

PART VII
PMGSY
Administrative Expenses Accounting System
SOLVED EXAMPLE FOR PIUs
Version 1, Revision 2

Prepared by
IPAI
for
NRRDA

(Nov, 2004)

List of Documents of PIU XYZ

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Charts Of Accounts
PMGSY - Administrative Expenses Fund

S.No	Head Of Account	Credit / Debit	Major Head Code	Account Head Code	Entry To be done By
51	Administrative Expenses Fund		51		
51.1	Central Administrative Expenses Funds received by SRRDA from GOI	Credit		51.01	SRRDA
51.2	Central Administrative Expenses Funds transferred by SRRDA to PIU	Debit		51.02	SRRDA
51.3	Central Administrative Expenses Funds received by PIU from SRRDA	Credit		51.03	PIU
51.4	State Administrative Expenses Funds received by SRRDA from State Government	Credit		51.04	SRRDA
51.5	State Administrative Expenses Funds transferred by SRRDA to PIUs	Debit		51.05	SRRDA
51.6	State Administrative Expenses Fund received by PIU from SRRDA	Credit		51.06	PIU
51.7	Bank Authorization Account (Books of SRRDA)	Credit		51.07	SRRDA
51.8	Bank Authorization Account (Books of PIU)	Debit		51.08	PIU
51.9	Incidental funds generated from interest and net Incidental Receipts etc.	Credit		51.09	PIU/SRRDA A
52	Cash and Bank Balance		52		
52.1	Cash in Chest	Debit		52.01	PIU/SRRDA A
52.2	Imprest with Staff	Debit		52.02	PIU/SRRDA A
52.3	Bank Balance	Debit		52.03	SRRDA
52.4	Fixed Deposits with the Bank	Debit		52.04	SRRDA
53	Income Tax (Receivable)		53		
53.1	Tax Deducted at source by others	Debit		53.01	PIU
54	Administrative Expenses		54		
54.1	Travelling expenses	Debit		54.01	SRRDA/PIU
54.2	Telephone Expenses	Debit		54.02	SRRDA/PIU
54.3	Maintenance of Computers	Debit		54.03	SRRDA/PIU
54.4	Internet Expenses	Debit		54.04	SRRDA/PIU
54.5	Data Entry Costs	Debit		54.05	SRRDA/PIU
54.6	Other Office Expenses	Debit		54.06	SRRDA/PIU
54.7	Quality Monitoring Expenses	Debit		54.07	SRRDA
54.8	Bank Charges			54.08	SRRDA

54.9	Any Other expenses with the approval of MoRD			54.09	SRRDA/PI U
54.10 to 54.19	Expenses approved by the State Government to be incurred from Funds it provided	Debit		54.10 – 54.19	SRRDA/PI U
54.20to 54.24	Assets expenses allowed by the MORD (i.e. computers)	Debit		54.20 – 54.24	SRRDA/PI U
54.25 to 24.30	Assets expenses allowed by State Government	Debit		54.25 – 54.30	SRRDA/PI U
54.21- 54.30	Assets expenses allowed by the State Government	Debit		54.21- 54.30	SRRDA/PI U
55	Incidental Receipts		55		
55.1	Interest received from Bank	Credit		55.01	SRRDA
55.2	Miscellaneous Receipts	Credit		55.02	SRRDA/PI U
56	Transitional Head		56		
56.1	Balance Sheet Account	Debit/Credit		56.01	SRRDA/PI U
56.2	Miscellaneous Advances	Debit		56.02	SRRDA/PI U
56.3	Unpaid bills	Credit		56.03	SRRDA/PI U
56.4	Deposits Repayable	Credit		56.04	SRRDA/PI U
56.5	Income and Expenditure Account	Debit/Credit		56.05	SRRDA/PI U

**EXPLANATORY NOTES ON CHART OF ACCOUNTS FOR
PMGSY - ADMINISTRATIVE EXPENSES FUNDS**

ACCOUNT CODE NUMBER	EXPLANATORY NOTES
51.01	Funds received, during the year, from Government of India by SRRDA
51.02	Funds Transferred, during the year, by SRRDA to PIU shall be debited to
51.03	Funds received, during the year, by PIU from SRRDA shall be credited to
51.04	Funds received, during the year, from the State Government by SRRDA
51.05	Funds Transferred, during the year, by SRRDA to PIU shall be debited to
51.06	Funds received, during the year, by PIU from SRRDA shall be credited to
51.07	Administrative Expenses funds transferred through Bank SRRDA will, after receiving from PIU the statement (in the
51.08	Administrative Expenses funds received through Bank

	All payments made by the PIU against Bank authorisation shall No Ledger account of Bank Authorisation account shall be
51.09	At the close of each financial year all incidental receipts in
52.01	Account Code-Cash in Chest is self -explanatory. Cash balance
52.02	Imprest issued to staff for petty expenses / purchases etc shall
52.03	SRRDA will keep all the funds received — whether from the
52.04	The tripartite agreement with the Bank provides for automatic
53.01	Tax deducted at source from the amount of Interest on
54.01 to 54.50	These account codes are self – explanatory.
55.01	Gross amount of interest received on deposits etc shall be
55.02	This account code is self- explanatory.
56.01	This account code shall be operated to account for the assets (i) Debit : Balance Sheet Account Credit: Liabilities (ii) Debit : Assets Credit: Balance Sheet Account
	Further, at the start of each financial year, the accounts will be
56.02	Miscellaneous Advances is for shortage of cash, or recoveries
56.03	Unpaid office expenses bill at the end of the year will be
56.04	Cash found surplus will be temporarily credited to this head.

Administrative Expenses Fund**FORMS for****INITIAL ACCOUNT RECORDS, SUBSIDIARY**

1 SRRDA and the PIUs shall use the following forms for

S.No.	Name of Record	PMGSY Form No.
MONTHLY ACCOUNT, INCOME AND EXPENDITURE ACCOUNT & BALANCE SHEET		
1	Monthly Account of Receipts and Payments (SRRDA.)	PMGSY / F-1A ADM
2	Monthly Account of Receipts and Payments (PIU.)	PMGSY / F-1B ADM
3	Annual Account of Receipts and Payments (SRRDA)	PMGSY / F-1A (ANNUAL) ADM
4	Annual Account of Receipts and Payments (PIU)	PMGSY / F-1B (Annual) ADM
5	Income and Expenditure Account (State)	PMGSY-F-1 EXP-1 ADM
6	Income and Expenditure Account (SRRDA)	PMGSY-F-1EXP-2 ADM
7	Income and Expenditure Account (PIU)	PMGSY-F-1EXP-3 ADM
8	Balance Sheet Monthly/Annual (State)	PMGSY-F-2 ADM
9	Balance Sheet Monthly/Annual (SRRDA)	PMGSY-F-2A ADM
10	Balance Sheet MonthlyAnnual (PIU)	PMGSY-F-2B ADM
INITIAL ACCOUNT RECORDS		
11	Cash Book	PMGSY/IA/F-3
12	Register of Cheques Received and Adjusted	PMGSY/IA/F-3B
13	Imprest Cash Book	PMGSY/IA/F-4
14	Money Receipt Book	PMGSY/IA/F-5
15	Payment Voucher	PMGSY/IA/F-6
16	Transfer Entry Book	PMGSY/IA/F-7

17	General Ledger (Debit balances)	PMGSY/IA/F-8ADM
18	General Ledger (Credit balances)	PMGSY/IA/F-9ADM
19	Register of Funds Transferred by SRRDA to PIU	PMGSY/IA/F-10 ADM
20	Register of PIU-wise Bank Authorisations	PMGSY/IA/F-10 ADM
21	Transfer Entry Order	PMGSY/IA/F-17
SUBSIDIARY REGISTERS etc.		
22	Register of Deposits Repayable	PMGSY/SR/F-22 ADM
23	Register of Miscellaneous Advance	PMGSY/SR/F-23 ADM
24	REGISTER OF S.T.D. / TRUNK CALL CHARGES	As per Government Order
24	REGISTER OF TRAVELLING EXPENSES	As per Government Order
26	REGISTER OF CONSUMABLE STORE	As per Government Order
27	Register of Cheques/ Receipt Books	PMGSY/SR/F-32
28	Register of Unpaid Bills	PMGSY/SS/F-45 ADM
29	Hand Receipt	PMGSY/SS/F-51A
30	Bill for Refund of Lapsed Deposit	PMGSY/SS/F-51B
SUPPORTING SCHEDULES WITH MONTHLY ACCOUNT/		
31	Bank Authorisation Reconciliation Statement	PMGSY/SCH/F-52 BA
32	Bank Remittance Reconciliation Statement	PMGSY/SCH/F-52 BR
33	Schedule of Administrative Expenses Funds	PMGSY/SCH/F-52A ADM
34	Schedule of Incidental Funds/Misc. Income	PMGSY/SCH/F-52B ADM
35	Schedule of Deposits Repayable	PMGSY/SCH/F-52C ADM
36	Schedule of Current Liabilities and Provisions	PMGSY/SCH/F-52D ADM
37	Schedule of Current Assets	PMGSY/SCH/F-53 E ADM
38	Funds Reconciliation Statement (Funds in Transit)	PMGSY/SCH/F-55
39	List of Schedules to be Annexed with Balance Sheet of PIU	PMGSY/SCH/F-56 ADM

40	GENERAL		
41	Requisition for Bank Authorisations for Central Administrative Expenses Funds	PMGSY/GEN/F-64A - ADM	
42	Requisition for Bank Authorisations for State Administrative Expenses Funds	PMGSY/GEN/F-64B - ADM	
43	Bank Authorisation Authority	PMGSY/GEN/F-65	
44	Register Of Divisional Accountants Audit Objections	PMGSY/OTHERS/F-65	
45	Advice for Amounts Deposited by PIU in Bank Account 97of SRRDA	PMGSY/GEN/F-67	
	GENERAL		
46	Requisition for Funds	PMGSY/GEN/F-64	
47	Bank Authorisation	PMGSY/GEN/F-65	
48	Monthly Statement of Cheques issued by PIU against Bank Authorisation	PMGSY/GEN/F-66	
49	Advice for Amounts Deposited by PIU in Bank Account 97of SRRDA	PMGSY/GEN/F-67	

Pradhan Mantri Gram Sadak Yojana
Opening Balance Sheet of PIU - XYZ
Administrative Expenses Fund
As on 31st January, 2005

Liabilities			Assets		
Central Administrative Expenses Fund	Sch 1	400,000.00		Cash and Bank Balances	
State Administrative Expenses Fund	Sch 1	25,000.00		Cash in hand	10,000.00
Misc Income	Sch 2	500.00			
Deposits	Sch 3	0.00		Bank Authorisation	293,000.00
				Imprest with Staff	2,000.00
Unpaid Bills	Sch-4	5,000.00		Debtors	Sch- 5 0.00
		-		Miscellaneous Advances	500.00
				Expenses incurred:	
				Central Administrative Expense Fund	
				Travel	50,000.00
				Stationery	30,000.00
				Telephone	40,000.00
					2,000.00
				Fax,photocopy etc.	
				Misc. office Expenses	1,000.00
				State Administrative Expense Fund	
				Detail 1 consumable expenses	2,000.00
				Detail 2 Assets	0.00
	Total	430,500.00		Total	430,500.00

Schedule 1		Administrative			
		Balance Sheet as			
Part I Central Government					
Date	Particulars			Amount	
9-Apr-04	From SRRDA			200,000.00	
5-Jul-04	From SRRDA			200,000.00	400,000.00

Part II State Government					
20-Jul-04	From SRRDA			25,000.00	25,000.00
Schedule 2	Administrative				
Miscellaneous Income	Balance Sheet as on 31st January, 2005				
		Amount			
Recovery from Supplier		500.00			
Sch 3 Deposits Repayable	Administrative Expenses Fund Account				
	Balance Sheet as				
		NIL			
Schedule 4 Unpaid Bills	Administrative Expenses Fund				
	Balance Sheet as on				
Sl. No.	Date	Particulars		Amount	
1	1 Aug 04	Petrol		5,000.00	
Schedule 5 Travel Expenses	Administrative Expenses Fund Account				
	Balance Sheet as on				
Sl. No.	Vr. No.	Date		Particulars	Amount
1	1	5 May, 2004		Diesel	8000
2		5 June, 2004		Diesel	8000
3		5 July, 2004		Diesel	12000
4		5 August, 2004		Diesel	12000
5		5 September 2004		Diesel	5000
6		15 September, 2004		Petrol	5000
Certified that the above expense were not met out of					
Signature: Divisional Accountant		Signature		Divisional Officer	
Date		Date			
Schedule 6 Other Expenses	Administrative Expenses Fund Account				
	Balance Sheet as on				
Sl. No.	Reference to page no.			Amount	
Stationery					
Telephone					

Fax,photocopy etc.

Misc.

Certified that the above expense were not met out of						
Signature: Divisional Accountatn		Signature Divisional Officer				

Date

Date

LIST OF TRANSACTIONS FOR PIU				
Sl.No.	Date	Particulars	Rs.	Guidance refer to Sl.no of flow chart
Task 1. (i) Prepare the TE orders from the				
Task 2. (i) Post the following transactions of February,				
1	8. 2.2005	Authorisation from SRRDA(State Rural Roads Development Agency) for Central Administrative Expenses Fund	120,000.00	
2	12. 2.2005	Cash drawn from Bank Cheque No. 11	10,000.00	
3	12. 2.2005	Paid the unpaid bill for petrol in cash	5,000.00	
4	12. 2.2005	Paid Telephone bill by cheque no. 12	5,000.00	
5	12. 2.2005	Paid for computer stationery by cheque No. 13	7,500.00	
6	18. 2.2005	Paid courier charges	200.00	
7	31. 2.2005	Bank Statement is more by Rs. 10,000/-. Ch. 11 outstanding.		
8		End Februrary, 2005		
Task 3. (i) Post the following transactions of March,				
9	8. 3.2005	Paid diesel cash	8,000.00	
10	8. 3.2005	Paid Telephone bill by cheque no. 14	5,000.00	
11	8. 3.2005	Office Stationery cash	3,000.00	
12	12. 3.2005	Fax charges	500.00	
13	12. 3.2005	Photocopy, binding etc.	600.00	

14	13. 3.2005	Account from Junior Engineer		
15		Cash returned	200.00	
16		Diesel	1,800.00	
17	13. 3.2005	Scanner Asset	2,500.00	
18	30. 3.2005	Bank Statement agrees with the cash book.		
19		End March, 2005		
Task 4. (i) Post the following transactions of April,				
20	13. 4.2005	Paid Telephone bill by cheque no. 15	4,500.00	
21	13. 4.2005	Cash drawn from Bank Cheque No. 16	20,000.00	
22	13. 4.2005	Imprest issued to Junior Engineer - cash	4,000.00	
23	13. 4.2005	Stationery	3,000.00	
24	13. 4.2005	Diesel, cheque 17	7,000.00	
25	31. 4.2005	Bank Statement agrees with the cash book.		

PMGSY / IA / F-17

PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenditure Fund

TRANSFER ENTRY ORDER

NAME OF PIU XYZ

Transfer Entry

MONTH-February, 2005

Order No.

1

Date	Particulars of transaction with	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
1.2.05	Balance Sheet A/c	56.01	430,500.00		
	Central Administrative Fund Account			51.03	400,000.00
	State Administrative Fund Account			51.06	25,000.00
	Misc.Receipts			55.02	500.00
	Unpaid bills			56.03	5,000.00

Incorporating in the PIU's accounts the liabilities of the Opening Balance Sheet as on 30th Sept., 2004

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY / IA / F-17

PRADHAN MANTRI GRAM SADAK YOJANA

TRANSFER ENTRY ORDER

NAME OF PIU XYZ

Transfer Entry

MONTH-February, 2005

Order No.

2

Date	Particulars of transaction with	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
1st Feb., 05	Cash in chest	52.01	10,000.00		
	Bank Authopri sation	51.08	293,000.00		
	Imprest with Staff	52.02	2,000.00		
	Central Administrative Expense Fund				
	Travel	54.01	50,000.00		
			30,000.00		
	Stationery	54.06			
			40,000.00		
	Telephone	54.02			
			2,000.00		
	Fax,photo copy etc.				
	Misc.	54.06			
		54.06	1,000.00		
	State Administrative Expense Fund				
	Detail 1	54.10	2,000.00		
	Miscellaneous Advances		500.00		
		56.02			

Balance Sheet A/c			56.01	430,500.00
Incorporating in the PIU's accounts the assets of the Opening Balance Sheet as on 31st March, 2003				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY / IA / F-17

PRADHAN MANTRI GRAM SADAK YOJANA

TRANSFER ENTRY ORDER

NAME OF PIU XYZ

Transfer
Entry
Order

MONTH-March, 2005

No. **3**

Date	Particulars of transaction with	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
March 20	Misc. Receipts	55.02	500.00		
	Incidental Funds and Misc. Income			51.11	500.00
	Transfer of the Misc. Receipts to Incidental Funds				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

Pradhan Mantry Gram Sadak Yojana
Administrative Expenses Fund
Transfer Entry Book

Folio 1

Name of PIU

XYZ

Date	T.E. No.	Particulars with reasons	Ledger Folio	Debits		Credit			Dated Initials of
				A/c Code No.	Amount	Ledger Folio	A/c Code No.	Amount	Accountant
1.2.05	1	Balance Sheet A/c	8	56.01	430,500.00				
		Central Administrative Fund Account				1	51.03	400,000.00	
		State Administrative Fund Account				2	51.06	25,000.00	
		Miscellaneous Receipts				3	55.02	500.00	
		Unpaid Bills				4	56.03	5,000.00	
		From Opening Balance Sheet							
1.2.05	2	Cash in hand	CB1	52.01	10,000.00				
		Bank Authorisation	CB1	51.08	293,000.00				
		Imprest with staff	1	52.02	2,000.00				
		Central Administrative Expense Fund							
		Travel	2	54.01	50,000.00				
		Stationery	4	54.06	30,000.00				
		Telephone	3	54.02	40,000.00				
		Fax, photocopy etc.	4	54.06	2,000.00				
		Misc. Office Expenses	5	54.06	1,000.00				
		State Administrative Expense Fund							
		Detail 1 Consumables			2,000.00				
			6	54.10					
		Miscellaneous Advances			500.00				
			7	56.02					
		Balance Sheet A/c				8	56.01	430,500.00	

**From Opening
Balance Sheet**



Debit			Cash Book								
NAME OF PIU- XYZ			PRADHAN MANTRI GRAM SADAK YOJANA								
MONTH- February, 2004			Administrative Expenses Fund								
RECEIPTS						PAYMENTS					
Date	Money Receipt/ Voucher Number	Particular of Transaction s	Ledger	Cash	Bank Authorisation Code No.	A/c. Code No.	Date	Voucher No.	Particulars of Transaction s	Ledger	
			Folio							Folio	
1	2	3	4	5	6	7	8	9	10	11	
1.2.05	TE 2	Opening Balance Sheet	1	10,000.00	293,000.00						
8.2.05	MR-1	Central Administrative Expenses Fund			120,000.00	51.03					
12.2.05		Cash drawn from bank	Contra	10,000.00			12.2.05		Cash drawn from bank	Contra	
							12.2.05	1	Petrol Bill (unpaid bills)		
							12.2.05	2	Telephone Bill		
							12.2.05	3	Stationery		
							18.2.05	4	Courier Charges		
							28.2.05		Closing Balance		
		Grand Total		20,000.00	413,000.00				Grand Total		
Debit			Cash Book								
NAME OF PIU- XYZ			Cash Book								
MONTH-March, 2005											
RECEIPTS						PAYMENTS					
Date	Money Receipt/ Voucher Number	Particular of Transaction s	Ledger	Cash	Bank Authorisation Code No.	A/c. Code No.	Date	Voucher No.	Particulars of Transaction s	Ledger	
			Folio							Folio	
1	2	3	4	5	6	7	8	9	10	11	
1.3.05		Opening Balance		14,800.00	390,500.00		8.3.05	1	Diesel	2	
13.3.05	Vr6	Imprest Account Received	1			52.02	8.3.05	2	Telephoone Bill	3	
		Cash		200.00			8.3.05	3	Stationery	4	

		Voucher per contra		1,800.00				12.3.05	4	Fax charges	5
								12.3.05	5	Photocopy, binding	5
								13.3.05	6	Diesel (Imprest Account)	2
								13.3.05	7	Scanner	4
								31.3.05		Closing Balance	
		G. Total		16,800.00	390,500.00					G. Total	
Debit											
NAME OF PIU- XYZ					Cash Book						
MONTH-April, 2005											
RECEIPTS						PAYMENTS					
Date	Money Receipt/Voucher Number	Particular of Transactions	Ledger	Cash	Bank Authorisation	A/c.		Date	Voucher	Particulars of Transactions	Ledger
			Folio			Code			No.		Folio
1	2	3	4	5	6	7		8	9	10	11
1.4.05		Opening Balance B/F		400.00	385,500.00			13.4.05	1	Telephone bill	3
13.4.05		Cash from bank		20,000.00				13.4.05		Cash Withdrawn from bank	Contra
								13.4.05	2	Imprest to Staff	1
								13.4.05	3	Stationery	4
								13.4.05	4	Diesel	2
								30.4.05		Closing Balance	
				20,400.00	385,500.00						

PMGSY-F-1B			Credit
		Page 1	
Cash	Cheque No.	Bank Authorisation	Account Code Number
12	13	14	15
	11	10,000.00	
5,000.00			56.03
	12	5,000.00	54.02
	13	7,500.00	54.06
200.00			54.06
14,800.00		390,500.00	
20,000.00		413,000.00	
		Credit	
PMGSY-F-1B			
		Page 2	
Cash	Cheque No.	Bank Authorisation	Account Code Number
12	13	14	15
8,000.00			54.01
	14	5,000.00	54.02
3,000.00			54.06

500.00			54.06
600.00			54.06
1,800.00			54.01
2,500.00			54.20
400.00		385,500.00	
16,800.00		390,500.00	
		Credit	
PMGSY-F-1B			
		Page 3	
Cash	Cheque No.	Bank Authorisati on	Account Code Number
12	13	14	15
	15	4,500.00	54.02
	16	20,000.00	
4,000.00			52.02
3,000.00			54.06
	17	7,000.00	54.01
13,400.00		354,000.00	
20,400.00		385,500.00	

				PMGSY / IA / F-9ADM			
				PRADHAN MANTRI GRAM SADAK YOJANA			
				Administrative Expenses Fund			
NAME OF PIU XYZ				General Ledger (Credit Balances)			Folio 1
Account Code NO.		51.03					
Account Code Description _____			(received by PIU from SRRDA)				
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
						(last balance +7)	
					(5-6)		
1	2	3	4	5	6	7	8
1.2.05	TE 1	Opening Balance Sheet	1	400,000.00		400,000.00	400,000.00
8.2.05	MR 1	Bank Authorisa	1	120,000.00		120,000.00	520,000.00
31.3.05	TE 5	Income and Expenditure A/c	5		520,000.00	-520,000.00	0.00
Note:							
1. Pages of ledger shall be machine numbered.							
2. Separate page shall be allotted to each Account Code							
3. Index shall be prepared in the beginning of ledger to show page numbers allotted to each Account Code.							
particulars column when carried over to the next sheet or page.							
debit balances, the balance will be shown as minus debit in column 8.							

				PMGSY / IA / F-9ADM			
				PRADHAN MANTRI GRAM SADAK YOJANA			
				Administrative Expenses Fund			
				General Ledger (Credit Balances)			
NAME OF PIU XYZ							Folio 2
Account Code NO.		51.06					
Account Code Description _____			(received by PIU from SRRDA)				
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance (5-6)	
1	2	3	4	5	6	7	8
1.2.05	TE 1	Opening Balance Sheet	1	25,000.00		25,000.00	25,000.00
31.3.05	TE 5	Income and Expenditure A/c	5		25,000.00	-25,000.00	0.00

				PMGSY / IA / F-9ADM			
				PRADHAN MANTRI GRAM SADAK YOJANA			
				Administrative Expenses Fund			
				General Ledger (Credit Balances)			
NAME OF PIU XYZ							Folio 3
Account Code NO.	55.02						
Account Code Description _____			Miscellaneous Receipts				
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance (5-6)	
1	2	3	4	5	6	7	8
1.2.05	TE 1	Opening Balance Sheet	1	500.00		500.00	500.00
31.3.05	3	Incidental Fur	3		500.00	-500.00	0.00

				PMGSY / IA / F-9ADM			
				PRADHAN MANTRI GRAM SADAK YOJANA			
				Administrative Expenses Fund			
							Folio 4
Account Code NO.		56.03					
Account Code Description ____			Un-paid Bills				
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
						(5-6)	
1	2	3	4	5	6	7	8
1.2.05	TE 1	Opening Balance Sheet	1	5,000.00		5,000.00	5,000.00
12.2.05	1	Cash	1		5,000.00	-5,000.00	0.00

				PMGSY / IA / F-9ADM			
				PRADHAN MANTRI GRAM SADAK YOJANA			
				Administrative Expenses Fund			
				GENERAL LEDGER (DEBIT BALANCES)			
							Folio 5
Account Code NO.		51.11					
Account Code Description ____			Incidental Funds Generated From Interest and Other Income				
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance (5-6)	
1	2	3	4	5	6	7	8
31.3.05	3	Misc Income	3	500.00		500.00	500.00

			PMGSY / IA / F-9ADM					
			<u>PRADHAN MANTRI GRAM SADAK YOJANA</u>					
			Administrative Expenses Fund					
NAME OF PIU XYZ			General Ledger (Credit Balances)				Folio 6	
Account Code NO.		56.01						
Account Code Description ____			Balance Sheet Account					
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance	
				Credit	Debit	Credit Balance	(last balance +7)	
						(5-6)		
1	2	3	4	5	6	7	8	
	TE 1	Opening Balance Sheet	1		430,500.00	-430,500.00	-430,500.00	
1.2.05								
1.2.05	TE 2	Opening Bala	1	430,500.00		430,500.00	0.00	

				PMGSY / IA / F-8ADM			
				PRADHAN MANTRI GRAM SADAK YOJANA			
				Administrative Expenses Fund			
				GENERAL LEDGER (DEBIT BALANCES)			
NAME OF PIU :XYZ							Folio 1
Account Code No.		52.02					
Account Code Description _____				Imprest with staff			
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
						(6-7)	
1	2	3	4	5	6	7	8
1.2.05	TE 2	Opening Balance Sheet	1	2,000.00		2,000.00	2,000.00
13.3.05	Vr. 6	Account received	2		2,000.00	-2,000.00	0.00
13.4.05	Vr.2	Imprest Given	3	4,000.00		4,000.00	4,000.00
Note:							
1. Pages of ledger shall be machine numbered.							
2. Separate page shall be allotted to each Account Code							
3. Index shall be prepared in the beginning of ledger to show page numbers allotted to each Account Code.							
4. Credit (Col.5) and Debit (Col. 6) transaction in the Crdebit Balances ledger and vice							

				PMGSY / IA / F-8ADM			
				PRADHAN MANTRI GRAM SADAK YOJANA			
				Administrative Expenses Fund			
				GENERAL LEDGER (DEBIT BALANCES)			
NAME OF PIU :XYZ							
Account Code No.		54.01					Folio 2
Account Code Description ____							
				Travelling expenses			
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
						(6-7)	
1	2	3	4	5	6	7	8
1.2.05	TE 2	Opening Balance Sheet	1	50,000.00		50,000.00	50,000.00
8.3.05	Vr. 1	Cash	2	8,000.00		8,000.00	58,000.00
13.3.05	Vr.6	Imprest Account	2	1,800.00		1,800.00	59,800.00
31.3.05	TE4	Income & Expd	4		59,800.00	-59,800.00	0.00
13.4.05	Vr.4	Cheque	3	7,000.00		7,000.00	7,000.00

				PMGSY / IA / F-8ADM			
				PRADHAN MANTRI GRAM SADAK YOJANA			
				Administrative Expenses Fund			
				GENERAL LEDGER (DEBIT BALANCES)			
NAME OF PIU :XYZ							
Account Code No.		54.02					Folio 3
Account Code Description ____				Telephone Expenses			
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
						(6-7)	
1	2	3	4	5	6	7	8
1.2.05	TE 2	Opening Balance Sheet	1	40,000.00		40,000.00	40,000.00
12.2.05	Vr 2	Cash	1	5,000.00		5,000.00	45,000.00
8.3.05	Vr 2	Cash	2	5,000.00		5,000.00	50,000.00
31.3.05	TE4	Income & Expe	4		50,000.00	-50,000.00	0.00
13.4.05	Vr.1	By cheque	3	4,500.00		4,500.00	4,500.00

PMGSY / IA / F-8ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

Folio 4

NAME OF PIU :XYZ

Account Code No. **54.06**

Account Code Description _____

Other Office
Expenses

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
						(6-7)	
1	2	3	4	5	6	7	8
1.2.05	TE 2	Opening Balance Sheet	1	30,000.00		30,000.00	30,000.00
1.2.05	TE 2	Opening Balance Sheet	1	2,000.00		2,000.00	32,000.00
1.2.05	TE 2	Opening Balance Sheet	1	1,000.00		1,000.00	33,000.00
18.2.05	Vr 4	Cash	1	200.00		200.00	33,200.00
12.2.05	Vr.3	Cash	1	7,500.00		7,500.00	40,700.00
8.3.05	Vr.3	Cash	2	3,000.00		3,000.00	43,700.00
12.3.05	Vr 4	Cash	2	500.00		500.00	44,200.00
12.3.05	Vr.5	Cash	2	600.00		600.00	44,800.00
31.3.05	TE4	Income & Expe	4		44,800.00	-44,800.00	0.00
13.4.05	Vr.3	Cash	3	3,000.00		3,000.00	3,000.00

PMGSY / IA / F-8ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

Folio 5

NAME OF PIU :XYZ

Account Code No. **54.11**

Account Code Description _____ **Expenses Approved by State**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
						(6-7)	
1	2	3	4	5	6	7	8
1.2.05	TE 2	Opening Balance Sheet	1	2,000.00		2,000.00	2,000.00
31.3.05	TE4	Income & Expe	4		2,000	-2,000.00	0.00

PMGSY / IA / F-8ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

Folio 6

NAME OF PIU :XYZ

Account Code No. **54.20**

Account Code Description _____ **Assets _ Computers**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
						(6-7)	
1	2	3	4	5	6	7	8
13.3.05	7	Scanner	2	2,500.00		2,500.00	2,500.00

PMGSY / IA / F-8ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

Folio 7

NAME OF PIU :XYZ

Account Code No. **56.02**

Account Code Description _____ **Miscellaneous Advances**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
						(6-7)	
1	2	3	4	5	6	7	8
1.2.05	TE 2	Opening Balance Sheet	1	500.00		500.00	500.00

PMGSY / F-1B ADM
PRADHAN MANTRI GRAM SADAK YOJANA
ADMINISTRATIVE EXPENSES FUND
MONTHLY ACCOUNT (Receipts and Payments (FOR PIU))

Month		_February, 2005			
Account Code Number	Head of Account	Ledger folio	Debit Balances		
			To end of previous month	For the month	To end of the month(4+5)
1	2	3	4	5	6
51.08	Bank Authorization Account			390,500.00	390,500.00
54.01	Travelling expenses	2		50,000.00	50,000.00
54.02	Telephone Expenses	3		45,000.00	45,000.00
54.03	Maintenance of Computers				
54.04	Internet Expenses				
54.05	Data Entry Costs				
54.06	Other Office Expenses			40,700.00	40,700.00
54.09	Any Other expenses with the approval of MORD				0.00
54.10-19	Expenses approved by the State Government to be incurred from Funds it provided				0.00
54.10	Detail 1 Consumable	5		2,000.00	2,000.00
54.20	Assets Computers				
56.02	Miscellaneous Advances	7		500.00	500.00
52.01	Cash in chest	CBF[1]		14,800.00	14,800.00
52.02	Imprest With Staff	1		2,000.00	2,000.00
	TOTAL			545,500.00	545,500.00

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

closing

will be retained by PIU for Audit.

copy of bank account shall be enclosed with the monthly account

	PMGSY / F-1B ADM		
	<u>PRADHAN MANTRI GRAM SADAK YOJANA</u>		
	<u>ADMINISTRATIVE EXPENSES FUND</u>		
	MONTHLY ACCOUNT (Receipts and Payments (FOR PIU))		

Month February, 2005

Account Code Number	Head of Account	Ledger folio	Credit Balances		
			To end of previous month	For the month	To end of the month(4+5)
1.00	2	3	4	5	6
51.03	Administrative Expenses Fund received from SRRDA	1		520,000.00	520,000.00
51.08	State Administrative Expenses Fund received by PIU from SRRDA	2		25,000.00	25,000.00
51.11	Incidental funds generated from Interest and net incidental receipts.				0.00
55.02	Miscellaneous Receipts	3		500.00	500.00
56.03	Unpaid bills	4		0.00	0.00
					0.00
56.04	Deposits Repayable				0.00
	TOTAL			545,500.00	545,500.00

Statement of Bank Authorisations and Cheques / issued

PIU will fill in Parts II and III of this

Name of PIU	Month	February, 2005
--------------------	--------------	-----------------------

Part I For office use in State Rural Roads Development Agency

Voucher no.	Month	Date	
			Amount
Debit	Bank Authorisation account		
Credit	Bank Account in the Cash Book		
	Signature of Accountant		Signature of Financial Controller

Part II (To be prepared by the PIU)

Month and Year

Line No.		Amount Inner Column	Amount Outer Column
1	Opening Balance of Bank Authorisation	293,000.00	
2	Bank Authorisations received in the month	<u>120,000.00</u>	
3	Total		413,000.00
4	Deduct Cheques Issued during the month		
	Sl. No. Cheque No. Date		
	1 11 12.2.05	10,000.00	
	2 12 12.2.05	5,000.00	
	3 13 12.2.05	<u>7,500.00</u>	
5	Total of cheques issued		<u>22,500.00</u>
6	Closing Balance of Bank Authorisations		<u><u>390,500.00</u></u>
	(Line No. 3 minus Line 5)		
7	Bank Authorisation balance as per the bank		<u>400,500.00</u>
8	Difference (Bank balance more) explained below		<u><u>10,000.00</u></u>

Signature of Accountant Signature of Incharge PIU

Part III Bank Reconciliation Statement to be submitted by the PIU

1.	Opening balance of Uncashed Cheques	0.00
2.	Cheques issued during the month	<u>22,500.00</u>
3.	Total	22,500.00
4.	Deduct cheques encashed during the month	<u>12,500.00</u>
5.	Closing balance of uncashed cheques	<u><u>10,000.00</u></u>

Notes: 1 Attache a statement of uncashed cheques the 5th of the next month.

PMGSY-F-1EXP-3 ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

**Income and Expenditure Account for the
period from 1st April,2004 to the end of the month of February, 2005.**

Name of PIU _____

Part I. Administrative Expense Funds from Government of India, Ministry of Rural Development	Current Year Amount	Previous Year Only for the annual accounts	
<u>Income</u>			
Miscellaneous Income (A)	0.00		
Total (A)		0.00	
Deduct Expenses			
Travelling expenses	50,000.00		
Telephone Expenses	45,000.00		
Other Office Expenses	40,700.00		
TOTAL Expenses (B)		135,700.00	
Excess of Income Over Expenditure or Excess of Expenditure Over Income (Minus) C= (A) minus (B) (Carried to the Central Administrative Expenses Fund in the Balance Sheet)		-135,700.00	
<u>Part II. State Administrative Expenses Fund (from the State Government)</u>			
<u>Income</u>			
Income	0.00		
Total (A)		0.00	
Deduct Expenses			
Detail 1 Consumables	2,000.00		
TOTAL Expenses (B)		2,000.00	
Excess of Income Over Expenditure or Excess of Expenditure Over Income (Minus) C= (A) minus (B) (Carried to the State Expenses Fund in the Balance Sheet)		-2,000.00	

ACCOUNTANT

OFFICER-INCHARGE/ PIU

PMGSY-F-2B ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

Monthly Balance Sheet

Name of PIU _____

Balance Sheet as at 28th February, 2005

<u>CAPITAL FUND AND LIABILITIES</u>	Schedule	Current Year Amount	Previous Year* Amount
Central Administrative Expenses Fund	1	384,300.00	
State Administrative Expenses Fund	1	23,000.00	
Incidental Funds (from interest and other receipts)	2		
Misc Income	2	500.00	
CURRENT LIABILITIES			
Deposits Repayable	3	0.00	
Unpaid Bills	4	0.00	
TOTAL		407,800.00	
ASSETS			
Miscellaneous Advances	5	500.00	
Cash in Chest		14,800.00	
Bank Authorisation		390,500.00	
Imprest with staff		2,000.00	
TOTAL		407,800.00	

* Only for the Annual Balance Sheet

PMGSY/SCH/F-52A-ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

NAME OF PIU/SRRDA _____

AT 28th Feb, 2005

SCHEDULE No. 1 CAPITAL FUND & RESERVES

	Current Year	Previous year*
<u>PART I: Central Administrative Expenses</u>		
Funds		
Received during the year so far	520,000.00	
(Deduct) : Transferred to the SRRDA during the year so far.	0.00	.....
BALANCE (A)	520,000.00	.....
Expenses during the year so far B	135,700.00	.....
Amount available for use C (A-B)	384,300.00	.....
<u>PART II State Administrative Expenses</u>		
Funds		
Received during the year so far	25,000.00	
(Deduct) : Transferred to the SRRDA during the year.	.....	.....
BALANCE (A)	25,000.00	.....
Expenses during the year so far B	2,000.00	.....
Amount available for use C (B -A)	23,000.00	.....

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52B
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

NAME OF PIU/SRRDA _____
SCHEDULES FORMING PART OF
BALANCE SHEET
AS AT 28th Feb., 2005

SCHEDULE No 2- INCIDENTAL FUNDS AND MISCELLANEOUS INCOME :	Current Year	Previous Year*
1. Incidental Funds (generated from interest and other receipts) as per the balance sheet of the previous month	0.00	.....
Add: during the Year	0.00	
Less: Used for	0.00	
	-----
2. Miscellaneous Income (as per the balance sheet of the previous Year	0.00	
Add: during the year	500.00	
Less: transferred to Incidental funds	0.00	.....
	-----
TOTAL	500.00	---

*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52C
PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME OF PIU/SRRDA _____
SCHEDULES FORMING PART
OF BALANCE SHEET
AS AT 28th Feb., 2005

SCHEDULE No. 3- DEPOSITS RE- PAYABLE :	Current Year	Previous Year*
Balance as per the balance sheet of the previous year	
Add: Received during the Year	
Less: Refunded during the year	
	_____
Closing Balance		---

*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52D
PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME OF PIU/SRRDA _____
SCHEDULES FORMING PART
OF BALANCE SHEET
AS AT 28th Feb., 2005

SCHEDULE No 4 – CURRENT LIABILITIES AND PROVISIONS :	Current Year	Previous Year*
Unpaid Bills of the previous year not yet paid.	500.00	.....
Paid during the year	500.00	
Balance	0.00	

***To be used only in the annual balance sheet**

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52E

PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME OF PIU/SRRDA _____

SCHEDULES FORMING PART OF

BALANCE SHEET

AS AT 28th Feb., 2005

SCHEDULE No 5 – Miscellaneous Advances	Current Year	Previous Year*
Opening Balance at the start of the year	0.00	.....
Add during the year	500.00	
Balance	500.00	

*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer

PMGSY / F-1B ADM
PRADHAN MANTRI GRAM SADAK YOJANA
ADMINISTRATIVE EXPENSES FUND
MONTHLY ACCOUNT (Receipts and Payments (FOR PIU))

Month			_March, 2005		
Account Code Number	Head of Account	Ledger folio	Debit Balances		
			To end of previous month	For the month	To end of the month(4+5)
1	2	3	4	5	6
51.08	Bank Authorization Account		390,500.00	-5,000.00	385,500.00
54.01	Travelling expenses	2	50,000.00	9,800.00	59,800.00
54.02	Telephone Expenses	3	45,000.00	5,000.00	50,000.00
54.03	Maintenance of Computers				
54.04	Internet Expenses				
54.05	Data Entry Costs				
54.06	Other Office Expenses		40,700.00	4,100.00	44,800.00
54.09	Any Other expenses with the approval of MORD		0.00		
54.10-19	Expenses approved by the State Government to be incurred from Funds it provided		0.00		
54.10	Detail 1 Consumable	5	2,000.00		2,000.00
54.20	Assets Computers	7		2,500.00	2,500.00
56.02	Miscellaneous Advances	7	500.00	0.00	500.00
52.01	Cash in chest	CBF[1]	14,800.00	-14,400.00	400.00
52.02	Imprest With Staff	1	2,000.00	-2,000.00	0.00
	TOTAL		545,500.00	0.00	545,500.00

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

closing

will be retained by PIU for Audit.

3. Bank reconciliation statement along-with photocopy of bank account shall be enclosed with

	PMGSY / F-1B ADM		
	PRADHAN MANTRI GRAM SADAK YOJANA		
	ADMINISTRATIVE EXPENSES FUND		
	MONTHLY ACCOUNT (Receipts and Payments (FOR PIU)		

Month

March, 2005

Account Code Number	Head of Account	Ledger folio	Credit Balances		
			To end of previous month	For the month	To end of the month(4+5)
1.00	2	3	4	5	6
51.03	Administrative Expenses Fund received from SRRDA	1	520,000.00	0.00	520,000.00
51.08	State Administrative Expenses Fund received by PIU from SRRDA	2	25,000.00	0.00	25,000.00
51.11	Incidental funds generated from Interest and net incidental receipts.		0.00	500.00	500.00
55.02	Miscellaneous Receipts	3	500.00	-500.00	0.00
56.03	Unpaid bills	4	0.00	0.00	0.00
56.04	Deposits Repayable		0.00	0.00	0.00
					0.00
	TOTAL		545,500.00	0.00	545,500.00

Statement of Bank Authorisations and Cheques / issued

PIU will fill in Parts II and III of this statement and send it

Name of PIU _____ Month **March, 2005**

Part I For office use in State Rural Roads Development Agency

Voucher no.	Month	Date	Amount
Debit	Bank Authorisation account		
Credit	Bank Account in the Cash Book		
Signature of Accountant		Signature of Financial Controller	

Part II (To be prepared by the PIU)

Month and Year _____

Line No.		Amount Inner Column	Amount Outer Column
1	Opening Balance of Bank Authorisation	390,500.00	
2	Bank Authorisations received in the month		
3	Total		390,500.00
4	Deduct Cheques Issued during the month		
	Sl. No. Cheque No. Date		
	1 14 8.11.04	5,000.00	
5	Total of cheques issued		5,000.00
6	Closing Balance of Bank Authorisations		385,500.00
	(Line No. 3 minus Line 5)		
	Bank Authorisation balance as per the bank		385,500.00
	Difference (Bank balance more) explained below		0.00

Signature of Accountant _____ Signature of Incharge PIU _____

Part III Bank Reconciliation Statement to be submitted by the PIU

1.	Opening balance of Uncashed Cheques	10,000.00
2.	Cheques issued during the month	5,000.00
3.	Total	15,000.00
4.	Deduct cheques encashed during the month	15,000.00
5.	Closing balance of uncashed cheques	0.00

Notes: 1 Attache a statement of uncashed cheques the 5th of the next month.

ADMINISTRATIVE EXPENSES FUND

ANNUAL ACCOUNT OF RECEIPTS AND PAYMENTS (FOR PIU)

Name of Unit (PIU)-----

YEAR

Account Code Number	Head of Account	Ledger Folio	RECEIPTS (CREDIT BALANCES)		
			Opening balance on 1 st April of the year	Receipts during the year (Col. 6 – Col)	Closing balance on 31 st March of the year
1	2	3	4	5	6
51.03	Central Administrative Expenses Fund received from SRRDA		0.00	520,000.00	520,000.00
51.08	State Administrative Expenses Fund received by PIU from SRRDA		0.00	25,000.00	25,000.00
51.11	Incidental funds generated from Interest and net incidental receipts.		0.00		
55.02	Miscellaneous Receipts		0.00	500.00	500.00
56.03	Unpaid bills		0.00	0.00	0.00
56.04	Deposits Repayable		0.00	0.00	0.00
	TOTAL		0.00	545,500.00	545,500.00

ACCOUNTANT

OFFICER-INCHARGE/ PIU

Note:-

- Total amount of incidental receipts shall be credited to Incidental funds generated from Interest etc. in
- Items marked * will be taken to the Income and Expenditure Account of the year, and will start will

PMGSY / F-1B ANNUAL ADM
PRADHAN MANTRI GRAM SADAK YOJANA
ADMINISTRATIVE EXPENSES FUND

ANNUAL ACCOUNT OF RECEIPTS AND PAYMENTS (FOR PIU)

Name of PIU _____

Year _____

Account Code Number	Head of Account	Ledger folio	Payments		
			Debit Balances		
			Opening balance on 1 st April of the year	Receipts during the year (Col. 6 – Col.4)	Closing balance on 31 st March of the year
1	2	3	4	5	6
51.08	Bank Authorization Account		0.00	385,500.00	385,500.00
54.01	Travelling expenses		0.00	59,800.00	59,800.00
54.02	Telephone Expenses		0.00	50,000.00	50,000.00
54.03	Maintenance of Computers				
54.04	Internet Expenses				
54.05	Data Entry Costs				
54.06	Other Office Expenses		0.00	44,800.00	44,800.00
54.09	Any Other expenses with the approval of MORD		0.00		
54.10-19	Expenses approved by the State Government to be incurred from Funds it provided		0.00		
54.10	Detail 1 Consumable	5	0.00	2,000.00	2,000.00
54.20	Assets Computers	7	0.00	2,500.00	2,500.00
52.01	Miscellaneous Advances	CBF[1]	0.00	500.00	500.00
52.02	Cash in chest		0.00	400.00	400.00
	Imprest With Staff		0.00	0.00	0.00
TOTAL			0.00	545,500.00	545,500.00

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

- 1.Cash in chest (as also Bank Authorisation Account) “*at the end of the year*” shall be the closing balance as shown
- 2.*Vouchers* shall be retained by PIU for Audit.
- 3.Bank reconciliation statement along-with photocopy of bank account shall be enclosed with the
4. Items marked * will be taken to the Income and Expenditure Account of the year, and will start with

PMGSY-F-1EXP-3 ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund
Income and Expenditure Account for the year April,
2004 to March, 2005

Name of PIU _____

Part I. Administrative Expense Funds from Government of India, Ministry of Rural Development	Current Year Amount	Previous Year	
Income			
Income	0.00	0.00	0.00
Deduct Expenses			
Travelling expenses	59,800.00		
Telephone Expenses	50,000.00		
Other Office Expenses	44,800.00		
TOTAL Expenses (B)		154,600.00	
Excess of Income Over Expenditure or Excess of Expenditure Over Income (Minus) C= (A) minus (B) (Carried to the Central Administrative Expenses Fund in the Balance Sheet)			-154,600.00
Part II. State Administrative Expenses Fund (from the State Government			
Income			
Income	0.00	0.00	
Total (A)			
Deduct Expenses			
Detail 1 Consumables	2,000.00		
TOTAL Expenses (B)		2,000.00	
Excess of Income Over Expenditure or Excess of Expenditure Over Income (Minus) C= (A) minus (B) (Carried to the State Expenses Fund in the Balance Sheet)		-2,000.00	0.00

ACCOUNTANT

OFFICER-INCHARGE/ PIU

PMGSY-F-2B ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

Annual Balance Sheet

Name of PIU _____

Balance Sheet as at 31st March, 2005

CAPITAL FUND AND LIABILITIES	Schedule	Current Year Amount	Previous Year Amount
Central Administrative Expenses Fund	L 1	365,400.00	
State Administrative Expenses Fund	L 1	23000	
Incidental Funds (from interest and other receipts)	L 2	500.00	
Misc Income	L 2	0.00	
CURRENT LIABILITIES			
Deposits Repayable		0.00	
Unpaid Bills		0.00	
TOTAL		388,900.00	
ASSETS			
Miscellaneous Advances	L 3	500.00	
Cash in Chest		400.00	
Bank Authorisation		385,500.00	
Imprest with staff		0.00	
Assets Computers	A 1	2,500.00	
TOTAL		388,900.00	

PMGSY/SCH/F-52A-ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

NAME OF PIU/SRRDA _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2005

SCHEDULE No. L1 CAPITAL FUND & RESERVES

	Current Year		Previous year*
PART I: Central Administrative Expenses Funds			
Opening Balance A	0.00		
Received during the year B	520,000.00		
(Deduct) : Transferred to the SRRDA during the year.C	0.00		.....
TOTAL D=A+B-C	520,000.00		.....
Deduct expenses during the year E	154,600.00		
Balance F+D-E		365,400.00	
PART II State Administrative Expenses Funds			
Opening Balance A	0.00		
Received during the year B	25,000.00		
(Deduct) : Transferred to the SRRDA during the year.C	0.00		
TOTAL D=A+B-C	25,000.00		
Deduct expenses during the year E	2,000.00		
Balance F+D-E		23,000.00	

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52B
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

NAME OF PIU/SRRDA _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2005

SCHEDULE No L 2- INCIDENTAL FUNDS AND MISCELLANEOUS INCOME :	Current Year	Previous Year*
1. Incidental Funds (generated from interest and other receipts) opening balance at the start of the year	0.00	.....
Add: during the Year	500.00	
TOTAL	500.00	
Less transferred to SRRDA	0.00	.....
Net Amount	500.00	
2. Miscellaneous Income (as per the balance sheet of the previous Year	0.00	
Add: during the year	500.00	
Less: transferred to Incidental funds	500.00	.....
TOTAL	0.00	---

*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52E
PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME OF PIU/SRRDA _____
SCHEDULES FORMING PART OF
BALANCE SHEET
AS AT 31st March, 2005

SCHEDULE No L 3 – Miscellaneous Advances	Current Year	Previous Year*
Opening Balance at the start of the year	0.00	.....

Add during the year 500.00

Balance 500.00

***To be used only in the annual balance sheet**

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52E
PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME OF PIU/SRRDA _____
SCHEDULES FORMING PART OF
BALANCE SHEET
AS AT 31st March, 2005

Schedule A 1 OTHER ASSETS	Current Year	Previous Year*
Opening Balance at the start of the year	0.00	.....

Add during the year

COMPUTER SCANNER	2,500.00
TOTAL	2,500.00

*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer

		PMGSY / F-1B ADM			
		<u>PRADHAN MANTRI GRAM SADAK YOJANA</u>			
		<u>ADMINISTRATIVE EXPENSES FUND</u>			
	MONTHLY ACCOUNT (Receipts and Payments (FOR PIU))				

Name of PIU _____

Month

April, 2005

Account Code Number	Head of Account	Ledger folio	Credit Balances		
			To end of previous month	For the month	To end of the month(4+5)
1	2	3	4	5	6
51.03	Administrative Expenses Fund received from SRRDA	1	365,400.00	0.00	365,400.00
51.08	State Administrative Expenses Fund received by PIU from SRRDA	2	23,000.00	0.00	23,000.00
51.11	Incidental funds generated from Interest and net incidental receipts.		0.00	0.00	0.00
55.02	Miscellaneous Receipts	3	500.00	0.00	500.00
56.03	Unpaid bills	4	0.00	0.00	0.00
			0.00	0.00	0.00
56.04	Deposits Repayable		0.00	0.00	0.00
					0.00
	TOTAL		388,900.00	0.00	388,900.00

PMGSY / F-1B ADM
PRADHAN MANTRI GRAM SADAK YOJANA
ADMINISTRATIVE EXPENSES FUND

MONTHLY ACCOUNT (Receipts and Payments (FOR PIU))

Name of PIU _____

Month _____

April, 2005

Account Code Number	Head of Account	Ledger folio	Debit Balances		
			To end of previous month	For the month	To end of the month(4+5)
1	2	3	4	5	6
51.08	Bank Authorization Account		385,500.00	-31,500.00	354,000.00
54.01	Travelling expenses	2	0.00	7,000.00	7,000.00
54.02	Telephone Expenses	3	0.00	4,500.00	4,500.00
54.03	Maintenance of Computers		0.00		
54.04	Internet Expenses		0.00		
54.05	Data Entry Costs		0.00		
54.06	Other Office Expenses		0.00	3,000.00	3,000.00
54.09	Any Other expenses with the approval of MORD		0.00		
54.10-19	Expenses approved by the State Government to be incurred from Funds it provided		0.00		
54.10	Detail 1 Consumable		0.00		
54.20	Assets Computers		2,500.00	0.00	2,500.00
56.02	Miscellaneous Advances	7	500.00		500.00
52.01	Cash in chest	CBF11	400.00	13,000.00	13,400.00
52.02	Imprest With Staff		0.00	4,000.00	4,000.00
	TOTAL		388,900.00	0.00	388,900.00

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

balance as shown in the cash book. Cash Balance "*for the month*" shall be 2. *Vouchers* shall be retained by PIU for Audit.
shall be enclosed with the monthly account

Statement of Bank Authorisations and Cheques / issued

PIU will fill in Parts II and III of this statement and send it

Name of PIU	Month	April, 2005
--------------------	--------------	--------------------

Part I For office use in State Rural Roads Development Agency

Voucher no.	Month	Date	Amount
Debit	Bank Authorisation account		
Credit	Bank Account in the Cash Book		
		Signature of Accountant	Signature of Financial Controller

Part II (To be prepared by the PIU)

Month and Year

Line No.		Amount Inner Column	Amount Outer Column
1	Opening Balance of Bank Authorisation	385,500.00	
2	Bank Authorisations received in the month		
3	Total		385,500.00
4	Deduct Cheques Issued during the month		
	Sl. No. Cheque No. Date		
	1 15 13.4.05	4,500.00	
	2 16	20,000.00	
	3 17	7,000.00	
5	Total of cheques issued		<u>31,500.00</u>
6	Closing Balance of Bank Authorisations		<u><u>354,000.00</u></u>
	(Line No. 3 minus Line 5)		
	Bank Authorisation balance as per the bank		354,000.00
	Difference (Bank balance more) explained below		0.00
	Signature of Accountant		Signature of Incharge PIU

Part III Bank Reconciliation Statement to be submitted by the PIU

1. Opening balance of Uncashed Cheques	10,000.00
2. Cheques issued during the month	<u>5,000.00</u>
3. Total	<u>15,000.00</u>
4. Deduct cheques encashed during the month	<u>15,000.00</u>
5. Closing balance of uncashed cheques	0.00

Notes: 1 Attache a statement of uncashed cheques the 5th of the next month.

PMGSY-F-1EXP-3 ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

period from 1st April,2005 to the end of the month of April, 2005.

Name of PIU _____

	Current Year Amount	Previous Year Only for the annual accounts
Part I. Administrative Expense Funds from Government of India, Ministry of Rural Development		
Income		
Income	0.00	
1.2 Add Administrative Expenses Funds received during the year B		
Total A	0.00	
Deduct Expenses		
Travelling expenses	7,000.00	
Telephone Expenses	4,500.00	
Misc.Office Expenses	3,000.00	
Any Other expenses with the approval of MORD		
TOTAL Expenses (B)	14,500.00	
Excess of Income Over Expenditure	-14,500.00	
or Excess of Expenditure Over Income (Minus) C= (A) minus (B) (Carried to the Central Administrative Expenses Fund in the Balance Sheet)		
Part II. Administrative Expenses Funds from the State Government		
Income		
Income	0.00	
Total (A)	0.00	
Deduct Expenses		
Detail 1		
TOTAL Expenses (B)	0.00	
Excess of Income Over Expenditure	0.00	
or Excess of Expenditure Over Income (Minus) C= (A) minus (B) (Carried to the State Expenses Fund in the Balance Sheet)		

Divisional Accountant

OFFICER-INCHARGE/ PIU

PMGSY-F-2B ADM
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

Monthly Balance Sheet

Name of PIU _____

Balance Sheet as at 31st April, 2005

<u>CAPITAL FUND AND LIABILITIES</u>	Schedule	Current Year Amount	Previous Year*
Central Administrative Expenses Fund	L 1	350,900.00	
State Administrative Expenses Fund	L 1	23,000.00	
Incidental Funds (from interest and other receipts)	L 2	500.00	
Misc Income	L 2		
CURRENT LIABILITIES			
Deposits Repayable		0.00	
Unpaid Bills		0.00	
TOTAL		374,400.00	
ASSETS			
Miscellaneous Advances	L 3	500.00	
Cash in Chest		13,400.00	
Bank Authorisation		354,000.00	
Imprest with staff		4,000.00	
Other Assets	A 1	2,500.00	
TOTAL		374,400.00	

* Use it only for annual accounts

Divisional Accountant

OFFICER-INCHARGE/ PIU

PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME OF PIU/SRRDA _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st April, 2005

SCHEDULE No. 1 CAPITAL FUND & RESERVES

	Current Year	Previous year*
PART I: Central Administrative Expenses Funds		
Opening Balance A	365,400.00	
Received during the year B	0.00	
(Deduct) : Transferred to the SRRDA during the year. C	0.00	.....
TOTAL D=A+B-C	365,400.00	.....
Deduct expenses during the year E	14,500.00	.....
Balance F+D-E	350,900.00	.....
PART II State Administrative Expenses Funds		
Opening Balance A	23,000.00	
Received during the year B		
(Deduct) : Transferred to the SRRDA during the year. C	.....	.....
TOTAL D=A+B-C	23,000.00	.....
Deduct expenses during the year E	0.00	.....
Balance F+D-E	23,000.00	.....

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52B
PRADHAN MANTRI GRAM SADAK YOJANA
Administrative Expenses Fund

NAME OF PIU/SRRDA _____

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 30th April, 05+A47

SCHEDULE No 2- INCIDENTAL FUNDS AND MISCELLANEOUS INCOME :	Current Year	Previous Year*
1. Incidental Funds (generated from interest and other receipts) as per the balance sheet of the previous month	500.00	.....
Add: during the Year	0.00	
Less: Used for	0.00	
	-----
2. Miscellaneous Income (as per the balance sheet of the previous Year	500.00	
Add: during the year	0.00	
Less: transferred to Incidental funds	0.00	.....
	-----
TOTAL	500.00	---

*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52E
PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME OF PIU/SRRDA _____
SCHEDULES FORMING PART OF
BALANCE SHEET
AS AT 31st March, 2005

SCHEDULE No 3 – Miscellaneous Advances	Current Year	Previous Year*
Opening Balance at the start of the year	500.00	.....
Add during the year	0.00	
Balance	500.00	

***To be used only in the annual balance sheet**

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52E
PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME OF PIU/SRRDA _____
SCHEDULES FORMING PART OF
BALANCE SHEET
AS AT 1st APRIL 2005

Schedule A 1 OTHER ASSETS	Current Year	Previous Year*
OPENING BALANCE COMPUTER -SCANNER	2,500.00	.....
Add during the year	0.00	
TOTAL	<u>2,500.00</u>	

*To be used only in the annual balance sheet

Flow Chart of Entries

Sl. No.	Transaction					Steps in Posting	
						First	Second
1	Authorisation from State Rural Roads Development Agency					Cash Book, Receipt Side, Bank Auth Col.	Post to Ledger of Credit Balances
2	Cash drawn from Bank	Receipt Side		No Entry			
		Payment & Receipt Side				Cash book, both sides, as in pwd	
3	Payments by cheque	Contra entries		No Entry			
4	Payments in cash					Cash Book Payment side, bank authorisation col	Post to Ledgerof Debit balances
5	Security Deposit	Payment side	→→	Debit Balances	Debit Balances	Cash Col	Post to Ledgerof Debit balances
6	Imprest issued to Sub-Engineer	Receipt Side	→→	Credit Balances	Credit Balances	Cash Col	Post to Ledgerof Credit Balances
7	Imprest account received	Payment side	→→	Debit Balances	Debit Balances	Cash col, both sides. Receipt side for cash received and the amount of vouchers, payment side for vouchers' amount	Post both sides to ledger debit balances in the Imprest account in the credit column; and post in the Stores accountfor
8	Advance paid to suppliers for computers etc.					Cash Book, Payment Side, Bank Auth Col.	Post to Ledgerof Debit balances
9	Advance recovered from supplier	Payment side	→→	Debit Balances	Debit Balances	Cash Book, Receipt side, Cash Col.	Post to Ledgerof Debit balances
10	goods purchased or services not paid during the year					Transfer Entry Order	Transfer Entry book
			→→	Debit Balances & Credit Balances	Debit Balances & Credit Balances		

Third

Deposits
Repayable
Register

register of
Imprests

register of
Imprests

Ledgers:
each item to
be posted to
the correct
ledger
account