

The M.P. Janpad Panchayats (Accounts) Rules, 1999

MADHYA PRADESH

India

The M.P. Janpad Panchayats (Accounts) Rules, 1999

Rule THE-M-P-JANPAD-PANCHAYATS-ACCOUNTS-RULES-1999 of 1999

- Published on 27 July 1999
- Commenced on 27 July 1999
- [This is the version of this document from 27 July 1999.]
- [Note: The original publication document is not available and this content could not be verified.]

The M.P. Janpad Panchayats (Accounts) Rules, 1999 Published vide Notification No B-1-50-(4)-(2)-95-22-P-2, M.P. Rajpatra (Asadharan), dated 27-7-1999 at page 1104(30) In exercise of the powers conferred by sub-section (3) of Section 73 read with sub-section (1) of Section 95 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 by sub-section (3) of Section 95 of the said Act, namely:-

Part I – Preliminary

1. Short title.

- These rules may be called the Madhya Pradesh Janpad 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)"Chief Executive officer" means the Chief Executive officer of a Janpad Panchayat;(c)"Year" means Financial Year commencing on the first day of April and ending on 31st day of March next year;(d)"Form" means a form appended to these rules;(e)"President" and "Vice-President" mean the President and Vice-President of a Janpad Panchayat;(f)"Section" means a section of the Act;

Part II – General

3. Account Books and records.

- Every Janpad Panchayat shall maintain 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 account records.

- The account books and registers shall be bound and pages serially numbered before being brought in use. The Chief Executive officer or officer nominated by him 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 over writings shall not be permitted in accounting statements, vouchers or accounts of any description. All corrections shall be authenticated by a person who is incharge of the register.

6. Waivers/ write-off.

- No amount due to a Janpad Panchayat shall be left outstanding without sufficient reason and where such dues appears 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 written-off prior permission of the competent authority shall be obtained.

7. Validity of sanction.

- Sanction of any authority to an expenditure become 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 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 Janpad 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 III – Accounting Procedure and Records

9. Receipt of Money.

(1) A receipt in form No. JP 1 shall be given for all the money received by the Janpad Panchayat. The receipt shall be signed by the Chief Executive officer or such other officer as 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 realization of cheque, Demand Draft, etc. No receipt need be issued in respect of money directly transferred to the Janpad Panchayat Account in the bank.

10. Receipt Book.

(1) All the receipt books and the receipts contained shall have pre-printed serial numbers 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 (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. JP-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 bound register in Form No. JP-3. Each page of the cash book 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 the officer nominated by him.

12. Accounting of receipts and payments.

- All the receipts either by way of cash, money order, cheque/ demand draft and bank transfers or adjustments will be entered on the receipts side of the cash book. In the same way, the payments made in cash or by cheque. Demand draft by bank transfer and by way of adjustments shall be recorded on payment side of the cash book. The accounting head of all receipt 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 deductions 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 shown as received in column No. (8) and the same amount shall be shown under column No. (16) of Cash Book under the appropriate accounting head.

14. Correction for wrong classification.

- Where any payment is wrongly debited or receipt is wrongly credited to 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 is received or paid the Cash Book shall be closed and the closing Cash and Bank balance be signed by the accountant and the 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 Janpad Panchayat. The Chief Executive officer may assign the responsibilities of Cashier to any 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 Janpad Panchayat shall be kept in the safe custody under double lock system. Key of one lock shall be with the 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 officers. 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 shall not exceed Rs. 10,000/- or such higher amount as may be determined by the Janpad Panchayat from time to time. All the excess cash must be deposited on same day or the next day in the bank account.(2)Deposit of surplus Funds. - Subject to general or special orders issued by the Government from time to time all the surplus funds of the Panchayat

shall be deposited and kept deposited in the Treasury, Scheduled Bank(s), or Post-office. The Janpad 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, etc. shall be withdrawn after due authorisation by Janpad Panchayat under the signature of the Chief Executive officer or the officer nominated by him.

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 No. JP-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 of the next banking day in the Bank/Post office accounts. All pay in slip acknowledging 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 and the cheque so cancelled should also be attached to the counter-foil. On cancellation of the cheque a reversal entry shall be made in the cash book 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 payment" of a cheque issued and accounted for by the Janpad Panchayat.

25. Reconciliation of Bank Accounts.

(1) The aggregate balance 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 balance appearing in the Bank Register shall be prepared in the Form JP-5 for 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 Hank Balance Certificate.

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

27. General Ledger.

- A General ledger in Form JP-6 shall 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 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 year for the account must be mentioned against the budget head and code.

29. Opening Balance 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 initialled by the Chief Executive officer or such other officer as may be nominated by him.

32. Accounting of Grants.

(1) For all the grants received by the Panchayat a separate grant-wise receipt account shall be maintained in the General Ledger. Similarly, separate, account for the expenditure incurred out of each such grant shall be kept in the General Ledger under appropriate head. (2) The Janpad Panchayat shall also keep a separate Register of grants in Form No. JP-7.

33. Rent, Rates and Taxes.

(1) A separate account shall be kept in the General Ledger for accounting of each type of Rent, Rates and Taxes collected by the Janpad Panchayat. (2) For rent, rates and taxes collectible on annual basis. Register of demand, collection, remissions and balances shall be kept in Form No. JP-8. Similarly, for rent, rates and taxes leviable on monthly basis, a separate register shall be kept in Form No. JP-9.

34. Sanction of Expenditure and Payment of claims and adjustment.

- No payment in any manner or adjustment of any amount/ payable/ recoverable by Janpad Panchayat shall be made or entered in the books of accounts or subsidiary records without the prior sanction of the Chief Executive officer or the officer nominated by him

35. Sanction for Payments.

- The proposal for sanction and payment of all the expenditure and payment of all the expenditure and claims shall be prepared and made in Form No. JP 10. It should contain clear particulars of the proposed payment and all other relevant information. 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. Any payment exceeding Rs. 2,500/- shall be made through an account payee cheque only.

36. 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.

37. Documents supporting vouchers.

- The bills, cash memos and other documents supporting the payment shall be attached with the voucher. All the 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.

38. Payees acknowledgments.

- Every voucher shall have payee receipt. In case of the payment for an amount of Rs. 500/- or more a Revenue stamp of rupee one or such amount as may be prescribed under the Indian Stamp Act shall also be affixed.

39. Destruction of vouchers.

- All the vouchers, bills, cash memos and other documents supporting the payment shall be retained for atleast 3 years, after acceptance of the compliance by the Janpad Panchayat on the observations made in the audit report pertaining to that period. However, before destruction of the voucher, bill, cash memo or other document it must be ensured that the said document is not required or is not disputed or not likely to be required in connection with any enquiry, or legal proceedings or any recovery or likely recovery is pending in connection therewith. The Chief Executive officer should certify and authorise the destruction of the voucher in writing.

40. Pay Hills.

- A separate register shall be maintained for the monthly salary bills and arrears hills prepared for the employees of the Janpad Panchayat in Form No. JP-11. Every pay bill shall be verified, certified and passed for payment by the Chief Executive officer or officer nominated by him.

41. Increment certificate.

- To the first bill in which periodical increment is drawn, an increment certificate shall be attached/appended to the pay bill.

42. Deduction 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 and recovery of loan and advances as per the rules have been made. The deduction made from the salary on account of provident fund, income tax, etc. shall be remitted to the prescribed authority within 7 days from the date of deductions from the salary.

43. Postage Register.

- All stamps purchased shall be properly accounted for in the despatch register itself. The balance of stamps on hand shall be verified on a periodic basis.

Part IV – Security Deposits

44. Security deposits from employees.

- Every employee of the Janpad Panchayat who is entrusted with the custody of cash or store shall furnish either in cash or through a guarantee of a person acceptable to the Panchayat security of a Rs. 10,000/- provided that the guarantor shall be required to furnish a solvency certificate of atleast four times the amount of security required to be given.

45. 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. He shall be responsible for verifying the continued solvency of the securities once in a year.

46. Forms of Security.

- Security to be taken from an employee should be in one of the following forms subject to the conditions noted against each, or partly in one and partly in another of these when this is specially permitted by the officer authorised to accept the security.

Form Conditions

(a)	Cash	Janpad Panchayat will not pay any interest on the deposited amount.
(b)	Post office fixed deposit Certificates, National Savings Certificates	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.
(c)	Deposit receipts of Scheduled Bank/ Co-operative Banks	(1) The deposit receipt should be made in the name of the pledgee 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 the demand or with the sanction of the pledgee. (2) The Bank should agree that on receiving 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 undertake any risk involved in the investment. (4) The responsibility of the pledgee in connection with the deposit and the interest on it shall cease when he issues a final withdrawal order to the depositor and send the information to the Bank that he has done so.
(d)	Fidelity bonds from Insurance Companies	A fidelity bond may be accepted as security from the servant of the Panchayat but not from a private party. The bond should be in the prescribed form.
(e)	Third party guarantee	The guarantor should not be related to the person on whose behalf the guarantee is being given. The guarantee should also be accompanied with a solvency certificate for an amount not less than four times of the amount of the required amount of security.

47. Security Register and Verification of Securities.

- All the details of the security obtained shall be kept in the register of securities in Form No. JP-11. Securities shall be examined and verified by the first April, in each year by the Chief Executive officer or an officer nominated by him for this purpose 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.

Part V – Advances, Loans and Investments

48. Advances to staff for Expenditure.

- The advance to the staff shall be made without prior sanction of the competent authority, no advances shall be made to any person unless the earlier advances of the same nature made, if any, has been fully recovered/ adjusted.

49. Recovery of advance.

- It will be the responsibility of the person who has taken any advance to submit a statement of expenditure incurred for the purpose for which the advance was made 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.

50. Register of Loans/ Advances.

(1) A separate register of advances and loans bearing interest, shall be kept in Form No. JP-13. The account of advances/ loan not bearing interest shall be kept in Form No. JP-14. Separate registers may be kept for loans and advances to employees. (2) The total amount of outstanding advances at any time must reconcile with the 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.

51. Management of surplus funds.

- All the surplus funds of the Janpad Panchayat not immediately required may be deposited in such securities and in such manner as may be directed by the Government. The General Administration Committee shall be authorised to take decisions regarding deposit of funds. The details of the investments made shall be kept in the Deposit Register in Form No. JP-15. The Chief Executive officer shall also be responsible for the safe custody of the securities and for timely realisation of the income due from the deposits and its encasement on maturity.

Part VI – Miscellaneous

52. Lines and Penalties.

- All the fines and penalties levied under the provisions of any law or in accordance with the directives of the State Government shall, immediately, on impositions be entered in the Register of Lines and Penalties in Form No. JP-16. Similarly, recovery of the fines and any write-off shall also

he accounted for in the aforesaid register.

53. Register of Immovable Properties.

- Details of all immovable properties whether acquired by the Janpad Panchayat or transferred to it or vested in Janpad Panchayat under any other law or provisions of the Act, shall be recorded in the register of immovable properties in Form No. JP-17.

54. Vehicle Register.

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

55. Stores and other Dead stocks.

- The details of all the items of expendable and issuable nature and dead stock of non-consumable nature purchased or acquired for use of Janpad Panchayat shall be recorded in the Stock Register. Separate register shall be kept for items of dead stock and consumable nature in Form No. JP-18. A separate folio shall be assigned for each kind of article purchased or acquired by the Janpad Panchayat.

56. 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) As a general rule, 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 the stock book. He should also certify 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 of payments have been recorded against the indents and invoices to prevent double payment.

57. Custody.

- The official of the Janpad Panchayat entrusted by the Chief Executive officer 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 worthwhile use the same should be disposed of as per the rules prescribed in this regard.

58. 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, once by the General Administration Committee and once by the Chief Executive officer shortage/ 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 investigated and brought to the notice of the Janpad Panchayat for recovery/ appropriate action.

Part VII – Monthly and Annual Accounts

59. Trial Balance.

- At the end of each month a trial balance shall be prepared in Form No. JP-19. The balance of all the accounts in the general ledger and the closing cash and bank balance in the cash books should also be taken in the Trial Balance. The aggregate of debit balances and that of the credit balances must tally. The trial balance prepared as per rules shall be placed before the General Administration Committee along with a report about the Income and Expenditure of the Janpad Panchayat during the relevant month.

60. Receipt and Disbursement Account.

- At the end of each year, the Trial Balance as on 31st of March shall be prepared in Form No. JP-19 and a receipt and disbursement account shall be prepared in Form No. JP-20.

61. Income and Expenditure Account.

- At the end of each year an account of Income and Expenditure of the Janpad Panchayat for the year shall be prepared in Form No. JP-21. The income and expenditure account shall contain also 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.

62. Balance Sheet.

- A balance sheet shall be prepared in Form No. JP-22 showing Assets and Liabilities of the Janpad Panchayat as on 31st March each year.

63. Approval of Annual Accounts.

- The Chief Executive officer of the Janpad 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 Rules 60, 61 and 62 and place before the General Administration

Committee, for consideration and approval, by 10th day of May each year. The Annual Accounts shall be accompanied by Administrative Report on the activities of the Janpad Panchayat for the year. The Report shall contain such information as may be prescribed in this regard.

64. Adoption of Annual Accounts and Annual Report.

- The Annual Accounts and Administration Report, as approved by the General Administration Committee, shall be placed at the General Body meeting of the Janpad Panchayat on or before 31st day of May each year.

65. Submission of Annual Accounts and the Report.

- The annual accounts together with the administration report duly approved by the Janpad Panchayat shall be sent to the Divisional Commissioner on or before 10th day of June each year. A copy of the accounts and the Administration Report shall be required to be sent to the District Panchayat officer.

66. Repeal Saving.

- All rules corresponding to these rules 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. Appendix [See Rule 3] List of Accounting Records and Statements

Form No.	Name of Form/ Register	Rule
(1)	(2)	(3)
JP-1	Receipt Book	9(1)
JP-2	Stock Register of Receipt Books	10 (3)
JP-3	Cash Book	11
JP-4	Bank Register	21
JP-5	Bank Reconciliation Statement	25 (2)
JP-6	General Ledger	27
JP-7	Register of Grants	32(1)
JP-8	Register of (Annual Rent, Rates and Taxes)	33 (2)
JP-9	Register of (Monthly) Rent, Rates and Taxes	33(2)
JP-10	Payment Vouchers	35
JP-11	Salary Bill Register	40
JP-12	Register of Security obtained from Employees	47
JP-13	Register of interest bearing loans and advances	50(1)
JP-14	Register of non-interest bearing loans and advances	50 (1)

Cashier/ Accountant Chief Executive officer

Counter-foil

Receipt No.

.....

Cashier/Accountant

Entered on Cash Book Folio No.

Janpad Panchayat..... Page No.

Opening

Date	Total No. of Books	Money Receipt No. from	Money Receipt No. to	Total No. of Receipts	Date	Name of Supplier
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Receipts

No. of Books

Printed/purchased

[illegible]

Given/Issued

Date	To whom issued	No. of Books issued	Issue Money Receipt No. from	Money Receipt No. to	Total No. of receipts	Signature of receiving officer
(13)	(14)	(15)	(16)	(17)	(18)	(19)

Balance of Receipts
Books

No. of Books (Col. No. 2 (+) 11 (-) 15)	Money Receipt No. from	Money Receipt No. to	Money Receipt Total Receipts	Signature of Authorised officer	Remarks
(20)	(21)	(22)	(23)	(24)	(25)

Form No. JP-3[See Rule 11]Cash Book

Janpad Panchayat..... Page No.

Receipts

Date	Money Receipt Number	Particulars	Subsidiary Register Folio No.	General Ledger Folio No.	Cash	Bank	Adjustments
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Payments

Date	Voucher Number	Particulars	Subsidiary Register Folio No.	General Ledger Folio No.	Cash	Bank	Adjustments
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Form No. JP-4[See Rule 21]Bank RegisterName of the Bank Account No.

..... Page No.

Deposits

Date	Receipt Number	Particulars	Cheque/ DD No.	Drawn of (Name of Bank)	Date of Deposit	Amount	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Withdrawals
(Cheque Issued)

Date	Vr. No.	Particulars	Cheque Number	Signature of Authorised Persons	Amount	Balance with Bank	Remarks
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Form No. JP-5[See Rule 25 (2)]Bank Reconciliation Statement As On.....Name of the Bank
..... Account No. Amount in Rs.

1. (A) As per General ledger as on
balance

Add :

(B) Cheques issued but not
presented for payment (as on
thedata of reconciliation)

S.No.	Cheque No.	To whom issued	Amount
1.2.3.....	(4)		

(C) Interest and other amount
credited by the Bank but
notaccounted for in the cash
book.

S.No.	Particulars	Date of Credit	Amount
1.2.3.....	(+)Total A + B + C		

II. LESS (D) Cheques/DD etc. deposited
in Bank but not credited tillthe
date of reconciliation.

S.No.	Date of deposit	Particulars	Amount
1.2.3.....	(+)		

(E) Bank charges and other
amount debited by Bank but
notaccounted for in the cash
book.

S.No.	Date of pass book entry	Particulars	Amount
1.2.3.			

(F) Balance as per Pass Book as
on same day as in (A) Rs.

.....

Accountant Authorised officer

Form No. JP-6[See Rule 27]General Ledger

Page

Name of the Account Budget Code
 Budget provision

Date Particulars Cash Book Folio Debit Rs. Credit Rs. Dr. Balance
 Dr./Cr. Amount Rs.

(1) (2) (3) (4) (5) (6) (7) (8)

Form No. JP-7[See Rule 33 (2)]Register of GrantsNanpad Panchayat Year
 Grants Received From For Purpose

(a) Total estimated cost of the Scheme Rs.

(b) Grant payable by the Government/ other sources, towards the scheme Rs.

(c) Contributions payable by people towards the Scheme.....

(i) Cash

(ii) Material (Value)

(iii) Labour (Value)

(d) Janpad Panchayat's share of expenditure Rs.

(e) Conditions, if any, attached to the grant.

Sanctioning authority	No. and date of sanction of grant	Date of receipts of grant	Amount of grant received cash	Amount of Contribution received from people value of Material
(1)	(2)	(3)	(4)	(5)

No. and date of voucher	Amount	Total value of work done as per completion certificate	Initials of the authorised official	Remarks
(6)	(7)	(8)	(9)	(10)

Note - 1. Column No. (8) to be filled in case of works only on their completion.

2. The value of labour donated can be worked out by deducting the total of columns (5), (6) and (7) from the total of column (8).

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 the grants receipt account in the General Ledger. Similarly, the total expenditure incurred out of the grant as shown in column No. (7) should agree with the balance of the expense account of that grants General Ledger Account.

Form No. JP-8[See Rule 33 (2)]Register of (Annual) Rent And Taxes

Name of Assessee Address

..... Tax/ Rent/ Rate

Date Opening Balance Levied during the year Total

Year	Amount	Period	Amount	Recoverable
(1)	(2)	(3)	(4)	(5)
				(6)

Recovery during the year Balance recoverable

M.R. No. & Dated	Amount	Tax Fines	Total
(7)	(8)	(9)	(10)
			(11)

Note. - 1. 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. JP-9[See Rule 33 (2)]Page No.Register of (Monthly) Rent and Taxes

Name of Assessee Address

Year Opening Balance Levied during the month

Month	Amount	Month	Bill No.	Due date	Due Amount
(1)	(2)	(3)	(4)	(5)	(6)
					(7)

Surcharge	Total	Recovery	Balance recoverable at the end of the month	Signature	Remarks
MR. No. & Dated	Amount				
(8)	(9)	(10)	(11)	(12)	(13)
					(14)

Note - 1. 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. JP-10[See Rule 35]Payment VoucherJanpad Panchayat

1. Particulars of Payee.....

2. Bill No. Dated Amount (Rs. in words)

**3. Purpose of Payment Against order No.
Dated**

Sanction

Recommended by Sanctioned For Rs.

(Rs. in words only)

Accountant CEO/ Authorised officer.

Payment and Acknowledgment Voucher No. CBE No. Date Dr.

A/C Rs. Cr. A/C Rs. Mode of payments Cash/ Cheque/ DD No.

Date drawn on Bank for Rs. (Rs. in words only).

Cashier Accountant Acknowledgment

Revenue

Stamp

Form No. JP-11[See Rule 40]Salary Bill Register

Janpad Panchayat Page No.

S.No. Name of the Employee CPF A/C Designation

(1) (2) (3) (4)

Pay and Allowances

Pay DA. I.R. H.R.A. C.C.A. Allowances Allowances Others Gross Emoluments

(5) (6) (7) (8) (9) (10) (11) (12) (13)

Deductions

Income Tax H.R.A. C.P.F. G.I.S. Festival Advance Grain Advance Vehicle Advance

(14) (15) (16) (17) (18) (19) (20)

Deductions Signature of Employee Date of Payment Cash Book Folio No.

Other Advance Other Deductions Total Nos. of deductions Amount Payable

(21) (22) (23) (24) (25) (26) (27)

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 deductions have been made as per the rules.

Sanctioned for payment:

Net Amount Rs. (Rs. in words)

Deductions Rs. (Rs. in words)

Gross Amount Rs. (Rs. in words)

.....

Prepared by Verified by Accountant Chief Executive officer

Date

Form No. JP-12[See Rule 47]Register of Security Obtained from Employees Janpad Panchayat
.....

1. Name, Father's name, permanent address

2. Designation and date of appointment to the post

3. Amount of Security and Authority

4. Date of Security Bond

5. Date of vacation of office

Deposits with Panchayat

Source and Date mode of Deposit	Amount	Total Amount	Particulars of security transferred give fulldetails	Signature of person in whose custody securitykept	Date of verification and signature of CEO/Authorised Officer
(1) (2)	(3)	(4)	(5)	(6)	(7)

Release/

Refund of
Security

Remarks

Date	Reason for refund release	Signature of officer sanctioning release/ refund	Mode of refund	Acknowledgment of the employees receiving therefund	
(8)	(9)	(10)	(11)	(12)	(13)

Form No. JP-13[See Rule 50 (1)]Register of Interest Bearing Loans & Advances

Jan Pad Panchayat Page No.

1. Advance/ Loan Account of

2. Designation/ Particulars Status (In case of Employees)
3. Permanent status/ Temporary/ on Deputation
4. Rate of Interest
5. Terms of repayment
6. Security obtained, if any

Advances Made

Date	Purpose	Cash Book Folio No.	Amount
(1)	(2)	(3)	(4)

Advances
Recovered

Balance outstanding Principal

Date	Details of repayment Adjustment	Cash Book Folio No.	Amount (Rs.)	
Principal	Interest	Total		
(5)	(6)	(7)	(8)	(9) (10) (11)

Interest (Due &
Recovered)

Period	No. of days	Products	Amount of interest	Recovery as shown in Col. No. (7)	Balance outstanding
From	To				
(12)	(13)	(14)	(15)	(16)	(17)

Total outstandings (11+17)	Signature of Authorised Officer	Remarks
(18)	(19)	(20)

Form No. JP-14[See Rule 50 (1)]Register of Non-Interest Bearing Loans and Advances

Janpad Panchayat

Page No.

1. Advance/ Loan Account of
2. Designation/ Particulars
3. Status of Employee Permanent/
Temporary/on Deputation
4. Terms of repayment
5. Security

Advances Made

Date	Purpose	Cash Book Folio No.	Amount
(1)	(2)	(3)	(4)

Advances Recovered/ Adjusted	Balance outstandings	Signature of Authorised Officer	Amount (Cr.)	
Date	Purpose	Cash Book Folio No.		
(5)	(6)	(7)	(8)	(9) (10)

Form No. JP-15[See Rule 51]Register of Funds Deposited/ invested

Janpad Panchayat Page No.

Particulars of

Deposits/

Investment Made

S. No.	C.B. Date	Folio No.	Particulars of Deposits/ Investment	Distinctive No.	Amount Deposited/ Invested	Rate of interest & details of Maturity
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature of Authorised Officer Income From Deposits Investments

Date	C.B. Folio	Amount received	
(8)	(9)	(10)	(11)

Details of Withdrawals
EncashmentSignature of Authorised
Officer

Remarks

Date	C.B. Folio	Amount realised	Remarks	
(12)	(13)	(14)	(15)	(16) (17)

Form No. JP-16[See Rule 52]Register of Fines and Penalties

Janpad Panchayat Page No.

S. No.	Name & Address of the Accused	Particulars of fine	Date of imposition	Amount of fine	Details of Recovery	
M.R. No. & date	C.B. Folio	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7) (8)

Details of waiver/ write off Signature of Authorised person Remarks

Authority	Reasons	Amount waived/ written off	
(9)	(10)	(11)	(12) (13)

Form No. JP-17[See Rule 53]Register of Immovable Property

1.	Serial No.	.....
	Name of Village or	
2.	town in which	.....
	property is situated.	
	Description, situation	
3.	and boundaries of the	.....
	property.	
	Settlement number	
	or number in the	
	Nazul Register in	
4.	LandRecord	.....
	Department (in case	
	of land).	
5.	Area in hectares.	.....
6.	Valuation.	.....
	Number and date of	
	Government order	
7.	transferring the	.....
	managementto the	
	Panchayat.	
8.	Description of the	.....
	property held :	
(1)	Under direct	.....
	management:	
	(i)	Date of acquiring
		No. and date of order
	(ii)	authorising such
		occupation
(2)	Received in donation :	.....
	(i)	The name of the donor.
	(ii)	The approximate value.
(3)	Purchased or	.....
	constructed :	
	(i)	Date of purchase or
		sanction of construction
	(ii)	Value of the property.
	Name of the tenant or	
9.	lessee if any, and	.....
	term of lease.	

10. Date of termination of lease.

11. Rent per month.

Method of final disposal of property with number and date of government

12. order sanctioning sale, etc. name of purchaser, if any, and amount for which sold.

Whether registration has been done, if yes,

13. give registration number and date, etc.

Signature of the Chief

14. Executive Officer of Janpad Panchayat.

15. Remarks.

Form No. JP-18[See Rule 55]Stock RegisterJanpad PanchayatName of Article

Date

Authority for purchase Receipts

Source from which received Voucher No. and date No. of Articles Identification marks

(1) (2) (3) (4) (5) (6)

Rate per unit	Cost including incidental charges	Initials of Authorised Officer	Date	How disposed off	Authority
(7)	(8)	(9)	(10)	(11)	(12)

No. of Articles	Amount realised and date of credit into the Panchayat Fund	Balance	Initials of Authorised Officer	Remarks
(13)	(14)	(15)	(16)	(17)

Note - The donated or contributed material should be shown in this register and in that case the name of the donor and the purpose should be shown in Column (3).Form No. JP-19[See Rule 59]Monthly Trial BalanceJanpad PanchayatTrial Balance as on

S. No.	Ledger Folio	Name of Account	Balance on the last day of the preceding month
Debit	Credit		

(1)	(2)	(3)	(4)	(5)
Transactions during the month		Cumulative Balance at the end of the month		
Debit		Credit		Debit Credit
(6)		(7)		(8) (9)

Note - 1. 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.

2. The closing Cash and Bank balances to be shown in Column No. 4 and, 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. JP-20[See Rule 60]Receipt and Disbursement AccountFor the Period 1st April
.....To 31st MarchJanpad Panchayat

S.No.	Particulars of receipts	Amount	S.No.	Particulars of payment	Amount
(1)	(2)	(3)	(4)	(5)	(6)
1.	Opening balance of cash in hand as on 1stApril.....		1.2.3.		
2.	Opening Bank balance as on 1stApril		4.5.6.7.		
3.			8.		
4.			9.		
5.			10.		
6.			11.		
7.			12.		
				Closing balance of cash in hand as on 31stMarch.....	
8.				Closing bank balance as on 31stMarch	
		.....		Total	.....
	

Accountant Chief Executive Officer

Note. - (1) The net amount of receipts and payments during the year shall be taken directly from the General Ledger.(2)The grand total of both the sides must tally.Form No. JP-21[See Rule 61]Janpad PanchayatIncome & Expenditure Account ForThe Period 1st April To

31st. March

Previous years Figure	Expenditure	Amount	Previous years Figure	Income	Amount
(1)	(2)	(3)	(4)	(5)	(6)
	To Salaries & Allowances			By Property Tax	
	To			By	
	To			By	
	To outstanding expenses (specify each expenditure)			By grant-in-aid (utilised)	
				By outstanding income	
	To excess of income over expenditure transferred to BalanceSheet			(Specifyeach income)By	
				Deficit of income over expenditure transferred to BalanceSheet	

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 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 in Income side. (iv) The following items of receipts and payments shall not be included in the Income & Expenditure Account:-

1. Opening and closing balances of cash and bank accounts;**2. Fixed deposits and other investments made or encashed;****3. Loans & advances received or made;**

4. Security and other deposits received or repaid or made by the Janpad Panchayat;

5. Deductions made from the salaries such as GPS/CPF/ GIS/ Income Tax, Professional Tax etc. but not remitted to the appropriate authority.

(v) Outstanding Income shall be calculated by adding to the previous years arrears, the amount of rent, rates and taxes (including fines, receivable/levied during the year and deducting there from the actual amount of rent, rates and taxes collected during the year as shown in the receipt and payment account. The amount of rent, rates and taxes irrecoverable and therefore to be written off, if any, during the year shall also be deducted from the aforesaid amount, to determine the 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 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 years 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. Form No. JP-22 [See Rule 62] Janpad Panchayat Balance Sheet As At 31st March

Previous years Figures	Liabilities	As at 31st March	Previous years Figures	Assets	As at 31st March
(1)	(2)	(3)	(4)	(5)	(6)
Panchayat Fund	Cash And Bank Balance				
Balance as on 1st April	(a)	Cash in hand			
Add	(b)	Balance with Banks :			
	Surplus of Income over Expenditure				
(1)	transferred from Income & Expenditure Account		(i)	In Saving Accounts	
	(ii)	In Fixed Deposit			
	(ii)	In Treasury Accounts			
	(iv)	In Post Office Accounts....			

Add	Investments (At Cost Loans)			
(2)	Outstanding Income	(i)	To employees	
			(ii)	To Gram Panchayat
			(iii)	To other (Specify)
Less				
(3)	Outstanding Expenses...			
Loans Repayable	Advances Recoverable			
From State Government	(i)	To Employees		
			(a)	For Travelling
			(b)	For Expenses
From Zila Panchayat	(ii)	To other		
From other (Specify)				
Security Deposits and other Sums Repayable	Rent Rates & Taxes & other Income Receivable			
(i)	Security Deposit from Employees	(a)	Rent	
(ii)	Security Deposit from others		Arrears as on 1st April	
(iii)	Earnest Money Deposits		Add : Due during the year	
(iv)	Deductions made from salaries but not remitted Provident FundIncome Tax Professional Tax (Specify)		Less : Received during the year	
	Less : Waived/written off during the year			

	outstanding as on 31st March		
Current Liabilities	(b)	Rates	
(a)	Un-utilised balance of grants received	Arrears as on 1st April	
	(i)		Add : Due during the Year
	(ii)		Less : Received during the year.
	(iii)		
Bill payable and other outstanding Expenses:	(C)	Taxes & Other Income	
	Arrears as on 1st April		
(A)			Add : Due during the year
(B)			Less : Received during the year
			Less : Waived/ written off during the year
(C)			Outstanding as on 31st March
(D)	Outstanding interest on loans accrued and due		
		Janpad Panchayat Balance at the beginning of the year	
			Add: (Less)
			Deficit (Surplus) or 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 Janpad Panchayats investments in Government securities. National Saving Certificates, Kisan Vikas Patra. Indira Vikas Patra etc. should be shown separately at cost under appropriate sub-head.

4. Loans & Advances. - The amount of loans and advances due from the employees of Janpad Panchayat and farmer 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 be attached to the balance sheet.