

The Orissa Gazette

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 1421 CUTTACK, SATURDAY, SEPTEMBER 4, 2010 / BHADRA 13, 1932

PANCHAYATI RAJ DEPARTMENT

The 30th August 2010

ORDER

S.R.O. No. 396/2010—Whereas on the basis of the recommendation of the 11th Finance Commission and for exercising proper control, securing better accountability and transparency in accounting system of Panchayati Raj Institutions, the Comptroller and Auditor-General of India have prescribed eight number of formats for the purpose;

And whereas the Ministry of Panchayati Raj, Government of India have put emphasis in maintenance of accounts by Panchayati Raj Institutions in those eight formats prescribed by the Comptroller and Auditor-General of India from the current financial year, i.e. 2010-2011;

And whereas it appears to the State Government that the eight numbers of formats prescribed by the Comptroller and Auditor-General of India are useful and would serve better purpose to the Panchayati Raj Institutions for maintaining proper and correct accounting system through computerization as well as for effective audit control. Hence, it is expedient to introduce those eight number of formats for the Panchayat Samities to maintain their accounts from the financial year, 2010-2011;

And whereas, to act upon the proposed formats, there is necessity to amend the Orissa Panchayat Samiti Accounting Procedure Rules, 2002 which is time consuming factor and as such it may not cater the present requirement of implementing the same from the current Financial Year as emphasized by the Government of India;

Now, therefore, in exercise of the powers conferred in sub-section (1) of Section 58 of the Orissa Panchayati Samiti Act, 1959 (Orissa Act 7 of 1960), the State Government do hereby order that in addition to the format prescribed in the Orissa Panchayat Samiti Accounting Procedure Rules, 2002 for maintenance of Accounts, the Panchayat Samities of the State shall maintain their accounts in the eight number of formats appended hereto from the financial year, 2010-2011.

[No. 25340—PRI-I-(i)-61/10-PR.]

By order of the Governor

S. N. TRIPATHI

Commissioner-*cum*-Secretary to Government

Monthly/Annual Receipts and Payments Accounts

of

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

Receipts

Payments

- Opening balance—
- (i) Cash in hand
- (ii) Balance in bank
- (iii) Balance in Treasury
- (iv) Investments

HEADS OF ACCOUNT	Budget	Amount	HEADS OF ACCOUNT	Budget Estimates			Amount		
	Estimates	Actuals		(Rs.)			Actuals		
	(Rs.)	(Rs.)		Plan	Non-Plan	Total	Plan	Non-Plan	Total
1	2	3	4	5	6	7	8	9	10
PART I-PANCHAYAT FUND			PART I-PANCHAYAT FUND						
Revenue Account—Receipts			Revenue Account—Expenditure						
(Tax Receipts)									
0028—Taxes on Profession, Trades etc.			2049—Interest payments						
101	Profession Tax		101	Interest on Provident Fund					
102	Trade Tax		102	Interest on Insurance and Pension Fund.					
103	Trade Licence Fees		103	Interest on other deposits and Accounts.					
901	Share of net proceeds assigned to Panchayats.		2059—Maintenance of Community Assets						
0029—Land Revenue			101	Maintenance & repairs					
101	Land Revenue		40	Work-Charged Establishment Expenditure.					
102	Surcharge on Land Revenue Tax		41	Other Maintenance Expenditure					

1	2	3	4	5	6	7	8	9	10
103	Taxes on Plantation		102	Furnishing					
901	Share of net proceeds assigned to Panchayats.		103	Lease Charges					
0030	—Stamps and Registration Fees		104	Machinery & Equipments					
101	Duty on Transfer by sale		2071	—Pensions & Other Retirement benefits.					
901	Share of net proceeds assigned to Panchayats.		101	Superannuation & Retirement Allowance.					
0035	—Taxes on Property other than Agriculture Land.		102	Commuted Value of Pension					
101	Property Tax on Residential Building.		103	Gratuities					
102	Property Tax on Non-Residential Building.		104	Family Pension					
901	Share of net proceeds assigned to Panchayats.		105	Leave Encashment Benefit					
0041	—Taxes on Vehicles		106	Other Pensionary benefits					
101	Taxes on Cycle/Cart and other receipts from Non-Motor Vehicles Act.		2202	—Education					
901	Share of net proceeds assigned to Panchayats.		101	Primary Education					
0042	—Taxes on Goods and Passengers		18	Mid-day Meal Scheme					
101	Toll Tax		19	Sarva Siksha Abhiyan					
40	Road, Culvert Bridge		102	Secondary Education					
41	Ferry		103	Adult Education					
42	Water Ways		104	Non-formal Education					
0043	—Others		2203	—Technical Training and Vocational Education.					
102	Taxes on entry of Goods into Local Area.		101	Assistance to Universities/Colleges for Technical Training.					
103	Taxes on Passengers/Pilgrims		102	Technical Schools					
901	Share of net proceeds assigned to Panchayats.		103	Polytechnic Colleges					
			104	Vocational Education					

1	2	3	4	5	6	7	8	9	10
0059—Maintenance of Community Assets				2215—Water Supply and Sanitation					
101 Rent from Buildings				101 Maintenance of Water Supply Line.					
102 Recovery of percentage charges				102 Maintenance and repair of Tubewells.					
103 Hire Charges of Machineries and Equipments.				103 Sewerage and Sanitation					
				17 Total Sanitation Campaign					
0071—Contribution & Recoveries towards Pension and other Retirement Benefits				2216—Rural Housing					
101 Pension Contribution				101 House site for Landless					
102 Leave and Pension Contribution not levied separately				14 Indira Awas Yojana (IAY)					
				102 Construction of Houses					
0202—Education				14 Indira Awas Yojana (IAY)					
101 Primary Education				103 Maintenance & repairs of houses					
102 Secondary Education									
103 Adult Education									
104 Non-formal Education									
				2225—Welfare of Scheduled Castes, Scheduled Tribes and other Weaker Sections.					
0206—Market & Fairs				101 Welfare of Scheduled Caste					
101 Receipts from Markets/Hut				40 Scholarship to Student for Primary Education.					
				41 Scholarship to Student for Secondary Education.					
102 Receipts from fairs				42 Scholarship to Student for Technical Education					
				43 Maintenance of SC hostels					
0210—Health & Family Welfare				102 Welfare of Scheduled Tribes					
101 Receipts/Contribution from Patients and Others									
0215—Water Supply & Sanitation				40 Scholarship to Student for Primary Education					
101 Receipts from Water Supply Schemes				41 Scholarship to Student for Secondary Education					

1	2	3	4	5	6	7	8	9	10
102	Fees, Fines etc.		42	Scholarship to Student for Technical Education.					
103	Sewerage & Sanitation Services		43	Maintenance of ST Hostels					
0216—Rural Housing			103	Welfare of other Weaker Sections					
800	Other Receipts		40	Scholarship to Student for Primary Education.					
0403—Animal Husbandry, Dairying, Poultry and Fuel and Fodder.			41	Scholarship to Student for Secondary Education.					
101	Receipts from Cattle and Buffalo Development.		42	Scholarship to Student for Technical Education.					
102	Receipts from Piggery		43	Maintenance of Weaker Sections' Hostels.					
103	Receipts from Poultry Development.		2235—Social Security & Welfare						
104	Receipts from Fodder and Feed Development.		101	Social Welfare					
105	Receipts from other Livestock Development.		102	Welfare of Handicapped					
106	Receipts from Milk Supply Scheme.		103	Welfare of Mentally Retarded					
0405—Fisheries			104	Assistance to Voluntary Organisations.					
101	Sale of Fish, Fish Seeds etc.		105	Deposit-linked Insurance Scheme					
102	Auction of Fishing Rights		2402—Soil and Water Conservation						
103	Licence Fees, Fines etc.		101	Land Improvement					
104	Services and Service Fees		102	Land Reforms					
0406—Forestry			103	Land Consolidation					
101	Social Forestry		104	Soil and Water Conservation					
40	Sale of Timber & other Forest Produce.								

1	2	3	4	5	6	7	8	9	10
42	Receipts from Forest Plantation.			2403—Animal Husbandry, Dairying, Poultry and Fuel and Fodder.					
43	Receipts from Firewood Plantation.			101	Cattle and Buffalo Development				
102	Farm Forestry			102	Piggery Development				
40	Sale of Timber & Other Forest Produce.			103	Poultry Development				
42	Receipts from Forest Plantation.			104	Fuel and Fodder Development				
43	Receipts from Firewood Plantation.			105	Insurance of Livestock and Poultry				
103	Fees			106	Dairy Development Projects/ Schemes.				
0435—Agriculture including Agriculture Extension.				107	Extension & Training				
101	Crop Husbandry			2405—Fisheries					
40	Sale of Seeds			101	Processing, Preservation and Marketing.				
41	Receipts from Agriculture Farm			102	Fishery Co-operatives				
42	Sale of Manure and Fertilizers			103	Extension & Training				
43	Receipts from Commercial Crop.			104	Developmental Schemes				
102	Lease charges for Storage and Warehousing of Agricultural Product.			2406—Forestry					
0515—Panchayati Raj Programmes				101	Social Forestry				
101	District Panchayat			40	Economic Plantation				
40	Licence Fee			42	Forest Conservation and Development.				
41	Fees for use of Quarry			102	Farm Forestry				
42	Rent for use of Land			40	Economic Plantation				
43	Receipts from Community Development Project.			42	Forest Conservation and Development.				
				103	Zoological Parks				

1	2	3	4	5	6	7	8	9	10
45	Registration charges (Other than those not covered under respective functional major heads).		103	Panchayat Samiti Schemes					
46	Other Service Fees		104	Gram Panchayat Schemes					
47	Other Fines								
	0702—Minor Irrigation			2515—Panchayat 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 Sources 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 & Distribution				
102	Handicraft Industries								
103	Khadi & Village Industries			103	Maintenance of Street Light				
104	Sericulture Industries			2810—Non-Conventional Sources of Energy.					
105	Powerloom Industries			101	Maintenance of Bio-Gas plants				
106	Food Processing Industries			102	Maintenance of Solar Energy Centre				
107	Other Village Industries			103	Maintenance of Wind Energy Centre				
	Grants-in-aid			2851—Village and Small Scale Industries					
	1601—Grants-in-aid			101	Handloom Industries				
101	Grants from Central Government.			102	Handicraft Industries				
				103	Khadi & Village Industries				
				104	Sericulture Industries				

1	2	3	4	5	6	7	8	9	10
11	N.R.E.G.S.		105	Powerloom Industries					
12	Swmpoorna Gramin Rozgar Yojana (S.G.R.Y.).		106	Food Processing Industries					
13	Swaranjayanti Gram Swarozgar Yojana (S.G.S.Y.).		107	Other Village Industries					
14	Indira Awas Yojana (I.A.Y.)								
15	National Rural Health Mission (N.R.H.M.).								
16	Accelerated Rural Water Supply Programme (A.R.W.S.P.).		101	Roads					
17	Total Sanitation Campaign		102	Culverts					
18	Mid-Day Meal Scheme		103	Bridges					
19	Sarvashiksha Abhiyan		104	Ferries					
20	Pradhanmantri Gram Sadak Yojana.		105	Waterways					
21	Integrated Watershed Management Programme.		106	Other means of Transportation					
22	Integrated Child Development Services.								
102	Grants from State Government.								
103	Grants from other Institutions								
	Total Revenue Receipts			Total Revenue Expenditure					
	Capital Account—Receipts			Capital Account—Expenditure					
	4000—Capital Receipts			4202—Capital Outlay on Education					
800	Other Receipts		101	Construction of Primary Schools					
			102	Construction of Secondary Schools					
			103	Construction of Centre for Adult & Non-Formal Education.					

1

2

3

4

5

6

7

8

9

10

**4205—Capital Outlay on Art, Culture
and Libraries.**

- 101 Construction of Public Libraries
- 102 Construction of Sports Stadium
- 103 Construction of Training Centre for
Art & Culture.

**4206—Capital Outlay on Market and
Fairs.**

- 101 Construction of permanent structure
for Market.
- 102 Construction of permanent structure
for Fairs.

**4210—Capital Outlay on Health &
Family Welfare.**

- 101 Primary Health Centres
- 102 Community Health Centres
- 103 Hospitals & Dispensaries
- 104 Health Sub-Centres
- 105 Other System of Medicine

**4215—Capital Outlay on Water Supply
and Sanitation.**

- 101 Laying of Water Supply Line
 - 16 A.R.W.S.P.
- 102 Drilling of Tube well
 - 16 A.R.W.S.P.
- 103 Sewerage and Sanitation
 - 17 Total Sanitation Campaign

4216—Capital Outlay on Rural Housing

- 101 Purchase of Land
 - 14 I.A.Y.
 - 102 Construction of Houses
 - 14 I.A.Y.
-

1	2	3	4	5	6	7	8	9	10
			4235—Capital Outlay on Social Security & Welfare.						
			102 Construction of training centre for welfare of Handicapped.						
			103 Construction of Anganwadi Centres						
			4402—Capital Outlay on Soil & Water Conservation.						
			101 Land Improvement						
			102 Land Reforms						
			103 Land Consolidation						
			104 Soil & Water Conservation						
			4405—Capital Outlay on Fisheries						
			104 Construction of Fisheries/Ponds						
			4406—Capital Outlay on Forestry						
			103 Development of Zoological Park						
			104 Development of Public Garden						
			4408—Capital Outlay on Public Distribution System.						
			103 Construction of Godown & Warehouses.						
			4435—Capital Outlay on Agriculture including Agriculture Extension.						
			101 Construction of Training Centres						
			4515—Capital Outlay on Panchayati Raj Programmes.						
			101 District Panchayat Programmes						
			102 Panchayat Samiti Programmes						
			103 Gram Panchayat Pogrammes						
			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.						

1	2	3	4	5	6	7	8	9	10
			4801—Capital Outlay on Rural Electrification.						
			102 Capital outlay on Construction of Substation.						
			103 Installation of Street Lights						
			4810—Capital Outlay on Non-Conventional Sources of Energy.						
			101 Construction of Bio-Gas Plants						
			102 Construction of Solar Energy Centre						
			103 Construction of Wind Energy Centre						
			4851—Capital Outlay on Village and Small Scale Industries.						
			101 Handloom Industries						
			102 Handicraft Industries						
			103 Khadi & Village Industries						
			104 Sericulture Industries						
			105 Powerloom Industries						
			106 Food Processing Industries						
			107 Other Village Industries						
			5054—Capital Outlay on Transportation						
			101 Construction of Village/District Roads.						
			20 P.M.G.S.Y.						
			102 Construction of Culverts						
			20 P.M.G.S.Y.						
			103 Acquisition of Land for Construction of Roads/Bridges.						
			20 P.M.G.S.Y.						
			104 Construction of Ferry Ghats/Ferries						
Total of Part I—			Total of Part I—						

Format of Demand, Collection and Balance

Register of Demand, Collection and Balance of for the month/year of.....

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

Format of Inventory Register

Inventory register of for the month/year

Description of items

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

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

Format of Movable Property

Register of Movable Property of for the year

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

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

(c) Others

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

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

Format of Immovable Property

Register of Immovable Property of for the year

(a) Roads

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

(b) Land

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

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

Format of receivable and payable

Statement of Receivable and payable of at the end of the year

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

Format of Monthly Reconciliation Statement

Reconciliation Statement of for the month of

	With Bank	With Treasury
Balance as per Cash Book		
A. Add— (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		

1	2	3	1	2	3
(Civil Advances Section)			(Civil Advances Section)		
8550—Civil Advances			8550—Civil Advances		
101	Advances to P.R.I. functionaries for Works & Supplies.		101	Advances to P.R.I. functionaries for Works & Supplies.	
102	Advances to Agencies for Works & Supplies		102	Advances to Agencies for Works & Supplies	
(Suspense Account)			(Suspense Account)		
8658—Suspense Account			8658—Suspense Account		
101	Tax deduction at source Suspense.		101	Tax deduction at source Suspense.	
40	Income Tax		40	Income Tax	
41	Sale Tax		41	Sale Tax	
42	Profession Tax		42	Profession Tax	
102	Unclassified Suspense		102	Unclassified Suspense	
103	Treasury Suspense		103	Treasury Suspense	
Total of Part II—			Total of Part II—		
			Closing Balace		
			Cash in Hand		
			Cash at Bank		
			Cash in Treasury		
			Investments		
<hr/> GRAND TOTAL—			<hr/> GRAND TOTAL—		

PART II—RECEIPTS

PART II—PAYMENTS

PART II—RECEIPTS			PART II—PAYMENTS		
HEADS OF ACCOUNT	Budget estimates	Amount	HEADS OF ACCOUNT	Budget estimates	Amount
	(Rs.)	(Rs.)		(Rs.)	(Rs.)
1	2	3	1	2	3
PART II—PROVIDENT FUND, ETC.			PART II—PROVIDENT FUND, ETC.		
(Loan Section)			(Loan Section)		
7610—Loans to Panchayat Employees.			7610—Loans to Panchayat Employees.		
101			101		
102			102		
103			103		
104			104		
(Pension & Provident Fund Section)			(Pension & Provident Fund Section)		
8009—Provident Fund			8009—Provident Fund		
101			101		
102			101		
(Insurance & Pension Fund Section)			(Insurance & Pension Fund Section)		
8011—Insurance & Pension Fund			8011—Insurance & Pension Fund		
101			101		
(Deposit & Advances Section)			(Deposit & Advances Section)		
8443—Civil Deposit			8443—Civil Deposit		
101			101		
102			102		
103			103		