding self drawing officers		Tax due from Self Drawing Officers			Total Tax dues (15+17+20) Rs.	Collection		Writes off		Refund			
Year	Amount	No. of employees	Tax dues Rs.	Name(s) of Self Drawing Officer(s)	Half yearly income of each officer Rs.	Tax due from each officer Rs.		Rt No. and Date	Amount Rs.	Sl. No. in the Register of write offs	Amount Rs.	Voucher No. and Date	Amount		
14	15	16	17	18	19	20	21	22	23	24	25	26	27	27	28

..... Village Panchayat

DEMAND REGISTER OF SERVICE TAX AND SURCHARGE

Ward/ Street No.	Demand No.	Property Tax Assessment No.	Name and Address of the Owner of the property	Name and Address of the Occupant	Service Tax Rs.	Surcharge Rs.	Total Rs. (6+7)	Year	Demand		Total
									Arrears	Current	
1	2	3	4	5	6	7	8	9	10	11	12

Collection					Write offs and Remissions		Balance at the end of the year (11)-(16)-(18)					Initials of the Secretary	Remarks
I st Half		II nd Half		Total Collection (13+15)	Item No. in the Register of write offs and Remissions	Amount	20	21	22	23	24		
Receipt No. and Date	Amount	Receipt No. and Date	Amount Rs.									18	19
13	14	15	16	17								25	26

..... Village Panchayat

DEMAND REGISTER FOR ENTERTAINMENT TAX FOR THE YEAR

Date	Name and address of proprietor	Place of entertainment	Class	Admission fees	No. of tickets sold	Tax due	Collection		Warrant No. if any	Nature of performance	Security if any furnished	Balance, if any	Initials of the Secretary	Remarks
							Receipt No. and date	Amount						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

..... Village Panchayat

SHOW TAX REGISTER FOR THE YEAR

<i>Sl.No.</i>	<i>Month and date of show</i>	<i>Name of the manager or proprietor of the show</i>	<i>Nature of show and other particulars</i>	<i>No. of shows in a day</i>	<i>Total No. of days in a month in which shows are performed</i>	<i>Tax rate and amount of show tax collected, surcharge</i>	<i>No. and date of the receipt or receipts issued</i>	<i>Details of remittance of the amount collected Tax/Surcharge</i>	<i>Remarks</i>
1	2	3	4	5	6	7	8	9	10

..... Village Panchayat

REGISTER OF LICENCES, PERMISSIONS AND REGISTRATIONS FOR THE YEAR.....

Sl. No.	Date of receipt of application	Serial No. in the Register of Traders/Institutions/ Professionals etc.	Name and address of the party	Ward	Building /Site No.	Under what section	Purpose	Measurements or other details such as weight, No. etc.	Period	Fee paid		To whom transmitted	Details of Readmission	Date of Return	Refused or sanctioned	Licence issued		Initials of Secretary	Remarks
										Receipt No. and date	Amount (Rs.)					Number	Date		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

..... Panchayat

MISCELLANEOUS DEMAND REGISTER FOR THE YEAR

Sl. No.	Nature of demand	Name and address of the person or institution from whom demand	Period of claim relating to the demand	Amount of claim (Rs.)	No. and date of the Bill or notice if any, issued	Collection		Period to which the amount collected related	Balance (Rs.)	Period to which the balance related	Remarks
						No. and date of receipt	Amount (Rs.)				
1	2	3	4	5	6	7	8	9	10	11	12

..... Village Panchayat

PERSONAL ACCOUNT LEDGER FOR TICKETS

Name and Designation of the Collecting Officer

Date	Opening Balance of each type of Ticket with the			No. of Tickets issued to the Collecting Officer			Total			Details of Tickets sold			Amount Remitted (Rs.)	Closing Balance of Tickets with the Collecting Officer			Remarks
	Value of each type of Ticket (Rs.)	No. of Tickets with Sl. No.	Total value of Tickets (Rs)	Value at each type of ticket (Rs)	No. of Tickets with Sl.No.	Total value of Tickets (Rs)	Value at each type of ticket (Rs)	No. of Tickets	Total value of Tickets (Rs)	Value at each type of ticket (Rs.)	No. of Tickets	Total value of Tickets (Rs)		Value at each type of ticket (Rs)	No. of Tickets with Sl.No.	Total value of Tickets (Rs.)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

..... Village/Block/District Panchayat

REGISTER OF COLLECTION FROM REVENUE YIELDING PROPERTIES

Name of Revenue Yielding Property :

Year

Particulars of receipt	Receipt No. and Date	Amount (Rs.)	Remarks	Initials of Secretary

..... Village/Block/District Panchayat

REGISTER OF RENT/LEASE ON LAND AND BUILDINGS

Name of Building/Land :
 Door No./Survey No. :
 Name of the Lessee or Tenant :
 Agreement No. and Date :
 Date of Commencement and Date expiry of Lease/Tenancy : From To
 Amount of Lease : Rs.
 Amount of Rent per month : Rs.
 Amount of Deposit collected with receipt No. and date : Rs. Receipt No..... Date :
 Amount of Advance collected with Receipt No. and date : Rs. Receipt No..... Date :

Date	Receipt No.	Period to which the Rent/Lease collected relates	Amount Collected	Initials of Secretary	Remarks

ASSET REGISTER - I
(Land, Buildings and Solid Waste Management)
FORM-I - LAND

(Separate set of pages may be used for Markets, Bus stands, Slaughter Houses, Burial grounds and other lands)

Name of Panchayat:.....

Type of Asset: Land for

Sl. No.	Particulars*	Wasteland/Marsh/Dr yland/Rocky land/Wet land	Survey No.	Area (Hectare, Are, Sq.m.)			Particulars of Building, Tank, Well etc. if any	Details of Acquisition/ Purchase			Details of maintenance		Description of trees									Remarks	
				Hec.	Are	M ²		Date	Cost (Rs.)	Title Deed No. Date and Name of Sub Registry	Date	Expenditure (Rs.)	Coconut	Arecanut	Mango-tree	Jack-tree	Sandalwood tree	Rose wood	Teak	Tamarind tree	Others		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	

* The location of Bus terminal/Taxi stand, Lorry stand, Market, Slaughter house, Park and gardens, Play ground, Dumping yard, Burial ground, School compound, Hospital/Dispensary compound, Commercial complex, Office compound, Rest house compound, Lodge, Pump house, Industrial units, Water Treatment plants etc. should be stated here. Specify whether the land is owned by the Panchayat or is transferred to the Panchayat. If transferred, specify the name of the Institution and Department. Specify the source of fund also.

ASSET REGISTER - I
(Land, Buildings and Solid Waste Management)
FORM-2 - BUILDINGS

(Separate set of pages may be used for Markets, Bus stands, Slaughter Houses, Burial grounds and other lands)

Name of Panchayat :.....

Type of Asset: Building for

Sl. No.	Name of building and purpose for which used*	Land on which located			Road Access	Details of Construction/ Acquisition		Building Material			Total area (Plinth area) square metre	Number of floors and Area of each floor	Annexes (Toilet, Store etc.)	Particulars of fittings	Details of Maintenance	
		Survey No.	Area (Hectare, Area, M ²)	Title Deed No. and Name and Sub Registry		Year	Cost	Roof	Wall	Floor					Year	Expenditure (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

*Specify whether the building is owned by the Panchayat or the transferred to the Panchayat. If transferred, specify the Institution and Department, specify the source of fund also.

ASSET REGISTER – I
(Land, Buildings and Solid Waste Management)
FORM-3 – SOLID WASTE TREATMENT PLANT

Name of Panchayat:

Name of Plant:

Sl. No.	Location*	Survey No., Title Deed No. and name of Sub Registry	Year and cost of construction	Area of the land	Particulars of waste management				Details of maintenance		Remarks
					Earthworm compost	Bio-gas	Mechanical plant	Land fill site (compost yard)	Year	Expenditure (Rs.)	
1	2	3	4	5	6	7	8	9	10	11	12

Note: Particulars of land should be noted in the Asset Register for Land also.

*Specify the source of fund also.

ASSET REGISTER – II
(Roads, Lanes, Culverts, Bridges etc.)
FORM-1 – ROADS

(Details of the different types of surface of a road should be filled in separate lines in columns 3 to 13)

Name of Panchayat:.....

Sl. No.	Name of Road**	Beginning at	Ending at	Type of Road (ODR/VR)	Particulars of Roads				Type of surface				Year of construction	Length of retaining (m) wall	Length of drain (m.)	Details of construction		Details of Maintenance done		Remarks
					Length (Km.)	Width (m.)	Width of carriage way (m.)	Cement/concrete	Tar	Metal	Gravel	Remarks*Mud-road				Year	Amount	Year	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Note: *If included in any special scheme, it may be stated (eg. NABARD, IDSMT etc)
ODR = Other District Roads; VR = Village Roads.

**Specify the source of fund also.

ASSET REGISTER – II
(Roads, Lanes, Culverts, Bridges etc.)
FORM-2 – LANES

(Details of the different surface of a lane should be filled in separate lines in columns 3 to 10)

Name of Panchayat:.....

Sl. No.	Name of Lane*	Beginning at	Ending at	Particulars of Lane		Type of surface				Length of retaining wall (m)	Details of construction		Details of Maintenance		Remarks
				Length (K.m.)	Width (m)	Cement/Concrete	Metal	Gravel	Mud road		Year	Amount	Year	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

*Specify the source of fund also.

ASSET REGISTER – II
(Roads, Lanes, Culverts, Bridges etc.)
FORM-3 – CULVERTS & BRIDGES

Name of Panchayat:.....

Sl. No.	Name of road*	Location (chainage)	Year of construction	Details of materials used						Number of spans	Breadth of footpath on the side of the bridge	Details of construction		Details of Maintenance		Remarks
				Cement/concrete	Rubble masonry	Steel	Year	Amount	Year			Year	Amount	Year	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A.	Culverts															
B.	Bridges															
C.	Others															

* (1) To know where the bridge, culvert etc. was constructed.
(2) Specify the source of fund also.

ASSET REGISTER – III
(Water supply, Irrigation and Electricity)
FORM-1 – WATER SUPPLY

Name of Panchayat:.....

Sl. No.	Location	Survey No.	A. Sources					B. Storage facility			C. Pipelines (underground pipe)			Details of Construction		Details of Maintenance		Number and date of Agreement, if run by Beneficiary Committees	
			Open well (Diameter)	Tubewell	Pond	Spring	Others	Location	Description		Tank (capacity)	Road on which pipe line is laid	Details of construction materials used	Arrangement for water purification (filter plant)	Year	Cost	Year		Cost
									Pump	Intake structure									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

*Specify the source of fund also

ASSET REGISTER – III
(Water supply, Irrigation and Electricity)
FORM-2 – IRRIGATION

Name of Panchayat:.....

Sl. No.	Location*	Survey No.	Sources						Ayacut area		Arrangement of Water supply		Details of Construction		Details of Maintenance		Number and date of Agreement, if run by Beneficiary Committees
			Open well	Tubewell	Ponds	Check dams	Lift irrigation	Others	Paddy field	Agricultura l field	Pipe	Canal	Year	Cost (Rs)	Year	Expenditure	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

*(1) If utilised as source of drinking water, the fact should be specially noted.
(2) Specify the source of fund.

ASSET REGISTER – III
(Water supply, Irrigation and Electricity)
FORM-3 – ELECTRICITY

Name of Panchayat:.....

Sl. No.	Location*	Name of Road/street	Year of construction	Type of construction	Particulars of Micro-hydel project			Number of posts installed		Number of street lights installed					Capacity of Transformer installed	Details of Construction		Details of Maintenance		No. and date of agreement
					Particulars where new line is installed	Purpose of extension of line	Length of line	LT	HT	Bulb	Tube	CFL	Mercury vapour	Sodium vapour		Year	Cost (Rs.)	Year	Expenditure	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

*Specify the source of fund also.

ASSET REGISTER – IV

(Movable properties)

Name of Panchayat:.....

Name of Institution*:.....

Sl. No.	Particulars of assets with details of acquisition*	Date	No./ Quantity	Cost (Rs.)	Location (Where, under whose charge)	Particulars of transferring or handing over of the asset	Balance		Initials of Store Keeper or responsible person	Details of Maintenance	
							Number	Quantity		Year	Expenditure
1	2	3	4	5	6	7	8	9	10	11	12

Note: 1. Separate set of pages should be allotted for each institution.
 2. Write the name of the institution eg. Krishi Bhavan, Veterinary Hospital, School etc.
 *Specify the source of fund also.

..... Panchayat

REGISTER OF MISCELLANEOUS SALES

Sl. No.	Particulars of articles etc. to be sold	Name and designation of Officer proposing the sale	Estimated value (Rs.)	No. and date of orders sanctioning the sale	Date of sale	Amount for which the articles were sold (Rs.)	Name & address of the successful bidder	Whether the signature of the successful bidder was obtained on the bid list	Designation of the Officer who conducted the sale	Realisation of sale proceeds		Balance due at the end of the year if any (Rs.)	Initials of the Secretary	Remarks
										Receipt No. & Date	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

..... PANCHAYAT
Name of Institution

RECEIPT

ISSUED BY TRANSFERRED OFFICIALS
(Original - to be retained by the office)

Book No.
Receipt No.

Date:.....

Received Cash/Cheque/DD/IPO Rupees..... from

towards

Heads of Account in the Panchayat Account
.....

Cheque/DD/IPO No. dtd.

Signature and Designation of the Officer

Rs.

..... PANCHAYAT
Name of Institution

RECEIPT

ISSUED BY TRANSFERRED OFFICIALS
(Duplicate - to be issued to the payee)

Book No.
Receipt No.

Date:.....

Received Cash/Cheque/DD/IPO Rupees..... from

towards

Heads of Account in the Panchayat Account
.....

Cheque/DD/IPO No. dtd.

Signature and Designation of the Officer

Rs.

_____ Village Panchayat

RECEIPT

(Original - to be retained by the Panchayat)

Book No :
Receipt No :
Name :
Address :

Folio No. of Property Tax hand book	
--	--

Notice/ Bill No.	Particulars	Head of Account	Period	Amount		
				Arrears (Rs.)	Current (Rs.)	Total (Rs.)

Received in Cash/Cheque/DD/PO Rupees (in words).....
.....Cheque/DD/PO No.Dated.....

Date:

Secretary

_____ Village Panchayat

RECEIPT

(Duplicate - to be issued to the payee)

Book No :
Receipt No :
Name :
Address :

Notice/ Bill No.	Particulars	Head of Account	Period	Amount		
				Arrears (Rs.)	Current (Rs.)	Total (Rs.)

Received in Cash/Cheque/DD/PO Rupees (in words).....
.....Cheque/DD/PO No.Dated.....

Date:

Secretary

_____ Block/District Panchayat

RECEIPT

(Original - to be retained by the Panchayat)

Book No :
Receipt No :
Name :
Address :

<i>Particulars</i>	<i>Head of Account</i>	<i>Amount</i>

Received in Cash/Cheque/DD/PO Rupees *(in words)*.....

.....Cheque/DD/PO No.Dated.....

Date:

Secretary

_____ Block/District Panchayat

RECEIPT

(Duplicate - to be issued to the payee)

Book No :
Receipt No :
Name :
Address :

<i>Particulars</i>	<i>Head of Account</i>	<i>Amount</i>

Received in Cash/Cheque/DD/PO Rupees *(in words)*.....

.....Cheque/DD/PO No.Dated.....

Date:

Secretary

..... Village/Block/District Panchayat

REGISTER OF AUDIT RECOVERIES

No. and Date of Audit Report	Name of Issuing Authority of Audit Report	Period covered in Audit Report	Brief Description of Audit Objection with para No.	Amount to be recovered (Rs.)	Name of person/Institution from whom the recovery is to be made	Details of Recoveries made			Details of Remittance of the amount recovered		
						Date	Receipt/ Vr. No.	Amount (Rs.)	Date	Amount	Specify whether remittance was made in Panchayat Account, Govt. Account or other Account
1	2	3	4	5	6	7	8	9	10	11	12

..... Village/Block/District Panchayat

REGISTER OF FINES

Name of person/Institution from whom the fine is to be collected	Name of the Authority which imposed the fine with the File No.	Fine imposed Rs	Details of Collection of Fine			Details of Remittance	Remarks
			<i>Date</i>	<i>Receipt No.</i>	<i>Amount (Rs.)</i>		
1	2	3	4	5	6	7	8

..... Panchayat

REGISTER OF ENDOWMENTS AND TRUSTS

- | | |
|------------------------------------|---|
| (1) Name of the endowment/trust : | (6) The authority under which management : |
| (2) Name of the donor : | was entrusted to the Panchayat : |
| (3) Purpose of endowment/trust : | (7) The assets and sources of income of : |
| (4) Value of the endowment/trust : | the endowment/trust : |
| (5) Details of investment : | (8) The type of expenditure chargeable to : |
| | the endowment or trust : |

Year	Balance at the commencement of the year (Rs.)	Income during the year			Total (2+5) (Rs.)	Expenditure during the year			Balance at the end of the year (6-9) (Rs.)	Initials of the Secretary	Remarks
		Receipt No. & Date	Particulars	Amount (Rs.)		Vr.No. & Date	Particulars	Amount (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12

..... Panchayat

REGISTER OF LOANS

- (1) Purpose for which the loan was taken :
- (2) Institution from which the loan was taken :
- (3) Year in which the loan taken :
- (4) Amount of loan taken :
- (5) Order No. and date of sanctioning the loan :
- (6) Terms of repayment :
- (7) Rate of interest :

Year	Amount outstanding at the commencement of the year			Interest accrued during the year	Total (4+5)	Repayment during the year			Amount outstanding at the end of the year			Initials of the Secretary	Remarks
	Principal	Interest	Total			Voucher No. & Date	Amount of		Principal (2-8)	Interest (3+5-9)	Total (10+11)		
							Principal	Interest					
1	2	3	4	5	6	7	8	9	10	11	12	13	14

..... Village Panchayat

REGISTER OF TRADERS, INSTITUTIONS, PROFESSIONALS ETC.

Ward No.

Year:

Sl. No.	No. of the Building or site	Name & Address	Nature of business/profession	Section of the Act and byelaw	Registration/permission/Licence No. & date	Initials of Secretary	Remarks
1	2	3	4	5	6	7	8

* List of Traders, Institutions and Professionals should be prepared ward wise.

..... Panchayat

REGISTER OF BUDGETARY CONTROL

Head of Account:

Budget Provision (original) Rs.:

Budget Provision (supplemental) Rs.:

Budget Provision (revised) Rs.:

<i>Date</i>	<i>Bill No.</i>	<i>Particulars</i>	<i>Gross Amount of the Bill</i>	<i>Balance</i>
1	2	3	4	5

..... Village/Block/District Panchayat

CERTIFICATE OF BUDGET PROVISION

1. Details of sanction
 - (a) Administrative Sanction
 - (b) Technical Sanction
 - (c) Financial Sanction
2. No. and Date of Completion/Monitoring Report
3. Source of Fund
4. Head of Account
5. Budget Provision under the head of account
6. Expenditure incurred so far excluding this bill
7. Amount of this bill
8. Expenditure including this bill
9. Balance available

"Certified that the expenditure can be met from the balance available in the budget provision"

Secretary

.....Village/Block/District Panchayat

IMPREST REGISTER

Amount of Imprest:-						
<i>Date</i>	<i>No. of sub-voucher</i>	<i>To whom paid</i>	<i>Particulars of payment</i>	<i>Amount</i>	<i>Head of account</i>	<i>Remarks</i>
1	2	3	4	5	6	7

(1) Total payments : ****
 (2) Balance available in Cash : ****
 (3) Amount recouped (Voucher No.and date) : ****
 (4) Cash available after recoupment 2+3 : ****

_____ Village/Block/District Panchayat

CASH BOOK

_____'_____
(Month) (Year)

Receipts

Date	Receipt /Bill/ Vr.No.	Particulars	Amount (Rs.)			Classification	Initials	Remarks
			Cash	Treasury Accounts	Bank Accounts/ Investments			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Payments

Date	Bill/ Vr.No.	Particulars	Amount (Rs.)				Classification	Initi als	Rema rks
			Cash	Cheque/ Bill No.	Treasury Accounts	Bank Accounts/ Investments			
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

_____ Village/Block/District Panchayat

SUBSIDIARY CASH BOOK

.....,,
(Month) (Year)

Receipts

Payments

Date	Vr. No.	Particulars	Amount (Rs.)	Initials	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Date	Vr. No.	Particulars	Amount (Rs.)	Initials	Remarks
(7)	(8)	(9)	(10)	(11)	(12)

Closing balance analysis statement for the month of

<u>Analysis of closing balance as per Cash Book</u>			<u>Rs.</u>
1.	<u>Cash in hand</u>		
	<u>Item</u>	<u>Rs.</u>	
	(i)	:	
	(ii)	:	
	(iii)	:	
		_____ :	_____
2.	Treasury Accounts		:
	VPF/BPF/DPF Account I	:	
	VPF/BPF/DPF Account II (a)	:	
	VPF/BPF/DPF Account II (b)	:	
	VPF/BPF/DPF Account II (c)	:	
	VPF/BPF/DPF Account III (i)	:	
	VPF/BPF/DPF Account III (ii)	:	
		
		_____ :	_____
3.	Bank Accounts		
	<u>Bank</u>	<u>Account No.</u> <u>& Purpose</u>	
	(i) :	
	(ii) :	
	(iii) :	
		_____ :	_____
4.	Investment		
	(i)	:	:
	(ii)	:	:
		_____ :	_____
5.		Total :	

<u>Closing balance as per Subsidiary Cash Book</u>	
<u>Item</u>	<u>Rs.</u>
.....	:
.....	:
.....	:
.....	:
Total:	

Certified that I have physically verified, the balance of Rs..... as per Cash book and Rs. as per Subsidiary Cash book and found correct.

Initials of Accountant

Secretary

TREASURY/BANK RECONCILIATION STATEMENT FOR THE MONTH OF

.....

Sl. No	Particulars	VPE/BDE/DPF Account I	VPE/BDE/DPF Account II(a)	VPE/BDE/DPF Account II(b)	VPE/BDE/DPF Account II(c)	VPE/BDE/DPF Account III(i)	VPE/BDE/DPF Account III(ii)	..... Bank Account No.....	..... Bank Account No.....	..... Bank Account No.....	..... Bank Account No.....	..... Bank Account No.....	..... Bank Account No.....
1.	Balance as per Treasury/Bank scroll												
2.	Add: (i) Amount deposited but not credited in the account (ii) Bank charges debited in the account but not taken in the Cash Book (iii) Wrong debits in the account (iv) Withdrawals under Bill System not accounted in the Cash Book for want of receipt of Demand Drafts												
3.	Total (1+2)												
4.	Deduct: (i) Uncashed Cheques (ii) Interest credited in the account but not taken in the Cash book (iii) Amount deposited directly in to Treasury/Bank account, but not accounted in the Cash book (iv) Wrong credits in the account												
5.	Total 4:												
6.	Balance as per Cash Book (3 - 5)												

Initials of the Accountant

1. Separate columns should be allotted for each Treasury/Bank account
2. Details of the differences may be noted below, showing the Cheque No., date, amount etc.

_____ Village/Block/District Panchayat

TREASURY/BANK ACCOUNT REGISTER

200.... 0.....

(Separate set of pages for each Treasury/Bank Account)

Name of Treasury/Bank Account Number..... Purpose of Account
.....

Date	Particulars	Deposit (Rs.)	Cheque/ Bill No.	Withdrawal (Rs.)	Balance (Rs.)	Initials
(1)	(2)	(3)	(4)	(5)	(6)	(7)

_____ Village/Block/District Panchayat

INVESTMENT REGISTER

Sl.No.	Date of Investment	Name & Address of Institution where invested	Nature of Investment	Number and Date of Investment Receipt/Certificate	Amount Invested (Rs.)	Rate of Interest	Date of maturity of Investment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Interest		Amount received back		Whether re-invested Yes/No	If re-invested*		Initials	Remarks
Receipt No. & Date	Amount (Rs.)	Date	Amount Rs.		Sl.No. of the Investment	Date of the Investment		
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

* When re-investment is made a fresh entry is to be made in this register.

_____ Village/Block/District Panchayat

DAILY BALANCE REGISTER

(for treasury/bank accounts and investments)

200.... - 0.....

Date	Treasury Accounts							Total of Treasury accounts (2 to 8) (Rs.)
	VPF/BPF/DPF Account I (Rs.)	VPF/BPF/DPF Account II (a) (Rs.)	VPF/BPF/DPF Account II (b) (Rs.)	VPF/BPF/DPF Account II (c) (Rs.)	VPF/BPF/DPF Account III (i) (Rs.)	VPF/BPF/DPF Account III (ii) (Rs.)	VPF/BPF/DPF Account..... (Rs.)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Bank Accounts and Investments

Bank Account (Rs.)	Bank Account (Rs.)	Bank Account (Rs.)	Bank Account (Rs.)	Bank Account (Rs.)	Bank Account (Rs.)	Bank Account (Rs.)	Bank Account (Rs.)	Investments (Rs.)	Total of Bank accounts and investments (10 to 19) (Rs.)	Initials
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

..... Panchayat

Stock Register of Receipts books/Ticket books

(Separate set of pages for receipt books and ticket books)

<i>Date</i>	<i>Particulars of receipt of Receipt Books /Ticket books</i>	<i>No. of books in stock</i>	<i>No. of books received and sl.no. of books</i>	<i>Total No. (3 + 4)</i>	<i>Name of the person to whom the book is issued</i>	<i>No. of books issued and sl.no. of books</i>	<i>Signature of the person to whom the book is issued</i>	<i>Balance number of books after each issue (5 - 7)</i>	<i>Initial of the Secretary</i>	<i>Remarks</i>
1	2	3	4	5	6	7	8	9	10	11

..... Panchayat

Name of Form :

Stock Register of Money Value Forms

(Separate set of pages for each form)

<i>Date</i>	<i>Particulars of receipt of Forms</i>	<i>No. of forms in stock</i>	<i>No. of forms received and sl.no. of forms</i>	<i>Total No. (3 + 4)</i>	<i>Name of the person to whom the form is issued</i>	<i>No. of forms issued and sl.no. of forms</i>	<i>Signature of the person to whom the form is issued</i>	<i>Balance number of forms after each issue (5 - 7)</i>	<i>Initial of the Secretary</i>	<i>Remarks</i>
1	2	3	4	5	6	7	8	9	10	11

_____ Village Panchayat

PROPERTY TAX HANDBOOK

Ward No.	
-----------------	--

Sl. No.	House No.	Assessment / Demand No.	Name & Address	Year	Tax Dues*			Collection of tax* 1 st half		Collection of tax* 2 nd half		Balance at the end of the year	Balance at the end of the year	Balance at the end of the year	Balance at the end of the year	Balance at the end of the year
					Arrears	Current	Total	Rt.No. & Date	Amount of Tax Rs.	Rt. No. & Date	Amount of Tax Rs.					

* Property Tax and Service Tax. Details of dues and collection of Library Cess etc should not be recorded in this book.

_____ Panchayat

COLLECTION BOOK

Date of collection	Receipt Book No. and Receipt No.	Assessment No./ Demand No.	Name or Payee	Period to which the demand relates	Property Tax		Library Cess		Profession Tax										Total of each receipt	Initials	Remarks
					Arrear	Current	Arrear	Current	Arrear	Current											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Note:- The Cashier should record the serial numbers of the receipts test checked in the Collection Book as follows - 'Serial No. of Receipts Test Checked'

_____ Panchayat

STOCK REGISTER OF FORMS AND REGISTERS

Name of Form:

<i>Date</i>	<i>No. and date of voucher or invoice</i>	<i>From when received or to whom issued</i>	<i>Receipt</i>	<i>Issued</i>	<i>Balance after each transaction</i>	<i>Initials of Receiver</i>	<i>Remarks</i>
1	2	3	4	5	6	7	8

_____ Village Panchayat

ABSTRACT OF COLLECTION BOOKS

Date	Name of the Collection Officer	Property Tax		Library Cess		Profession Tax										Total (3 to 16)	Initials of the Cashier	Initials of the Secretary	Remarks
		Arrear	Current	Arrear	Current	Arrear	Current												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

_____ Village/Block/District Panchayat
CASHIER'S REGISTER

Date:

Receipts						Payments						
Receipt/ Bill/ Voucher No.	Particulars	Cash Book			Subsidiary Cash Book (Rs.)	Bill/ Chalan / Voucher No.	Particu lars	Cash Book			Subsi diary Cash Book (Rs.)	
		Through Issue of Receipts (Cash, DD, Cheque etc.) (Rs.)	Cash received through encashment of self Cheques/ Treasury Bills					Imprest sub vouchers (Rs.)	Remitt ances (Rs.)	Disburse ments excludin g imprest (Rs.)		Imprest (Rs.)
			Other than imprest (Rs.)	Imprest (Rs.)								
1	2	3	4	5	6	7	8	9	10	11	12	13
	Opening Balance:											

(Continued.....)

(Continued.....)

Closing Balance										
Receipt/ Bill/ Voucher No.	Particulars	Cash Book			Total (as per Cash book) (16 to 19) (Rs.)	Subsidiary Cash Book (7 - 13) (Rs.)	Total (20+21)	Analysis of Closing balance of Cash book and Subsidiary Cash book		
		Through Issue of Receipts (3 - 10) (Rs.)	Cash received through encashment of self Cheques/ Treasury Bills Other than imprest (4-11) (Rs.)	Imprest sub vouchers (6 + 12) (Rs.)						
14	15	16	17	18	19	20	21	22	23	
									Item	Rs.
									1. Cash:	
									Cash Book	.....
									Subsidiary Cash Book	.....
									2. Demand Drafts	_____
									3. Cheques	_____
									4. IPO etc.	_____
									5. Imprest Sub-vouchers	_____
									Total	=====
										Cashier

Received the Closing balance of Cash shown in column 23
column 23

Received back the amount shown in

Secretary

Cashier

- Note:-
1. At the beginning of each day Receipt/Bill/Voucher wise details of Opening Balance should be recorded.
 2. Items having closing balance should be recorded Receipt/Bill/Voucher wise without leaving blank space between the lines.

..... Panchayat

ACQUITTANCE REGISTER

Bill No.

Date of Encashment

Voucher No.

Sl. No.	Name of Payee	Nature of Payment	Amount Rs.	Whether Cash/DD/Cheque	No. and Date of DD/Cheque	Dated acknowledgement of the Payee	Remarks
1	2	3	4	5	6	7	8

..... Village/Block/District Panchayat

REGISTER OF CHEQUES, DRAFTS AND MONEY ORDERS

Date	Name of Payer	Whether Cheque, Draft, Money Order	No. and Date of Cheque/DD and Name of issuing Bank.	Amount (Rs.)	Purpose	No. and Date of Receipt Issued	Particulars of Remittance			Details of credit in the Bank/Treasury Account as per passbook/scroll		Remarks
							Date	Amount (Rs.)	Account No. & Name of bank/Treasury	Date	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13

..... Village/Block/District Panchayat

REGISTER OF TITLE DEEDS/RELINQUISHMENT RECORDS

Sl. No.	Details of Property			Details of Title Deed/Relinquishment records		Remarks
	Type of Asset (Land, Building etc.)	Survey No.	Area (Hectre, Are M ²)	No. & Date	Name of Sub Registry	
1	2	3	4	5	6	7

..... Panchayat

REGISTER OF VALUABLES

Sl. No.	Date of Receipt	From whom received with no. and date of covering letter if any	Nature of the valuable and details of the valuable	Value Rs.	Purpose of receipt	Initials of the Secretary	Details of Disposal		Initials of the Secretary	Remarks
							Date	How disposed of Rs.		
1	2	3	4	5	6	7	8	9	10	11

Village Panchayat

REGISTER OF RECEIPTS

Date	Receipt/ Voucher/ Bill No.	Particulars	0028. Taxes on Income and Expenditure				0035. Taxes on improvable property other than agricultural land				
			001. Taxes on Profession, Trades, Callings and Employment				001. Taxes on Property				
			01. Profession Tax from Institutions/ Professionals/ Traders etc. - Arrears	02. Profession Tax from Institutions/ Professionals/ Traders etc. - Current	03. Profession tax from employees - Arrears	04. Profession tax from employees - Current	01. Property Tax - Arrear	02. Property Tax - Current Year	03. Land Conversion Cess	04. Surcharge on Property Tax - Arrears	
1	2	3	4	5	6	7	8	9	10	11	

	Total of each day	Source wise analysis of the receipts - Part - I - Panchayat fund						Receipts relating to Part II - Debt Heads
		Self Generated Funds	Category 'A' Fund	Category 'B' Fund	Category 'C' Fund	Centrally sponsored scheme fund	Other funds	

Instruction for printing : The format given above is only an extract. First nine and last eight columns are given in the extract. While printing the Register of Receipts the Press should include all Heads of Accounts given in Appendix-I 'under Receipts' providing a column for each object head having two digits. Serial Numbers for all columns should be given.

Block/District Panchayat

REGISTER OF RECEIPTS

Date	Receipt/ Voucher/ Bill No.	Particulars	0049. Interest Receipts			0202. Education, Sports, Art and Culture			
			001. Interest and Penal Interest			001. Receipts under Education, Sports, Art and Culture			
			01. Interest on Cash balance Investment	02. Interest on Bank account	03. Penal Interest	01. Pre- primary Education	02. Primary Education	03. Secondary Education	
1	2	3	4	5	6	7	8	9	

	Total of each day	Source wise analysis of the receipts - Part - I - Panchayat fund						Receipts relating to Part II - Debt Heads
		Self Generated Fund	Category 'A' Fund	Category 'B' Fund	Category 'C' Fund	Centrally sponsored scheme fund	Other funds	

Instruction for printing : The format given above is only an extract. First nine and last eight columns are given in the extract. While printing the Register of Receipts the Press should include all Heads of Accounts given in Appendix-I 'under Receipts' providing a column for each object head having two digits. Serial Numbers for all columns should be given.

_____ Village/Block/District Panchayat

BILL REGISTER

200.... - 0.....

Bill No./Year	Date	Particulars	Amount (Rs.)		Voucher No./Month	Date	Initials	Remarks
			Gross	Net				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

_____ Panchayat

REGISTER OF PAYMENTS

Date	Voucher No. /Bill No./ Receipt No. (Prefix the letter V, B. R. to Voucher No., Bill No. and Receipt No. respectively)	Particulars	2049. Interest payments		2071 pension and other retirement benefits	
			001. Interest on Internal Debt	002. Interest on Loans, Advances from Central/State Govt.	101. contribution towards pension and gratuity	
			51. Interest	51. Interest	51. Contributions	
1	2	3	4	5	6	7

Total of each day			Source wise analysis of payments - Part-I - Panchayat Fund						Payments relating to Part II - Debt Heads
Payments for plan projects (Plan)	Other payments including Debt Head payments (Non plan)	Grand Total	Self Generated Fund	Category 'A' Fund	Category 'B' Fund	Category 'C' Fund	Centrally sponsored scheme funds	Other funds	

Instruction for printing : The format given above is only an extract. First Six and last ten columns are given in the extract. While printing the Register of Payments the Press should include all Heads of Accounts given in Appendix-I 'under Payments' providing a column for each object head having two digits. Serial Numbers for all columns should be given.

.....Village/Block/District Panchayat

REGISTER OF DEPOSITS

200..... - 0.....

Head of Account -

.....

Details of receipts							Details	
Sl. No.	Date	Receipt/Voucher No.	Name and Address of the Depositor (wherever applicable)	Purpose	Amount	Initial	Date	Voucher/TE Voucher No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

of Adjustment														Lapsed deposits transferred to Panchayat Fund (Rs.)	Balance at the end of the year (Rs.)	Initial	Remarks
April	May	June	July	August	September	October	November	December	January	February	March	Total amount adjusted (Rs.)					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	

.....Village/Block/District Panchayat

REGISTER OF ADVANCES

200..... - 0.....

Head of Account - -

Details of Advance paid						Adjustment of Advance	
Date	Voucher No.	Name and Address of the recipient of the advance	Purpose	Amount (Rs.)	Initial	Date	Receipt/Voucher/TE Voucher No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

details of execution														Balance at the end of the year	Initial	Remarks
April	May	June	July	August	September	October	November	December	January	February	March	Total amount adjusted	Amount written off			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)

.....Village Panchayat

PENSION MONEY ORDER REGISTER

Name of Pensioner:

Year:

Sl. No.	Name and Address of the Pensioner	Pension No.	Details of Pension sent			Details of Pension sent			Details of Pension sent			Details of Pension sent			Details of Pension sent		
			Period/Month:			Period/Month:			Period/Month:			Period/Month:			Period/Month:		
			Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Details of Pension sent			Details of Pension sent			Details of Pension sent			Details of Pension sent			Details of Pension sent			Details of Pension sent					
Period/Month:			Period/Month:			Period/Month:			Period/Month:			Period/Month:			Period/Month:					
Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date	Date of sending of moneyorder	Amount	Sl.No. of acknowledged MO Coupon/Receipt No. of MO returned with date			
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39

.....Village/Block/District Panchayat

TRANSFER ENTRY

Date :

Voucher No.:

Sl.No. of the TE in the TE Register	Head of Account	Debit Rs.	Credit Rs.
	..... Dr.		
	..... Cr.		

Narration * : _____

Secretary

* Full description of the item and the reason for the transfer entry should be recorded.

..... Panchayat

TRANSFER ENTRY REGISTER

Sl. No.	Particulars of transaction	Debit		Credit		Reasons for the Transfer Entry	Voucher No. & Date of the TE	Month & Account in which the adjustment is made	Initials of the Secretary	Remarks
		Head of Account	Amount Rs.	Head of Account	Amount Rs.					
1	2	3	4	5	6	7	8	9	10	11

..... Panchayat

BILL FOR REFUND OF REVENUE/DEPOSITS

Bill No. :

Voucher No.:

Particulars of the original credit of the refund amount						Reason for refund	Particulars of refund			
Receipt No. & Date	From whom received	On what Account	Amount received	Incase of deposits Sl.No. of the item in the Register of Deposits	Signature of the Secretary in token of verification of the credit		Name of the Payee	Amount of refund (in figures and in words)	Date of refund	Signature of the Payee with date, acknowledging the receipt of payment
1	2	3	4	5	6	7	8	9	10	11

1. Certified that the claim for refund has been preferred by the claimant(s) within three months from the date of receipt by him/ them of the notice issued to him/ them

OR

Certified that no notice was issued to the claimant(s) and that the claim has been preferred within one year from the date of credit of the revenue.

OR

Certified that the claimant(s) is/ are legally entitled to the refund and that the claim is not barred by limitation.

2. Certified that this order of refund has been registered and noted against the original receipt entry in the Panchayat's account under my initials and no order for refund of the same sum has been issued previously
3. Passed for payment under section given in.
4. Sanctioned and passed for payment.

Note: (a) Two of the three certificates in (1) should be struck out as required, (b) Either (3) or (4) should be struck out as required.

Clerk

Accountant

Secretary

MONTHLY ACCOUNT OF _____ Village Panchayat

for(Month, Year)

Summary

<i>Receipts</i>	<i>Current year - upto the end of the previous month (Rs.)</i>	<i>Current month (Rs.)</i>	<i>Current year - upto the end of the current month (Rs.)</i>	<i>Payments</i>	<i>Current year - upto the end of the previous month (Rs.)</i>	<i>Current month (Rs.)</i>	<i>Current year - upto the end of the current month (Rs.)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Opening balance* (i) Cash in Hand (ii) Cash at Treasury (iii) Cash at Bank (iv) Investments 2. Receipts (Part I + II)				1. Payments (Part I + II) (i) Plan (ii) Non-plan 2. Closing balance (i) Cash in Hand (ii) Cash at Treasury (iii) Cash at Bank (iv) Investments			
3. Total				3. Total			

Secretary

*Enter the opening balance of the current month in column 3 and the opening balance of the current year in column 4.

Receipts

<i>Head of Account</i>		<i>Current year upto the end of previous month</i>	<i>Current month</i>	<i>Current year upto the end of current month</i>
(1)		Rs. (2)	Rs. (3)	Rs. (4)
<u>Part I - Panchayat Fund</u>				
<i>(i) Revenue Account - Tax Receipts</i>				
0028	Taxes on Income and Expenditure			
0035	Taxes on immovable property other than agricultural land			
0045	Taxes and duties on commodities and services			
Total Tax Receipts				
<i>(ii) Revenue Account - Non-tax Receipts</i>				
0049	Interest receipts			
0202	Education, Sports, Art and Culture			
0210	Medical and Public Health			
0215	Water supply and Sanitation			
0216	Housing			
0235	Social Security and Welfare			
0401	Crop husbandry			
0403	Animal Husbandry			
0404	Dairy Development			
0405	Fisheries			
0406	Forestry and wild life			
0515	Rural Development Programmes			
0702	Minor irrigation			
0801	Power			
0810	Non-conventional energy sources			
0851	Village Small Industries			
1054	Roads and Bridges			
Total Non-tax Receipts				
<u>Funds, Grants-in-aid, Contributions and Compensations</u>				
1601	Grants-in-aid and contribution from Central/State Governments and other Agencies			
1604	Funds, Compensations and Assignments from State Government			
Total Grants-in-aid, Contributions and Compensations				
Total Revenue Account - Receipts				
<u>Capital Account Receipts</u>				
4000	Capital receipts			

	Total - Capital Account Receipts			
	<u>Loans and Advances</u>			
	<u>Debt</u>			
6003	Internal Debt			
6004	Loans and advances from Central/State Governments			
	Total - Loans and Advances			
	Total - Part I Panchayat Fund			
	<u>Part II - Debt Heads</u>			
	<u>Deposits and Advances</u>			
8443	Deposits			
8550	Advances			
	Total -Part II Debt Heads			
	Total - Part I + II			

Payments

<i>Head of Account</i>		<i>Current year upto the end of previous month</i>	<i>Current month</i>	<i>Current year upto the end of current month</i>
(1)		(2)	(3)	(4)
2049	Interest Payments			
2071	Pension and other retirement benefits			
2202	General Education			
2203	Technical education			
2204	Sports and Youth welfare			
2205	Art and Culture			
2210	Medical and Public Health			
2211	Family welfare			
2215	Water supply and sanitation			
2216	Housing			
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes			
2230	Labour and Employment			
2235	Social security and welfare			
2236	Nutrition			
2245	Relief on account of natural calamities			
2401	Crop Husbandry			
2402	Soil and Water Conservation			
2403	Animal husbandry			
2404	Dairy development			
2405	Fisheries			
2406	Forestry and Wild life			
2425	Co-operation			
2515	Rural Development Programmes			
2702	Minor Irrigation			
2801	Power			
2810	Non-conventional sources of energy			
2851	Village Small scale industries			
3054	Roads and Bridges			
	<u>Capital Account - Expenditure</u>			
4202	Capital outlay on Education, Sports, Art and Culture			
4210	Capital outlay on Medical and Public Health			
4211	Capital outlay on Family welfare			

4215	Capital outlay on Water supply and Sanitation			
4225	Capital outlay on welfare of Scheduled Castes, Scheduled Tribes and other backward classes			
4235	Capital outlay on Social security and welfare			
4401	Capital Outlay on Crop Husbandry			
4402	Capital Outlay on Soil and Water conservation			
4403	Capital Outlay on Animal Husbandry			
4404	Capital Outlay on Dairy Development			
4405	Capital Outlay on Fisheries			
4406	Capital outlay on forestry and wild life			
4515	Capital outlay on other Rural Development Programmes			
4702	Capital outlay on minor irrigation			
4801	Capital outlay on Power projects			
4810	Capital outlay on non-conventional sources of energy			
4851	Capital outlay on Village small scale industries			
5054	Capital outlay on roads and bridges			
	Total - Capital Account Receipts			
	<u>Loans and Advances</u>			
	<u>Debt</u>			
6003	Internal Debt			
6004	Loans and advances from Central/State Governments			
	<u>Part II - Debt Heads</u>			
	<u>Deposits and Advances</u>			
8443	Deposits			
8550	Advances			
	Total - Part II - Debt Heads			
	Total - Part I + II			

MONTHLY ACCOUNT OF _____ Block/District Panchayat

for(Month, Year)

Summary

<i>Receipts</i>	<i>Current year - upto the end of the previous month (Rs.)</i>	<i>Current month (Rs.)</i>	<i>Current year - upto the end of the current month (Rs.)</i>	<i>Payments</i>	<i>Current year - upto the end of the previous month (Rs.)</i>	<i>Current month (Rs.)</i>	<i>Current year - upto the end of the current month (Rs.)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Opening balance*				1. Payments (Part I + II)			
(i) Plan				(i) Plan			
(ii) Non-plan				(ii) Non-plan			
(iii) Cash at Bank				2. Closing balance			
(iv) Investments				(i) Cash in Hand			
2. Receipts (Part I + II)				(ii) Cash at Treasury			
				(iii) Cash at Bank			
				(iv) Investments			
3. Total				3. Total			

Secretary

*Enter the opening balance of the current month in column 3 and the opening balance of the current year in column 4.

Receipts

<i>Head of Account</i>		<i>Current year upto the end of previous month</i>	<i>Current month</i>	<i>Current year upto the end of current month</i>
(1)		Rs. (2)	Rs. (3)	Rs. (4)
	<i>(ii) Revenue Account - Non-tax Receipts</i>			
0049	Interest receipts			
0202	Education, Sports, Art and Culture			
0210	Medical and Public Health			
0215	Water supply and Sanitation			
0216	Housing			
0235	Social Security and Welfare			
0401	Crop husbandry			
0403	Animal Husbandry			
0404	Dairy Development			
0405	Fisheries			
0406	Forestry and wild life			
0515	Rural Development Programmes			
0702	Minor irrigation			
0801	Power			
0810	Non-conventional energy sources			
0851	Village Small Industries			
1054	Roads and Bridges			
	Total Non-tax Receipts			
	<u>Funds, Grants-in-aid, Contributions and Compensations</u>			
1601	Grants-in-aid and contributions from Central/State Governments and other Agencies			
1604	Funds, Compensations and Assignments from State Government			
	Total Grants-in-aid, Contributions and Compensations			
	Total Revenue Account - Receipts			
	<u>Capital Account Receipts</u>			
4000	Capital receipts			
	Total - Capital Account Receipts			
	<u>Loans and Advances</u>			
	<u>Debt</u>			
6003	Internal Debt			
6004	Loans and advances from Central/State Governments			
	Total - Loans and Advances			

		Total - Part I Panchayat Fund		
	<u>Part II – Debt Heads</u>			
	<i>Deposits and Advances</i>			
8443	Deposits			
8550	Advances			
	Total -Part II Debt Heads			
	Total - Part I + II			

Payments

<i>Head of Account</i>		<i>Current year upto the end of previous month</i>	<i>Current month</i>	<i>Current year upto the end of current month</i>
(1)		(2)	(3)	(4)
2049	Interest Payments			
2071	Pension and other retirement benefits			
2202	General Education			
2203	Technical education			
2204	Sports and Youth welfare			
2205	Art and Culture			
2210	Medical and Public Health			
2211	Family welfare			
2215	Water supply and sanitation			
2216	Housing			
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes			
2230	Labour and Employment			
2235	Social security and welfare			
2236	Nutrition			
2245	Relief on account of natural calamities			
2401	Crop Husbandry			
2402	Soil and Water Conservation			
2403	Animal husbandry			
2404	Dairy development			
2405	Fisheries			
2406	Forestry and Wild life			
2425	Co-operation			
2515	Rural Development Programmes			
2702	Minor Irrigation			
2801	Power			
2810	Non-conventional sources of energy			
2851	Village Small scale industries			
3054	Roads and Bridges			
	<u>Capital Account - Expenditure</u>			
4202	Capital outlay on Education, Sports, Art and Culture			
4210	Capital outlay on Medical and Public Health			
4211	Capital outlay on Family welfare			

4215	Capital outlay on Water supply and Sanitation			
4225	Capital outlay on welfare of Scheduled Castes, Scheduled Tribes and other backward classes			
4235	Capital outlay on Social security and welfare			
4401	Capital Outlay on Crop Husbandry			
4402	Capital Outlay on Soil and Water conservation			
4403	Capital Outlay on Animal Husbandry			
4404	Capital Outlay on Dairy Development			
4405	Capital Outlay on Fisheries			
4406	Capital outlay on forestry and wild life			
4515	Capital outlay on other Rural Development Programmes			
4702	Capital outlay on minor irrigation			
4801	Capital outlay on Power projects			
4810	Capital outlay on non-conventional sources of energy			
4851	Capital outlay on Village small scale industries			
5054	Capital outlay on roads and bridges			
	Total - Capital Account Receipts			
	<u>Loans and Advances</u>			
	<u>Debt</u>			
6003	Internal Debt			
6004	Loans and advances from Central/State Governments			
	<u>Part II - Debt Heads</u>			
	<u>Deposits and Advances</u>			
8443	Deposits			
8550	Advances			
	Total - Part II - Debt Heads			
	Total - Part I + II			

..... Village Panchayat
Monthly Demand, Collection and Balance Statement for
 (Month, Year)

Sl. No.	Item	Demand			Collection			Remission/Write off		Balance			Remarks
		Arrears Rs. P.	Current Rs. P.	Total (3+4) Rs. P.	Arrears Rs. P.	Current Rs. P.	Total (6+7) Rs. P.	Arrears Rs. P.	Current Rs. P.	Arrears (3-6+9) Rs. P.	Current (4-7+10) Rs. P.	Total Rs. P.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Tax Receipts												
1.	Property Tax												
2.	Service Taxes:- (a) Water (b) Drainage (c) Lighting (d) Sanitary (e) Scavenging Tax												
3.	Land Conversion Cess												
4.	Profession Tax - Institutions/Professional/Traders etc.												
5.	Profession Tax - Employees												
6.	Entertainment Tax												
7.	Show Tax												
8.	Advertisement Tax												
9.	Other taxes and cess												
	Non-tax Receipts												
10.	Licence fees												
11.	Registration fees												
12.	Rent												
13.	Other fees												
12.	Other items												
	Total												

.....Block/District Panchayat

Monthly Demand, Collection and Balance Statement for
(Month, Year)

Sl. No.	Item	Demand			Collection			Remission/ Write off		Balance			Remarks
		Arrears Rs. P.	Current Rs. P.	Total (3+4) Rs. P.	Arrears Rs. P.	Current Rs. P.	Total (6+7) Rs. P.	Arrears Rs. P.	Current Rs. P.	Arrears (3-6+9) Rs. P.	Current (4-7+10) Rs. P.	Total Rs. P.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Non-tax Receipts												
1.	Rent												
2.	Other items												
	Total												

..... Panchayat

STATEMENT OF UNDISCHARGED LIABILITIES

at the end of the month..... year.....

<i>Sl.No.</i>	<i>Nature of Liability</i>	<i>Amount Rs.</i>	<i>Remarks</i>
	I. Dues to Government		
	Total I		
	II. Other Dues		
	Total II		
	Total I + II		

Secretary

ANNUAL ACCOUNTS OF _____ Village Panchayat

1. RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR.....

Summary

<i>Receipts</i>	<i>Budget estimate - current year (Rs.)</i>	<i>Accounts - previous year (Rs.)</i>	<i>Accounts - current year (Rs.)</i>	<i>Payments</i>	<i>Budget estimate - current year (Rs.)</i>	<i>Accounts - previous year (Rs.)</i>	<i>Accounts - current year (Rs.)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Opening balance (i) Cash in Hand (ii) Cash at Treasury (iii) Cash at Bank (iv) Investments 2. Receipts (Part I + II)				1. Payments (Part I + II) (i) Plan (ii) Non-plan 2. Closing balance (i) Cash in Hand (ii) Cash at Treasury (iii) Cash at Bank (iv) Investments			
3. Total				3. Total			

Secretary

Abstract
Receipts

<i>Head of Account</i>		<i>Budget estimate - current year Rs.</i>	<i>Accounts previous year Rs.</i>	<i>Accounts current year Rs.</i>
(1)		(2)	(3)	(4)
	Part I - Panchayat Fund			
0028 to 0045	Revenue Account - Tax receipts			
0049 to 1054	Revenue Account - Non-tax receipts			
1601 } 1604 }	Funds, Grants-in-aid, Contributions and Compensation			
4000	Capital Account - Receipts			
6003 } 6004 }	Loans and Advances			
	Total of Part I - Panchayat Fund			
	Part II - Debt Heads			
8443 } 8550 }	Deposits and Advances			
	Total of Part II - Debt Heads			
Grand Total				

Abstract
Payments

<i>Head of Account</i>		<i>Budget estimate – current year</i>			<i>Accounts previous year</i>			<i>Accounts current year</i>		
		<i>Rs.</i>			<i>Rs.</i>			<i>Rs.</i>		
		<i>Plan</i>	<i>Non-Total</i>	<i>Total</i>	<i>Plan</i>	<i>Non-Total</i>	<i>Total</i>	<i>Plan</i>	<i>Non-Total</i>	<i>Total</i>
<i>(5)</i>		<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	<i>(11)</i>	<i>(12)</i>	<i>(13)</i>	<i>(14)</i>
	Part I – Panchayat Fund									
2049 to 3054	Revenue Account – Expenditure									
4202 to 5055	Capital Account – Expenditure									
6003 } 6004 }	Loans and Advances									
	<i>Total of Part I – Panchayat fund</i>									
	Part II – Debt Heads									
8443 } 8550 }	Deposits and Advances									
	<i>Total of Part II – Debt Heads</i>									
	Grand Total									

Receipts

Head of Account		Budget estimate - current year	Accounts previous year	Accounts current year
		Rs.	Rs.	Rs.
(1)		(2)	(3)	(4)
Revenue Account - Tax Receipts				
0028	Taxes on Income and Expenditure			
001	Taxes on profession, trades, callings and employment			
	01. Profession Tax from Institutions/Professionals/Traders etc. - Arrears			
	02. Profession Tax from Institutions/Professionals/Traders etc. - Current			
	03. Profession tax from employees - Arrears			
	04. Profession tax from employees - Current			
	Total - 0028			
0035	Taxes on immovable property other than agricultural land			
001	Taxes on property			
	01. Property tax - Arrears			
	02. Property tax - Current year			
	03. Land Conversion Cess			
	04. Surcharge on property tax - Arrears			
	05. Surcharge on property tax - Current year			
	Total - 0035			
0045	Taxes and duties on commodities and services			
001	Taxes and Cess			
	01. Entertainment tax			
	02. Show tax			
	03. Tax on Advertisement			
	04. Cesses under other Acts			
	05. Taxes on services			
	80. Other taxes			
	Total - 0045			
	Total Tax Receipts			

	<u>Revenue Account - Non-tax Receipts</u>			
0049	Interest receipts			
001	Interest and penal interest			
	01. Interest on cash balance investments			
	02. Interest on bank accounts			
	03. Penal interest			
	Total - 0049			
0202	Education, Sports, Art and Culture			
001	Receipts under Education, Sports, Art and Culture			
	01. Pre-primary Education			
	02. Primary Education			
	03. Secondary Education			
	04. Technical Education			
	05. Sports and Youth Welfare			
	06. Art and Culture			
	07. Public Libraries			
	80. Other receipts			
	Total - 0202			
0210	Medical and Public Health			
001	Receipts from Hospitals and Dispensaries			
	01. Allopathy			
	02. Ayurveda			
	03. Homeopathy			
	04. Other Systems of Medicine			
002	Public Health			
	01. Licence fee under Prevention of Food Adulteration Act			
	80. Other receipts			
	Total - 0210			
0215	Water Supply and Sanitation			
001	Receipts under water supply and sanitation			
	01. Rural water supply schemes			

		02. Sewerage schemes			
		03. Comfort stations			
		04. Fees and fines			
		80. Other receipts			
		Total - 0215			
0216	Housing				
001	Receipts under housing				
		01. Contributions and other receipts			
		Total - 0216			
0235	Social Security and Welfare				
001	Social Security and Welfare programme				
		01. Contributions and other receipts			
		Total - 0235			
0401	Crop husbandry				
001	Agriculture				
		01. Agricultural farms			
		02. Agricultural machinery			
		80. Other receipts			
		Total - 0401			
0403	Animal Husbandry				
001	Receipts under Animal Husbandry Programme				
		01. Contributions and other receipts			
		Total - 0403			
0404	Dairy Development				
001	Receipts under Dairy Development Programme				
		01. Contributions and other receipts			
		Total - 0404			
0405	Fisheries				
001	Fisheries Development				
		01. Contributions and other receipts			
		02. Licence fees, fines etc.			
		Total - 0405			

0406	Forestry and wild life			
001	Eco-forestry and wild life			
	01. Contributions and other receipts			
	02. Wild life park and museum			
	Total - 0406			
0515	Rural Development Programmes			
001	Receipts under the Panchayat Raj Act			
	01. Fine on encroachment			
	02. Fine and forfeiture			
	03. Contributions from Trustees of Centres of Pilgrimage			
	04. Dangerous and Offensive Trades Licence Fee			
	05. Building permit fee			
	06. Factory Licence fee			
	07. Installation of machinery licence fee			
	08. Private markets licence fee			
	09. Private slaughter house licence fee			
	10. Private parking area licence fee			
	11. Domestic pig/dog licence fee			
	12. Private hospitals/paramedical institutions registration fee			
	13. Tutorial institutions registration fee			
	14. Vehicle, Boat etc registration fee			
	15. Conservancy receipts			
	16. Market receipts			
	17. Bus stand receipts			
	18. Other vehicle stand fees			
	19. Slaughter house receipts			
	20. Ferry receipts			
	21. Quarry, Sand etc receipts			
	22. Burial ground/crematorium receipts			
	23. Parking facility receipts			
	80. Other receipts			
800	Other receipts			

		01. Fines imposed by courts			
		02. Licence fee under Cinema Regulation Act			
		03. Licence fee under PPR Act			
		04. Receipts under Town Planning Act			
		05. Cost of forms, copying fee etc			
		06. Lapsed deposits			
		07. Demand Notice fee, Warrant fee etc.			
		08. Fee relating to Birth and Death Registration			
		09. Fees relating to Registration under Hindu Marriage Act			
		10. Fees relating to Registration under Common Marriage Rules			
		11. Cattle pound receipts			
		12. Rent on land and building			
		13. Hire charges of vehicles			
		14. Restoration charges of Road cutting			
		15. Hospital Kiosk receipts			
		16. Awards and Incentives			
		80. Other receipts			
911.		Deduct - Refunds of receipts relating to previous years			
		01. Deduct - Refunds of receipts			
		Total - 0515			
0702		Minor irrigation			
001		Surface water, Ground water and Flood Control			
		01. Contribution and other receipts			
		Total - 0702			
0801		Power			
001		Rural electrification			
		01. Contribution and other receipts			
		Total - 0801			
0810		Non-conventional energy sources			
001		Receipts under non-conventional energy			
		01. Contribution and other receipts			
		Total - 0810			

0851	Village Small Industries			
001	Small Industries			
	01. Contributions and other receipts			
	Total - 0851			
1054	Roads and Bridges			
001	Receipts under Roads and Bridges			
	01. Contributions and other receipts			
	02. Toll			
	Total - 1054			
	Total Non-tax Receipts			
	<u>Funds, Grants-in-aid, Contributions and Compensations</u>			
1601	Grants-in-aid and contributions from Central/State Governments and other Agencies.			
001	Non Plan grants from Central Government			
	01. National Old Age Pension Scheme			
	02. Maternity Welfare Scheme			
	03. Grant for Railway Level Cross Maintenance			
	80. Other receipts			
002	Plan grants from Central Government			
	01. Total Sanitation			
	02. SGSY			
	03. Literacy			
	04. Drinking water projects			
	05. SGRY Cash			
	06. SGRY - Food grains			
	07. Indira Awas Yojana			
	08. Balika Samridhi Yojana			
	09. NREGA			
	80. Other receipts			
003	Non plan grants from State Government			
	01. Public Works Department			

	02. General Education Department			
	03. Technical Education Department			
	04. Health Department			
	05. Ayurveda			
	06. Homoeopathy			
	07. Other systems of medicine			
	08. Scheduled Caste Development Department			
	09. Scheduled Tribe Development Department			
	10. Social Welfare Department - Child Welfare			
	11. Social Welfare - Widow Pension			
	12. Social Welfare - Pension for Physically and mentally challenged			
	13. Social Welfare - Assistance for inter-caste marriage			
	14. Social Welfare - Assistance for marriage of the daughters of poor widows			
	15. Social Welfare - Pension for unmarried women			
	16. Social Welfare - Other financial assistances/pensions			
	17. Labour & Employment Department - Agricultural Workers Pension			
	18. Labour & Employment Department -Unemployment wages			
	19. Agriculture Department			
	20. Animal Husbandry Department			
	21. Dairy Development Department			
	22. Co-operation Department			
	23. Rural Development Department			
	24. Minor Irrigation Department			
	25. Industries Department			
	26. Fisheries Department			
	27. Social Forestry			
	28. Modernisation Programmes			
	29. Flood relief/Drought relief/Distress relief			
	80. Other receipts			
004	Plan grants from State Government			
	01. Public Works Department			

	02. General Education Department			
	03. Technical Education Department			
	04. Health Department			
	05. Ayurveda			
	06. Homoeopathy			
	07. Other systems of medicine			
	08. Scheduled Caste Development Department			
	09. Scheduled Tribe Development Department			
	10. Agriculture Department			
	11. Animal Husbandry Department			
	12. Dairy Development Department			
	13. Co-operation Department			
	14. Rural Development Department			
	15. Minor Irrigation Department			
	16. Industries Department			
	17. Fisheries Department			
	18. Social Forestry			
	19. Modernisation Programme			
	20. Flood relief/Drought relief/Distress relief			
	80. Other receipts			
	Total - 1601			
800	Other grants and contributions			
	01. Kudumbasree			
	02. Literacy Programme			
	03. Sarva Siksha Abhiyan			
	04. Keralolsavam			
	05. Library grant			
	80. Other grants and contributions			
1604	Compensations and Assignments from State Government			
001	Funds, Compensations and assignments			
	01. Development Fund- General			
	02. Development Fund - SCP			

		03. Development Fund - TSP			
		04. Development Fund - Central FC			
		05. Other items			
		06. Maintenance Fund - Non-road assets			
		07. Maintenance Fund - Road assets			
		08. General purpose fund			
		80. Other receipts			
		Total - 1604			
		Total Funds, Grants-in-aid, Contributions and Compensations			
		Total Revenue Account - Receipts			
		<u>Capital Account Receipts</u>			
4000		Capital receipts			
001		Receipts of capital nature			
		01. Sale proceeds of assets			
		80. Other receipts			
		Total - 4000			
		Total Capital Account - Receipts			
		<u>Loans and Advances</u>			
		<u>Debt</u>			
6003		Internal Debt			
001		Loans			
		51. Loans from Financial institutions			
		Total - 6003			
6004		Loans and advances from Central/State Governments			
001		Non plan and plan loans			
		51. Non plan loans			
		52. Loan for Plan Schemes			
		Total - 6004			
		Total - Loans and Advances			
		Total Part I - Panchayat Fund			

	<u>Part II – Debt Heads</u> <i>Deposits and Advances</i> <u>Deposits</u>			
8443	Deposits			
001	Security Deposits and other deposits			
	01. Earnest Money Deposit			
	02. Other Security Deposits			
	03. Retention			
	04. Library Cess - Arrears			
	05. Library Cess - Current year			
	06. Royalty			
	07. River Management Fund			
	08. Surcharges			
	09. Service tax payable to Central Government			
	10. Beneficiary contribution			
	11. Income tax			
	12. VAT			
	13. Construction Workers Welfare Fund			
	14. GPF			
	15. KPEPF			
	16. SLI			
	17. GIS			
	18. FBS			
	19. LIC			
	20. House Building Advance			
	21. Motor Conveyance Advance			
	22. For remittance to other Panchayats			
	23. Revenue Recovery/Court attachment			
	24. For remittance to financial institutions			
	25. Tax/non-tax receipts received in advance/excess			
	26. Distress Relief Fund			
	27. Endowments and Trusts			

		80. Other deposits			
		Total - 8443			
	<u>Advances</u>				
8550	Advances				
001	Advances to Agencies and Individuals				
	01. Advances to Implementing Agencies/ Accredited Agencies				
	02. Mobilisation advance to conveners				
	03. Secured Advance				
	04. Advances to employees				
	80. Other Advances				
	Total - 8550				
	Total Part II - Debt Heads				
	Total Part I + II				

Payments

Head of Account		Budget estimate - current year			Accounts previous year			Accounts current year		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	<u>Part I – Panchayat Fund</u>									
	<u>Revenue Account – Expenditure</u>									
2049	Interest Payments									
001	Interest on Internal Debt									
	51. Interest									
002	Interest on Loans and Advances from Central/State Governments									
	51. Interest									
	Total - 2049									
2071	Pension and other retirement benefits									
101	Contribution towards pension and gratuity									
	51. Contribution									
	Total - 2071									
2202	General Education									
001	Pre-primary schools									
	02. Wages									
	13. Office expenses									
	14. Rent, Rates and taxes									
	27. Minor works									
	51. Improving quality of education									
	52. Integrated programmes									
	53. Noon meal programme									
	54. Scholarships and incentives									
002	Primary schools									
	02. Wages									

		13. Office expenses								
		14. Rent rates and taxes								
		27. Minor works								
		51. Improving quality of education								
		52. Integrated programmes								
		53. Noon meal programme								
		54. Library								
003	Secondary Education									
		02. Wages								
		13. Office expenses								
		14. Rent, rates and taxes								
		27. Minor works								
		51. Improving quality of education								
		52. Library								
		53. Integrated programmes								
		54. IT@school - infrastructure								
		55. Scholarships and incentives								
004	Adult education									
		51. Rural functional literacy programme								
005	Training									
		51. Computer training								
		80. Other items								
006	Infrastructure Development									
		51. Maintenance of buildings								
		52. Drinking water facilities - maintenance								
		53. Furniture								
		54. Play ground - maintenance								
		55. Sanitation facilities - maintenance								
		56. Compound wall maintenance								
		57. Installation of Laboratory/Computer								
		80 Other items								
		Total - 2202								

2203	Technical education									
001	Vocational education institutions									
	02. Wages									
	13. Office expenses									
	14. Rent, rates and taxes									
	51. Improving quality of education									
	52. Building maintenance									
	53. Drinking water facilities - maintenance									
	54. Furniture									
	55. Play ground - maintenance									
	56. Sanitation facilities - maintenance									
	57. Installation of Laboratory/Computer									
	58. Library									
	59. Laboratories									
	80. Other items									
	Total - 2203									
2204	Sports and Youth welfare									
001	Sports and games									
	51. Sports stadium - maintenance									
	52. Sports equipment									
	53. Sports training									
	80 Other items									
	Total - 2204									
2205	Art and Culture									
001	Promotion of art and culture									
	51. Supply of furniture									
	52. Supply of books									
	53. Maintenance									
	54. Keralolsavam									
002	Libraries and Museums									
	51. Books and periodicals to Panchayat Libraries and reading rooms									

	52. Maintenance of Panchayat Libraries and reading rooms									
	53. Books and Periodicals to other libraries and reading rooms									
	54. Museums									
	80. Other items									
	Total - 2205									
2210	Medical and Public Health									
001	Allopathy Hospitals and Dispensaries									
	02. Wages									
	13. Office expenses									
	14. Rent, rates and taxes									
	21. Materials & Supplies									
	51. Repairs and Maintenance									
	52. Preventive medicine camps									
	53. Women's Health Programmes									
	54. Children's Health Programmes									
	55. Bio-medical waste management in hospitals									
	56. Health Insurance									
	57. Medicine									
	58. Hire charges on vehicles & equipments									
	80. Other items									
002	Ayurveda Hospitals and Dispensaries									
	02. Wages									
	13. Office expenses									
	14. Rent, rates and taxes									
	21. Materials & Supplies									
	51. Repairs and Maintenance									
	52. Medicine purchase									
	53. Medical Camps									
	80. Other items									
003	Homoeo Hospitals and Dispensaries									
	02. Wages									

		13. Office expenses								
		14. Rent, rates and taxes								
		21. Materials & Supplies								
		51. Repairs and Maintenance								
		52. Medicine								
		53. Medical Camps								
		80 Other items								
004	Other systems - Hospitals and Dispensaries									
		02. Wages								
		13. Office expenses								
		14. Rent, rates and taxes								
		21. Materials & Supplies								
		51. Repairs and Maintenance								
		52. Medicine								
		80 Other items								
		Total - 2210								
2211	Family welfare									
001	Welfare Programmes									
		51. Rural family welfare programmes								
		52. Maternity and child health								
		80. Other items								
		Total - 2211								
2215	Water supply and sanitation									
001	Rural water supply schemes									
		02. Wages								
		51. Repairs and Maintenance								
		52. Current charges								
		53. Renovation of water sources								
		54. Improvement the quality of water								
		55. Maintenance of drinking water schemes in slums								
		56. Maintenance of drinking water schemes								
		57. Open wells								

	58. Renovation of existing wells									
	59. OYEC for new drinking water projects									
	60. Jalanidhi projects									
	61. Sector Reforms Projects									
	62. Borewells									
	80. Other items									
002	Sanitation services									
	02. Wages									
	24. Petrol, Oil, lubricants									
	51. Repairs and Maintenance									
	52. Sanitation facilities									
	53. Vector control									
	80. Other items									
300	Sanitation Programmes									
	51. Total Sanitation programme									
	52. Other sanitation schemes									
	Total - 2215									
2216	Housing									
001	Construction of houses									
	51. Construction of houses									
	52. Construction of houses in slums									
	53. Cluster houses									
	54. Repairs of houses									
	55. Strengthening of houses									
	56. Wiring of Houses									
	80. Other items									
	Total - 2216									
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes									
001	Welfare of Scheduled Castes									
	51. Scholarships for students									
	52. Other assistance for students									

	53. Hostels for students									
	54. Wells									
	55. Sanitation									
	56. Housing schemes									
	57. House plots for landless									
	58. Repair of houses									
	59. Wiring of houses									
	60. Training									
	61. Marriage Assistance									
	62. Assistance for medical treatment									
	63. Travel expenses for Tests/Interviews									
	64. Tools for employment									
	65. Other beneficiary oriented schemes									
	66. Integrated development of colonies									
	67. Electrification of colonies									
	68. Repairs and maintenance of Colony Roads and bridges									
	69. Drinking water for colonies									
	70. Other schemes for colonies									
	80. Other items									
	Total - 2225									
2230	Labour and Employment									
001	Labour and Employment Programme									
	51. Insurance for workers									
	52. Assistance to Labour co-operatives									
	53. Unemployment allowance									
	54. Agricultural workers pension									
	55. Assets for self employment									
	56. Financial assistance to self help groups under SGSY									
	57. Revolving Fund to N.HG's/ADS/CDS and SHG's									
	58. Marketing fairs for self employed groups									
	59. Employment oriented training programmes									

		80. Other items											
		Total - 2230											
2235	Social security and welfare												
001	Welfare of handicapped												
		51. Equipment for physically challenged											
		52. Self employment for physically challenged											
		53. Hearing aids for deaf											
		54. Equipment for mentally challenged											
		55. Equipment for visually handicapped											
		56. Housing											
		80. Other items											
002	Child welfare												
		51. Honorarium for Anganwadi Workers and Helpers											
		52. Infrastructure facilities for Anganwadis											
		53. Baby friendly toilets											
		54. Anganwadi Nutrition scheme											
		55. Supplementary Nutrition programme for children and adolescent girls and breast-feeding mothers											
		56. Balika Samridhi Yojana											
		80. Other items											
003	Women's welfare												
		51. House construction											
		52. Employment training											
		53. Self employment programmes											
		54. Assistance for the marriage of the daughter of poor widows											
		55. Maternity welfare											
		56. Assistance for intercaste marriage											
		57. Repairs of Houses											
		58. Other assistance											
004	Welfare of aged, infirm and destitutes												
		51. House construction for destitutes											

	52. Renovation of houses of destitutes								
	53. Maintenance of old age homes/Day care centres								
	54. Service Package - Ashraya								
	55. Other assistance								
005	Pensions and other Social Security Schemes								
	51. National Old Age Pension Scheme								
	52. Widow Pension								
	53. Pension for physically challenged								
	54. Pension for unmarried women								
	55. Insurance schemes								
	56. Other pensions and schemes								
	Total - 2235								
2236	Nutrition								
001	Distribution of nutritious food and beverages								
	51. Special Nutrition Programmes								
	80. Other items								
	Total - 2236								
2245	Relief on Account of Natural Calamities								
001	Drought								
	51. Gratuitous relief								
002	Floods, Cyclones and other natural calamities								
	51. Gratuitous relief								
	Total - 2245								
2401	Crop Husbandry								
001	Krishi Bhavans and Farms								
	02. Wages								
	13. Office expenses								
	14. Rent, rates and taxes								
	51. Repairs and maintenance								
002	Crops								
	51. Integrated paddy projects								
	52. Coconut development								

	53. Areca nut development									
	54. Plantain development									
	55. Paddy production incentive									
	56. Spices									
	57. Vanilla									
	58. Mushroom									
	59. Mulberry									
	60. Honey bee									
	61. Rubber									
	62. Cashew nut									
	63. Medicinal Plants									
	64. Vegetable development									
	80. Other items									
003	Other Agricultural schemes									
	51. Seeds and Plants									
	52. Fertilizers and pesticides									
	53. Training, study and awareness									
	54. Crop Insurance									
	55. Horticulture									
	56. Development of Agriculture Farms									
	57. Revolving fund to Farmer groups/Padasekhara Samithies									
	80. Other items									
	Total - 2401									
2402	Soil and Water Conservation									
001	Conservation Programme									
	51. Soil Conservation									
	52. Water Conservation									
	53. Rain Water harvesting									
	54. Renovation of ponds, lakes etc.									
	55. Watershed management									

		80. Other items											
		Total - 2402											
2403	Animal husbandry												
001	Veterinary Hospitals and Dispensaries												
		02. Wages											
		13. Office expenses											
		14. Rent, rates and taxes											
		21. Supplies and materials											
		51. Repairs and maintenance											
		52. Medicine											
002	Development Projects												
		51. Cattle development											
		52. Buffalo development											
		53. Special Livestock Breeding programme											
		54. Goat Development											
		55. Piggery Development											
		56. Egg - Chicken development											
		57. Broiler - Chicken development											
		58. Duck and Kada development											
		59. Hatcheries, nurseries											
		60. Development of other livestock											
		61. Fodder development											
		62. Livestock and poultry insurance											
		63. Slaughter houses											
		64. Anti Rabies vaccination											
		65. Control of stray dogs											
		80 Other items											
		Total - 2403											
2404	Dairy development												
001	Dairy development projects												
		51. Milk co-operative societies											
		52. Milk collection, pasteurisation and distribution											

		80 Other items											
		Total - 2404											
2405	Fisheries												
001	Institutions												
		51. Matsyabhavan											
		52. Fisheries School											
		53. Other institutions											
002	Fisheries projects												
		51. Prawn farming											
		52. Fresh water fish farming											
		53. Ornamental fish farming											
		54. Backwater fisheries projects											
		55. Marine fisheries projects											
		56. Equipment for fishing											
		57. Processing, Preservation and marketing											
		58. Fishing co-operative societies											
		59. Self Help groups											
		60. Repairs and maintenance of landing centres											
		80. Other items											
		Total - 2405											
2406	Forestry and Wild life												
001	Forest conservation, development and regeneration												
		51. Forestry programmes											
		52. Fencing											
		80. Other items											
		Total - 2406											
2425	Co-operation												
001	Development projects												
		51. Projects in co-operative sector											
		Total - 2425											
2515	Rural Development Programmes												
001	Elected Representatives												

	01. Salaries (House rent allowance of President of District Panchayat)									
	06. Honorarium (including sitting fee)									
	11. Travel expenses									
002	Establishment and services									
	01 Salaries									
	02 Wages									
	11. Travel expenses									
	11. Office expenses (includes telephone charges of President, electricity charges etc.)									
	13. Rent, rates and taxes									
	15. Audit fee									
	20. Other administrative expenses (including expenses related to election)									
	21. Supplies and Materials									
	26. Publicity and Campaign (including printing of Publicity materials, public TV, Radio etc.)									
	28. Professional services									
	51. Leave salary contribution (of deputationists)									
	52. Maintenance and repairs									
	53. Motor vehicles									
	54. Expenditure related to crematoriums and burial grounds									
	55. Burial of unclaimed dead bodies and dead bodies of animals									
	56. Plan formulation									
	57. Plan monitoring									
	58. Modernisation programmes									
	59. Preparation of Citizen's charter									
	60. Surveys/Studies/Awareness programmes									
	61. Power line mapping									
	62. Panchayat Resource mapping									

		63. Cadastral Map																		
		64. Panchayat Computerisation/Data entry																		
		65. Training programmes																		
		66. Tourism development																		
		67. Subscription for Website																		
		68. Newspapers, periodicals and books																		
		69. Hospital Kiosk Expenses																		
		70. Write off																		
		80. Other items																		
799	Suspense*																			
		99. Stock																		
911	Deduct - Recoveries of over payments relating to previous years																			
		01. Deduct - Recoveries of over payments																		
		Total - 2515																		
2702	Minor Irrigation																			
001	Irrigation projects																			
		51. Maintenance of reservoirs																		
		52. Maintenance of Lift Irrigation projects																		
		53. OYEC for irrigation projects																		
		54. Prevention of flood/sea erosion																		
		80. Other items																		
		Total - 2702																		
2801	Power																			
001	Rural electrification																			
		51. Maintenance of street lights																		
		52. Current charges of street lights																		
		53. Electrification of colonies																		
		80. Other items																		
		Total - 2801																		

* Materials purchased for issue to all works other than road works

2810	Non-conventional sources of energy									
001	Energy Projects									
	51. Bio-gas									
	52. Solar energy project									
	53. Wind energy project									
	80. Other items									
	Total - 2810									
2851	Village Small scale industries									
001	Industrial Development									
	51. Industrial training									
	52. Repairs and maintenance of Industrial estates									
	53. Food processing industry									
	54. Ready made garment making/tailoring									
	55. 'Thazhapaya' manufacture									
	56. Furniture industry									
	57. Handicrafts industry									
	58. Clay industry									
	59. Handloom industry									
	60. Coir industry									
	61. Khadi and Village Industries									
	62. Sericulture									
	63. Electric and Electronic industries									
	80. Other items									
	Total - 2851									
3054	Roads and Bridges									
001	Road and bridge works									
	51. Repairs and maintenance of roads									
	52. Repairs and maintenance of bridges									
799	Suspense*									
	99. Stock									

* Materials purchased for issue to road works.

	Total - 3054									
	Total Revenue Account - Expenditure									
	<u>Capital Account - Expenditure</u>									
4202	Capital outlay on Education, Sports, Art and Culture									
001	Construction and acquisition of assets									
	51. Pre-primary Education									
	52. Primary Education									
	53. Secondary Education									
	54. Adult Education									
	55. Technical Education									
	56. Youth Hostels									
	57. Sports Stadia									
	58. Public libraries									
	59. Museums									
	80. Other items									
	Total - 4202									
4210	Capital outlay on Medical and Public Health									
001	Construction and acquisition of assets									
	51. Hospitals and Dispensaries - Allopathy									
	52. Hospitals and Dispensaries - Ayurveda									
	53. Hospitals and Dispensaries - Homeopathy									
	54. Other systems of medicine									
	80. Other items									
	Total - 4210									
4211	Capital outlay on Family welfare									
001	Construction and acquisition of assets									
	51. Rural Family Welfare									
	Total - 4211									
4215	Capital outlay on Water supply and Sanitation									
001	Construction and acquisition of assets									
	51. Construction of Water sources									

	52. New pipe line projects								
	53. Construction of drainage								
	54. Sewerage services - construction								
	Total - 4215								
4225	Capital outlay on welfare of Scheduled Castes, Scheduled Tribes and other backward classes								
001	Construction and acquisition of assets								
	51. Welfare of Scheduled Castes								
	52. Welfare of Scheduled Tribes								
	Total - 4225								
4235	Capital outlay on Social security and welfare								
001	Construction and acquisition of assets								
	51. Anganwadis								
	52. Other assets								
	Total - 4235								
4401	Capital Outlay on Crop Husbandry								
001	Construction and acquisition of assets								
	51. Agricultural farms								
	52. Krishi Bhavans								
	53. Mechanisation								
	Total - 4401								
4402	Capital Outlay on Soil and Water conservation								
001	Construction and acquisition of assets								
	51. Construction of bunds								
	52. Other conservation projects								
	53. Land reclamation and development								
	Total - 4402								
4403	Capital Outlay on Animal Husbandry								
001	Construction and acquisition of assets								
	51. Hospitals and Dispensaries								
	52. Slaughter houses								
	Total - 4403								

4404	Capital Outlay on Dairy Development									
001	Construction and acquisition of assets									
	51. Dairy Development projects									
	Total - 4404									
4405	Capital Outlay on Fisheries									
001	Construction and acquisition of assets									
	51. Fisheries Development									
	Total - 4405									
4406	Capital outlay on forestry and wild life									
001	Construction and acquisition of assets									
	51.Environmental forestry and wild life									
	Total - 4406									
4515	Capital outlay on Rural Development Programmes									
001	Construction and acquisition of assets									
	51. Acquisition/Purchase of land									
	52. Office buildings									
	53. Public markets									
	54. Bus stand/ Shopping complex									
	55. Furniture									
	56. Crematorium/burial ground									
	57. Motor Vehicles									
	80. Other items									
	Total - 4515									
4702	Capital outlay on minor irrigation									
001	Construction and acquisition of assets									
	51. Irrigation projects									
	Total - 4702									
4801	Capital outlay on Power projects									
001	Construction and acquisition of assets									
	51. Line extension/street lights									
	52. Micro-hydel/ thermal power projects									
	Total - 4801									

4810	Capital outlay on non-conventional sources of energy								
001	Construction and acquisition of assets								
	51. Non conventional energy								
	Total - 4810								
4851	Capital outlay on Village small scale industries								
001	Construction and acquisition of assets								
	51. Mini Industrial estates								
	Total - 4851								
5054	Capital outlay on roads and bridges								
001	Construction and acquisition of assets								
	51. Roads and lanes								
	52. Bridges and culverts								
	Total - 5054								
	Total Capital Account - Expenditure								
	<u>Loans and Advances</u>								
	<i>Debt</i>								
6003	Internal Debt								
001	Loans								
	51. Loans from Financial institutions								
	Total - 6003								
6004	Loans and advances from Central/State Governments								
001	Non plan and plan loans								
	51. Loan plan loans								
	52. Loan for plan schemes								
	Total - 6004								
	Total - Loans and Advances								
	Total Part I - Panchayat Fund								
	<u>Part II – Debt Heads</u>								
	<i>Deposits and Advances</i>								
	<u>Deposits</u>								
8443	Deposits								
001	Security Deposits and other deposits								

	01. Earnest Money Deposit									
	02. Other Security Deposits									
	03. Retention									
	04. Library Cess - Arrears									
	05. Library Cess - Current year									
	06. Royalty									
	07. River Management Fund									
	08. Surcharges payable to Central Government									
	09. Service tax payable to Central Government									
	10. Beneficiary contribution									
	11. Income tax									
	12. VAT									
	13. Construction Workers Welfare Fund									
	14. GPF									
	15. KPEPF									
	16. SLI									
	17. GIS									
	18. FBS									
	19. LIC									
	20. House Building Advance									
	21. Motor Conveyance Advance									
	22. For remittance to other Panchayats									
	23. Revenue Recovery/Court attachment									
	24. For remittance to financial institutions									
	25. Tax/non-tax receipts received in advance/excess									
	26. Distress Relief Fund									
	27. Endowments and Trusts									
	80. Other deposits									
	Total - 8443									
	<u>Advances</u>									
8550	Advances									
001	Advances to Agencies and Individuals									

	01. Advances to Implementing Agencies/ Accredited Agencies									
	02. Mobilisation advance to conveners									
	03. Secured Advance									
	04. Advances to employees									
	80. Other Advances									
	Total - 8550									
	Total Part II - Debt Heads									
	Total Part I + II									

ANNUAL ACCOUNTS OF _____ Block/District Panchayat

1. RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR.....

Summary

<i>Receipts</i>	<i>Budget estimate – current year (Rs.)</i>	<i>Accounts – previous year (Rs.)</i>	<i>Accounts – current year (Rs.)</i>	<i>Payments</i>	<i>Budget estimate – current year (Rs.)</i>	<i>Accounts – previous year (Rs.)</i>	<i>Accounts – current year (Rs.)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Opening balance (i) Cash in Hand (ii) Cash at Treasury (iii) Cash at Bank (iv) Investments 2. Receipts (Part I + II)				1. Payments (Part I + II) (i) Plan (ii) Non-plan 2. Closing balance (i) Cash in Hand (ii) Cash at Treasury (iii) Cash at Bank (iv) Investments			
3. Total				3. Total			

Secretary

***Abstract
Receipts***

<i>Head of Account</i>		<i>Budget estimate - current year Rs.</i>	<i>Accounts previous year Rs.</i>	<i>Accounts current year Rs.</i>
(1)		(2)	(3)	(4)
0049 to 1054 1601 } 1604 } 4000 6003 } 6004 }	Part I - Panchayat Fund <i>(ii) Revenue Account - Non-tax receipts</i> Revenue Account - Non-tax receipts Grants-in-aid, Contributions and Compensations Capital Account - Receipts Loans and Advances Total of Part I - Panchayat Fund			
8443 } 8550 }	Part II - Debt Heads Deposits and Advances Total of Part II - Debt Heads			
Grand Total				

Abstract
Payments

<i>Head of Account</i>		<i>Budget estimate – current year Rs.</i>	<i>Accounts previous year</i>	<i>Accounts current year</i>
(5)				
	Part I – Panchayat Fund			
2049 to 3054	Revenue Account – Expenditure			
4210 to 5054	Capital Account – Expenditure			
6003 } 6004 }	Loans and Advances			
	Total of Part I – Panchayat fund			
	Part II – Debt Heads			
8443 } 8550 }	Deposits and Advances			
	Total of Part II – Debt Heads			
	Grand Total			

Receipts

Head of Account		Budget estimate - current year	Accounts previous year	Accounts current year
		Rs. (2)	Rs. (3)	Rs. (4)
(1)				
	Part I – Panchayat Fund <i>(ii) Revenue Account - Non-tax Receipts</i>			
0049	Interest receipts			
001	Interest and penal interest			
	01. Interest on cash balance investments			
	02. Interest on bank accounts			
	03. Penal interest			
	Total - 0049			
0202	Education, Sports, Art and Culture			
001	Receipts under Education, Sports, Art and Culture			
	01. Pre-primary Education			
	02. Primary Education			
	03. Secondary Education			
	04. Technical Education			
	05. Sports and Youth Welfare			
	06. Art and Culture			
	07. Public Libraries			
	80. Other receipts			
	Total - 0202			
0210	Medical and Public Health			
001	Receipts from Hospitals and Dispensaries			
	01. Allopathy			
	02. Ayurveda			
	03. Homeopathy			
	04. Other Systems of Medicine			
002	Public Health			
	01. Licence fee under Prevention of Food Adulteration Act			

		80. Other receipts			
		Total - 0210			
0215	Water Supply and Sanitation				
001	Receipts under water supply and sanitation				
		01. Rural water supply schemes			
		02. Sewerage schemes			
		03. Comfort stations			
		04. Fees and fines			
		80. Other receipts			
		Total - 0215			
0216	Housing				
001	Receipts under housing				
		01. Contributions and other receipts			
		Total - 0216			
0235	Social Security and Welfare				
001	Social Security and Welfare programme				
		01. Contributions and other receipts			
		Total - 0235			
0401	Crop husbandry				
001	Agriculture				
		01. Agricultural farms			
		02. Agricultural machinery			
		80. Other receipts			
		Total - 0401			
0403	Animal Husbandry				
001	Receipts under Animal Husbandry Programme				
		01. Contributions and other receipts			
		Total - 0403			
0404	Dairy Development				
001	Receipts under Dairy Development Programme				
		01. Contributions and other receipts			
		Total - 0404			

0405	Fisheries			
001	Fisheries Development			
	01. Contributions and other receipts			
	02. Licence fees, fines etc.			
	Total - 0405			
0406	Forestry and wild life			
001	Eco-forestry and wild life			
	01. Contributions and other receipts			
	02. Wild life park and museum			
	Total - 0406			
0515	Rural Development Programmes			
001	Receipts under the Panchayat Raj Act			
	01. Fine on encroachment			
	02. Fine and forfeiture			
	03. Contributions from Trustees of Centres of Pilgrimage			
	04. Dangerous and Offensive Trades Licence Fee			
	05. Building permit fee			
	06. Factory Licence fee			
	07. Installation of machinery licence fee			
	08. Private markets licence fee			
	09. Private slaughter house licence fee			
	10. Private parking area licence fee			
	11. Domestic pig/dog licence fee			
	12. Private hospitals/paramedical institutions registration fee			
	13. Tutorial institutions registration fee			
	14. Vehicle, Boat etc registration fee			
	15. Conservancy receipts			
	16. Market receipts			
	17. Bus stand receipts			
	18. Other vehicle stand fees			
	19. Slaughter house receipts			
	20. Ferry receipts			

		21. Quarry, Sand etc receipts		
		22. Burial ground/crematorium receipts		
		23. Parking facility receipts		
		80. Other receipts		
800	Other receipts			
		01. Fines imposed by courts		
		02. Licence fee under Cinema Regulation Act		
		03. Licence fee under PPR Act		
		04. Receipts under Town Planning Act		
		05. Cost of forms, copying fee etc		
		06. Lapsed deposits		
		07. Demand Notice fee, Warrant fee etc.		
		08. Fee relating to Birth and Death Registration		
		09. Fees relating to Registration under Hindu Marriage Act		
		10. Fees relating to Registration under Common Marriage Rules		
		11. Cattle pound receipts		
		12. Rent on land and building		
		13. Hire charges of vehicles		
		14. Restoration charges of Road cutting		
		15. Hospital Kiosk receipts		
		16. Awards and Incentives		
		80 Other receipts		
911.	Deduct - Refunds of receipts relating to previous years			
		01. Deduct - Refunds of receipts		
		Total - 0515		
0702	Minor irrigation			
001	Surface water, Ground water and Flood Control			
		01. Contribution and other receipts		
		Total - 0702		
0801	Power			
001	Rural electrification			
		01. Contribution and other receipts		

		Total - 0801		
0810	Non-conventional energy sources			
001	Receipts under non-conventional energy			
	01. Contribution and other receipts			
	Total - 0810			
0851	Village Small Industries			
001	Small Industries			
	01. Contributions and other receipts			
	Total - 0851			
1054	Roads and Bridges			
001	Receipts under Roads and Bridges			
	01. Contributions and other receipts			
	02. Toll			
	Total - 1054			
	Total Non-tax Receipts			
	<u>Funds, Grants-in-aid, Contributions and Compensations</u>			
1601	Grants-in-aid and contribution from Central/State Governments and other Agencies			
001	Non Plan grants from Central Government			
	01. National Old Age Pension Scheme			
	02. Maternity Welfare Scheme			
	03. Grant for Railway Level Cross Maintenance			
	80. Other receipts			
002	Plan grants from Central Government			
	01. Total Sanitation			
	02. SGSY			
	03. Literacy			
	04. Drinking water projects			
	05. SGRY Cash			
	06. SGRY - Food grains			
	07. Indira Awas Yojana			

	08. Balika Samridhi Yojana			
	09. NREGA			
	80. Other receipts			
003	Non plan grants from State Government			
	01. Public Works Department			
	02. General Education Department			
	03. Technical Education Department			
	04. Health Department			
	05. Ayurveda			
	06. Homoeopathy			
	07. Other systems of medicine			
	08. Scheduled Caste Development Department			
	09. Scheduled Tribe Development Department			
	10. Social Welfare Department - Child Welfare			
	11. Social Welfare - Widow Pension			
	12. Social Welfare - Pension for Physically challenged			
	13. Social Welfare - Assistance for inter-caste marriage			
	14. Social Welfare - Assistance for marriage of the daughters of poor widows			
	15. Social Welfare - Pension for unmarried women			
	16. Social Welfare - Other financial assistances/pensions			
	17. Labour & Employment Department - Agricultural Workers Pension			
	18. Labour & Employment Department -Unemployment wages			
	19. Agriculture Department			
	20. Animal Husbandry Department			
	21. Dairy Development Department			
	22. Co-operation Department			
	23. Rural Development Department			
	24. Minor Irrigation Department			
	25. Industries Department			
	26. Fisheries Department			
	27. Social Forestry			
	28. Modernisation Programmes			

	29. Flood relief/Drought relief/Distress relief			
	80.Other receipts			
004	Plan grants from State Government			
	01. Public Works Department			
	02. General Education Department			
	03. Technical Education Department			
	04. Health Department			
	05. Ayurveda			
	06. Homoeopathy			
	07. Other systems of medicine			
	08. Scheduled Caste Development Department			
	09. Scheduled Tribe Development Department			
	10. Agriculture Department			
	11. Animal Husbandry Department			
	12. Dairy Development Department			
	13. Co-operation Department			
	14. Rural Development Department			
	15. Minor Irrigation Department			
	16. Industries Department			
	17. Fisheries Department			
	18. Social Forestry			
	19. Modernisation Programme			
	20. Flood relief/Drought relief/Distress relief			
	80.Other receipts			
800	Other grants and contributions			
	01. Kudumbasree			
	02. Literacy Programme			
	03.Sarva Siksha Abhiyan			
	04.Keralolsavam			
	05.Library grant			
	80.Other grants and contributions			
	Total - 1601			

1604	Funds, Compensations and Assignments from State Government			
001	Funds, Compensations and assignments			
	01. Development Fund- General			
	02. Development Fund - SCP			
	03. Development Fund - TSP			
	04. Development Fund - Central FC			
	05. Other items			
	06. Maintenance Fund - Non-road assets			
	07. Maintenance Fund - Road assets			
	08. General purpose fund			
	80. Other receipts			
	Total - 1604			
	Total Funds, Grants-in-aid, Contributions and Compensations			
	Total Revenue Account - Receipts			
	<u>Capital Account Receipts</u>			
4000	Capital receipts			
001	Receipts of capital nature			
	01. Sale proceeds of assets			
	80. Other Receipts			
	Total - 4000			
	Total Capital Account - Receipts			
	<u>Loans and Advances</u>			
	<u>Debt</u>			
6003	Internal Debt			
001	Loans			
	51. Loans from Financial institutions			
	Total - 6003			
6004	Loans and advances from Central/State Governments			
001	Non plan and plan loans			
	51. Non plan loans			
	52. Loan for Plan Schemes			

		Total - 6004		
		Total - Loans and Advances		
		Total Part I - Panchayat Fund		
	<u>Part II – Debt Heads</u>			
	<i>Deposits and Advances</i>			
	<u>Deposits</u>			
8443	Deposits			
001	Security Deposits and other deposits			
	01. Earnest Money Deposit			
	02. Other Security Deposits			
	03. Retention			
	04. Library Cess - Arrears			
	05. Library Cess - Current year			
	06. Royalty			
	07. River Management Fund			
	08. Surcharges			
	09. Service tax payable to Central Government			
	10. Beneficiary contribution			
	11. Income tax			
	12. VAT			
	13. Construction Workers Welfare Fund			
	14. GPF			
	15. KPEPF			
	16. SLI			
	17. GIS			
	18. FBS			
	19. LIC			
	20. House Building Advance			
	21. Motor Conveyance Advance			
	22. For remittance to other Panchayats			
	23. Revenue Recovery/Court attachment			
	24. For remittance to financial institutions			

	25. Tax/non-tax receipts received in advance/excess			
	26. Distress Relief Fund			
	27. Endowments and Trusts			
	80. Other deposits			
	Total - 8443			
	<u>Advances</u>			
8550	Advances			
001	Advances to Agencies and Individuals			
	01. Advances to Implementing Agencies/Accredited Agencies			
	02. Mobilisation advance to conveners			
	03. Secured Advance			
	04. Advances to employees			
	80. Other Advances			
	Total - 8550			
	Total Part II - Debt Heads			
	Total Part I + II			

Payments

Head of Account		Budget estimate - current year	Accounts previous year	Accounts current year
(1)		(2)	(3)	(4)
	<u>Part I – Panchayat Fund</u>			
	<i>Revenue Account – Expenditure</i>			
2049	Interest Payments			
001	Interest on Internal Debt			
	51. Interest			
002	Interest on Loans and Advances from Central/State Governments			
	51. Interest			
	Total - 2049			
2071	Pension and other retirement benefits			
101	Contribution towards pension and gratuity			
	51. Contribution			
	Total - 2071			
2202	General Education			
001	Pre-primary schools			
	02. Wages			
	13. Office expenses			
	14. Rent, Rates and taxes			
	27. Minor works			
	51. Improving quality of education			
	52. Integrated programmes			
	53. Noon meal programme			
	54. Scholarships and incentives			
002	Primary schools			
	02. Wages			
	13. Office expenses			
	14. Rent rates and taxes			
	27. Minor works			

		51. Improving quality of education		
		52. Integrated programmes		
		53. Noon meal programme		
		54. Library		
003	Secondary Education			
		02. Wages		
		13. Office expenses		
		14. Rent, rates and taxes		
		27. Minor works		
		51. Improving quality of education		
		52. Library		
		53. Integrated programmes		
		54. IT@school - infrastructure		
		55. Scholarships and incentives		
004	Adult education			
		51. Rural functional literacy programme		
005	Training			
		51. Computer training		
		80. Other items		
006	Infrastructure Development			
		51. Maintenance of buildings		
		52. Drinking water facilities - maintenance		
		53. Furniture		
		54. Play ground - maintenance		
		55. Sanitation facilities - maintenance		
		56. Compound wall maintenance		
		57. Installation of Laboratory/Computer		
		80 Other items		
		Total - 2202		
2203	Technical education			
001	Vocational education institutions			
		02. Wages		

		13. Office expenses		
		14. Rent, rates and taxes		
		51. Improving quality of education		
		52. Building maintenance		
		53. Drinking water facilities - maintenance		
		54. Furniture		
		55. Play ground - maintenance		
		56. Sanitation facilities - maintenance		
		57. Installation of Laboratory/Computer		
		58. Library		
		59. Laboratories		
		80. Other items		
		Total - 2203		
2204		Sports and Youth welfare		
001		Sports and games		
		51. Sports stadium - maintenance		
		52. Sports equipment		
		53. Sports training		
		80 Other items		
		Total - 2204		
2205		Art and Culture		
001		Promotion of art and culture		
		51. Supply of furniture		
		52. Supply of books		
		53. Maintenance		
		54. Keralolsavam		
002		Libraries and Museums		
		51. Books and periodicals to Panchayat Libraries and reading rooms		
		52. Maintenance of Panchayat Libraries and reading rooms		
		53. Books and Periodicals to other libraries and reading rooms		

		54. Museums		
		80. Other items		
		Total - 2205		
2210	Medical and Public Health			
001	Allopathy Hospitals and Dispensaries			
		02. Wages		
		13. Office expenses		
		14. Rent, rates and taxes		
		21. Materials & Supplies		
		51. Repairs and Maintenance		
		52. Preventive medicine camps		
		53. Women's Health Programmes		
		54. Children's Health Programmes		
		55. Bio-medical waste management in hospitals		
		56. Health Insurance		
		57. Medicine		
		58. Hire charges on vehicles & equipments		
		80. Other items		
002	Ayurveda Hospitals and Dispensaries			
		02. Wages		
		13. Office expenses		
		14. Rent, rates and taxes		
		21. Materials & Supplies		
		51. Repairs and Maintenance		
		52. Medicine purchase		
		53. Medical Camps		
		80. Other items		
003	Homoeo Hospitals and Dispensaries			
		02. Wages		
		13. Office expenses		
		14. Rent, rates and taxes		
		21. Materials & Supplies		

	51. Repairs and Maintenance			
	52. Medicine			
	53. Medical Camps			
	80 Other items			
004	Other systems - Hospitals and Dispensaries			
	02. Wages			
	13. Office expenses			
	14. Rent, rates and taxes			
	21. Materials & Supplies			
	51. Repairs and Maintenance			
	52. Medicine			
	80 Other items			
	Total - 2210			
2211	Family welfare			
001	Welfare Programmes			
	51. Rural family welfare programmes			
	52. Maternity and child health			
	80. Other items			
	Total - 2211			
2215	Water supply and sanitation			
001	Rural water supply schemes			
	02. Wages			
	51. Repairs and Maintenance			
	52. Current charges			
	53. Renovation of water sources			
	54. Improvement the quality of water			
	55. Maintenance of drinking water schemes in slums			
	56. Maintenance of drinking water schemes			
	57. Open wells			
	58. Renovation of existing wells			
	59. OYEC for new drinking water projects			
	60. Jalanidhi projects			

		61. Sector Reforms Projects		
		62. Borewells		
		80. Other items		
002	Sanitation services			
		02. Wages		
		24. Petrol, Oil, lubricants		
		51. Repairs and Maintenance		
		52. Sanitation facilities		
		53. Vector control		
		80. Other items		
300	Sanitation Programmes			
		51. Total Sanitation programme		
		52. Other sanitation schemes		
		Total - 2215		
2216	Housing			
001	Construction of houses			
		51. Construction of houses		
		52. Construction of houses in slums		
		53. Cluster houses		
		54. Repairs of houses		
		55. Strengthening of houses		
		56. Wiring of Houses		
		80. Other items		
		Total - 2216		
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes			
001	Welfare of Scheduled Castes			
		51. Scholarships for students		
		52. Other assistance for students		
		53. Hostels for students		
		54. Wells		
		55. Sanitation		

	56. Housing schemes			
	57. House plots for landless			
	58. Repair of houses			
	59. Wiring of houses			
	60. Training			
	61. Marriage Assistance			
	62. Assistance for medical treatment			
	63. Travel expenses for Tests/Interviews			
	64. Tools for employment			
	65. Other beneficiary oriented schemes			
	66. Integrated development of colonies			
	67. Electrification of colonies			
	68. Repairs and maintenance of Colony Roads and bridges			
	69. Drinking water for colonies			
	70. Other schemes for colonies			
	80. Other items			
	Total - 2225			
2230	Labour and Employment			
001	Labour and Employment Programme			
	51. Insurance for workers			
	52. Assistance to Labour co-operatives			
	53. Unemployment allowance			
	54. Agricultural workers pension			
	55. Assets for self employment			
	56. Financial assistance to self help groups under SGSY			
	57. Revolving Fund to N.HG's/ADS/CDS and SHG's			
	58. Marketing fairs for self employed groups			
	59. Employment oriented training programmes			
	80. Other items			
	Total - 2230			
2235	Social security and welfare			
001	Welfare of handicapped			

	51. Equipment for physically challenged			
	52. Self employment for physically challenged			
	53. Hearing aids for deaf			
	54. Equipment for mentally challenged			
	55. Equipment for visually handicapped			
	56. Housing			
	80. Other items			
002	Child welfare			
	51. Honorarium for Anganwadi Workers and Helpers			
	52. Infrastructure facilities for Anganwadis			
	53. Baby friendly toilets			
	54. Anganwadi Nutrition scheme			
	55. Supplementary Nutrition programme for children and adolescent girls and breast-feeding mothers			
	56. Balika Samridhi Yojana			
	80. Other items			
003	Women's welfare			
	51. House construction			
	52. Employment training			
	53. Self employment programmes			
	54. Assistance for the marriage of the daughter of poor widows			
	55. Maternity welfare			
	56. Assistance for intercaste marriage			
	57. Repairs of Houses			
	58. Other assistance			
004	Welfare of aged, infirm and destitutes			
	51. House construction for destitutes			
	52. Renovation of houses of destitutes			
	53. Maintenance of old age homes/Day care centres			
	54. Service Package - Ashraya			
	55. Other assistance			

005	Pensions and other Social Security Schemes			
	51. National Old Age Pension Scheme			
	52. Widow Pension			
	53. Pension for physically challenged			
	54. Pension for unmarried women			
	55. Insurance schemes			
	56. Other pensions and schemes			
	Total - 2235			
2236	Nutrition			
001	Distribution of nutritious food and beverages			
	51. Special Nutrition Programmes			
	80. Other items			
	Total - 2236			
2245	Relief on Account of Natural Calamities			
001	Drought			
	51. Gratuitous relief			
002	Floods, Cyclones and other natural calamities			
	51. Gratuitous relief			
	Total - 2245			
2401	Crop Husbandry			
001	Krishi Bhavans and Farms			
	02. Wages			
	13. Office expenses			
	14. Rent, rates and taxes			
	51. Repairs and maintenance			
002	Crops			
	51. Integrated paddy projects			
	52. Coconut development			
	53. Areca nut development			
	54. Plantain development			
	55. Paddy production incentive			
	56. Spices			

		57. Vanilla		
		58. Mushroom		
		59. Mulberry		
		60. Honey bee		
		61. Rubber		
		62. Cashew nut		
		63. Medicinal Plants		
		64. Vegetable development		
		80. Other items		
003	Other Agricultural schemes			
		51. Seeds and Plants		
		52. Fertilizers and pesticides		
		53. Training, study and awareness		
		54. Crop Insurance		
		55. Horticulture		
		56. Development of Agriculture Farms		
		57. Revolving fund to Farmer groups/Padasekhara Samithies		
		80. Other items		
		Total - 2401		
2402	Soil and Water Conservation			
001	Conservation Programme			
		51. Soil Conservation		
		52. Water Conservation		
		53. Rain Water harvesting		
		54. Renovation of ponds, lakes etc.		
		55. Watershed management		
		80. Other items		
		Total - 2402		
2403	Animal husbandry			
001	Veterinary Hospitals and Dispensaries			
		02. Wages		

		13. Office expenses		
		14. Rent, rates and taxes		
		21. Supplies and materials		
		51. Repairs and maintenance		
		52. Medicine		
002	Development Projects			
		51. Cattle development		
		52. Buffalo development		
		53. Special Livestock Breeding programme		
		54. Goat Development		
		55. Piggery Development		
		56. Egg - Chicken development		
		57. Broiler - Chicken development		
		58. Duck and Kada development		
		59. Hatcheries, nurseries		
		60. Development of other livestock		
		61. Fodder development		
		62. Livestock and poultry insurance		
		63. Slaughter houses		
		64. Anti Rabies vaccination		
		65. Control of stray dogs		
		80 Other items		
		Total - 2403		
2404	Dairy development			
001	Dairy development projects			
		51. Milk co-operative societies		
		52. Milk collection, pasteurisation and distribution		
		80 Other items		
		Total - 2404		
2405	Fisheries			
001	Institutions			
		51. Matsyabhavan		

		52. Fisheries School		
		53. Other institutions		
002	Fisheries projects			
		51. Prawn farming		
		52. Fresh water fish farming		
		53. Ornamental fish farming		
		54. Backwater fisheries projects		
		55. Marine fisheries projects		
		56. Equipment for fishing		
		57. Processing, Preservation and marketing		
		58. Fishing co-operative societies		
		59. Self Help groups		
		60. Repairs and maintenance of landing centres		
		80. Other items		
		Total - 2405		
2406	Forestry and Wild life			
001	Forest conservation, development and regeneration			
		51. Forestry programmes		
		52. Fencing		
		80. Other items		
		Total - 2406		
2425	Co-operation			
001	Development projects			
		51. Projects in co-operative sector		
		Total - 2425		
2515	Rural Development Programmes			
001	Elected Representatives			
		01. Salaries (House rent allowance of President of District Panchayat)		
		06. Honorarium (including sitting fee)		
		11. Travel expenses		

002	Establishment and services			
	01 Salaries			
	02 Wages			
	11. Travel expenses			
	11. Office expenses (includes telephone charges of President, electricity charges etc.)			
	13. Rent, rates and taxes			
	15. Audit fee			
	20. Other administrative expenses (including expenses related to election)			
	21. Supplies and Materials			
	26. Publicity and Campaign (including printing of Publicity materials, public TV, Radio etc.)			
	28. Professional services			
	51. Leave salary contribution (of deputationists)			
	52. Maintenance and repairs			
	53. Motor vehicles			
	54. Expenditure related to crematoriums and burial grounds			
	55. Burial of unclaimed dead bodies and dead bodies of animals			
	56. Plan formulation			
	57. Plan monitoring			
	58. Modernisation programmes			
	59. Preparation of Citizen's charter			
	60. Surveys/Studies/Awareness programmes			
	61. Powerline mapping			
	62. Panchayat Resource mapping			
	63. Cadastral Map			
	64. Panchayat Computerisation/Data entry			
	65. Training programmes			
	66. Tourism development			

		67. Subscription for Website		
		68. Newspapers, periodicals and books		
		69. Hospital Kiosk expenses		
		70. Write off		
		80. Other items		
799	Suspense*			
		99. Stock		
911	Deduct - Recoveries of over payments relating to previous years			
		01. Deduct - Recoveries of over payments		
		Total - 2515		
2702	Minor Irrigation			
001	Irrigation projects			
		51. Maintenance of reservoirs		
		52. Maintenance of Lift Irrigation projects		
		53. OYEC for irrigation projects		
		54. Prevention of flood/sea erosion		
		80. Other items		
		Total - 2702		
2801	Power			
001	Rural electrification			
		51. Maintenance of street lights		
		52. Current charges of street lights		
		53. Electrification of colonies		
		80. Other items		
		Total - 2801		
2810	Non-conventional sources of energy			
001	Energy Projects			
		51. Bio-gas		
		52. Solar energy project		

* Materials purchased for issue to all works other than road works

		53. Wind energy project		
		80. Other items		
		Total - 2810		
2851		Village Small scale industries		
001		Industrial Development		
		51. Industrial training		
		52. Repairs and maintenance of Industrial estates		
		53. Food processing industry		
		54. Ready made garment making/tailoring		
		55. 'Thazhapaya' manufacture		
		56. Furniture industry		
		57. Handicrafts industry		
		58. Clay industry		
		59. Handloom industry		
		60. Coir industry		
		61. Khadi and Village Industries		
		62. Sericulture		
		63. Electric and Electronic industries		
		80. Other items		
		Total - 2851		
3054		Roads and Bridges		
001		Road and bridge works		
		51. Repairs and maintenance of roads		
		52. Repairs and maintenance of bridges		
799		Suspense*		
		99. Stock		
		Total - 3054		
		Total Revenue Account - Expenditure		
		Capital Account - Expenditure		

* Materials purchased for issue to road works.

4202	Capital outlay on Education, Sports, Art and Culture			
001	Construction and acquisition of assets			
	51. Pre-primary Education			
	52. Primary Education			
	53. Secondary Education			
	54. Adult Education			
	55. Technical Education			
	56. Youth Hostels			
	57. Sports Stadia			
	58. Public libraries			
	59. Museums			
	80. Other items			
	Total - 4202			
4210	Capital outlay on Medical and Public Health			
001	Construction and acquisition of assets			
	51. Hospitals and Dispensaries - Allopathy			
	52. Hospitals and Dispensaries - Ayurveda			
	53. Hospitals and Dispensaries - Homeopathy			
	54. Other systems of medicine			
	80. Other items			
	Total - 4210			
4211	Capital outlay on Family welfare			
001	Construction and acquisition of assets			
	51. Rural Family Welfare			
	Total - 4211			
4215	Capital outlay on Water supply and Sanitation			
001	Construction and acquisition of assets			
	51. Construction of Water sources			
	52. New pipe line projects			
	53. Construction of drainage			
	54. Sewerage services - construction			
	Total - 4215			

4225	Capital outlay on welfare of Scheduled Castes, Scheduled Tribes and other backward classes			
001	Construction and acquisition of assets			
	51. Welfare of Scheduled Castes			
	52. Welfare of Scheduled Tribes			
	Total - 4225			
4235	Capital outlay on Social security and welfare			
001	Construction and acquisition of assets			
	51. Anganwadis			
	52. Other assets			
	Total - 4235			
4401	Capital Outlay on Crop Husbandry			
001	Construction and acquisition of assets			
	51. Agricultural farms			
	52. Krishi Bhavans			
	53. Mechanisation			
	Total - 4401			
4402	Capital Outlay on Soil and Water conservation			
001	Construction and acquisition of assets			
	51. Construction of bunds			
	52. Other conservation projects			
	53. Land reclamation and development			
	Total - 4402			
4403	Capital Outlay on Animal Husbandry			
001	Construction and acquisition of assets			
	51. Hospitals and Dispensaries			
	52. Slaughter houses			
	Total - 4403			
4404	Capital Outlay on Dairy Development			
001	Construction and acquisition of assets			
	51. Dairy Development projects			
	Total - 4404			

4405	Capital Outlay on Fisheries			
001	Construction and acquisition of assets			
	51. Fisheries Development			
	Total - 4405			
4406	Capital outlay on forestry and wild life			
001	Construction and acquisition of assets			
	51.Environmental forestry and wild life			
	Total - 4406			
4515	Capital outlay on Rural Development Programmes			
001	Construction and acquisition of assets			
	51. Acquisition/Purchase of land			
	52. Office buildings			
	53. Public markets			
	54. Bus stand/ Shopping complex			
	55. Furniture			
	56. Crematorium/burial ground			
	57. Motor Vehicles			
	80. Other items			
	Total - 4515			
4702	Capital outlay on minor irrigation			
001	Construction and acquisition of assets			
	51. Irrigation projects			
	Total - 4702			
4801	Capital outlay on Power projects			
001	Construction and acquisition of assets			
	51. Line extension/ street lights			
	52. Micro-hydel/ thermal power projects			
	Total - 4801			
4810	Capital outlay on non-conventional sources of energy			
001	Construction and acquisition of assets			
	51. Non conventional energy			
	Total - 4810			

4851	Capital outlay on Village small scale industries			
001	Construction and acquisition of assets			
	51. Mini Industrial estates			
	Total - 4851			
5054	Capital outlay on roads and bridges			
001	Construction and acquisition of assets			
	51. Roads and lanes			
	52. Bridges and culverts			
	Total - 5054			
	Total Capital Account - Expenditure			
	<u>Loans and Advances</u>			
	<i>Debt</i>			
6003	Internal Debt			
001	Loans			
	51. Loans from Financial institutions			
	Total - 6003			
6004	Loans and advances from Central/State Governments			
001	Non plan and plan loans			
	51. Loan plan loans			
	52. Loan for plan schemes			
	Total - 6004			
	Total - Loans and Advances			
	Total Part I - Panchayat Fund			
	<u>Part II – Debt Heads</u>			
	<i>Deposits and Advances</i>			
	<u>Deposits</u>			
8443	Deposits			
001	Security Deposits and other deposits			
	01. Earnest Money Deposit			
	02. Other Security Deposits			
	03. Retention			
	04. Library Cess - Arrears			

	05. Library Cess - Current year			
	06. Royalty			
	07. River Management Fund			
	08. Surcharges			
	09. Service tax payable to Central Government			
	10. Beneficiary contribution			
	11. Income tax			
	12. VAT			
	13. Construction Workers Welfare Fund			
	14. GPF			
	15. KPEPF			
	16. SLI			
	17. GIS			
	18. FBS			
	19. LIC			
	20. House Building Advance			
	21. Motor Conveyance Advance			
	22. For remittance to other Panchayats			
	23. Revenue Recovery/ Court attachment			
	24. For remittance to financial institutions			
	25. Tax/ non-tax receipts received in advance/ excess			
	26. Distress Relief Fund			
	27. Endowments and Trusts			
	80. Other deposits			
	Total - 8443			
	<u>Advances</u>			
8550	Advances			
001	Advances to Agencies and Individuals			
	01. Advances to Implementing Agencies/ Accredited Agencies			
	02. Mobilisation advance to conveners			
	03. Secured Advance			

	04. Advances to employees			
	80 . Other Advances			
	Total - 8550			
	Total Part II - Debt Heads			
	Total Part I + II			

ANNUAL ACCOUNTS OFVillage Panchayat

2. REVENUE ACCOUNT FOR THE YEAR.....

Head of Account	Expenditure	Amount (Rs.)	Head of Account	Income	Amount (Rs.)
2049 to 3054	Revenue Expenditure:		0028 to 0045	Tax Revenue - Current year	
	<i>Add</i> Suspense Stock	_____	0049 to 1054	Non-tax Revenue - Current year	
			1601	Grant-in-aid from Central/State Governments	
	Less Suspense Stock	_____	1604	Funds, Compensations & Assignments from State Governments	
				Deficit transferred to Revenue Adjustment Account (Balancing figure)	
	Surplus transferred to Revenue Adjustment Account (Balancing figure)				
	Total	=====		Total	=====

ANNUAL ACCOUNTS OFBlock/District Panchayat

2. REVENUE ACCOUNT FOR THE YEAR.....

Head of Account	Expenditure	Amount (Rs.)	Head of Account	Income	Amount (Rs.)
2049 to 3054	Revenue Expenditure:		0049 to 1054	Non-tax Revenue - Current year	
	<i>Add</i> Suspense Stock	_____	1601	Grant-in-aid from Central/State Governments	
			1604	Funds, Compensations & Assignments from State Governments	
	Less Suspense Stock	_____		Deficit transferred to Revenue Adjustment Account (Balancing figure)	
	Surplus transferred to Revenue Adjustment Account (Balancing figure)				
	Total	_____		Total	_____

ANNUAL ACCOUNTS OF Village Panchayat

3. REVENUE ADJUSTMENT ACCOUNT FOR THE YEAR.....

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Deficit transferred from Revenue Account		Surplus transferred from Revenue Account	
Loss on sale of Asset		Tax Revenue - Arrears (Current year)	
Book value of assets transferred to other institutions free of cost		Profit on sale of asset	
Revenue expenditure outstanding (current year)		Value of assets acquired by way of donation or on free of cost transfer from other institutions	
Net Surplus transferred to Capital Fund Account (Balancing figure)		Decrease in liability*	
		Net deficit transferred to Capital Fund Account (Balancing figure)	

Total	_____	Total	_____
	=====		=====

*Decrease in liability - eg. discount received on settlement of loan.

Note on Adjustments:-

ANNUAL ACCOUNTS OFBlock/District Panchayat

3. REVENUE ADJUSTMENT ACCOUNT FOR THE YEAR.....

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Deficit transferred from Revenue Account		Surplus transferred from Revenue Account	
Loss on sale of Asset		Profit on sale of asset	
Book value of assets transferred to other institutions free of cost		Value of assets acquired by way of donation or on free of cost transfer from other institutions	
Revenue expenditure outstanding (current year)		Decrease in liability*	
Net Surplus transferred to Capital Fund Account (Balancing figure)		Net deficit transferred to Capital Fund Account (Balancing figure)	

Total	_____	Total	_____
	=====		=====

*Decrease in liability – eg. discount received on settlement of loan.

Note on Adjustments:-

ANNUAL ACCOUNTS OF Village Panchayat

4. STATEMENT OF AFFAIRS AS ON

Liabilities	Amount Rs.	Assets	Amount Rs.
Deposits		Cash in hand	
Loans		Cash at Bank	
Capital Fund:		Cash at Treasury	
Opening Balance:.....		Investments	
Add: Net surplus:		Advances	
Less: Net deficit:.....		Arrears of Tax Revenue	
		Arrears of Non-tax Revenue	
		Suspense stock	
		Non-road Assets	
		Road Assets	
Total		Total	

ANNUAL ACCOUNTS OF Block/District Panchayat

4. STATEMENT OF AFFAIRS AS ON

Liabilities	Amount Rs.	Assets	Amount Rs.
Deposits		Cash in hand	
Loans		Cash at Bank	
Capital Fund:		Cash at Treasury	
Opening Balance:.....		Investments	
Add: Net surplus:		Advances	
Less: Net deficit:.....		Arrears of Non-tax Revenue	
		Suspense stock	
		Non-road Assets	
		Capital expenditure on Roads	
Total		Total	

ANNUAL ACCOUNTS OF Village Panchayat

Schedule - I

Statement showing the Accounts of Assets and Liabilities for the year

Item	Balance at the commencement of the year	Additions	Total	Reduction	Balance at the end of the year
	Rs.	Rs.	Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)
(a) Assets:					
Investments					
Advances					
Arrears of Tax Revenue					
Arrears of Non-tax Revenue					
Suspense Stock					
Non-road Assets					
Road Assets					
(b) Liabilities:					
Deposits					
Loans					
Revenue Expenditure outstanding					

ANNUAL ACCOUNTS OF Block/District Panchayat

Schedule - I

Statement showing the Accounts of Assets and Liabilities for the year

Item	Balance at the commencement of the year	Additions	Total	Reduction	Balance at the end of the year
	Rs.	Rs.	Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)
(a) Assets:					
Investments					
Advances					
Arrears of Non-tax Revenue					
Suspense Stock					
Non-road Assets					
Capital expenditure on Roads					
(b) Liabilities:					
Deposits					
Loans					
Revenue Expenditure outstanding					

ANNUAL ACCOUNTS OF Panchayat

Schedule - II

Treasury/Bank Reconciliation Statement

Sl. No.	Particulars	VPF/BDF/DPF Account I	VPF/BDF/DPF Account II(a)	VPF/BDF/DPF Account II(b)	VPF/BDF/DPF Account II(c)	VPF/BDF/DPF Account III(i)	VPF/BDF/DPF Account III(ii)	..... Bank Account No.....	..... Bank Account No.....	..... Bank Account No.....	..... Bank Account No.....	..... Bank Account No.....	..... Bank Account No.....
1.	Balance as per Treasury/Bank scroll												
2.	<u>Add:</u> (i) Amount deposited but not credited in the account (ii) Bank charges debited in the account but not taken in the Cash Book (iii) Wrong debits in the account (iv) Withdrawals under Bill System not accounted in the Cash Book for want of receipt of Demand Drafts												
3.	Total (1+2)												
4.	<u>Deduct:</u> (i) Uncashed Cheques (ii) Interest credited in the account but not taken in the Cash book (iii) Amount deposited directly in to Treasury/Bank account, but not accounted in the Cash book (iv) Wrong credits in the account												
5.	Total 4:												
6.	Balance as per Cash Book (3 - 5)												

1. Separate columns should be allotted for each Treasury/Bank account
2. Details of the differences may be noted showing the Cheque No., date, amount etc.

Secretary

ANNUAL ACCOUNTS OF Panchayat

Schedule - III

Statement of Investments for the year.....

Sl.No.	Name of the Institution in which the investment was made	Nature of Investment	Fund to which the investment pertains	Balance at the commencement of the year	Investment made during the year	Total (5+6)	Amount of investment realised during the year (Excluding interest received etc.)	Balance at the end of the year
				Rs.	Rs.	Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

ANNUAL ACCOUNTS OF Panchayat

Schedule - IV

Statement of Advances for the year

Sl.No.	Item	Balance at the commencement of the year	Amount advanced during the year	Total (3+4)	Advances adjusted/ recovered during the year	Balance at the end of the year (5-6)
		Rs.	Rs.	Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-						

ANNUAL ACCOUNTS OF Village Panchayat

Schedule V

Statement showing Demand, Collection and Balance Statement for the year

Sl. No.	Item	Demand			Collection			Remission/ Write off		Balance			Remarks
		Arrears	Current	Total (3+4)	Arrears	Current	Total (6+7)	Arrears	Current	Arrears (3-6-9)	Current (4-7-10)	Total (11+12)	
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Tax Receipts												
1.	Property Tax												
2.	Service Taxes:- (f) Water (g) Drainage (h) Lighting (i) Sanitary (j) Scavenging Tax												
3.	Land Conversion Cess												
4.	Profession Tax - Institutions/Professional/Traders etc.												
5.	Profession Tax - Employees												
6.	Entertainment Tax												
7.	Show Tax												
8.	Advertisement Tax												
9.	Other taxes and cesses												
	Non-tax Receipts												
10.	Licence fees												
11.	Registration fees												
12.	Rent												
13.	Other fees												
14.	Other items												
	Total												

ANNUAL ACCOUNTS OFBlock/District Panchayat

Schedule V

Statement showing Demand, Collection and Balance Statement for the year

Sl. No.	Item	Demand			Collection			Remission/ Write off		Balance			Remarks
		Arrears	Current	Total (3+4)	Arrears	Current	Total (6+7)	Arrears	Current	Arrears (3-6-9)	Current (4-7-10)	Total (11+12)	
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Non-tax Receipts												
1.	Rent												
2.	Other items												
	Total												

ANNUAL ACCOUNTS OF Panchayat

Schedule VI

Statement of Suspense Stock at the end of the year

<i>Sl.No.</i>	<i>Item</i>	<i>Date of purchase</i>	<i>Cost of purchase</i> Rs.	<i>Value of stock to be recovered from contractors/ conveners</i> Rs.	<i>Value of stock at the end of the year</i> Rs.	<i>Total (5+6)</i> Rs.
1	2	3	4	5	6	7

ANNUAL ACCOUNTS OF Panchayat

Schedule - VII

Statement of Non-Road Assets for the year

Sl.No.	Name of Asset	Balance at the commencement of the year Rs.	Additions during the year Rs.	Total (4+5) Rs.	Sale/ Transfer/Write off during the year Rs.	Balance at the end of the year (5-6) Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-						

ANNUAL ACCOUNTS OF Panchayat

Schedule - VIII

Statement of Capital Expenditure on Roads for the year

Sl.No.	Name of the Road	Balance at the commencement of the year	Additions during the year	Total (4+5)
		Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)

ANNUAL ACCOUNTS OF Panchayat

Schedule - IX

Statement of Revenue Expenditure outstanding at the end of year

Sl.No.	Item of expenditure	Bill No. (if applicable)	Balance at the commencement of the year	Amount paid during the year	Amount outstanding at the end of the year
			Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)

ANNUAL ACCOUNTS OF Panchayat

Schedule - X

Statement of Deposits for the year

Sl.No.	Item	Balance at the commencement of the year Rs.	Receipts during the year Rs.	Total (3+4) Rs.	Refund/Adjustment during the year Rs.	Balance at the end of the year (5-6) Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-						

ANNUAL ACCOUNTS OF Panchayat

Schedule - XI

Statement of Loans for the year

Sl.No.	Particulars of loan	Balance at the commencement of the year (Principal only)	Loan availed during the year	Total (3+4)	Refund of Principal amount during the year	Balance at the end of the year (5-6)
		Rs.	Rs.	Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
-						

Appendix III

Procedure for Tender/Quotation- cum-Auction

Appendix III

Procedure for Tender/Quotation- cum-Auction

Part I. Right to collect fees in respect of use of market, cart stand etc. *(See Rule-16)*

(1) Where the right to collect fees in respect of the use of any market, cart-stand, bus stand, taxi stand, auto rikshaw stand, lorry stand, landing or halting place, slaughter house, fishery, ferry or any other revenue yielding property is proposed to be leased out by the Panchayat, the Secretary shall prepare a notice setting forth the terms and conditions of lease, and shall obtain the approval of the Panchayat.

(2) The notice shall set forth the following terms and conditions, subject to which the lease will be granted, namely:-

(a) No person shall be permitted to bid at the Tender/Quotation-cum-Auction, unless he pays Earnest Money Deposit or Auction Deposit or both, as the case may be, the amount of which shall be specified in the notice. The Panchayat shall be competent to fix the amount of Earnest Money Deposit/Auction Deposit which shall not be less than 10 percent of the expected bid amount.

(b) The minimum of the bid amount, from which the Tender/Quotation-cum-Auction is to commence, shall be fixed by the Panchayat.

(c) (i) the lessee shall, within one week of the receipt of information regarding the confirmation of the lease in his favour, pay a Security Deposit which together with the Earnest Money Deposit/Auction Deposit referred to in clause (a) would make up one-fourth of the total lease amount. This sum shall be refunded at the end of the tenure of the lease, after satisfying that no amount in respect of the lease is outstanding from the lessee.

(ii) the lease amount shall be paid in equal monthly instalments within the period of lease commencing from the first month of the lease on or before 10th of every month.

(iii) the Panchayat may stipulate any other condition, if considered necessary, provided that they do not contravene the conditions specified in this Appendix.

(iv) defaulters to the Panchayat in any respect shall not be permitted to participate in the Tender/Quotation-cum-Auction.

(3) The notice shall, after approval by the Panchayat, be published in the notice board of the Panchayat Office and in some conspicuous places within the limits of the Panchayat.

Provided that the Panchayat may, having regard to the anticipated income from, and the nature of the lease, determine whether the publication of the preliminary notice shall be effected in the manner laid down in this sub-rule or in any other manner, and in the latter case, shall specify the mode or modes in which the publication shall take place, ensuring adequate publicity.

(4) The bidders who submit Tenders or Quotations shall furnish Earnest Money Deposit prescribed by the Panchayat along with their Tenders/Quotations. In case they want to participate in the auction, they shall in addition, submit the Auction Deposit like the other bidders.

(5) The details of Auction Deposit paid by the bidders at the time of auction shall be entered in the Auction Mahassar. The Auction Deposits of the first and the second highest bidders shall not be released until the Lease Deed is executed. After finalising the Tender/Quotation-cum-Auction procedure the Auction Deposit of all the other bidders who participated in the auction shall be released by obtaining their signatures in the Auction Mahassar.

(6) Receipts shall be issued wherever applicable, for the Earnest Money Deposit received along with Tenders/Quotations the Earnest Money Deposit paid by first and second highest Tender/Quotation shall not be released until the lease deed is executed. The Earnest Money Deposit of all the other persons who submitted Tenders/Quotations

shall be released on the next working day after finalising the Tender-cum-Auction procedure.

(7) The Secretary shall, after the Tender/Quotation-cum-Auction procedure is completed, place before the Panchayat, a list of the bids at the Tender/Quotation-cum-Auction. He shall also submit a Comparative Statement by tabulating all the Tenders/Quotations/Bids and a note containing his remarks. The Panchayat shall accept the highest Tender/Quotation/Bid but shall be competent to reject the highest Tender/Quotation/Bid. Where the Tender/Quotation/Bid accepted is not the highest, the reasons for rejection, shall be recorded in writing.

(8) The Secretary on behalf of the Panchayat shall enter into a written contract with the person, whose bid or Tender/Quotation has been accepted in accordance with the terms and conditions of the preliminary notice.

(9) The lease deed shall ordinarily be executed and registered within 15 days of the receipt communication of the date of confirmation of the lease by the Panchayat, if the period of lease exceeds one year.

(10) The Earnest Money Deposit of the second highest bidder in the case of Tender/Quotation or the Auction Deposit of the second highest bidder in the case of Auction, as the case may be, shall be released on the next working day after execution of the Lease Deed by the highest bidder.

(11) In case the successful bidder does not execute the lease deed within the stipulated date, his bid shall be cancelled at his risk and cost and his Earnest Money Deposit/Auction Deposit forfeited. There upon the Panchayat may negotiate with the second highest bidder or invite fresh bids for Tender/Quotation-cum-Auction as per the procedure prescribed above.

(12) Every lease deed shall specify-

- (a) the duration of the lease;
- (b) the amount of each instalment and the date on or before which it shall be payable;

- (c) the penal interest payable in the case of payment of any instalment after the due date;
- (d) the liability of the lessee to make good any loss caused to the Panchayat on re-auction or through management by Panchayat; owing to default on the part of the lessee to fulfill the terms of the contract; and
- (e) the rate of fees to be levied by the lessee in regard to markets, landing place, halting places, cart-stands, slaughter-houses, fisheries, ferries or any other revenue yielding property.

(13) Every lease deed shall contain an express condition that the lessee shall be liable to pay such ground rent as the Panchayat may fix from time to time.

(14) No person shall be allowed to exercise his rights under the lease until he has executed the lease deed.

(15) In cases, where the Tender/Quotation-cum-Auction has proved unsuccessful on at least two occasions owing to want of bidders or to any other reason, the Panchayat may, at its option, entrust fee collection by engaging persons from outside on daily wages on or contract basis.

(16) The collection of the amounts due shall be watched through the Miscellaneous Demand Register.

(17) If any instalment due under the lease is not paid within one month of the date on which it becomes payable, the Secretary shall forthwith report the matter to the Panchayat which may thereupon terminate the lease and order alternate arrangement at the risk and cost of the lessee.

Part II. Lease of produce or usufructs of trees
(See Rule-17)

The Panchayat may lease out the produce or usufructs of trees as prescribed in Part I of this Appendix, mutatis mutandis.

Part III. Rent/Lease on land and buildings

- (1) The Panchayat may rent/lease out their buildings such as Shopping Complexes, Lodges, Guest Houses etc. belonging to Panchayat to any person as licensee of the building/part of the building for his use. The conditions stipulated in Part I above stand applicable, mutatis mutandis, to rent/lease.
- (2) In the case of rent, the notice shall specify that the rent amount shall be increased at the end of every completed period of lease by a specified percentage which shall not be less than five percent of the rent fixed for the previous period of lease.
- (3) The Panchayat may permit/the tenant, in the case of rent, to continue his tenancy on the expiry of the term of agreement, after executing a fresh agreement, containing a clause on the increase of rent as specification para (2) above.

Part IV. Sale of Tools, Plant, Unserviceable Articles, Sweepings etc.
(See Rule-19)

The Panchayat may dispose of the old and unserviceable tools, plant, stores materials, sweeping and wind fallen and weathered trees, following the procedure as prescribed in Part I of this Appendix, mutatis mutandis.

Appendix-IV

Method of Preparation of Annual Accounts incorporating statements on Accrual basis

Appendix-IV

Method of Preparation of Annual Accounts incorporating statements on Accrual basis

1. Receipts and Payments Account

- 1.1. The progressive figures in the Monthly Accounts for the month of March represent the receipts and payments of the Panchayat for the year. If any alterations are required in those figures, such alterations are effected through Transfer Entry or otherwise. The figures obtained after making alterations, if any, are posted in the Receipts and Payments Account. The opening balance of the Receipts and Payments Account should be the opening balance at the beginning of the year, ie. 1st of April. The closing balance at the end of the year, ie. as on 31st of March should be the closing balance of the Receipts and Payments Account.

2. Revenue Account

- 2.1. *Income Side:* After preparation of the Receipts and Payments Account the Revenue Account is to be prepared. The figures for the Revenue Account are adopted from the Receipts and Payments Account. The total collection of tax revenue relating to the current year under the Major Heads of Accounts from 0028 to 0045 should be adopted as Tax Revenue on the Income side. This means that the arrears collected during the year and included in the above heads of accounts should be excluded from Tax Revenue. The same procedure should be followed for the non-tax revenue under the Major Heads of Account 0049 to 1054. The receipts under the Major Head 1601 Grants in aid from Central/State Governments and 1604 Funds Compensations and Assignments should also be posted on the income side. The figures appearing under the minor head '911-Deduct - Refunds of receipts relating to the previous years' and '911-Deduct - Recoveries of over payments relating to the previous years' should be added on the receipt side and payment side respectively.

- 2.2. *Expenditure side:* The total of revenue expenditure under the Major Heads of Account 2049 to 3054 should be taken first. The head of Account '799 Suspense 99 Stock' appears under the Major Heads of Account '2059-Public Works' and '3054-Roads and Bridges'. If there is a minus figure under the head of account '799 Suspense 99 Stock', such figure should be added to the total of revenue expenditure. If there is a plus figure, such figure should be deducted. The resultant figure represents the final figure of revenue expenditure for the year.
- 2.3. *Balancing the Revenue Account:* If there is excess of income over expenditure, the balancing figure should appear on the expenditure side as "Surplus transferred to Revenue Adjustment Account". If on the other hand, the expenditure is more than the income, the balancing figure should appear on the income side as "Deficit transferred to Revenue Adjustment Account".

3. Revenue Adjustment Account

- 3.1. If the Revenue Account shows a surplus, such surplus should be recorded in the income side of the Revenue Adjustment Account. If the Revenue Account shows a deficit, such deficit should be recorded on the expenditure side of the Revenue Adjusting Account.
- 3.2. *Preparation of Revenue Adjustment Account – Income side:* The arrears relating to the current year, ie. the amount outstanding collection at the end of the year in respect of the current years demand, should be posted on the income side. The profit on sale of assets, if any, should also be posed on the income side.
- 3.3. *Preparation of Revenue Adjustment Account – Expenditure side:* Revenue expenditure outstanding, if any, eg. interest on bank loan due but not paid, should be shown on the expenditure side. The loss on sale of assets should also be shown on the expenditure side.
- 3.4. *Value of assets acquired by way of donation or on free of cost transfer from other institutions:* If a Panchayat receives any asset by way of donation or on free of cost transfer from other institutions, the value of the asset should be recorded in the Asset Register and taken as income in the Revenue Adjustment Account.

- 3.5. *Book value of assets transferred to other institutions free of cost:* In the case of transfer of assets owned by any Panchayat to any other institution free of cost, the value of such assets should be shown on the expenditure side of the Revenue adjustment account under 'book value of asset transferred to other institutions free of cost'. For example, if a Panchayat is bifurcated and assets located in the transferred areas are transferred to another Panchayat, the assets transferred should be removed from the Asset Registers and the value of the assets should be recorded in the Revenue Adjustment Account.
- 3.6. *Balancing of Revenue Adjustment Account:* If there is excess of income over expenditure, the balancing figure should appear on the expenditure side as "Net Surplus transferred to Capital Fund Account". If the expenditure is more than the income, the balancing figure should appear on the income side as "Net deficit transferred to Capital Fund Account".

4. Note on adjustments

- 4.1. In order to prepare the Revenue Adjustment Account, certain details apart from the information available in the Receipts and Payments Account are necessary. The above details are recorded in a 'Note on adjustments' appearing below the Revenue Adjustment Account. An illustration for the preparation of the Note on adjustments is given below:

- (1) Tax revenue arrears for the current year

	<u>Demand for the</u> <u>Current year</u> (Rs.)	<u>Collection for the</u> <u>Current year</u> (Rs.)	<u>Balance</u> (Rs.)
(a) Profession tax:	1,30,000	1,25,070	4,930
(b) Property tax:	5,80,610	5,15,340	65,270

- (2) Book value of car sold: Rs. 2 lakh (sale price: Rs. 34,000. that is, Loss Rs. 1,66,000)
- (3) Interest on bank loan outstanding: Rs. 10,000

5. Statement of Affairs

- 5.1. Statement of Affairs shows the assets and liabilities of the Panchayat at the end of the year. In order to prepare the Statement of Affairs for a year, the following statements are required: (1) The Statement of Affairs for the previous year and (2) a Statement showing the Accounts of Assets and Liabilities (Schedule No. I).
- 5.2. *Preparation of Opening Statement of Affairs:* In the first year of implementation of the new Accounts Rules, an Opening Statement of Affairs for the previous year has to be prepared. The Opening Statement of Affairs is required for preparation of the Statement of Affairs at the end of the year. The following procedure is to be followed for the preparation of the Opening Statement of Affairs for the previous year.
- 5.3. The postings upto the end of the previous year in the registers like Registers of Assets, Deposits, Advances, Loans, Demand Registers, Stock Registers, Investment Register etc. should be completed. On the basis of the balances in the Registers, Schedules No. III to X, except IX should be prepared. Schedule No. II (Treasury/Bank Reconciliation Statement) should be prepared by utilising the information available in the Treasury/Bank Account Registers and the Statement of transactions/scroll received from the Treasury/Bank. Schedule No. 8 (Statement of Revenue expenditure outstanding) in Form KPA-80 should be prepared by utilising the information available in the Registers/Statements. From the above information and the information relating to cash in hand, treasury and bank the Opening Statement of Affairs should be prepared.
- 5.4. The excess of Value of Assets over liabilities is recorded as Capital Fund on the liability side of the Opening Statement of affairs. The total of the Statement of Affairs on both sides should be equal.
- 5.5. *Preparation of Statement showing Accounts of Assets and Liabilities (Schedule No. I):* The Preparation of Opening Statement of Affairs is necessary only in the year of transition. In subsequent years, the Statement of Affairs for the previous year is available, whenever the Statement of Affairs for the current year is being

prepared. Before preparing the Statement of Affairs for the current year a Statement showing Accounts of Assets and liabilities (Schedule No. 1) is to be prepared.

- 5.6. The opening balances in the Statement showing Accounts of Assets and Liabilities (Schedule No. I) should be taken from the Statement of Affairs for the previous year. Increases and decreases in respect of deposits, advances, loans, suspense stock etc should be taken from Receipts and Payments Account. In respect of Investments, increase/decrease should be taken from Investment Register. The increase in Capital Assets should be taken for Receipts and Payments Accounts, but decrease should be taken from the Register of Assets.
- 5.7. *Preparation of Statement of Affairs:* The balances in the Statement showing Accounts of Assets and Liabilities should be posted in the Statement of Affairs. The balances of cash in hand, cash at Treasury and cash at Bank at the end of the year should also be posted. The balance of Capital Fund as per the Statement of Affairs for the previous year should be recorded on the liability side. If the Revenue Adjustment Account shows net surplus, it should be added to the Capital Fund. On the other hand, if the Revenue Adjustment Account shows net deficit, it should be deducted from the Capital Fund. The totals of both sides of the Statement of Affairs should be equal.

6. Model of Annual Accounts

- 6.1. The Annual Accounts consist of the Receipts and Payments Account, Revenue Account, Revenue Adjustment Account, Statement of Affairs and twelve schedules.
- 6.2. A model of the Annual Accounts of a Village Panchayat is given below:

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2007-08 (Extract)

<u>Receipts</u>		<u>Payments</u>	
Opening Balance		2049 Interest Payments (Bank loan)	35715
Cash	5050	2059 Public Work:-	
Balance	1233670	Rent	72000
Treasury	830750	Suspense Stock	(-) 30000
	<u>2069470</u>	2071 Pension and other retirement benefits	66530
0028 Taxes on Income & Expenditure:-		2202 General Education	120530
Profession Tax:		2210 Medical & Public Health	240600
Current	125070	2215 Water Supply & Sanitation	80850
Arrear	3250	2216 Housing	676580
	<u>128320</u>	2225 Welfare SC/ST and other backward classes	275610
0035 Taxes on Immovable Property other than Agricultural land		2230 Labour and Employment	144000
Property Tax:		2235 Social security and welfare	615430
Current	515340	2401 Crop Husbandry	875600
Arrear	45075	2403 Animal Husbandry	463510
	<u>560415</u>	2515 Rural Development Programmes	1015316
0049 Interest Receipts	10550	2702 Minor Irrigation	9310
0059 Public Works:-		2801 Power	745717
Rent - Current	36000	3054 Roads & Bridges	
Arrear	1500	Work	5317
	<u>37500</u>	Stock Suspense	82510
1601 Grant-in-aid assistance from Central & State Government	1500000	4210 Capital Outlay on Medical & Public Health	625300
1604 Funds, Compensation Assignments from State Governments	6500000	4215 Capital Outlay on Water Supply & Sanitation	705710
4000 Capital Receipts:-		4401 Capital Outlay on Crop Husbandry	803500
Sale of Car	34000	4403 Capital Oulay on Animal Husbandry	400000
6003 Internal Debt:-		5054 Capital Oulay on Roads & Bridges	1070510
Bank loan - II	600000	6003 Internal Debt:-	
8443 Civil Deposits	400000	Bank Loan refund (Principal)	300000
8550 Civil Advances	300000	8443 Civil Deposits	716400
		8550 Civil Advances	225600
		Closing Balance	

Total

12140255

Cash
Bank
Treasury
Total

8110
426730
1363270 1798110
12140255

..... Panchayat

REVENUE ACCOUNT FOR THE YEAR 2007-08

Head of Account	Expenditure	Amount (Rs.)	Head of Account	Income	Amount (Rs.)
2049 to 3054	Revenue Expenditure:	5495125	0028 to 0045	Tax Revenue - Current year (Rs. 125070 + 515340)	640410
	Add 2059 Suspense Stock	30000	0049 to 1054	Non-tax Revenue - Current year (Rs. 10550 + 36000)	46550
		<u>5525125</u>	1601	Grant-in-aid from Central/State Government	1500000
	Less 3054 Suspense Stock	82510	1604	Funds Compensations & Assignments from State Government	6500000
		5442615			
	Surplus transferred to Revenue Adjustment Account (Balancing figure)	3244345			
	Total	<u>8686960</u>		Total	<u>8686960</u>

..... Panchayat

REVENUE ADJUSTMENT ACCOUNT FOR THE YEAR 2007-08

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Deficit transferred from Revenue Account		Surplus transferred from Revenue Account	3244345
Loss on sale of Asset (Car : 200000 - 34000)	166000	Tax Revenue - Arrears (Current year):-	
		Profession Tax	4930
		Property Tax	<u>65270</u>
			70200
Book value of assets transferred to other institutions free of cost		Profit on sale of asset	
Revenue expenditure outstanding (current year):		Value of assets acquired by way of donation or on free of cost transfer from other institutions	
Interest on bank loan outstanding	10000		
		Decrease in liability*	
Net Surplus transferred to Capital Fund Account (Balancing figure)	3138545	Net deficit transferred to Capital Fund Account (Balancing figure)	
Total	<u>3314545</u>	Total	<u>3314545</u>

*Decrease in liability – eg. discount received on settlement of loan.

Note on Adjustments:-

1) Tax arrears - Current year

Demand for Current year

	Rs.	Collection for Current year	Balance
a) Profession Tax	Rs. 130000	Rs. 125070	Rs. 4930
b) Property Tax	Rs. 580610	Rs. 515340	Rs. 65270
2) Book value of Car sold Rs. 200000 (Sale price Rs. 34000. Loss Rs. 166000)			
3) Interest on Bank Loan outstanding Rs. 10000			

(Opening) STATEMENT OF AFFAIRS AS ON 31/03/2007

Liabilities	Amount Rs.	Assets	Amount Rs.
Deposits	589450	Cash in hand	5050
Loans	1410500	Cash at Bank	1233670
Capital Fund (balancing figure)	15600407	Cash at Treasury	830750
		Investments	300000
		Advances	235600
		Arrears of Tax Revenue	85712
		Arrears of Non-tax Revenue	3000
		Suspense stock	370500
		Non-road Assets	5955775
		Road Assets	8580300
Total	17600357	Total	17600357

TATEMENT OF AFFAIRS AS ON 31/03/2008

Liabilities	Amount Rs.	Assets	Amount Rs.
	-		-
Deposits	273050	Cash in hand	8110
Loans	1710500	Cash at Bank	426730
Revenue Expenditure outstanding	10000	Cash at Treasury	1363270
Capital Fund:		Investments	300000
Opening Balance - 15600407		Advances	161200
<i>Add: Net surplus - 3138545</i>	18738952	Arrears of Tax Revenue	107587
		Arrears of Non-tax Revenue	1500
		Suspense stock	423010
		Non-road Assets	9650810
		Road Assets	8290285
Total	20732502	Total	20732502

..... Village Panchayat
Schedule - I

Statement showing the Accounts of Assets and Liabilities for the year

Item		Balance at the commencement of the year	Additions	Total	Reduction	Balance at the end of the year
		Rs.	Rs.	Rs.	Rs.	Rs.
(1)		(2)	(3)	(4)	(5)	(6)
(a)	Assets:					
	Investments	300000	Nil	300000	Nil	300000
	Advances	235600	225600	461200	300000	161200
	Arrears of Tax Revenue	85712	70200	155912	48325	107587
	Arrears of Non-tax Revenue	3000	-	3000	1500	1500
	Suspense Stock	370500	82510	453010	30000	423010
	Non-road Assets	5955775	2534510	8490285	200000	8290285
	Road Assets	8580300	1070510	9650810	-	9650810
(b)	Liabilities:					
	Deposits	589450	400000	989450	716400	273050
	Loans	1410500	600000	2010500	300000	1710500
	Revenue Expenditure outstanding	-	10000	10000	-	10000