

# **The M.P. Gram Panchayats (Accounts) Rules, 1999**

MADHYA PRADESH

India

## **The M.P. Gram Panchayats (Accounts) Rules, 1999**

### **Rule THE-M-P-GRAM-PANCHAYATS-ACCOUNTS-RULES-1999 of 1999**

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B-1-50-(4)-(3)-95-22-P-2, M.P. Rajpatra (Asadharan), dated 27-7-1999 at page 1102In exercise of the powers conferred by sub-section (3) of Section 73 read with sub-section (1) of Section 95 of 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 Gram Panchayats (Accounts) Rules, 1999.

### **2. Definitions.**

- In these rules, unless the context otherwise requires :-(a)"Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (1 of 1994);(b)"Financial Year" means the 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)"Section" means a section of the Act;(e)"Secretary" means the Secretary of the Gram Panchayat;(f)"Sarpanch" means the Sarpanch of the Gram Panchayat;(g)"Year" means a Financial Year.

## **Part II – General**

### **3. Accounting Hooks and Records.**

- Every Gram Panchayat shall maintain the Accounts of all its receipts and expenditure in the manner prescribed in these rules 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 shall be serially numbered before being brought into use.

### **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 overwriting shall on no account be permitted in accounting statements, vouchers or accounts of any description. Corrections shall be made only by the person who is in charge of the books.

### **6. Waivers/write-off.**

- No amount due to a Gram 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 written 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 years 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.

## **Part III – Accounting Procedure and Reports**

### **8. Receipt of money.**

- A receipt in Form GP-1 shall be given for all the money (whether in cash or by cheque/DD or other money instrument) received by the Gram Panchayat. However, no receipt need be issued for the money directly transferred to the Gram Panchayat Bank Accounts, the receipt shall be signed by the Secretary and Sarpanch.

## **9. Money receipts.**

- For all the receipt of Money by the Secretary and Sarpanch the receipt shall be issued in the Form GP-1. Where the taxes/cess or other sums are required to be collected at the place of market, mandi etc. for all the money received, the receipt in Form GP-2 shall be issued by the authorised person, duly signed and date.

## **10. Deposit of collected fees etc.**

- Where the receipts in Form GP-2 are issued, the collecting person shall, on the same day, or the following day, deposit the money with the Secretary/ Sarpanch. The Sarpanch/ Secretary shall verify the amount with the counter foils of the receipts issued and issue a receipt to the collecting person in Form GP-1 and also record the receipt number and date on the last counter foil of the receipt upto which the payment has been deposited.

## **11. Numbering of Receipt Books.**

- All the receipts shall have pre-printed serial numbers and binded in volumes containing 100 receipts. The counter foils of the first and last receipts shall be verified and certified by one Panch and the Secretary.

## **12. Cancellation of receipts and custody thereof.**

- The cancellation of receipts should be avoided. However, when a receipt is wrongly made or torn, or otherwise required to be cancelled, the cancellation must be recorded boldly on the face of the receipt and the counterfoil. The cancelled receipt shall remain attached to the counterfoil. The blank and used receipt books must be kept under the lock and key in the personal custody of the Secretary/ Sarpanch. Provided that the current receipt book shall always be kept in the custody of Sarpanch. No new receipt book in Form GP-1 shall be issued unless the old is fully utilised and accounted for the returned to the Secretary/ Sarpanch.

## **13. Stock of Receipt Books.**

- On receipt of purchased/ printed receipt books, the same shall be verified and details of receipt entered in the stock register or receipt books in Form GP-3 on issue of receipt books the details of issues shall be recorded in the aforesaid stock register. Separate stock account of each type of receipt books shall be kept.

## **14. Cash Book.**

- The cash book shall be in bound register in Form GP-4. Each page must be numbered and a certificate regarding number of pages contained therein shall be recorded on the first page of cash book and signed by the Secretary and Sarpanch.

## **15. Accounting of Receipts and Payments.**

- All the receipts either by way of cash/cheque/demand draft 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 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 and underlined. the details or receipt/payments shall be recorded thereunder.

## **16. Closing of Cash Book.**

(1)Cash book must be written on day to day basis and closed atleast once in a week.(2)The closing balances shall be recorded in cash book in figures and words and shall be signed by the Secretary/Sarpanch.

## **17. Verification of cash.**

- At all reasonable intervals but atleast once in a month, the physical balance of the cash in hand shall be verified by any one Member of the Administration Committee (other than Sarpanch) who will record the fact on the Cash Book.

## **18. Cash Retention limit.**

- The maximum cash in hand should not exceed Rs. 2,500/- at any time. All the excess cash must be deposited on same day or the following day in the bank account or the Post Office saving account.

## **19. Deposit of surplus funds.**

- All the surplus funds of the Panchayat shall be deposited in the Treasury, Bank, Post Office. The Gram Panchayat shall decide the Treasury, Co-operative Bank, Scheduled Bank or Local Post-Office where the Gram Panchayat funds are to be kept.

## **20. Withdrawal of funds.**

- No withdrawal of money from the bank or the post office savings account shall be made without the authority of the Gram Panchayat by way of a resolution passed at a meeting. The withdrawals from the bank/post office savings account shall be made only under the joint signature of the Secretary and Sarpanch of the Gram Panchayat. The cheque for the withdrawal must necessarily be accompanied with a certified copy of the resolution signed by the Secretary and a Member of the General Administration Committee.

## **21. Custody of Cheque Books.**

- Cheque books and pass books shall be kept under the personal custody of Secretary. In case of loss of cheque book, it shall be notified to the Bank/Post Office immediately.

## **22. Deposits in bank.**

- Immediately on receipt of the cheque/ demand draft the same shall be deposited on the same day or the next banking day in the Bank/Post Office accounts. All pay-in-slip acknowledging deposits shall be preserved and kept safely.

## **23. Cancellation of Cheques.**

- When a cheque is required to be cancelled, the cancellation must be recorded on the counterfoil of the cheque and the cheque so cancelled should also be attached to the counterfoil. 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".

## **24. Reconciliation of Bank Account.**

- The Secretary and the Sarpanch shall ensure that on periodic basis the balances with the bank as appearing in the Ledger are compared with balances shown in the bank statement. The difference, if any in the ledger balances and the balances as per the bank statement shall be reconciled and all the missing entries made in the accounts of the Panchayat. Similarly, enquiries should be made with the bank with regard to the unresponded entries in respect of the cash, cheque, demand draft and other instruments deposited in the bank but not credited, a reconciliation statement shall be prepared at the end of each month and verified and signed by the Secretary and the Sarpanch.

## **25. Closing Bank Balance Certificate.**

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

## **26. General Ledger.**

- A General Ledger in Form GP-5 shall be maintained in which all the transactions recorded in the cash-book shall be posted. Each account shall be assigned separate folio in the general ledger.

## **27. Posting in ledger.**

- All the entries on the receipt side of the cash books 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.

## **28. Balancing of the Ledger.**

- General Ledger shall be balanced after posting of each entry and the monthly ledger balance shall be initiated by the Secretary and Sarpanch.

## **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. Accounting of Grants.**

- For all the grants received by the Gram Panchayat at separate grant-wise receipt account shall be maintained in the general ledger. Similarly, separate account for the expenses incurred out of each such grant shall be kept in the general ledger under appropriate head.

## **31. Grants register.**

- The Panchayat shall also keep a separate register of grants in Form GP-6.

## **32. Specific purpose grants.**

- No expenditure shall be incurred in excess of the budget allotments as sanctioned and authorised. The amount received for all the specific purpose grants may be kept in a separate bank account in the respect of each such grants. The money received for a particular purpose shall not be diverted and utilised for any other purpose without prior written permission of the sanctioning authority.

## **33. 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 Gram Panchayat.

## **34. Demand, Collection, Remission and Balances Register.**

- For rent, rates and taxes collectible on annual basis register of demand, collection, remissions and balances shall be kept in Form GP-7.

### **35. Payment of expenditure and claims.**

- No payments of adjustments or any amount payable or recoverable by the Panchayat, shall in respect of security deposits, earnest money and other sums shall be made without the sanction of the Gram Panchayats by a resolution passed at a meeting.

### **36. Sanction for payment of Rs. 500/- and above.**

- For all the payment of Rs. 500/- and above, the proposal for sanction and payment of all the expenditure and claims shall be prepared and made in Form GP-8. 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.

### **37. Documents supporting voucher.**

- All the bills, cash memos and the other documents supporting the payment shall be preserved. Each such bill/ cash memo/ documents pertaining to every payment must on receipt be stamped and written in red ink (paid on date ..... Cash Book Folio No. ....) and should be signed by the Secretary/ Sarpanch to avoid double payment.

### **38. Payees acknowledgments.**

- Every voucher must bear or have attached to it an acknowledgment to the payment. For acknowledgment of the payment for an amount of Rs. 500/- and above, a revenue stamp of Re. 1/- (or such amount as may be prescribed from time to time under the Stamp Duty Act) must also be affixed.

### **39. Payments exceeding Rs. 1,500/-.**

- All payments exceeding Rs. 1,500/- or such higher amount as may be prescribed by the State Government, shall be made through cheque only. In case of payment of Rs. 10,000/- or more payment must be made through an "Account Payee" cheque.

### **40. Destruction of Vouchers.**

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

#### **41. 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 and Earnest Money Deposits**

#### **42. Security Deposits.**

- Every Secretary of the Gram Panchayat or Sarpanch or any other panch or such other person who is entrusted with the custody of the cash or stocks of the Panchayats shall furnish either in cash or through a guarantee of a person, acceptable to the Panchayat, a security of a minimum amount of Rs. 5,000/- or such higher amount as may be fixed by the Gram Panchayat. Provided that the guarantor shall furnish a solvency certificate of at least 4 times the amount of the security required to be given.

#### **43. Security from Private Parties.**

- Wherever a private person or a firm or a company enters into a contract with the Panchayat he should, unless exempted by the Gram Panchayat, be required to give security for the due fulfillment of the contract for such amount and in such manner as provided in the agreement.

#### **44. Form of Security.**

- Security to be taken from an employee or private person, firm or company 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 forms when this is specially permitted by the officer

##### **Form Conditions**

(a)	Cash	Panchayat will not pay any interest on the deposit.
(b)	Post office fixed deposit certificates, National Saving Certificates.	The certificates should be formally transferred to the Sarpanch who takes the deposit with sanction of the Head Post Master, and should be accepted at their surrender value at the time of tender.
(c)	Deposit receipts of Scheduled Banks/Co-operative Banks.	(1) The deposit receipt should be made out 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 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 pledge in connection with the deposit and the interest on it will cease when he issues a final withdrawal order to the depositor and sends 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.<br>The guarantor should not be related to the person on whose behalf the guarantee is given. |
| (e) | Third party guarantee.                   | The guarantee should be accompanied with the solvency certificate for an amount not less than 4 times of the required amount of security.   |

## 45. Conversion of Security.

- Security furnished in cash by an employee or a contractor may be converted at the cost of the depositor into any of the prescribed interest-bearing forms of security mentioned in the preceding para, provided :- (a) That the depositor has expressly requested in writing that this be done; and (b) That the acceptance of the form or forms of security is permissible under the rules and under the terms of the agreement or bond; and (c) The conversion is authorised by a resolution passed at the meeting of the Panchayat. Conditions: (i) Cash actually received or recovered may be converted into an interest bearing form of security even when it forms part of a deposit which is being paid in instalments and has not yet been realised in full. (ii) Percentage deductions made from a contractor's

bill held as security for the due fulfillment of a contract should not be converted into any other forms of security unless there is special rule or order for such conversion.(iii)When an employee has furnished security in the form of a fidelity bond, the Sarpanch receiving the bond should see that the employee pays the premium necessary to keep it alive on the due dates and continues to do so until a period of six months has elapsed since he vacated his office.(iv)A security deposit taken from an employee should be retained for atleast six months from the date when he vacates his post, but security should be retained permanently or until it is certain that there is no further necessity for keeping it.(v)Without a resolution of Panchayat no security should be repaid or re-transferred to the depositor, or otherwise disposed off, except in accordance with the terms of the security bond or an agreement.(vi)The Sarpanch on returning any security to the depositor should invariably obtain his acknowledgment duly signed and witnessed. When an interest-bearing security is refunded or transferred, the acknowledgment should set forth full particulars.(vii)The percentage deduction from bills held as security in connection with contracts to execute works should not be refunded till the final bill has been prepared and passed.(viii)All securities including fidelity bonds and security bonds should be kept in the safe custody of the Sarpanch.(ix)The question whether a particular form of security tendered is or is not satisfactory from the point of view or its acceptance or otherwise if for Sarpanch to decide at his discretion after examining all the aspects of the case.

#### **46. Verification of Securities.**

- Security shall be examined and verified by the first April in each year by the Sarpanch 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.

#### **47. Security Deposit in Instalments.**

- Ordinarily, an official who is required to furnish the security has to furnish the whole of the security at once on appointment. But the Sarpanch may at his discretion permit the security to be furnished in instalments by monthly deductions not exceeding ten percent of the official's salary. Deductions so made shall be credited to the post office savings bank pass book which would be pledged to the Sarpanch. Until the full amount of the required security is thus made up the Gram Panchayat servant shall bind himself personally and furnish a solvent surety.

#### **48. Verification of Solvency.**

- In case where personal security is furnished, the solvency of the security shall be verified before acceptance by the Sarpanch. He shall be responsible for verifying the continued solvency of the securities once in a year.

#### **49. Register of Security and Deposits.**

- Details of security obtained shall be kept in the register of security and the deposits in Form GP-9 Security bond, wherever necessary, should be obtained in Form GP-10.

## **Part V – Advances, Loans and Investments**

### **50. Advances to Panch/ Sarpanch and Staff.**

- The advances to the staff and Panchas and Sarpanch against any traveling or for expenditure shall not be made without prior sanction of the Gram Panchayat.

### **51. Eligibility for Advance.**

- No advance shall be made to any person unless the earlier advances made, if any, has been fully recovered/adjusted.

### **52. Recovery of Advance.**

- It will be 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.

### **53. Investments.**

- All the surplus funds of the Panchayat must be invested in the small savings schemes of the Government or be kept in the fixed deposits with the nationalized banks. If the Panchayat decides to invest its funds in any other manner, to get better returns, prior permission of the Collector/ Director, Panchayat shall have to be obtained in writing. However, under no circumstances investment shall be allowed to be made in any speculative securities or activities. The details of the investments made shall be kept in the investment register in Form GP-11. The Sarpanch shall be responsible for the safe custody of the securities. The Sarpanch and Secretary shall also be responsible for timely realisation of the income due from the investments and its encashment on maturity.

## **Part VI – Miscellaneous**

### **54. Fines and Penalties.**

- All the fines and penalties levied under the different provisions of the law or according to the directives of the State Government, shall immediately on imposition be entered in the register of fines and penalties in Form GP-12. Similarly recovery of the fines and waiver/ write-off shall also be accounted for in aforesaid register.

## **55. Register of Immovable Properties.**

- Details of all the immovable properties whether acquired by the Panchayat or transferred to it or vested in Panchayat under the provisions of the Act or under any other law, shall be recorded in the register of immovable properties in Form GP-13.

## **56. Stores and other dead stocks.**

- The details of all the items of expendable and issuable nature as also dead stock of non-consumable nature purchased or acquired for use of Gram Panchayat shall be recorded in the register of dead stock in Form GP-14. A separate folio shall be opened for each kind of article purchased or acquired by the Gram Panchayat.

## **57. Purchase of Stores.**

- Purchases of all the items of stores and dead stock, shall be made strictly in accordance with the rules made in this regard.

## **58. Payment for Supply.**

- As a general rule, the payment for supplies shall not be made until the stores have been received and verified. The Sarpanch and a member of the General Administration Committee should 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 also certify that the quantity is correct, the quality is good, the rates paid are not in excess of the market rates and the suitable note of payments have been recorded against the indents and invoice to prevent double payment.

## **59. Custody.**

- The Secretary or any other official of the Gram 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.

## **60. Physical verification.**

- Physical verification of the items of stores/dead stock shall be carried out on a periodic basis and atleast once 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 investigated and brought to the notice of the Panchayat for recovery/appropriate action.

## **Part VII – Monthly and Annual Accounts**

### **61. Monthly statement of Receipts and Payments.**

- At the end of each month a statement of receipts and payments shall be prepared in Form GP-15. The balances of till the accounts in the General Ledger and the closing cash and bank balance in the cash book should also be taken in the statement. Th ; statement prepared as per rules shall be placed before the Gram Panchayat alongwith a report about the income and expenditure of the Gram Panchayat for the month.

### **62. Annual Receipt and Payment Account.**

- At the end of each year, a receipt and payment account shall be prepared in Form GP-16.

### **63. Approval of Annual Accounts.**

- The Secretary of the Panchayat or in his absence, such other persons as may be authorised in this behalf, by the General Administration Committee, shall prepare the annual accounts as prescribed in Rule 62 and place before the General Administration Committee, for consideration and approval, by 30th day of April each year. The annual accounts shall be accompanied by Administrative Report on the activities of the 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 the administration report, as approved by the General Administration Committee, shall be approved and adopted by the Gram Panchayat and Gram Sabha on or before 15th day of May each year.

### **65. Submission of Annual Accounts and the report to the Deputy Director, Panchayat.**

- The Annual Accounts together with the administration report duly approved by the Gram Panchayat shall be sent to the Deputy Director, Panchayat of the district on or before 20th day of May each year.

### **66. Repeal and 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
GP-1	Receipt Book	9
GP-2	Receipt for Market fee and other sums collected	9
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Form No. GP-1(See Rule 9)Receipt

Gram Panchayat

Receipt No. .... Date .....

Received from son of/w/o resident of . a sum of Rs (in words only) through cash/cheque/demand draft No dated drawn on bank towards :-

Secretary/Accountant Sarpanch

Counterfoil

Gram Panchayat

Receipt No. .... Date .....

Received from ..... son of/r/o resident of a sum of Rs (in words only) through cash/ cheque/ demand draft No..... dated drawn on bank towards :-

Secretary/Accountant Sarpanch

Form No.GP-2

Form No.GP-2

(SeeRule 9)

(SeeRule 9)

Counter Foil

Receipt for market fees and sums  
other collected

Receipt for market fees and sums  
other collected

Gram Panchayat Book No.....

Gram Panchayat Book No.....

Receipt No. .... Date.....

Receipt No. .... Date.....

Received from ..... a sum of Rs (in words only)

Received from ..... a sum of Rs (in words only)

Seal	Signature of the Authorized Person	Seal Signature of the Authorized Person
------	---------------------------------------	--

Form No. GP-3(See Rule 13) Stock Register of Receipt Books Gram Panchayat.....Receipts No. of  
Books Printed/ Purchased

Date	Name of Supplier	Money Receipt No. from	Money Receipt No. to	Total Money Receipt	Total No. of Books
------	---------------------	---------------------------	-------------------------	------------------------	-----------------------

Issues :

Date to whom issued    Signature of Receiving Officer

Returned Receipt Books

Date .....    Signature of Sarpanch    Remarks

Form No. GP-4(See Rule 14) Cash Books

Gram Panchayat .....    Page No. ....

Date	Money Receipt Number	Particulars	Receipts	
Ledger Page	Cash	Bank		
(1)	(2)	(3)	(4)	(5) (6)

Date	Voucher Number	Particulars	Payments	
Ledger Page	Cash	Bank		
(7)	(8)	(9)	(10)	(11) (12)

Form No. GP-5(See Rule 26) General Ledger

Name of the Account .....    Page No. ....

Date	Particulars	Cash Book Folio	Debit Rs.	Credit Rs.	Balance
Dr.	Cr.	Amount			
(1)	(2)	(3)	(4)	(5)	(6) (7) (8)

Form No. GP-6(See Rule 31) Register of Grants Gram 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) Gram Panchayats share of expenditure    Rs.....

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

Sanctioning authority	No. and date of sanction of grant	Date of receipt of grant	Amount of grant received	Amount of Contribution received from people	
Cash	Value of material				
(1)	(2)	(3)	(4)	(5)	(6)

Expenditure and date of voucher	Remarks Sarpanch No.	Amount	Total value of work certificate	Initials of the done as per completion	Remarks
(7)		(8)	(9)	(10)	(11)

Notes. - 1. Column No. 9 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 8 from the 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 receipt account in the General Ledger. Similarly, the total expenditure incurred out of the grant as shown in column No. [X-(5+6)] should agree with the balance of the expense account of that Grants General Ledger Account.**

Form No. GP-7(See Rule 34)Register of Rent, Rates and Taxes

Sl. No.	Name of House Owner/ Assessee	Tax Payable	Receipts				
1996-97	1997-98	1998-99	1999-2000	Date	1996-97 Amount	1997-98 Cash Books Folio	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (9)

Form No. GP-8(See Rule 36)Payment VoucherGram Panchayat.....

**1. Particulars of Payee .....**



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

**3. Purpose of payment .....**

Sanction

Recommended by Sanctioned for Rs. ....

(Rs. in words) ..... only.

Secretary Sarpanch/ Authorized Officer.

Payment and Acknowledgment Voucher No. .... CBF No. .... Date ..... Dr.  
..... A/c Rs. .... Cr. .... A/c Rs. .... Mode of payment cash/ cheque/  
demand draft No. .... Date ..... drawn on ..... Bank for Rs. .... (Rs. in words  
..... only).

Secretary Sarpanch Acknowledgment

Revenue Stamp

Form No. GP-9(See Rule 49) Register or Earnest Money/ Deposits etc.

Gram Panchayat ..... Page No. ....

Depositor's name and address

Date	Purpose of Particulars	Period and other terms of repayments refund/forfeiture	Amount of Security/ deposits to be obtained	Details and Particulars of security furnished (other than Cash/ Cheque/ Demand Draft)
(1)	(2)	(3)	(4)	(5)

Details of amount deposited

Date	Money Receipt No. & Date	Cash Book Folio No.	Remarks
(6)	(7)	(8)	(9)

Release/ refund/ forfeiture of Security Deposit

Date	Reasons for refund/ forfeiture	Cash Book Folio	Amount	Acknowledgment of the receipt	Remarks
(10)	(11)	(12)	(13)	(14)	(15)

Form No. GP-10(See Rule 49) Security Bond Whereas the Gram Panchayat ..... has agreed to appoint me ..... son of ..... resident of in the district of ..... to be a ..... in the ..... Department..... The preamble should be varied according to the-(A) Personal Security (B) Personal Security with sureties, or (C) Sureties only. My giving security for the faithful and giving security your becoming securities and diligent performance of my duties his duties .....

as .....A, B and C are alternative clauses, one of which should be used according to I he circumstances-(A)Be it known that, I am held and firmly bound to the said Gram Panchayat in the sum of Rs to be paid to the said Gram Panchayat for which payment I bind myself and my heirs, executors and administrators firmly by these presents and to further accrue, which payment I hereby (mortgage or by way of mortgage) upto the said Gram Panchayat.....as set out in the schedule hereto attached.(B)Be it known that we (A, B, C, D and E, F) are held and firmly bound to the said Gram Panchayat in the sum of Rs to be paid to the said Gram Panchayat for which payment we bind ourselves jointly and severally and our heirs, executors, and administrators firmly by these presents and to further secure which payment we hereby (mortgage or assign by way of mortgage) upto the said Gram Panchayat.....as set out in the Schedule hereto attached.(C)Be it known that we C, D and E, F are held and firmly bound to said Gram Panchayat in the sum of Rs.....to be paid to the said Gram Panchayat for which payment we bind ourselves jointly and severally and our heirs, executors and administrators firmly by these presents and to further secure which payment we hereby (mortgage or assign by the way of mortgage) with the said Gram Panchayat ..... as set out in the schedule hereto attached. The condition of the above written bond is such that if:I shall faithfully and diligently perform (my) (his) (His) duties as a .....and shall from time to time and at all times when required so to do account for, render and deliver to the said Gram Panchayat or as may be directed by the said Gram Panchayat at all moneys securities for money whatsoever for, or with which (AB/ AB may be accountable or chargeable or which A/AB/AB may receive or be entrusted with and shall not embezzle, withhold, destroy or any injure and such money securities for money and property as aforesaid then the above written bond shall be void otherwise it shall remain in full force.This clause is not to be used where there are no securities.And so that any forgiveness or forbearance on the part of the said Gram Panchayat towards AB in respect of his failure to perform his duties or otherwise simply with the condition of this bond shall not in any way exonerate the said ..... or administrator or the property hereby mortgaged from liability under the above written bond.Signed by the above (names) in the presence of two witnesses.

**1. Witness .....**

**2. Witness .....**

Form No. GP-11(See Rule 53)Investment Register

Gram Panchayat ..... Page No. ....

Particulars of Investment made

S. No. Date C.B. Folio No. Particulars of Investment Distinctive No.

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

Amount invested	Rate of interest and details of maturity	Signature of Sarpanch	Income from Investment	
Date	C.B. Folio	Amount received		
(6)	(7)	(8)	(9)	(10) (11)

Details of Disinvestment/ Encashment

Date	C.R. Folio	Amount realized	Remarks	Signature of Sarpanch
(12)	(13)	(14)	(15)	(16)

Form No. GP-12(See Rule 54)Register of Fines and Penalties

Gram Panchayat ..... Page No. ....

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

Detailed of Waiver/ Write off Signature of Sarpanch Remark

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

(12) (13)

Form No. GP-13(See Rule 55)Register of Immovable PropertyGram Panchayat.....

1. Name of Asset .....
2. Name of village or Town where the property is situated .....
3. Description, situation and boundaries of the property .....
4. Settlement No./Khasra No./House No. etc. in Nazul register/land records .....
5. Area .....
6. Date of acquisition/transfer/Date of commencement and completion in case of building .....
7. Total cost of acquisition/constructions (including additions) .....

Year	Ledger Folio No.	Amount	Cumulative	Funding agency, if any	Signature of Sarpanch
(1)	(2)	(3)	(4)	(5)	(6)

8. Details of use of property .....
9. Terms and conditions, if leased .....
10. Present market value. ....

Year Value Remarks Signature of Sarpanch

- 1.
- 2.
- 3.
- 4.

5.

11. Details of sale or transfer of property under Section 65. ....

(i)	No. and date of Government's sanction order	.....
(ii)	Name of Purchaser/ Transferee	.....
(iii)	Consideration of Sale/Transfer	.....
(iv)	Receipt of Sale Value	.....

M.R. No. Date Amount Cash Book Folio No. Signature of Sarpanch

12. Value and description of the remaining property .....

Form No. GP-14(See Rule 56)Register of Dead StockGram Panchayat.....Name of Article.....

Date Authority for purchase Receipts

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

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

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

No. of Articles	Amount realized and date of credit into thePanchayat fund	Balance	Initials of Sarpanch	Remarks
(13)	(14)	(15)	(16)	(17)

Note. - The donated or contributed material should also 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. GP-15(See Rule 61)Statement of Receipt and Payment for the Month of ....Gram Panchayat.....(Amount in Rs. ....)

S.No. Ledger Folio Name of Amount Balance on the last day of the preceding month

Debit Credit

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

Transaction 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 Nos. 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. GP-16(See Rule 62)Receipt and Payment AccountFor the Period 1st April to 31st March

Gram Panchayat ..... Page No. ....

S. No.	Receipt	Account Sl. No.	Payment	Amount
(1)	(2)	(3)	(4)	(5)
1.	Opening balance of cash in hand as on 1st April ....		1.	
2.	Opening Bank balance as on 1st April....		2.	
3.			3.	
4.			4.	
5.			5.	
6.			6.	
7.			7.	
8.			8.	
			9.	
			10.	
			11.	Closing balance of cash in hand as on 31st March
			12.	Closing balance as on 31st March
		Total:	Total:	

Secretary Sarpanch

Note. - (1) The net amount of receipts and payments during the year shall be taken directly from the General Ledger.(2)The grand totals of both the sides must tally.