

Government of Karnataka

No.

Karnataka Government Secretariat,
M S Building, Bangalore - 1

Date: 12th April 2012

From:

Principal Secretary
Rural Development & Panchayat Raj Department
Government of Karnataka

To: C.E.O./C.A.O. .
All CEOs Zilla Panchayats,

Sub: PRI Accounts Reports as per Model Accounting System prescribed by C&AG and Government of India.

Ref: G.O. No: RDPR/IFA/02/2011-12, dated 31st January 2011, Adoption of Model Accounting System by Panchayati Raj Institutions of the State of Karnataka as prescribed by C&AG and GOI.

With regards to the G. O. referenced above, Model Accounting System (MAS) as prescribed by C&AG and Ministry of Panchayati Raj, Government of India has been adopted for maintenance of accounts of Panchayati Raj Institutions. As per MAS, New Codes have been created and Accounting Reports in 8 Formats have to be provided to Government of India.

In this context, as you are aware, Annual Accounts of the PRIs are closed for the FY 2011-12, It is required to furnish the Annual PRI Accounts Reports in this regard as per the 8 MAS Formats attached at the earliest.

Yours Faithfully,

(Dr. Amita Prasad)

Principal Secretary

Rural Development & Panchayat Raj Department

Copy to:

1. Principal Secretary (B&R), Finance Department, GoK
2. Accountant General (LBA&A), Indian Audit and Accounts Department, GoK
3. Director (NREGA), RDPR Department, GoK
4. Director (PR), RDPR Department, GoK
5. IFA, RDPR Department, GoK

FORMAT-I **Cash Book of Receipt & Expenditure**

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

102	Fees, Fines etc				42	Scholarship to Student for Technical Education				
103	Sewerage & Sanitation services				43	Maintenance of ST hostels				
0216	Rural Housing				103	Welfare of other weaker sections				
800	Other Receipts				40	Scholarship to Student for Primary Education				
0403	Animal Husbandry, Diary, Poultry and Fuel and Fodder				41	Scholarship to Student for Secondary Education				
101	Receipts from Cattle and Buffalo Development				42	Scholarship to Student for Technical Education				
102	Receipts from Piggery				43	Maintenance of Weaker Sections' Hostels				
103	Receipts from Poultry Development				2235	Social Security & Welfare				
104	Receipts from Fodder and Feed Development				101	Social Welfare				
105	Receipts from other Livestock Development				102	Welfare of Handicapped				
106	Receipts from Milky Supply Scheme				103	Welfare of Mentally Retarded				
0405	Fisheries				104	Assistance to Voluntary Organizations				
101	Sale of Fish, Fish Seeds etc				105	Deposit linked Insurance Scheme				
102	Auction of Fishing Rights				2402	Soil and Water Conservation				
103	Licence Fees, Fines etc				101	Land Improvement				
104	Services and Service Fees				102	Land Reforms				
0406	Forestry				103	Land Consolidation				
101	Social forestry				104	Soil and Water Conservation				
40	Sale of Timber & other Forest Produce				2403	Animal Husbandry, Dairying, Poultry and Fuel and Fodder				
42	Receipts from Forest Plantation				101	Cattle and Buffalo Development				

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

46	Other Service Fees				104	Gram Panchayat Schemes			
47	Other Fines								
0702	Minor Irrigation				2515	Panchayati Raj Programmes			
101	Receipts from Water Tanks/Ponds				101	District Panchayat Programmes			
102	Receipts from tube Wells				102	Panchayat Samiti Programmes			
0801	Rural Electrification				103	Gram Panchayat Programmes			
101	Sale of Power				2702	Minor Irrigation			
0810	Non-Conventional Source of Energy				101	Minor Irrigation Projects			
101	Sale of Bio-Energy				102	Water Management			
102	Sale of Solar energy								
103	Sale of wind Energy				2801	Rural Electrification			
0851	Village and Small scale Industries				101	Purchase of power			
101	Handloom Industries				102	Transmission and Distribution			
102	Handicraft Industries				103	Maintenance of Street Light			
103	Khadi & Village Industries				2810	Non-Conventional Sources of Energy			
104	Sericulture Industries				101	Maintenance of bio-gas plants			
105	Powerloom Industries				102	Maintenance of Solar Energy Centre			
106	Food Processing Industries				103	Maintenance of Wind Energy Centre			
107	Other Village Industries				2851	Village and Small Scale Industries			
1601	Grant-in-aid				101	Handloom Industries			
101	Grants from Central Government				102	Handicraft Industries			
11	NREGS				103	Khadi & Village Industries			
12	Sampoorna Gramina Rozgar Yojana (SGRY)				104	Sericulture Industries			
13	Swaranjayanti Gram Swarozgar Yojana (SGSY)				105	Powerloom Industries			
					106	Food Processing Industries			
					107	Other Village Industries			

				102	Land Reforms														
				103	Land Consolidation														
				104	Soil & Water Conservation														
				4405	Capital Outlay on Fisheries														
				104	Construction of Fisheries/Ponds														
				4406	Capital Outlay on Forestry														
				103	Development of Zoological Park														
				104	Development of Public Garden														
				4408	Capital Outlay on Public Distribution System														
				103	Construction of Godowns & Warehouse														
				4435	Capital Outlay on Agriculture including Agriculture Extension														
				101	Construction of Training Centre														
				4515	Capital Outlay on Panchayati Raj Programme														
				101	District Panchayat Programme														
				102	Panchayat Samiti Programme														
				103	Gram Panchayat Programme														
				4702	Capital Outlay on Minor Irrigation														
				101	Construction of Works of Minor Irrigation Projects														
				102	Construction Works on Water Management														
				103	Construction Works Watershed Development														
				4801	Capital Outlay on Rural Electrification														
				102	Capital outlay on Construction of Sub-Station														
				103	Installation of Street Lights														

7610	Loans to Panchayat Employees			7610	Loans to Panchayat Employees	
101	House Building Advance			101	House Building Advance	
102	Motor Car / Motor Cycle Advance			102	Motor Car / Motor Cycle Advance	
103	Cycle Advance			103	Cycle Advance	
104	Festival Advance			104	Festival Advance	
Pension & Provident Fund Section				Pension & Provident Fund Section		
8009	Provident Fund			8009	Provident Fund	
101	Panchayat Employees General Provident Fund			101	Panchayat Employees General Provident Fund	
102	Panchayat Employees Contributory Provident Fund			102	Panchayat Employees Contributory Provident Fund	
Insurance & Pension Fund Section				Insurance & Pension Fund Section		
8011	Insurance & Pension Fund			8011	Insurance & Pension Fund	
101	Panchayat Employees Group Insurance Scheme			101	Panchayat Employees Group Insurance Scheme	
Deposit & Advances Section				Deposit & Advances Section		
8443	Civil Deposit			8443	Civil Deposit	
101	Earnest Money Deposit			101	Earnest Money Deposit	
102	Security Deposit			102	Security Deposit	
103	Panchayat Deposit			103	Panchayat Deposit	
Civil Advances Section				Civil Advances Section		
8550	Civil Advances			8550	Civil Advances	
101	Advances to PRI functionaries for Works & Supplies			101	Advances to PRI functionaries for Works & Supplies	
102	Advances to agencies for Works & Supplies			102	Advances to agencies for Works & Supplies	
Suspense Account				Suspense Account		
8658	Suspense Account			8658	Suspense Account	
101	Tax deduction at source suspense			101	Tax deduction at source suspense	
40	Income Tax			40	Income Tax	

FORMAT-II

Consolidated Abstract Register

Consolidated abstract Register of Gram Panchayat for the financial year :

(In Rupees)

Actual of the Current Year

Sl. No.	Head of Account	Budget provision	April	May	June	July	August	September	October	November	December	January	February	March	March Supplementary	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		P NP	P NP P	P NP P	P NP P	P NP P	P NP P	P NP P	P NP P	P NP P	P NP P	P NP P	P NP P	P NP P	P NP P	P NP

FORMAT-III **Reconciliation Register**

Reconciliation Statement for the month of of financial year:.....

Balance as per Cash Book											
A. Add	With Bank				With Treasury				Remarks		
	Date of receipt of the cheque	From Whom received	No. and Dt. Of the cheque	Amount	Date of encashment	Date of receipt of the cheque	From Whom received	No. and Dt. Of the cheque	Amount	Date of encashment	
i) Cheques/Cash credited directly into the Bank/Treasury but not taken into the Cash Book											
ii) Details of Cheque etc. issued by PRIs but not yet encashed in Bank/Treasury											
iii) Cheque drawn but actually not delivered to the parties											
iv) Cheque issued but dishonoured											
v) Bank interest not credited into cash book											
B. Deduct											
i) Details of Cheques etc. received and entered into Cash Book but not actually deposited into the Bank /Treasury											
ii) Cheque received from parties and deposited into bank but dishonoured											
iii) Bank charges deducted from bank balance but not taken into Cash Book											
Closing balance as per Cash Book											
Balance as per Bank/Treasury as intimated											
Amount of Difference (if any)											
Details of Difference											

FORMAT-IV
Receivable and Payable Register
Statement of Receivable and Payable ofat the end of the year:

Head of Accounts	Receivable		Payable	
	Particulars	Amount Rs.	Particulars	Amount Rs.
0049-101-8658- 8550-101-	1. Cash in hand 2. S. B. deposit 3. Other securities		(i) Installments of loans due and not paid	
0035-01601- 8658-102-	4. Advances recoverable 5. Arrear taxes and fees 6. Outstanding grant-in-aid 7. Outstanding cess, dues 8. Amount due for (a) Sarpanch (b) Naib-Sarpunch (c) Secretary (d) Members 9. Miscellaneous Total		(ii) Interest on loans due and not paid (iii) Unspent balance of specific grants (iv) Security deposits (v) Dues payable towards Pay, D. A., etc. (vi) Outstanding bills (vii) Advance collection of taxes, fees, rates and tools relating to periods following beyond the year. (viii) Miscellaneous	
			Total	

FORMAT-V Register of Immoveable Property

Register of Immoveable Property of for the year.....

(a) Roads

Sl. No	Name of Road/Location	From Village / Point	To Village/point	Total Length in K.M.	Average width (feet/m)	Date of construction	Date of Transfer	Date of repairs	Total cost (in Rupees)	Average cost of construction per K.M	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

(b) Land

Sl. No	Date of Transfer/purchase or acquisition	From whom Transfer/purchase or acquisition	Purpose	Reference to agreement, award etc.	Area of land in acres	Plot / Survey No. etc with boundaries	Assessment / Valuation	Whether boundaries sketch of the land is available	Building, if acquired with the land	Utilisation of the land / building	Amount paid Rs.	Whether Delivery of Possession given	Annual income of the property	No. date and voucher. remark
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

(C) Others

Sl. No.	Date of acquisition, purchase, construction or received or transfer	No. and date of orders under which the property was acquired, purchased, constructed /transferred	Description and location of Assets	Purpose for which acquired	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation / Appreciation as per rules	Valuation at the end of the year	If disposed Date of disposal	Reasons for disposal with authority	Amount realized on disposal (in Rupees)	Initials of competent authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORMAT - VI **Register of Movable Property**

Register of Movable Property of Gram Panchayat for the financial year:

Sl. No.	Date of acquisition, purchase, construction or received or transfer	No. and date of orders under which the property was acquired, purchased, constructed /transferred	Description and situation of property	Whether the property is used for any purposes	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation / Appreciation as per rules	Valuation of at the end of the year	Whether disposed	Reason / authority for disposal	Amount realized on disposal (in Rupees)	Initials of competent authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORMAT-VII **Inventory Register**

Inventory register of for the month/year..... (Annexure -5.7)

Description of items

Date	Opening balance		Voucher No. and Date	From whom received	Number received**		Receipts	Total	To whom issued and for which purpose	Number issued**		Issued or sole			Closing balance		Signature of the Issuing Officer	Signature of the Receiving Officer
	Quantity	Value			From	To	Quantity	Value		From	To	Date	Quantity	Value	Quantity	Value		
1	2	3	4	5			6	7										
							8	9										

FORMAT-VIII **Demand Collection & Balance Register**

(Annexure - 5.8)

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

Sl. No	Name and address of the person from whom tax is due	Reference serial No. in the register of assesses	Current demand	Arrear demand of previous years, if any	Permission / write off and suspension, if any	Total amount due [(4+5)-6]	Total amount collected			Balance outstanding	Remarks
							Previous years arrears	Current year	Total		
1	2	3	4	5	6	7	8			9	10