

MADHYA PRADESH ZILA PANCHAYATS (ACCOUNTS) RULES, 1999

ZILA PANCHAYATS (ACCOUNTS) RULES: 1999 SCHEDULE-V [See Rule-3 (b) & 171 (PR)661 1-S. No. (1) 1. 2. I. 2. 3. 4. 5. 6. 7. 8. 9. IO. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26

27. Name of Panchayat (2) Zila Panchayat Zila Panchayat Name of Service and Post (3) Mahila Avam Bal Vikas Karmi Mahila Avam Bal Vikas Sangthak kppqinting Authority (4) Chief Executive Officer with the prior approval of General Administra- tion committee of the Zla Panchayat. Chief Executive Officer with the prior approval of General Administra- tion Committee of the Zla Panchayat. MADHYA PRADESH ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 CONTENTS Short Title Definitions Accounting Books and records Method of maintaining accounting records Corrections and Alterations Waivers / write-off Validity of Sanction Control of Expenditure. Receipt of money Receipt Book Cash Book Accounting of receipts and payment Accounting of deductions and adjustments Correction for wrong classification Closing of Cash Book Cashier and his Responsibilities Dual control of cash Verification of cash Cash retention Limit Withdrawal of Funds Accounting of Bank Transactions Custody of Cheque Books Deposits in Bank Cancellation of cheques. Reconciliation of Bank Accounts Closing Bank Balance Certificate General Ledger \$1 (PR)662 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60 61. 62. 63. 64. 65. 66. 67. 68. 69

70. ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 Budgetary Provisions and Budget Code Opening Balance to brought forward Posting in Ledger Balancing of the Ledger/ Accounting of Grants Specific purpose grants Departmentwise Grants Register Distribution of Grant to Panchayat Lapsing of Grant Rent, Rates and Taxes Demand, Collection, Remission and Balances Register Sanction of Expenditure and Payment of Claims and Adjust- ments Sanction for Payments Vouchers to be signed and numbered Documents Supporting Vouchers Payees acknowledgement Destruction of Vouéhers Pay Bills Increment certificate Deductions from pay Postage Register Security Deposits from Employees erification of Securities Advances to Staff Against Expenditure Recovery of Advance Register of Loans and Advances Management of Surplus Founds Fines and Penalties Register of Immovable properties Vehicle Register Stores and Other Dead Stocks Purchase of Stores Custody Physical Verification Trial Balance Monthly Statement of Receipts and Disbursements Annual Receipt and Payment Income and Expenditure Account Balance Sheet Approval of Annual Accounts Adoption of Annual Accounts ang Annual Report Submission of Annual Accounts and the Report to the State Government Repeal and Saving Appendix Fornrs ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 MADHYA PRADESH ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)66S No.F-1-50 dated 7.7.1999, Published in M.P. Rajpatra (Ext.ordy.) dated 7.7.1999, P. 1034 (33).-In exercise of the powers conferred by the sub.-section (1) of Section 95 read with sub-gec- tion (3) of Section 73 Of the Madhya Pradesh Panchayat Raj AdhiniYam, 1993 (No. 1 of 1994), the State Government hereby makes the following rules the same having been previously published as required by sub-sec- tion (3) of Section 95 of the said Act, namely:- PART 1 - PRELIMINARY 1. Short title.-These rules may be called the Madhya Pradesh Zila Panchayats (Accounts) Rules, 1999

2. Definitions.-In these rules, unless the context otherwise requires,- (a) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994); (b) "Year" means the financial year commencing on the first day of April and ending on 31st day of March next year; (c) "Form" means a form appended to these rules; (d) "President and Vice-President" means the President and Vice- President of a Zila Panchayat; (e) "Chief Executive Officer" means the Chief Executive Officer of a Zila Panchayat; (t) "Section" means a section of the Act

PART 11 - GENERAL 3. Accounting Books and records.-Every Zila Panchayat shall main- tain the Accounts of all its receipts and expenditure in the manner prescribed in these rules and in the books and Forms as specified in the appendix to these rules

4. Method of maintaining accounting records.-The account books and registers shall be bound and pages serially numbered before being -brought into use; The Chief Executive Officer or Officer nominated

by him for this purpose shall authenticate and certify on the first page of each book the number of pages contained therein

5. Corrections and Alterations.-Corrections and alterations in the accounting records shall be neatly made in red ink and attested by the person making the corrections and alterations. Erasures or overwritings shall not be permitted in accounting statements, vouchers or accounts of any description. Corrections shall be made only by a person who is in charge of the register

6. Waivers/write-off.-No amount due to Zila Panchayat shall be left outstanding without sufficient reason and where such dues appear to be irrecoverable, prior sanction of the competent authority, as per the rules, shall be obtained for their adjustment, remission, reduction of demand or write-off. Similarly, where any property or stock is to be adjusted or to be write-off prior permission of the competent authority shall be obtained

7. Validity of Sanction.-Sanction of any authority to an expenditure becomes operative as soon as funds are allocated to meet it and remains in operation for the year or for a specific period if any, subject to the (PR)664 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 R. 10 I provision of funds from year to year, if the term exceeds one year in any particular case

8. Control of Expenditure.-The Chief Executive Officer shall ensure that the total expenditure is within the sanctioned budget limits and the incurred expenditure are in the best interest and purposes of the Zila Panchayat. In order to exercise proper control, he must be closely acquainted with the progress of expenditure, commitments and liabilities incurred but not paid

PART 111 - ACCOUNTING PROCEDURE AND RECORDS

9. Receipt of money.-(1) A receipt in Form No. ZP-I shall be given for all the money received by the Zila Panchayat. The receipt shall be signed by the Chief Executive Officer or such other officers may be authorised by him. (2) When money is received by cheque, demand draft or other money instruments, only a letter acknowledging the receipt of cheque, demand draft etc. shall be issued to the person concerned. Final receipt may however be issued, if demanded, on realisation of cheque, draft- etc. No receipt need be issued in respect of receipt of funds by the Panchayat through direct bank transfer.

10. Receipt Book.-(1) All the receipt books and the receipts contained therein shall be pre-printed in serially numbered and bound in volumes containing 100 receipts in duplicate. The counter foils of the first and last receipt shall be verified and certified by the Chief Executive Officer or such other officer as may be authorised by him in this regard. (2) The blank and used receipt books must be kept under the lock and key in the personal custody of the Chief Executive Officer or such other officer as may be authorised by him. (3) before a receipt book is brought into use, the number of receipts contained therein shall be counted. The receipt of the purchased/ Printed receipt books shall be verified by the Chief Executive Officer and details of receipt entered, in the stock register of Receipt books shall be in Form No. ZP-2. Similarly on issue of receipt books the details of issues shall be recorded in the stock register

11. Cash Book.-The cash book shall be in a bounded register in Form No. ZP-3. Each page of the cash book shall be numbered serially and a certificate regarding number of pages contained therein shall be recorded on the first page of the cash book and signed by the Chief Executive Officer or Officer nominated by him

12. Accounting of receipts and payments.-All the receipts either by way of Cash/Cheque/Demand Draft/Money orders etc. or adjustments will be entered on the receipt side of the cash book. In the same way, the payments made in Cash or by Cheque/ Demand Draft and by way of adjustments shall be recorded on payment side of the Cash Book. The accounting head of all receipts and payments shall be written first in particulars column in Red Ink and underlined. The details of receipts/ payments shall be recorded thereunder in Blue Black Ink

13. Accounting of deduction and adjustments.-Where any deduction is made from payment, whether on account of salaries or expenses or advances, the net amount paid in cash/cheque shall be entered on the payment side of the Cash Book. The amount deducted/adjusted shall be R. 21 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)665 shown as received in column No. (8) and the same amount shall be shown under column No. (16) of Cash Book in Form No. ZP-3 under the appropriate accounting head

14. Correction for wrong classification.- Where any payment is wrongly debited or receipt is wrongly credited in incorrect account or for incorrect amount the appropriate correction shall be made through adjustment columns of the cash book

15. Closing of Cash Book.-At the end of each day on which any money transaction takes place the cash book shall be closed and the closing balance signed by Accountant and Chief Executive Officer or such other person as may be authorised by him

16. Cashier and his Responsibilities.-There shall be a Cashier in each Zila panchayat for all receipts, payments and safe custody of cash. The Chief Executive Officer may assign the responsibilities of Cashier to any other employee, however under no circumstances the Cashier shall have an access or Otherwise be responsible for writing the cash book

17. Dual control of cash.-The cash of the Zila Panchayat shall be kept in the safe custody under double lock arrangement. Key of one lock shall be with Cashier and the key of other lock shall be kept with some other person authorised by the Chief Executive Officer. The cash box shall be opened in the presence of both the custodians of the key. The second set of keys shall be deposited with the treasury

18. Verification of cash.-At all reasonable intervals but at least once in each month, the cash in hand shall be physically verified_ by the Chief Executive Officer and shall record the fact on the Cash Book

19. Cash retention Limit.-(1) The maximum cash in hand should not exceed Rs. 10,000/-. All the excess cash must be deposited on the same day or the next day in the bank accounts. (2) Deposit of Surplus Funds.-Subject to general or special orders issued by the Government from time to time all the funds of the Panchayat shall be deposited in the Treasury, Bank(s), or Post-office. The General Administration Committee of the Zila Panchayat shall decide the Treasury, Co-operative Bank, Scheduled Bank or Local Post-office where the funds are to be kept 20. Withdrawal of Funds.-The amounts from the Bank, Post-office, Treasury shall be withdrawal after due authorisation by the Zila Panchayat by the Chief Executive Officer or the Officer nominated by him for this purpose

21. Accounting of Bank Transactions.-Separate accounts shall be maintained in the Bank Register in respect of each Treasury/ Bank/ Post office account, in Form ZP-4

22. Custody of Cheque Books.-Cheque Books and Pass books shall be kept under the personal custody of the Chief Executive Officer or such other officer as may be nominated by him. In case of loss of cheque book, it shall be intimated to the concerning Bank/ Post office immediately

23. Deposits in Bank.-Immediately on receipt of the Cheque/ Demand Draft or other instruments shall be deposited on the same day or the next Banking day in the Bank/ Post office accounts. All pay in slip acknow- ledging the deposits shall be preserved and kept safely

24. Cancellation of cheques.-When a cheque is required to be cancelled, the cancellation must, be recorded on the counter foil of the cheque ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)666 R. 27 i and the cheque so cancelled should also be attached to the counter foil. On cancellation of the cheque a reversal entry shall be made to nullify the effects of the earlier entry. Similar separate entry shall have to be made in the Bank Register also. The same procedure shall be adopted where the instructions are issued to the Bank for "Stop Payments" of a cheque issued and accounted for in the books by the Zila Panchayat

25. Reconciliation of Bank Accounts.-(1) The aggregate-balances of Bank Register at any given day must tally with the balance as shown in the Bank column of the cash book for the same day. (2) A monthly statement of reconciliation of the balances appearing in the Bank Register shall be prepared in the Form ZP-5 each Bank/ Post Office Account. (3) After preparation of reconciliation statement, necessary adjustment entries shall immediately be made and the discrepancies if any on the part of the bank must be reported immediately to the Bank and got rectified

26. Closing Bank Balance Certificate.-A certificate must be obtained from the Bank regarding the closing balance as on 30th September and 31 st March each year which should be compared with the balances in pass book as on that date and half yearly reconciliation of the Bank account(s) shall be prepared to arrive at the aforesaid balance

27. General Ledger.-A General Ledger in form ZP-6 be maintained in which all the transactions recorded in the cash-book shall be posted. In addition, to the posting made in the general ledger, the similar entries

shall also be made in the Subsidiary Ledger/ Register wherever prescribed(under the rules. Each account shall be assigned a separate folio in the General Ledger

28. Budgetary Provisions and Budget Code.-On each ledger Account along with the accounting head, at the top of the Folio the main and sub-budget head and the budget code should also be given. The amount provided in the budget for the account must be mentioned against the budget head & code

29. Opening Balances to be brought forward.-The previous years closing balances, as appearing in the Balance sheet of the preceding year shall be brought forward as the opening balances for the current year in Red Ink

30. Posting in Ledger.-All the entries appearing on the receipt side of the cash book shall be posted in credit column and the entries appearing on the payment side of the cash book shall be posted in the debit column of the appropriate account in the General Ledger

31. Balancing of the Ledger.-General Ledger shall be balanced after posting of each entry and the monthly ledger balances shall be initiated by the Chief Executive Officer or such other person as may be nominated by him

32. Accounting of Grants.-For all the grants received by the Panchayat a separate grantwise receipt account shall be maintained in the General Ledger. Similarly, separate account for the expenditures incurred out of each such grant shall be kept in the General Ledger under appropriate head

33. Specific purpose grants.-(1) The Zila Panchayat shall keep a separate register of grants in Form ZP-7 of the all the specific purpose R. 40 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)667 grants received from the State Government, Central Government or any other authority and the expenditure incurred against each such grant. (2) At the end of each month the individual accounts of the grant shall be totalled and the monthly and cumulative balance of the grant received and expenditure incurred as shown in the grant register, shall be compared with their respective ledger account balances

34. Departmentwise Grants Register.-A separate register of receipt and utilisation of department-wise grants shall also be maintained in from ZP-8. Extract from this register should be sent to the concerned department at the end of each quarter

35. Distribution of grant to panchayat.-A separate Register in Form ZP-9 shall be maintained in respect of the grants received by the Zila Panchayat for use of Janpad/Gram Panchayat from the Government Departments, and distribution thereof to the Janpad Panchayat and Gram Panchayats for implementation of each scheme for which grant has been received

36. Lapsing of Grant.- Unless specifically provided otherwise, un-spent balances of grants-in-aid given for specific purposes or schemes shall be deemed to have lapsed at the end of the financial year. However, there shall be no need for a physical refund of unspent amounts which will may be adjusted by the concerned authorities in the next year's grant-in aid

37. Rent, Rates and Taxes.-A separate account shall be kept in the General Ledger for accounting of Each type of Rent, Rates and Taxes collected by the Zila Panchayat

38. Demand, Collection, Remission and Balances Register.-(1) For rents and taxes collect on annual basis the register of demand, collection, remission and balance shall be kept in Form ZP- 10. Similarly, for rent, rates and taxes leviable on the monthly basis, a separate register shall be kept in Form ZP- 11. (2) A statement of arrears shall be submitted every quarter to the General Administration Committee explaining the cause of delay against each item after personal verification by the Chief Executive Officer. It shall be the-duty-of-the-GeneralAdministration Committee to see that no item is unnecessary kept outstanding for long time. (3) An agreement or lease-deed shall be executed in all cases where any Panchayat property, movable or immovable is given on lease, hire or rent

39. Sanction of Expenditure and Payment of Claims and Adjust- ments.-No payment in any manner or adjustment of any amount/ pay- able/recoverable by Zila Panchayat shall be made or entered in the books of accounts or subsidiary records without the prior sanction of the Chief Executive Officer or Officer nominated by himi 40. Sanction for Payments—The proposal for sanction and payment of all the expenditure and claims shall be prepared and made in Form ZP- 12. It should contain clear particulars of the proposed payment and all other relevant informations. The voucher must also indicate the title of the Account(s) to which the proposed payment is to be debited. No payment shall be made without sanction of

the competent authority. All payments exceeding Rs. 2500/- must be made through an account payee cheque only. (PR)668 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 R. 46 11 I I 41. Vouchers to be signed and numbered.-Each payment voucher shall be numbered consecutively for the year, and duly signed by the Accountant/Cashier and/or other authorised officer

42. Documents Supporting Vouchers.-The bills, cash memos and other documents supporting the payment shall be attached with the voucher. All documents attached with the voucher, must be sealed and written in Red Ink "Paid vide Voucher No.....Dated....." and signed by the Authorised person to avoid double payment

43. Payees acknowledgments.-Every voucher shall bear payees receipt. In case of the payment for an amount of Rs.500/- and above, a Revenue Stamp of Rupee one shall also be affixed

44. Destruction of Vouchers.-All the vouchers, bills, cash memo and other documents supporting the payment shall be retained for at least 3 years, after the date of acceptance by the appropriate authority, of the compliance on the audit observations by the Zila Panchayat, pertaining to that period. However, before destruction of any voucher, bills, cash memo or other document, it must be ensured that the said document is not required or is not disputed or is not likely to be required in connection with any enquiry, or legal proceedings or recovery. The Chief Executive Officer should certify and authorise the destruction of the voucher in writing. PREPARATION OF PAY BILLS AND EMPLOYEES RECORD 45. Pay Bills.-A separate register shall be maintained for the .monthly salary bills and arrears bills prepared for the employees of the Zila Panchayat in Form ZP- 13. Every pay bill shall be verified,-certified and passed for payment by the Chief Executive Officer or Officer nominated by him

46. Increment certificate.-The bill in which the periodical increment is drawn, an increment certificate shall be attached with the pay bill

47. Deductions from pay.-It shall be the duty of the Chief Executive Officer and the Accountant to ensure and certify that proper deductions on account of Provident Fund, Income Tax, professional and other taxes, and recovery of loan and advances as per the rules have been made. The deductions made from the salary on account of Income Tax, professional Tax etc. shall be remitted to the proper authority within 7 days from the date of drawal of salary

48. Postage Register.-All stamps purchased shall be properly accounted in the despatch register. The balance of stamps in hand shall be verified on a periodic basis, by the Chief Executive Officer or the Officer nominated by him

PART IV - SECURITY AND EAÉNEST MONEY DEPOSITS 49. Security Deposits from Employees.-(1) The cashier or store keeper or any other employee of the Zila Panchayat who is entrusted with the custody of cash or store shall furnish security of a minimum amount of Rs. 10,000/- or such higher amount as may be fixed by the Zila Panchayat. (2) Modes of Security.-Security to be taken from an employee should be in one of the following modes subject to the conditions noted against each, or partly in one and partly in another of these modes when this is permitted by the officer authorised to accept the security :— R. 49 (a) (b) (c) (d) (e) ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)669 From • (1) Cash Post Office fixed deposit Certificates, National Savings Certificates. Deposit receipts of Schedule Banks/ Co-operative Banks. Fidelity bonds from Insurance Com- panies. Third Party guran- tee 1 h It a d is Conditions Zila Panchayat will not pay any interest on the deposited amount. The certificates should be formally transferred in favour of the Chief Executive Officer with the sanction of the Head Post Master, and should be accepted at their surrender value at the time of tender. (1) The deposit receipt should be made in the name of the pledged or, if it is made out in the name of the pledger, the bank should certify on it that the deposit can be withdrawn only on the demand or with the section of the pledgee. (2) The bank should agree that on receiv- ing a withdrawal order from the pledgee in receipt of the deposit, or any part thereof, it will pay the deposited amount with interest to the pledgee. .(3) The depositor should in writing ynder- take any risk involved in the investment. (4) The responsibility of the pledgee in connection with the deposit and the interest on it will cease when he issues a final withdrawal order to the depositor and sent the information to the bank that he has done so. A fidelity bond may be accepted as Security Insurance from the servant of the - Panchayat but -not from aorivate party. The bond should be in the prescribed form. The Gurantor should not be related to the person on whose behalf the gurantee is being given. The gurantee should also be accompanied with a solvency certifi- cate for an amount not less than 4 times of the required amount of

security. Conditions.-(1) When an employee has furnished security in the form of a fidelity bond, the Chief Executive Officer receiving the bond should see that the employee pays the premia necessary to keep at alive on the due dates and continues to do so untill a period of six months has elapsed since he vacated his office. (2) A security deposit taken from an employee should be retained for at least six months from the date when he vacates his post, but security should be retained permanently or untill it is certain that there is no (PR)670 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 R. 50 11 I further necessary for keeping it. (3) Without a special order of the Chief Executive Officer no security should be repaid or retransferred to the depositor, or otherwise disposed off, except in accordance with the terms of security bond or an agreement. (4) The Chief executive Officer on returning any security to the depositor should invariably obtain his acknowledgement duly signed and witnessed. When an interest bearing security is refunded or re-transferred, the acknowledgement should set forth full particulars. (5) All securities including fidelity bonds and security bonds should be kept in the safe custody of the Chief Executive Officer or such other person as may be authorised by him. (6) The question whether a particular mode of security tendered is or is not satisfactory from the point of view of its acceptance or otherwise if, for Chief Executive Officer to decide at his discretion after examining all the aspects of the case

50. Verification of Securities.-(1) Securities shall be examined and verified by the first April in each year by the Chief Executive Officer and a certificate, to the effect that this has been done, shall be given by the Verifying Officer against each item in the remarks column of the security register to the kept in Form ZP-15. (2) Verification of Solvency.-In case where personal security is furnished, the solvency of the security shall be verified before acceptance by the Chief Executive Officer or the officer nominated by him for this purpose. He shall be responsible for verifying the continued solvency of the securities once in a year

CHAPTER V - ADVANCES, LOANS AND MANAGEMENT OF SURPLUS FUNDS 51. Advances to Staff Against Expenditure.-(1) The payment of advances to the President, Vice-President, Members and employees. For travelling or any expenditure shall not be made without prior sanction of the Chief Executive after due authorisation by the Zila Panchayat. (2) No advances shall be made to any person unless the earlier advances of the same nature, made, if any, has been fully recovered/adjusted

52. Recovery of advance.-It will be the responsibility of the person who has taken any advance shall submit a statement of expenditure incurred for the purpose for which the advance was taken immediately after incurring Such expenditure failing which the entire amount of advance should be deducted from the next salary or other sums payable to him

53. Register of Loans and Advance.1) A separate register of advances and loans bearing interest, shall be kept in Form No.ZP- 15. The account of advances/loan not bearing interest shall be kept in form No. ZP-16. (2) The Total amount of outstanding advances at any time must reconcile With consolidated account of the relevant loan/advance account in the General ledger. Reconciliation of the General Ledger account with the advances register (s) should be done on monthly basis

54. Management of Surplus Funds.-All the surplus funds of the Zila Panchayat, not immediately required may be invested in such Government securities and in such manner as may be directed by the Government. The general administration committee shall be authorised to decide the extent and mode of deposits. The details Of the investments made shall be kept in R. 60 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)671 It is in the investment Register in form No. ZP-17. The Chief Executive Officer shall be responsible for the safe custody of the securities, timely realisation of the Income due from the investments and its encashment on maturity

PART VI - MISCELLANEOUS 55. Fines and Penalties.-All the fines and penalties levied under the provisions of any law or in accordance with the directions of the government shall, immediately on impositions be entered in the Register of fines and Penalties in form ZP-18. Similarly, recovery of the fines and waiver/ write-off shall also be accounted for in the aforesaid register

56. Register of Immovable Properties.-Details of all the immovable properties whether acquired by the Zila Panchayat or transferred to it or vested in Zila Panchayat under any other law or provisions of the Act shall be recorded in the register of immovable properties in form ZP- 19

57. Vehicle Register.-A separate vehicle register shall be maintained to keep record of all the expenditures incurred on petrol, oil lubricants and on Repairs & maintenance of each Vehicle belonging to Zila Panchayat

58. Stores and Other Dead details of all the items of expendible and issuable nature and dead stock of non consumable nature purchased of acquired for use of Zila Panchayat shall be recorded in the Stock Register in Form ZP-20A separate folio shall be assigned for each kind of article purchased or acquired by the Zila Panchayat. Separate Registers shall be maintained for the items of dead stock and consumable nature

59. Purchase of Stores.-(1) Purchase of all the items of stores and dead stock, shall be made strictly in accordance with the rules made in this regard. (2) The payment for supplies shall not be made until the stores have been received and verified. The person authorised by the Chief Executive Officer shall record a certificate on the invoices or bills that the articles detailed therein have been received in good order and accounted for in the stock book. He should ensure that the quantity is correct/ the quality is good, the rates paid are not in excess of the accepted or market rates and that suitable notes or payments have been recorded against the indents and invoices to prevent double payment

60. Custody.-The employees of the Zila Panchayat entrusted with custody of stores shall be responsible for the safe custody of store. He should keep them in good and efficient condition protecting them from loss, damage and deterioration. When the stores have become useless or obsolete or rendered surplus and cannot be put to any profitable use the same should be written off under the orders of the competent authority as per the rules made in this regard. **61; Physical Verification.**-Physical verification of all the items of stores/dead stock shall be carried out on a periodic basis and atleast twice in a year by the General Administration Committee. Shortages/excess, if any detected on verification shall be, recorded in the register duly signed and dated by the verifying authority. The reasons for the shortages shall be and brought to the notice of the Zila Panchayat for recovery/appropriate action. **ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)672 PART VII - MONTHLY AND ANNUAL ACCOUNTS R. 65 62. Trial Balance.**-At the end of each month a trial balance shall be prepared in Form No. ZP-21. The balances of all the accounts in the general ledger and the closing cash and bank balance in the cash book should also be taken in the Trial Balance. The aggregate of debit balances and that of the credit balances must tally

63. Monthly Statement of Receipts and Disbursements.-At the end of each month a statement shall be prepared in form No. ZP-22 showing the receipts and payments by the Zila Panchayat during the month and the cumulative receipts and payments under each budget head upto the end of the month to which the statement relates. The monthly statement of receipts and disbursements shall be placed before the Zila Panchayat along with a report explaining the material variations, if any

64. Annual Receipt and Payment.-At the end of each year, the Trial Balance as on 31st of March shall be prepared in Form ZP-21 and a receipt and disbursement account shall be prepared in Form No. ZP-23

65. Income and Expenditure Account.-At the end of each year an account of income and expenditure of the Zila Panchayat for the year shall be prepared in Form No. ZP-24. The Income and expenditure account shall contain all the revenue receipts and expenditures but, the capital receipts and payments such as Grants, Loans, advances deposits etc. shall not be included. However, the expenditure incurred on construction/ acquisition of Assets shall be treated as revenue expenditure and included in the aforesaid account

66. Balance Sheet.-A Balance Sheet shall be prepared in Form No. ZP-25 showing the floating assets and liabilities of the Zila Panchayat as on 31st March each year

67. Approval of Annual Accounts.-The Chief Executive Officer of the Zila Panchayat or in his absence, such other person as may be authorised in this behalf, by the General Administration Committee, shall prepare the annual accounts as prescribed in rule 14, 65 and 66 and pledged before the General Administration Committee, for consideration and approval, by 30th day of May each year. The annual Accounts shall be accompanied by Administrative Report on the activities of the Zila Panchayat for the year. The administration Report shall contain such information as may be prescribed in this regard

68. Adoption of Annual Accounts and Annual Report.-The annual Accounts and the administration report, as approved by the General Administration Committee, shall be approved and adopted at the General body meeting by the Zila Panchayat on or before 15th day of June each year

69. Submission of Annual Accounts and the Report to the State Government.-The annual accounts together with the administration report duly approved by the Zila Panchayat shall be sent to the Divisional commissioner and the District Panchayat Officer on or before 30th day of June each year

70. Repeal and Saving.-All rules correspondil lg to these yules in force immediately before the commencement of these rules are hereby repealed: Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these Rules. 70 Form No. es •g ZP- 3 he nt •at ial be all nd slo. as he ;ed the ore by by be ual Ad- ody ate .ion nal)rce led: fled ling ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 APPENDIX (See Rule 3) LIST OF ACCOUNTING RECORDS AND STATEMENTS (PR)673 Name of Form/ Register ZP- ZP- ZP- ZP- ZP- ZP- ZP- ZP- ZP- ZP- I 2 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 ZP-20 ZP-21 ZP-22 ZP-23 ZP-24 ZP-25 Receipt Book Stock register of Receipt Books Cash Book Bank Register Bank Reconciliation Statement General ledger Register of specific purpose grants Register of grants received and expended Register of grants distributed Register of (Annual) Rent, Rates and Taxes Register of (Monthly) Rent, Rates and taxes Payment Vouchers Salary Bill register Register of security obtained from employees Register of interest bearing loans and Advance Register of non-interest bearing loans and Advance Investment Register Register of Fines and penalties Rekister of immovable properties Stock Register Monthly Trial Balance Monthly Receipt and disbursement Account Annual Receipt & payment Account Income and Expenditure Account Balance Sheet FORM NO. ZP-I [See Rule 9 RECEIPT Rules 9(1) 10(3) 11 21 25(2) 27 33(1) 34 35 38(1) 38(1) 40 45 50(1) 53(1) 53(1) 55 55 56 58 62 63 64 65 66 ZILA PANCHAYAT Receipt No Date RECEIVED from Son of/W/O Resident of a sum of Rs (in words only) Cashier/Accountant COUNTER FOIL Chief Executive Officer/ Authorised Signatory Receipt No Date RECEIVED from Son of/W/O Resident of a sum of Rs (in words 'only Through cash/Cheque/DD No Dated drawn on Bank towards (PR)674 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 Forms Cashier/Accountant Entered on Cash Book folio No Chief Executive Officer/ Authorised Signatory -i FORM No. ZP-2 [See Rule 10 STOCK REGISTER OF RECEIPT BOOKS ZILA PANCHAYAT..... . No ...Rage..... Opening Balance Date (1) Name of Supplier ... money (7) Date (13) No. of Books [Col. No. 151 (20) Total No. of books (2) Money Receipt NQ- from (8) To whom is- sued (14) Money Receipt No. from (3) Receipt Money Receipt No. to (4) Total No. of Receipts (5) No of Books Printed/Purchased Total Receipt No.to Total Money Receipts (10) (9) No. of Books is- sued (15) Issue Money Receipt No. Fröm (16) Money Receipt No. To (17) Balance of receipts Books Money Receipt From (21) Money Receipt No. to (22) Total Receipts (23) Total No. of Books (11) Total No. of Receipts Signature of Authorised Offlqer (24) Date (6) Signature of Authorised Officer .(12) Signa- ture of Receiv- ing Of- Ticer (19) Remarks (25) Fprms ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 FORM No. ZP-3 (See Rule 11) CASH BOOK ZILA PANCHAYAT Page No Date (1) Date (9) Money Receipt Number (2) Voucher Number (10) Par- ticulars (3) Par- ticulars Sub- sidiary Register Folio No. (4) Sub- sidiary Register Folio No. (121 RECEIVPS General Ledger Folio Noe (5) PAYMENTS General Ledger Folio No. (13) Cash (6) Cash (14) Bank (7) Bank (15) (PR)675 Adjust- ments (8) Adjust- men ts (i6j Name orthe Bank FORM No. ZP-4 (See Rule 21) BANK REGISTER Account No -Page No. RECEIVE Date (1) Date (9) Receipt Num- ber (2) Vr. No. (10) Par- ticulars (3) Cheque/ DD. No. (4) Drawn on (Name of Bank) (5) Date of deposit (6) Amount Remarks Par- ticulars (11) WITHDRAWALS (Cheque Issued) Cheque Signature of Number Authorised Per- sons (12) (13) (14) Amo- unt (15) (7) Balance with (16) (8) marks (17) 11 (PR)676 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 FORM ZP-5 [See Rule 25 BANK RECONCILIATION STATEMENT AS ON Forms Name of the Bank. Account No Amount in Rs.... .. I. 11. (A) Balance as per General Ledger as Add : (B) Cheques issued but not presented for payment (as on the date of reconciliation) S.No. 1. 2

3. Cheque No.To whom issued Amount Interest and other amount credited by the Bank but not accounted for in the Cash Book. S.No. 1. 2

3. LESS Particulars Date of Credit Amount Total A+B+C Cheques/DD etc.deposited in Bank but not credited till the date of reconciliation S.No. 1. 2

3. Date of deposit Particulars Amount (E) (F) Bank charges and other amount debited by Bank but not accounted for in the cash book.S.No. Date of pass book entry Particulars 1. 2

3. Balance as per Pass Book as on same day as in (A) Rs Amount Accountant Name of the Account
Authorised Official FORM No.ZP-6 (See Rule 27) GENERAL LEDGER Page Budget Code Budget provision Forms Date (1) ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)677 Balance Particulars (2) Cash Book Folio (3) Debit Rs. (4) Credit (5) Dr. (6) Dr. /Cr. Amount (7) (8) FORM No. ZP-7 [See Rule 33 (1)] REGISTER OF SPECIFIC PURPOSE GRANTS ZILA PANCHAYAT GRANTS RECEIVED FROM YEAR FOR .e the (a) (b) (c) (d) (c) PURPOSE Total estimated cost of the Schegle Rs Granz payable by the Government/other sources, towards the scheme Rs Contributions payable by people towards the Scheme (i) Cash (ii) Material (Value) (iii) Labour (Value) Zila Panchayat's share of expenditure Conditions, if Any, attached to the grant. No. and dale of samtion of grant Rs Amount of Contribution received from people Sanc- tioning authority (1) Amount (8) Date of receipt of grant (3) Amount of grant received (4) Cash (5) Value of Material (6) Total value of work done as per completion certificate (9) Initials of the authorised official (10) No. And Date (7) Remarks (11) Note:- 1. Cloumn. No. 9 to be filled in case of works only on their completion

2. The value Df labour donated can be worked ou\$•by deducting the total ofcloumn.5,6 and 8 from tl- E total of column. 9

3. There will be one register for all grants but separate pages will be allotted for each grant

4. The total grants received during a year, as shown in column No.4 should be equal to the balance of that grants receipts account in the general ledger. Similarly, the total expenditure incurred out of the grant as shown in column No. 18-5+61 should agree with the balance of the expense account of the grants General Ledger Account. (PR)678 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 FORM No. ZP-8 [See Rule 34] Forms REGISTER OF GRANT RECEIVED AND EXPENDITURE INCURRED THERE AGAINST Name of Zila Panchayat Department Serial No. (1) Grant received During the month (6) No. and date of sanction Purpose of grants (3) For the year. Conditions if any, attached to the grant (2) Total grants (5+6) (7) Expendi- ture upto the end of the pre- vious (8 Expendi- ture during the month (9) (4) Total ex- penditure incurred (8+9) (10) Total grant received upto the previous month (5) Balance (7-10) (11) FORM No. zp-9 (See Rule 35) REGISTER IF GRANTS RECEIVED AND DISTRIBUTED Name of Zila Panchayat: Department and sanction order No. Purpose of Grants : Amount of grant received (2) (3) 1st installment Rs lind installment Rs Total 1st installment S.No. (1) Amoünt. payable (8) Name of Zila Panchaya t (2) Amount payable (3) Vr. No. & date (4) Amount paid (5) Initials (12) Balance payable (6) Ilnd installment Vr. No. & date (9) Arnount paid (10) Balance payable (11) Illrd Amount payable (13) Initials (7) Vr. No. & date (14) s Forms Amount paid (15) ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 installment Balance Initials IVth Installment Vr. No. Amount Balance payable (16) (17) Amount payable (18) (PR)679 Initials (22) & date (19) Balance payable (6+11 + 16+21) (25) paid (20) payable (21) Total amount pay- able during the year (3+8+13+18) (23) Total and during the year (5+10+15+20) (24) Initials (26) Remarks (27) Note.-Separate pages to be allotted for grant-in-aid of different department. FORM No. ZP-IO [See Rule 38 Page No REGISTER OF (ANNUAL) RENT RATES AND TAXES Name of Assesses : TaxiRent/Rate Opening Balance Address : Levied during the year Date (1) Year (2) Amount (3) Period (4) Amount (5) Recovery during the year M.R. No. & Dt. (7) Amount (8) Tax (9) Balance Recoverable Fines (10) Total Recoverable (6) Total (11) Note.-I At the end of every year the accoünt be balanced and the outstanding amount as on 31st March of the year should be brought forward as the opening balance for succeeding financial year

2. The penalties/Interest chargeable shall be included in the Tax levied column.FORM No. ZP-II [See Rule 38 REGISTER OF (MONTHLY) RENT RATES AND TAXES Xatne of Assesses : Address (PR)680 Year (1) Sur- charge (8) ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 Opening Balance Levied during the month Month (2) Total (9) Amount (3) Month (4) Recovery M.R. Amount No. & Date (10) Amount (11) Bill No. (5) Balance overable the end of the Month (12) Due Date (6) Signa- ture (13) Forms Due Amount (7) Remarks (14) Npte.-I. At the end •of every year the account be balanced and the outstanding amount as on 31st March of the year should be brought forward as the opening balance for succeeding financial year

2. The penalties/ Interest chargeable shall also be included in the Tax levied column.FORM No. ZP-12 (See Rule 40) PAYMENT VOUCHER ZILA PANCHAYAT 1. 2

3. Particulars of Payee Bill No (Rs.in words...) Purpose of payment -Against order No Recommended by Accountant Officer/ Authorised Officer Dated Amount Dated SANCTION Sanctioned For Rs (Rs. In words Only Chief Executive PAYMENT AND ACKNOWLEDGMENT Voucher No Cr CBF No A/C Rs A/C Rs Mode of payments CASH/CHEQUE/DD NO drawn on Bank for Rs only). Cashier Accountant Date (Rs. in words Acknowledgement Revenue Stamp Forms ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 FORM ZP-13 (See Rule 45) SALARY BILL REGISTER ZILA PANCHAYAT No. S. No. Name of the Employee (1) Pay (6) CPF No. (3) Pay and Allowances DAAR (2) HRA (8) CPF (16) CCA (9) FPF (17) Allowances (10) Deductions Allowance (11) (7) (15 Building Advance (23) GIS (18) Page No (4) Others Allowances (12) Grain Advance (20) (PR)681 Designation (5) Gross Emoluments (13) Cycle Advance (21) Income Tax (14) Scooter Advance (22) Deductions Other Deductions (24) Total of Deductions (25) Festival Advance (19) Net Amount payable (26) Signature of Employee (27) Date of Payment (28) Cash Book Folio No. (29) Certified that : 1. -Attendance has been verified from the records and gross and net amount payable to the employees is admissible to them as per rules

2. All Service Books have been fully written up-to-date

3. Proper deduction have been made as per Rules. Sanctioned for payment : Net Amount Rs Deduction Rs Gross Amount Rs Permanent by Officer Verified by Accountant (Rs. in words (Rs. in words (Rs. in words Chief Executive Date (PR)682 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 FORM No. ZP-14 [See Rule 50 Forms REGISTER OF SECURITY OBTAINED FROM EMPLOYEES ZILA PANCHAYAT- 1. 2. 3. 4

5. Date (1) Date (8) Name, Father's name, permanent address and present address Designation and date of appointment to the post Amount of Security and Authority Date of Security Bond Date of vacation of office Deposits with Panchayat Source and mode of Deposit (2) Reason for refund/ release (9) Amount Total (3) Amount (4) Particulars of security transferred give full details (5) Signature of person in whose custody security kept (6) Release/ Refund of Security Signature of officer sanctioning release/ refund (10) Mode of refund (11) Acknowledgement of the employees receiving the refund (12) Date of verification and signature of Secretary/ Authorised Officer (7) Remarks (13) FORM No.ZP-15 [See Rule 53 REGISTER OF INTEREST BEARING LOANS & ADVANCES ZILA PANCHAYAT (1) (2) (3) (4) (5) (6) Date (1) Advance/Loan/Account of Designation/ Particulars Status (In case of Employees) Permanent status/ Temporary/on Deputation Rate of Interest Terms of repayment Security obtained, if any ADVANCES MADE purpose (2) Cash Book Folio No. (3) Amount (4) Date (5) Page No ADVANCES Details of payment (6) Cash Book Folio No. (7) 11 s Forms Principal (8) Products ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 RECOVERED Amount(Rs.) Interest (9) Balance out: standing Principal (11) Balance Outstanding (17) INTEREST (DUE & Total (10) Period From (12) To RECOVERED) Amount of interest due (15) Recovery as shown in Col. No. 9 (16) Total outstanding (11+17) (18) Signature of Authorised Officer (19) (PR)683 No. of days (13) marks (20) FORM No. ZP-16 [See Rules 53 REGISTER OF NON-INTEREST BEARING LOANS & ADVANCES ZILA PANCHAYAT (1) (2) (3) (4) (5) Advance/ Loan/Account of Designation/ Particulars Status (In case of Employees). Permanent/ Temporary/on Deputation Terms of repayment Security Loan ADVANCE MADE Cash Book Folio No (3) Page No Amount(Dr.) Purpose (2) ADVANCES RECOVERED/ADJUSTED Date (5) Particulars (6) Cash Book Folio No. (7) Amount(Cr.) (8) Balance outstanding (9) (4) Signature of Authorised Officer (10) (PR)684 ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 FORM No. ZP-17 [See Rule 54 INVESTMENT REGISTER Forms ZILA PANCHAYAT s. (1) PARTICULARS OF INVESTMENT Date C.B. Page No Signature of Rate of Authorised (2) Folio No. (3) Particulars of Investment (4) Distinctive No. (5) Amount Invested (6) interest details of Maturity INCOME FROM INVESTMENTS C.B. Amount DETAILS OF DISINVESTMENT/ENCASHMENT C.B. Amount I Date (9) Folio (10) received (11) Date (12) Folio (13) realised (14) marks (15) (7) Signature of Authorised Officer (16) Officer (8) marks (17) FORM No. ZP-18 [See Rule 551 REGISTER OF FINES AND PENALTIES ZILA PANCHAYAT S.No. Page No Details of Recovery Name & Address of the Accused (2) Particulars of fine (3) Date of imposition (4) Amount of fine (5) M.R. No. & date (6) C.B. Amount Folio (7) Remarks (13) (8) Detailed of waiver/write off Authority (9) Reasons (10) Amount waived/write off (11) Signature of Authorised person (12) Forms ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 FORM No. ZP-19 [See Rule 561 [REGISTER OF IMMOVABLE PROPERTY] ZILA PANCHAYAT 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14

15. Serial No. Name of village or town in which property is situated Description situation and boundaries of the property Settlement number or number in the Nazul Register in Land Record Department (in case of land) Area in hectares Valuation Number and date of Government order transferring the management to the Panchayat Description of the property held : (1) (2) (3) Under direct acquiring : (i) Date of acquiring (ii) No. and date of order authorising Received in donation : (i) The name of the donar (ii) The appropriate value Purchase or constructed : (i) Date of purchase or sanction of construction (ii) Value of the property Name of the tenant of leasee if any, and term of lease. Date of termination of lease Rent per annum Method of final disposal of property with number and date of government order sanctioning sale, etc. name of purchaser, if any, and amount for which sold. Whether registration has been done, if registration number and date, etc. Signature of the Chief Executive Officer of Remarks FORM ZP-20 Rule 581 Stock Register ZILA PANCHAYAT NAME OF ARTICLE Date Authority RECEIVED (1) for purchase (2) Source from which received (3) Voucher No. and date (4) No. Articles (5) Identification Mark (6) Rate per unit (7) (PR)685 Cost including incidental charges (8) (PR)686 Initials of Authorised officer (9) ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 Date (10) How disposed of (11) Authority (12) No. of Articles (13) Amount realised and date of credit into the Panchayat Fund (14) (15) Initials of Authorised officer (16) Forms marks (17) NOTE : The donated or contributed material should also be shown in this register and in that case the name of the donar and the purpose should be shown in column. FORM No. ZP-21 [See Rule 621 MONTHLY TRIAL BALANCE ZILA PANCHAYAT TRIAL BALANCE AS ON S.No. (1) Note (2) Ledger Folio (2) Name of Account (3) Balance on the last day of the Preceding month Transactions during the month Cumulative Balance at the end of the month Debit (4) - Credit (5) Debit (6) Credit (7) Debit (8) Credit (9) The balance of all the accounts (except cash and Bank balances) for the period, for which the Trial Balance is prepared, shall be taken directly from the general Ledger. The closing Cash and Bank balances to be shown in Column No. 4 and 8 shall be the balance in the Cash and Bank column of the Cash book respectively for the day for which the trial balance is prepared. The closing cash and bank balances of the preceding month as shown in column No. 4 shall also be shown in column No

7. FORM No. ZP-22 [See Rule 631 MONTHLY RECEIPT AND DISBURSEMENT ACCOUNT OF ZILA PANCHAYAT FOR THE MONTH OF RECEIPTS Budgeted receipts for the year (5) Remarks (6) 1. Particulars (1) INCOME 1. Upto the end of previous month (2) During the month (3) Total receipts upto... (4) Forms 2. 3

4. ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 11. Total 'A' LOANS & REPAYMENTS RECEIVED 1. 2. 3

4. Total 'B' Grand Total of receipt (A+B) DISBURSEMENT Particulars (1) Upto the end of previous month (2) During the month (3) Total Payments upto... (4) Budgeted Provision for the year (5) (PR)687 Remarks (6) 1

11. EXPENDITURE 1. 2. 3

4. Total LOANS & ADVANCES & INVESTMENTS 1. 2. 3

4. Total 'B' Grand Total Balance as on Cash Bank TOTAL ACCOUNTANT CHIEF EXECUTIVE OFFICER FORM No. ZP-23 [See Rule 641 RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD 1st April to 31st March ZILA PANCHAYAT (PR)688 s. No. (1) 1

2. Note : ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 Particulars of receipts (2) Opening balance of cash in hand as on Amount (3) s.No. (4) 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11

12. Particulars of payment Forms Amount (6) 1st April Opening balance as April Bank on 1st Total Accountant Closing balance of cash in hand as on 31st March Closing bank balance as on 31st March Total Chief Executive Officer (2) The net amount of receipts and payments during the year shall be taken directly from the The grand totals of both the sides must tally. No. ZP.24 [See Rule 651 ZILA PANCHAYAT INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 1st APRIL 31st MARCH Previous years Figure (1) Expenditure (2) Amount (3) Previous years Figure (4) Income (5) By property tax By By By Grant-in-aid (utilised) Amount (6) To salaries & Allowances To To To outstanding expenses (specify each expenditure) To excess of income over expenditure transferred to Balance Sheet By outstanding income (Specify each income) By Deficit of income over expenditure transferred to balance sheet ms en t Forms ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)689

ACCOUNTANT CHIEF EXECUTIVE OFFICER PRESIDENT AUDITOR Notes.-(i) All the administrative, functional, and other expenditures accounted for in the ledger under their respective accounting/ budget heads shall be shown in the expenditure side. Similarly all the income under various accounting heads shall be shown in the Income side. (ii) Capital Expenditures such as cost of dead stock, vehicles equipments, furniture and fixtures, buildings constructed or acquired etc. Shall also be shown in the expenditure side under appropriate head included and shown under specific grants expenses account. (iii) The total expenses incurred during the year out of a particular grant will be shown in the expenses side, however only that portion of the grant which was actually utilised during the year shall be shown as income and the balance amount, calculated as under, being the unspent grant be transferred to the balance sheet. Opening balance of grant as on 1st April (The unspent balance of previous years grant) Add : Grant received during the year Total Grant available during the year LESS : Unspent balance as on 31st March (to be transferred to Balance Sheet) Grant utilised during the year to be shown Income side. (iv) 1. 2. 3. 4. 5. (v) The following items of receipts and payments shall not be included in the Income & Expenditure Account : Opening and closing balances of cash and bank accounts. Fixed deposits and other investments made or encashed Loans & advances received or made . Security and other deposits received or repaid or made by the Zila Panchayat. Deductions made from the salaries such as GPF/CPF/GIS/ Income Tax, Professional Tax etc. but not remitted to the appropriate authority. Outstanding Income shall calculated by adding to the previous years arrears, the amount rent, rates and taxes (including fines, received during the year-and deducting there from the actual amount or rent, and taxes irrecoverable and therefore to be written off, if any during the year shall also be deducted from the aforesaid amount, to determine for Income receivable at the end of the year. No separate entries need be made in the cash book or ledger, separate working sheet for each head of Income shall be attached. (vi) All the expenses incurred during the year but the payment of which could not be made on 31st March, shall be computed after adjusting for the previous year outstanding expenses as under :— Opening balance as on 1st April (The closing balance of previous year.) Less : Amount paid during the year out of above • Add : Bills received but not paid as on 31st March as, in the case of outstanding Income, no accounting entries need be made in the cash book or ledger for the outstanding expenses. (PR)690 Previous years Figure ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 FORM No. ZP-25 [See Rule 661 ZILA PANCHAYAT BALANCE SHEET AS AT 31ST MARCH LIABILITIES (2) As at 31st March (3) Previous years Figure (4) ASSETS (5) Forms As at 31st March (6) (1) (a) ZILA PANCHAYAT IS FUND Balance as on 1st April Add (1) Surplus of Income over Expenditure transferred from income & Expenditure Account Add (2) Outstanding Income Less (3) Outstanding Expenses LOANS REPAYABLE From State Government From Janpad Panchayat From other (Specify) SECURIN DEPOSITS AND OTHER (i) Security Deposit from Employees (ii) (iii) (iv) Security Deposit from others Earnest Money Deposits Deductions made from salaries but not remitted Provident fund Income Tax Professional Tax (Specify) CURRENT LIABILITIES Un-utilised balances of grants received (ii) (iii) CASH AND BANK BALANCE (a) Cash in hand (b) Balance with Banks: (i) In saving Accounts (ii) In fixed Deposit (iii) In Treasury Accounts (iv) In post office Accounts INVESTMENTS (AT COST LOANS) (i) To Employees (ii) To Gram Panchayats (iii) To Janpad Panchayat (iv) To other (Specify) ADVANCES RECOVERABLE (i) To Employees (a) For traveling (b) For Expenses (ii) To others RENT RATES & TAXES & OTHER (a) RENT Arrears as on 1st April Add : Due during the year Less : Received during the year outstanding as on 31st March (b) RATES Arrears as on 1st April Add : Due during the Year Less: Received during the year. Forms ZILA PANCHAYATS (ACCOUNTS) RULES, 1999 (PR)691 (b) Undistributed amount of Janpad Panchayat share of Grant BILL PAYABLE AND OTHER OUT- (B) (D) xpenses : Outstanding interest on loans accrued and due Less : Unpaid/written off during the year Outstanding as on 31st March. (C) TAXES & OTHER INCOME Arrears as on 1st April ADD : Due during the year LESS : waived/written off during the year. Outstanding as on 31st March. ZILA PANCHAYAT FUND balance at the beginning of the year ADD : (Less) Deficit (Surplus) of Income over expenditure for the year as per Income & Expenditure account. ACCOUNTANT CHIEF EXECUTIVE OFFICER PRESIDENT AUDITOR NOTES :- 1. All the balances in the Balance sheet as on 31st March of the previous financial year shall be incorporated in the Ledger and brought down as opening balances for the current financial year. No balance shall be brought forward from the receipt and payment account or the Income and Expenditure Account

2. Loans Repayable.-The balance principal amount of loan outstanding as on 31st March shall be shown with full details regarding the source and security given if any should also be disclosed separately for each such loan. The interest due but not paid "shall be shown separately under bills payable and outstanding expenses

3. Investments.-Aggregate amount of Zila Panchayats investments in Government securities, National Saving Certificates, Kisan Vikas Patra, Indira Vikas Patra Etc. should be shown seperatgely at cost under appropriate sub-head

4. Loans & Advances.-lhe amount of loans and advances due from the employees of Zila Panchayat and from outsiders should be shown separately. Only the principal amount of loan outstanding should be shown here. The details of each loan (e.g. House building loan, vehicle loan etc.) and advances (e.g. Travelling Advance, Advance against expenditure etc.) should beattached -to the balance Sheet.

