

PART VIII  
PMGSY Accounting System for Administrative Expenses Fund  
for State Rural Roads Development Agency

EXAMPLE FOR SRRDA  
Ver 1 Revision 2 (November, 2004)

FOR  
National Rural Roads Development Agency

**for the State Rural Roads Development Agency**

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Step 1.

1. The State Rural Roads Development Agency (SRRDA) replaces the role of the State Accountant General and system. This provides a central agency to account for all the funds of PMGSY. Thus, the SRRDA functions both as Accountant General, Treasury and Pay Master. It keeps its accounts on double entry system of accounts. It has a cashbook with bank and cash columns on both the receipt side and payment side, a transfer entry book, general ledgers of debit balances and credit balances and other important registers. It prepares every month a Monthly Account, an Income and Expenditure account and a Balance Sheet. It has to prepare a consolidated balance sheet each month for all the PIUs; and also prepare a combined balance sheet of the PIUs and its own to show the position for the State as a whole.

2.1 The SRRDA has come into being before the PMGSY accounting system for Administrative Expenses was worked out. Therefore, it prepared its accounts in the manner it thought proper. During this period, it may have received funds from Government of India (GOI), the State Government and also transferred funds to the PIUs. It has now to prepare

a balance sheet on the last date of the existing system.

This balance sheet will be the basis of the start of the new system. Similarly, each PIU must prepare a balance sheet for the funds it received and used. the past and to whom it distributed the funds, and their amounts.

The SRRDA will check the accuracy of PIUs balance sheets with its records.

2.2 After the check, the SRRDA, must make a transfer entry in its books to assume responsibility for the funds received from GOI and have the right to ask for details of their use from the PIUs. The PIUs and others become its debtors for this amount.

2.3 Prepare balance sheet of the Agency as on 1st day of the start of the new system.

3.1 Consolidate the balance sheets of all the PIUs etc.as on 1st day of the start of the new system.

3.2 Consolidate the Agency's Balance Sheet with the consolidated balance sheet of all the PIUs and SEs.

Take care to exclude the contra items like: Funds transferred to PIUs in Agency's Balance Sheet and Administrative Expenses Funds in PIUs and SE's balance sheet. Only the difference between the two sets of figures should appear in the State's balance sheet.

Charts Of Accounts  
PMGSY - Administrative Expenses Fund

S.No	Head Of Account	Credit / Debit Balance	Major Head Code Number	Account Head Code	Entry To be done By
<b>51</b>	<b>Administrative Expenses Fund</b>		<b>51</b>		
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
<b>52</b>	<b>Cash and Bank Balance</b>		<b>52</b>		
52.1	Cash in Chest	Debit		52.01	PIU/SRRDA
52.2	Imprest with Staff	Debit		52.02	PIU/SRRDA
52.3	Bank Balance	Debit		52.03	SRRDA
52.4	Fixed Deposits with the Bank	Debit		52.04	SRRDA
<b>53</b>	<b>Income Tax (Receivable)</b>		<b>53</b>		
53.1	Tax Deducted at source by others	Debit		53.01	PIU
<b>54</b>	<b>Administrative Expenses</b>		<b>54</b>		
54.1	Travelling expenses	Debit		<b>54.01</b>	SRRDA/PIU
54.2	Telephone Expenses	Debit		<b>54.02</b>	SRRDA/PIU
54.3	Maintenance of Computers	Debit		<b>54.03</b>	SRRDA/PIU
54.4	Internet Expenses	Debit		<b>54.04</b>	SRRDA/PIU
54.5	Data Entry Costs	Debit		<b>54.05</b>	SRRDA/PIU
54.6	Other Office Expenses	Debit		<b>54.06</b>	SRRDA/PIU
54.7	Quality Monitoring Expenses	Debit		<b>54.07</b>	SRRDA
54.8	Bank Charges			<b>54.08</b>	SRRDA
54.9	Any Other expenses with the approval of MoRD			<b>54.09</b>	SRRDA/PIU
54.10 to 54.19	Expenses approved by the State Government to be incurred from Funds it provided	Debit		<b>54.10 – 54.19</b>	SRRDA/PIU
54.20 to 54.24	Assets expenses allowed by the MORD (i.e. computers)	Debit		<b>54.20 – 54.24</b>	SRRDA/PIU
54.25 to 54.30	Assets expenses allowed by State Government	Debit		<b>54.25 – 54.30</b>	SRRDA/PIU
54.21-54.30	Assets expenses allowed by the State Government	<b>Debit</b>		54.21-54.30	SRRDA/PIU

<b>55</b>	<b>Incidental Receipts</b>		<b>55</b>		
55.1	Interest received from Bank	Credit		55.01	<b>SRRDA</b>
55.2	Miscellaneous Receipts	Credit		55.02	<b>SRRDA/PIU</b>
<b>56</b>	<b>Transitional Head</b>		<b>56</b>		
56.1	Balance Sheet Account	Debit/Credit		56.01	<b>SRRDA/PIU</b>
<b>56.2</b>	<b>Miscellaneous Advances</b>	<b>Debit</b>		<b>56.02</b>	<b>SRRDA/PIU</b>
56.3	Unpaid bills	Credit		56.03	<b>SRRDA/PIU</b>
56.4	Deposits Repayable	Credit		56.04	<b>SRRDA/PIU</b>
56.5	Income and Expenditure Account	Debit/Credit		56.05	<b>SRRDA/PIU</b>

**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 shall be credited to this account. Its balance at the
51.02	Funds Transferred, during the year, by SRRDA to PIU shall be debited to this account. Funds, if any, received back from
51.03	Funds received, during the year, by PIU from SRRDA shall be credited to this account. Funds, if any, returned during the
51.04	Funds received, during the year, from the State Government by SRRDA shall be credited to this account. Its balance at
51.05	Funds Transferred, during the year, by SRRDA to PIU shall be debited to this account. Funds, if any, received back from
51.06	Funds received, during the year, by PIU from SRRDA shall be credited to this account. Funds, if any, returned during the
51.07	Administrative Expenses funds transferred through Bank Authorisation by SRRDA to PIU shall be accounted for by <b>SRRDA will, after receiving from PIU the</b> statement (in the prescribed format) of the cheques it issued during the
51.08	<b>Administrative Expenses</b> funds received through Bank authorisation by PIU from Nodal Agency shall be accounted for All payments made by the PIU against Bank authorisation shall be accounted for by the PIU on the payment side of its No Ledger account of Bank Authorisation account shall be maintained by the PIU as the Cash Book of PIU with column
51.09	At the close of each financial year all incidental receipts in Major Code Number 055 shall be adjusted by credit to this
52.01	Account Code-Cash in Chest is self -explanatory. Cash balance appearing in cashbook at the close of month shall be
52.02	Imprest issued to staff for petty expenses / purchases etc shall be debited to this account code. On receipt of account this
52.03	SRRDA will keep all the funds received — whether from the Government of India, Ministry of Rural Development, or
52.04	The tripartite agreement with the Bank provides for automatic investment of surplus funds with the bank in its fixed
53.01	Tax deducted at source from the amount of Interest on Deposits etc. shall be debited to this Head of Account.
54.01 to 54.50	These account codes are self – explanatory.
55.01	Gross amount of interest received on deposits etc shall be credited to this Head of account.
55.02	This account code is self-explanatory.
56.01	This account code shall be operated to account for the assets and liabilities of the administrative expenses before the new (i) Debit : <b>Balance Sheet Account</b> <b>Credit: Liabilities</b> (ii) Debit : Assets <b>Credit: Balance Sheet Account</b> Further, at the start of each financial year, the accounts will be opened from the last year's balance sheet in similar
56.02	Miscellaneous Advances is for shortage of cash, or recoveries ordered from irregular payments

56.03 Unpaid office expenses bill at the end of the year will be credited to this head by debit to the relevant expense head. The

56.04 Cash found surplus will be temporarily credited to this head.

## Annexure A

**Opening Balance Sheets of PIUs**  
As on 1st January, 2005

Line No.	Liabilities	PIU A	PIU B	PIU C	Total
1	<b>Central Administrative Expenses Fund received up to 31st January, 2005</b>	400,000.00	400,000.00	400,000.00	<b>1,200,000.00</b>
2	<b>State Administrative Expenses Fund received up to 31st January, 2005</b>	25,000.00	25,000.00	25,000.00	<b>75,000.00</b>
3	Deduct Transferred to SRRDA				
4	Misc. receipts	500.00	800.00	1,000.00	<b>2,300.00</b>
5	Repayable Deposits		0.00	1,000.00	<b>1,000.00</b>
6	Unpaid bills	5,000.00	0.00	7,000.00	<b>12,000.00</b>
7	Total (Lines 1 to 9)	430,500.00	425,800.00	434,000.00	<b>1,290,300.00</b>
8	<b>Assets</b>				
9	Cash in hand	10,000.00	5,000.00	15,000.00	<b>30,000.00</b>
10	Bank Authorisation	293,000.00	221,800.00	217,000.00	<b>731,800.00</b>
11	Imprest with Staff	2,000.00			<b>2,000.00</b>
12	Debtors	0.00	0.00	2,000.00	<b>2,000.00</b>
13	Miscellaneous Advances	500.00	1,000.00	0.00	<b>1,500.00</b>
14	<b>Central Administrative Expense Fund</b>				<b>0.00</b>
15	Travel	50,000.00	80,000.00	100,000.00	<b>230,000.00</b>
16	Stationery	32,000.00	50,000.00	45,000.00	<b>127,000.00</b>
17	Telephone	40,000.00	60,000.00	40,000.00	<b>140,000.00</b>
18	Misc. office Expenses	1,000.00	3,000.00	2,500.00	<b>6,500.00</b>
19	Other Assets Computer Scanner			2,500.00	<b>2,500.00</b>
20	<b>State Administrative Expense Fund</b>			0.00	<b>0.00</b>
21	<b>Detail 1 consumable</b>	2,000.00	5,000.00	10,000.00	<b>17,000.00</b>
22	<b>Total</b>	430,500.00	425,800.00	434,000.00	<b>1,290,300.00</b>
23	<b>Difference between totals of Assets and Liabilities</b>	0.00	0.00	0.00	<b>0.00</b>

## Annexure B

**Balance Sheets of PIUs**  
As on 31st March, 2005

Line No.	Liabilities	PIU A	PIU B	PIU C	Total
1	<b>Central Administrative Expenses Fund received up to 31st March, 2005</b>	500,000.00	500,000.00	500,000.00	<b>1,500,000.00</b>
2	<b>State Administrative Expenses Fund received up to 31st March, 2005</b>	25,000.00	25,000.00	25,000.00	<b>75,000.00</b>
3	Deduct Transferred to SRRDA				
4	<b>Incidental Funds generated from interest etc</b>	500.00	800.00	1,000.00	<b>2,300.00</b>
5	Misc. receipts	0	0	0	<b>0.00</b>
6	Repayable Deposits		0.00	1,000.00	<b>1,000.00</b>
7	Unpaid bills		2,000.00		<b>2,000.00</b>
8	Total (Lines 1 to 9)	525,500.00	527,800.00	527,000.00	<b>1,580,300.00</b>
9	<b>Assets</b>				
10	Cash in hand	10,000.00	5,000.00	15,000.00	<b>30,000.00</b>
11	Bank Authorisation	320,000.00	263,800.00	240,000.00	<b>823,800.00</b>
12	Imprest with Staff	0.00			<b>0.00</b>
13	Debtors	0.00	0.00	2,000.00	<b>2,000.00</b>
14	Miscellaneous Advances	500.00	1,000.00	0.00	<b>1,500.00</b>
15	<b>Central Administrative Expense Fund</b>				

16	Travel	70,000.00	100,000.00	120,000.00	<b>290,000.00</b>
17	Telephone	60,000.00	70,000.00	60,000.00	<b>190,000.00</b>
18	Stationery	52,000.00	70,000.00	65,000.00	<b>187,000.00</b>
19	Misc. office Expenses	1,000.00	3,000.00	2,500.00	<b>6,500.00</b>
20	Other Assets Computer Scanner			2,500.00	<b>2,500.00</b>
21	<b>State Administrative Expense Fund</b>				
22	<b>Detail 1</b>	12,000.00	15,000.00	20,000.00	<b>47,000.00</b>
23	<b>Total</b>	<b>525,500.00</b>	<b>527,800.00</b>	<b>527,000.00</b>	<b>1,580,300.00</b>
24	<b>Difference between totals of Assets and Liabilities</b>	0.00	0.00	0.00	<b>0.00</b>



**Transaction of the State Rural Roads Development Agency for Administrative Expenses**

**Step 1.** Post the following transactions in

Sl. No.	Date	Particulars	Amount
1	1.11.2004	Funds received from GOI	2,000,000.00
2	1.11.2004	Funds received from State Government	200,000.00
3	4.11.2004	Cash Withdrawn from Bank, cheque 30	10,000.00
4	4.11.2004	Bank Authorisations of Central funds issued to PIU A PIU B PIU C	400,000.00 400,000.00 400,000.00
5	4.11.2004	Bank Authorisations of State funds issued to PIU A PIU B PIU C	25,000.00 25,000.00 25,000.00
6	4.11.2004	Cheque 31 issued for Expenditure on Detail 1 from State funds	6,000.00
7	4.1.2005	Cheque 32 issued for Expenditure on Detail 2 from State funds	60,000.00
8	4.1.2005	Cheque 33 issued for Expenditure on Detail 3 from State funds	34,000.00
9	4.1.2005	Interest from bank	5,000.00

**Step 2:** Prepare the monthly receipt and payment account for January, 2005, income

**Step 3. Study the PIU's balance sheets; prepare a statement to reconcile**

**Step 4** There are no transactions of administrative funds either in SRRDA or the PIUs in

**Step 5** Post the following transactions in the cash book and ledgers for March, 2005

Sl. No.	Date	Particulars	Amount
1	1.3.2005	Funds received from GOI	1,000,000.00
2	1.3.2005	Funds received from State Government	400,000.00
3	4.3.2005	Cash Withdrawn from Bank, cheque 34	10,000.00
4	4.3.2005	Bank Authorisations of Central funds issued to PIU A PIU B PIU C	100,000.00 100,000.00 100,000.00
	4.3.2005	Cheque No. 35 issued for Expenditure on Detail 4 (office furniture_ from State funds	300,000.00
	4.3.2005	Payment to Technical Monitors (Central Fund)	15,000.00
	4.3.2005	Imprest to Staff	2,000.00

30.3.05 Imprest account received  
Misc office expenses \$ 2,000.00

- Step 7 Pass a transfer entry order to transfer Misc. Income or interest
- Step 8 Pass TE Order to transfer the balances from the expenditure head to
- Step 9 Prepare the income and expenditure account
- Step 10 Transfer the excess of income over expenses to the Central and
- Step 11 Prepare the Annual Account of receipts and payments, and the

**Cash Book**

NAME OF AGENCY: STATE RURAL ROADS DEVELOPMENT AGENCY  
 MONTH- Nov 2004 to Feb 2005

Debit							Credit				
RECEIPTS							PAYMENTS				
Date	Money Receipt/ Voucher Number	Particular of Transaction s	Ledger Folio	Cash	Bank	Account Code No.	Date	Voucher No.	Particulars of Transaction s	Ledger Folio	
1	2	3	4	5	6	7	8	9	10	11	
1.11.04	MR1	Central Administrative Expenses Fund	1	0.00	2,000,000.00	51.01	4.11.04		Withdrawn from bank	Contra	
1.11.04	MR2	State Administrative Expenses Fund	2		200,000.00	51.04	4.11.04	1	Detail 1 Consumable( State Funds)	6	
4.11.04		Withdrawn from bank	Contra	10,000.00			30.11.04		Closing Balance c/f		
		Total		10,000.00	2,200,000.00				Total		
1.12.04		Opening Balance b/f		10,000.00	2,184,000.00		31.12.05		Closing Balance c/f		
1.1.05		Opening Balance b/f		10,000.00	2,184,000.00		4.1.2005	2	Detail 2 Consumable (State Funds)	7	
4.1.05	MR3	Interest from bank			5,000.00	55.01	4.1.2005	3	Furniture (State Funds)	8	
							31.1.05		Closing Balance c/f		
		Total		10,000.00	2,189,000.00				Total		
1.2.05		Opening Balance b/f		10,000.00	2,095,000.00		28.2.05	4	Bank Authorisation Account PIU A		
							28.2.05	5	Bank Authorisation Account PIU B		
							28.2.05	6	Bank Authorisation Account PIU C		
							28.2.05		Closing Balance c/f		
		Total		10,000.00	2,095,000.00						
					<b>Cash Book</b>						
NAME OF AGENCY: STATE RURAL ROADS DEVELOPMENT AGENCY											
MONTH- March 2005											
<b>Debit</b>							<b>Credit</b>				
<b>RECEIPTS</b>							<b>PAYMENTS</b>				



Cash	Cheque NO.	Bank	Account Code Number
12	13	14	15
	30	10,000.00	
	31	6,000.00	54.10
10,000.00		2,184,000.00	
10,000.00		2,200,000.00	
10,000.00		2,184,000.00	
	32	60,000.00	54.11
	33	34,000.00	54.25
10,000.00		2,095,000.00	
10,000.00		2,189,000.00	
			51.07
		132,000.00	
			51.07
		203,200.00	
			51.07
		208,000.00	
10,000.00		1,551,800.00	
10,000.00		2,095,000.00	
		PMGSY-F-1B	
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Cash	13	Bank	Account
			Code
			Number
12	13	14	15
	34	10,000.00	
	35	300,000.00	54.25
15,000.00			54.07
2,000.00			52.02
2,000.00			54.06
		73,000.00	
		58,000.00	
ount		77,000.00	
3,000.00		2,433,800.00	
22,000.00		2,951,800.00	

**PMGSY / IA / F-17**  
**PRADHAN MANTRI GRAM SADAK YOJANA**  
**Administrative Expenditure Fund**  
**TRANSFER ENTRY ORDER**

NAME SRRDA

MONTH-March, 2005

Transfer Entry  
Order No.

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
31.3.05	Interest	55.01	5,000.00		
	<b>Incidental Funds</b>			51.09	5,000.00
	<b>Transferred to Incidental Funds to close the account</b>				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

**PMGSY / IA / F-17**  
**PRADHAN MANTRI GRAM SADAK YOJANA**  
**Administrative Expenditure Fund**  
**TRANSFER ENTRY ORDER**

NAME SRRDA

MONTH-February, 2005 Transfer Entry  
Order No. **2**

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
1st March 2005	Income and Expenditure Account	56.05	117,000.00		
	<b>Detail 1</b>			54.11	6,000.00
	<b>Detail 2</b>			54.12	60,000.00
	<b>Detail 3</b>			54.13	51,000.00
	Closed by transfer to Income & Expenditure Account				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT



**PMGSY / IA / F-17**  
**PRADHAN MANTRI GRAM SADAK YOJANA**  
**Administrative Expenditure Fund**  
**TRANSFER ENTRY ORDER**

NAME SRRDA

MONTH-February, 2005 Transfer Entry  
Order No. **3**

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
1st March 2005	<b>Central Administrative Expense Fund</b>	51.01	3,000,000.00		
	State Administrative Expenses Fund	51.02	600,000.00		
	Income and Expenditure Account			56.05	3,600,000.00
	Transferred to Income & Expenditure Account				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY / IA / F-17  
PRADHAN MANTRI GRAM SADAK YOJANA  
Administrative Expenditure Fund  
**TRANSFER ENTRY ORDER**

NAME SRRDA

MONTH-February, 2005  
 Transfer Entry  
 Order No. **4**

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
31.3.05	Income and Expenditure Account	56.05			
	<b>Central Administrative Expense Fund</b>			51.01	
	State Administrative Expenses Fund			51.02	
	Transferred to Income & Expenditure Account				

OFFICER-IN-CHARGE

ACCOUNTANT

Name: State Rural Roads Development Agency  
Month April, 2003

Pradhan Mantry Gram Sadak Yojana  
Transfer Entry Book

Folio 1

Debits						Credits		
Date	T.E. No.	Particulars with reasons	Ledger Folio	A/c Code No.	Amount	Ledger Folio	A/c Code No.	Amount
31.3.05	1	Interest	5	55.01	5,000.00			
		<b>Incidental Funds</b>				4	51.09	5,000.00
		<b>Transferred to Incidental Funds to close the account</b>						
31.3.05	2	Income and Expenditure Account		56.05	117000			
		<b>Detail 1</b>				6	54.10	6,000.00
		<b>Detail 2</b>				7	54.11	60,000.00
		Closed by transfer to Income & Expenditure Account						



Name: State Rural Roads Development Agency

Pradhan Mantry Gram Sadak Yojana

Folio 1

Month April, 2003

Bank Authorisation Transfer Entry Book

Date	BATE. No.	Particulars with reasons	Ledger Folio	Debits		Credits	
				A/c Code No.	Amount	A/c Code No.	Amount
4.11.04	1						
		PIU A		51.02	400,000.00		
		PIU B		51.02	400,000.00		
		PIU C		51.02	400,000.00		
		Bank Authorisation A/C	3			51.07	1,200,000.00
		Central Administrative Expenses Funds Transferred to the PIUs					
4.11.04	2						
		PIU A		51.05	25,000.00		
		PIU B		51.05	25,000.00		
		PIU C		51.05	25,000.00		
		Bank Authorisation A/C	3			51.07	75,000.00
		State Administrative Expenses Funds Transferred to the PIUs					
4.3.2005	3						
		PIU A		51.02	100,000.00		
		PIU B		51.02	100,000.00		
		PIU C		51.02	100,000.00		
		Bank Authorisation A/C				51.07	300,000.00
		Central Administrative Expenses Funds Transferred to the PIUs					



**PMGSY / IA / F-9ADM**  
**PRADHAN MANTRI GRAM SADAK YOJANA**

**Administrative Expenses Fund**  
**General Ledger (Credit Balances)**

NAME SRRDA  
Account Code NO.

**51.01**

Folio 1

Account Code Description \_\_\_\_\_ **Central Administrative Expenses Fund (received)**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
						(5-6)	(last balance +7)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1.11.04	MR 1	Funds received	1	2,000,000.00		2,000,000.00	<b>2,000,000.00</b>
1.3.05	MR3	Funds received	2	1,000,000.00		1,000,000.00	<b>3,000,000.00</b>
31.3.05	TE3	I&E Account			3,000,000.00	-3,000,000.00	<b>0.00</b>

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)**

Folio 2

NAME SRRDA

Account Code NO.

**51.04**

Account Code Description \_\_\_\_\_ **State Administrative Expenses Fund**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
				(5-6)			(last balance +7)
1	2	3	4	5	6	7	8
1.11.04	MR2	Funds received	1	200,000.00		200,000.00	<b>200,000.00</b>
1.3.05	MR5	Funds received	2	400,000.00		400,000.00	<b>600,000.00</b>
31.3.05	TE3	I&E Account			600,000.00	-600,000.00	<b>0.00</b>











**PMGSY / IA / F-8ADM**  
**PRADHAN MANTRI GRAM SADAK YOJANA**  
**Administrative Expenses Fund**  
**GENERAL LEDGER (DEBIT BALANCES)**

NAME OF SRRDA

Folio 1

Account Code No. **51.02**

Account Code Description \_\_\_\_\_

**Central Administrative**

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
4.11.04	BATE 1	Authority issued	1	1,200,000.00		1,200,000.00	1,200,000.00
4.3.2005	BATE 3	Authority issued	1	300,000.00		300,000.00	1,500,000.00

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 SRRDA

Folio 3

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
4.3.2005	9	Cash	2	2,000.00		2,000.00	2,000.00
30.3.2005	10	Cash	2		2,000.00	-2,000.00	0.00

PMGSY / IA / F-8ADM  
PRADHAN MANTRI GRAM SADAK YOJANA  
 Administrative Expenses Fund  
 GENERAL LEDGER (DEBIT BALANCES)

NAME OF SRRDA

Folio 4

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	
1	2	3	4	5	6	7	8
30.3.2005		10 Cash	2	2000		2,000.00	2,000.00
31.3.05	TE2	I&E Account			2,000.00	-2,000.00	0.00
						(6-7)	

PMGSY / IA / F-8ADM  
PRADHAN MANTRI GRAM SADAK YOJANA  
 Administrative Expenses Fund  
 GENERAL LEDGER (DEBIT BALANCES)

NAME OF SRRDA

Folio 5

Account Code No. **54.07**

Account Code Description \_\_\_\_\_

**Quality Monitoring**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
1	2	3	4	5	6	7	8
4.3.2005	8	Cash	2	15,000.00		15,000.00	15,000.00
						(6-7)	



**PMGSY / IA / F-8ADM**  
**PRADHAN MANTRI GRAM SADAK YOJANA**  
**Administrative Expenses Fund**  
**GENERAL LEDGER (DEBIT BALANCES)**

NAME OF SRRDA

Folio 6

Account Code No. **54.10**

Account Code Description \_\_\_\_\_

**Detail 1 Consumable**

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
4.11.04	1	Bank	1	6,000.00		6,000.00	6,000.00
31.3.05	TE2	I&E Account			6,000.00	-6,000.00	0.00

**PMGSY / IA / F-8ADM**  
**PRADHAN MANTRI GRAM SADAK YOJANA**  
**Administrative Expenses Fund**  
**GENERAL LEDGER (DEBIT BALANCES)**

NAME OF SRRDA

Folio 7

Account Code No. **54.11**

Account Code Description \_\_\_\_\_

**Detail 2**

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
4.1.2005	2	Bank	1	60,000.00		60,000.00	60,000.00
31.3.05	TE2	I&E Account			60,000.00	-60,000.00	0.00







PMGSY / IA / F-10

Folio 1

**PRADHAN MANTRI GRAM SADAK YOJANA**

Bank Authorisations \_ PIU wise

Account Code 1.02

NAME OF NODAL AGENCY: State Rural Roads Development Agency

NAME OF PIU : C

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Funds Authorised (Debit)	Cheques Issued by PIU Received back (Credit)	Net Transations (6-7)	Funds transferred to end of the month (4+8)
1	2	3	4	6	7	8	9
4.11.04	BATE 1	Authorisation Issued	1	400,000.00		400,000.00	400,000.00
5.2.05	Vr. 4	Bank Account			208,000.00	-208,000.00	192,000.00
4.3.05	BATE 3	Authorisation Issued	1	100,000.00		100,000.00	292,000.00
31.3.05	Vr. 13+B34	Bank Account	2		77,000.00	-77,000.00	215,000.00

**ABSTRACT OF AUTHORISATIONS**

S.No.	PIU	Name of PIU	Ledger Folio	Closing balance				
				Feb	March	April	May	June
1		A	1	268,000.00	295,000.00			
		B	2	193,800.00	235,800.00			
		C	3	192,000.00	215,000.00			
		<b>TOTAL</b>		653,800.00	745,800.00			

July







**PRADHAN MANTRI GRAM SADAK YOJANA**

**LEDGER OF FUNDS TRANSFERRED TO PIU**

Account Code **51.02**

NAME OF NODAL AGENCY: State Rural Roads Development Agency

Account Code Description

**REGISTER OF CENTRAL FUNDS TRANSFERRED TO PIU**

NAME OF PIU :

**C**

Date	Vr. / BATE No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing balance after the transaction 7 + previous balance
				Funds Transferred (Debit)	Funds received back/adjusted Credit	Net Funds Transferred (5-6)	
1	2	3	4	5	6	7	8
4.11.04	Bate 1	Authority Issued	1	400,000.00		400,000.00	400,000.00
4.3.05	Bate 3	Authority Issued	1	100,000.00		100,000.00	500,000.00

**ABSTRACT OF FUNDS TRANSFERRED BY SRRDA TO PIU**

S.No.	PIU	Name of PIU	Ledger Folio	Closing balance				
				Feb	March	April	May	June
1		A	1					
			2	400,000.00	500,000.00			
			3	400,000.00	500,000.00			
			4	400,000.00	500,000.00			
		<b>TOTAL</b>		1,200,000.00	1,500,000.00			

Note: Columns for 12 months shall be opened in the same manner as for the months of April and May.

July





**PRADHAN MANTRI GRAM SADAK YOJANA****LEDGER OF FUNDS TRANSFERRED TO PIU**Account Code **54.02**

NAME OF NODAL AGENCY: State Rural Roads Development Agency

Account Code Description

**REGISTER OF STATE FUNDS TRANSFERRED TO PIU**

NAME OF PIU :

**C**

Date	Vr. / BATE No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction		Net Funds Transferred (5-6)	Closing balance after the transaction 7 + previous balance
				Funds Transferred (Debit)	Funds received back/adjusted Credit		
1	2	3	4	5	6	7	8
<b>4.11.04</b>	<b>Bate 2</b>	Authority Issued	1	25,000.00		25,000.00	25,000.00

**ABSTRACT OF FUNDS TRANSFERRED BY SRRDA TO PIU**

S.No.	PIU	Name of PIU	Ledger Folio	Closing balance	
				Feb	March
<b>1</b>			<b>1</b>		
		<b>A</b>	<b>2</b>	25,000.00	25,000.00
		<b>B</b>	<b>3</b>	25,000.00	25,000.00
		<b>C</b>	<b>4</b>	25,000.00	25,000.00
		<b>TOTAL</b>		<b>75,000.00</b>	<b>75,000.00</b>

Note: Columns for 12 months shall be opened in the same manner as for the months of April and May.

**Reconciliation of PMGSY Administrative Expense Funds Received from Ministry of Rural Development from  
the beginning to 31st January, 2005**

Particulars with date	Amount
<b>Funds received from Govt of India</b>	
Funds received by the SRRDA from GOI	2,000,000.00
<b>Funds received till 31s March, 2003 by PIUs etc. from GOI</b>	0.00
<b>Total Funds received up to 31 March 03</b>	<b>2,000,000.00</b>

**As per balance sheets of PIUs**

**As per balance sheet of SRRDA**

<b>Central Funds remitted to PIUs by SRRDA</b>	<b>State Administrative Funds received by PIUs from SRRDA</b>	<b>Central Funds remitted by SRRDA to PIUs</b>	<b>State Funds remitted by SRRDA to PIUs</b>
--	---	--	--

1

2

PIU A	400,000.00	25,000.00	400,000.00	25,000.00
PIU B	400,000.00	25,000.00	400,000.00	25,000.00
PIU C	400,000.00	25,000.00	400,000.00	25,000.00
<b>Total</b>	<b>1,200,000.00</b>	<b>75,000.00</b>	<b>1,200,000.00</b>	<b>75,000.00</b>
Difference			Nil	
<b>Bank Authorisation Balance</b>	<b>PIU Balance Sheets</b>	<b>balance sheet of SRRDA</b>		<b>Difference</b>
PIU A	293,000.00	293,000.00		0.00
PIU B	221,800.00	221,800.00		0.00
PIU C	212,000.00	212,000.00		0.00
<b>Total</b>	<b>726,800.00</b>	<b>726,800.00</b>		

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

**MONTHLY ACCOUNT (Receipts and  
Payments (FOR SRRDA))**

Name : SRRDA

Month

\_January 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 Central Administrative Expenses Fund	1	2,000,000.00		2,000,000.00
	51.08 State Administrative Expenses Fund	2	200,000.00		200,000.00
51.07	Bank Authorization Account	3	1,275,000.00		1,275,000.00
	55.01 Interest	5	0.00	5,000.00	5,000.00
	<b>TOTAL</b>		3,475,000.00	5,000.00	3,480,000.00

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

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

**MONTHLY ACCOUNT**  
**(Receipts and Payments (FOR**  
**SRRDA)**

Name : SRRDA

Month

\_January 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
51.02	Central Admn. Expenses Fund with PIUs	1	1,200,000.00		1,200,000.00
51.05	State Administrative Expenses Funds with PIUs	2	75000.00		75000.00
54.10-54.19	Expenses approved by the State Government to be incurred from Funds it provided				
54.11	Detail 1	6	6,000.00		6,000.00
54.12	Detail 2	7	0.00	60,000.00	60,000.00
54.25 to 54.30	Assets from State Funds				
54.25	Furniture	8	0.00	34,000.00	34,000.00
52.01	Cash in chest	CBF11	10,000.00	0.00	10,000.00
52.03	Bank Balance	1	<b>2,184,000.00</b>	-89,000.00	<b>2,095,000.00</b>
	<b>TOTAL</b>		<b>3,475,000.00</b>	<b>5,000.00</b>	<b>3,480,000.00</b>

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

balance as shown in the cash book. Cash Balance "for the month" shall be

2.Bank reconciliation statement along-with photocopy of bank account shall be enclosed with the monthly account



	<b>PMGSY-F-1EXP-3 ADM</b>
	PRADHAN MANTRI GRAM SADAK YOJANA
	<b>Administrative Expenses Fund</b>

period from 1st April, 2004 to the end of January, 2005.

Name of Agency: SRRDA

<u>Part I. Central Administrative Expense Funds</u>	Current Year Amount		Previous Year
			Only for the annual accounts
<u>Income</u>			
<u>Income</u>	0.00	0.00	
Deduct Expenses	0.00	0.00	
Excess of Income Over Expenditure or Excess of Expenditure Over Income (Carried to the Balance Sheet, Central Administrative Fund)			
<u>Part II. State Administrative Expense Funds</u>			
<u>Income</u>			
<u>Income</u>	0.00	0.00	
Detail 1 Consumable	6,000.00		
Detail 2 Consumable	60,000.00		
TOTAL Expenses		66,000.00	
Excess of Income Over Expenditure or Excess of Expenditure Over Income (Carried to the Balance Sheet, State Administrative Fund)		-66,000.00	

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

**Monthly Balance Sheet**

Name : SRRDA

Balance Sheet as at 31st January, 2005

<u>CAPITAL FUND AND LIABILITIES</u>	Schedule	Current Year Amount	Previous Year* Amount
Central Administrative Expenses Fund	L 1	2,000,000.00	
State Administrative Expenses Fund	L 1	134,000.00	
Incidental Funds (from interest and other receipts)	L 2		
Interest Income	L 2	5,000.00	
<b>CURRENT LIABILITIES</b>			
Bank Authorisation to PIUs	L 3	1,275,000.00	
<b>TOTAL</b>		<b>3,414,000.00</b>	
<b>ASSETS</b>			
Central Administrative Expenses Fund transferred to PIUs		1,200,000.00	
State Administrative Expenses Fund transferred to PIUs		75,000.00	
Furniture from State Admn Fund		34,000.00	
Cash in Chest		10,000.00	
Bank Balance		2,095,000.00	
<b>TOTAL</b>		<b>3,414,000.00</b>	

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

NAME :SRRDA \_\_\_\_\_

AS AT 31st January, 2005

SCHEDULE No.LI CAPITAL FUND & RESERVES

	Current Year	Previous year*
<b><u>PART I: Central Administrative Expenses Funds</u></b>		
<b><u>Opening Balance</u></b>	0.00	
<u>Received during the year so far</u>	2,000,000.00	
<b>Total</b>	<b>2,000,000.00</b>	
<b><u>PART II State Administrative Expenses Funds</u></b>		
<b><u>Opening Balance</u></b>	0.00	
<u>Received during the year so far</u>	200,000.00	
<b>Total</b>	<b>200,000.00</b>	
Less Used as per Income & Exp Account	66,000.00	
<b>Amount available for use</b>	<b>134,000.00</b>	

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52B

PRADHAN MANTRI GRAM SADAK YOJANA

Administrative Expenses Fund

NAME :SRRDA \_\_\_\_\_

AS AT 31st January, 2005

SCHEDULE No L 2-	Current Year	Previous Year*
<b>INCIDENTAL FUNDS AND MISCELLANEOUS INCOME :</b>		
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. Interest Income (as per the balance sheet of the previous Year	0.00	
Add: during the year	5,000.00	
Less: transferred to Incidental funds	0.00	.....
Balance	5,000.00	.....

\*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 :SRRDA \_\_\_\_\_

AS AT 31st January, 2005

SCHEDULE No. L 3- Bank Authorisations outstanding	Current Year	Previous Year*
Issued during the year	1,275,000.00	.....
Adjusted during the year	-	
<b>Closing Balance</b>	<b>1,275,000.00</b>	---

\*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 :SRRDA \_\_\_\_\_

AS AT 31st January, 2005

SCHEDULE No. A 1- Other Assets	Current Year	Previous Year*
<b><u>PART I: Central Administrative Expenses Funds</u></b>		
Assets purchased	-	
<b><u>PART II State Administrative Expenses Funds</u></b>		
Assets purchased		
<b>Furniture</b>	<b>34,000.00</b>	

\*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer

**Statement of Bank Authorisations and Cheques / issued**

**PIU will fill in Parts II and III of this**

Name of PIU	A	Month	February, 2005
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**Part I For office use in State Rural Roads Development Agency**

Voucher no.	Month	Date	Amount
4	February	5th	
Debit	Bank Authorisation account		132,000.00
Credit	Bank Account in the Cash Book		132,000.00
		Signature of Accountant	Signature of Financial Controller

**Part II (To be prepared by the PIU)**

Month and Year

Line No.			Amount	Inner	Amount
			Column	Outer	Column
1	Bank Authorisation Central funds received		400,000.00		
2	Bank Authorisation State funds received		25,000.00		
3	<b>Total</b>				425,000.00
4	Deduct Cheques Issued till 31 Jan., 2005				
	Sl. No.	Cheque No.	Date		
	1	11	10.11.04	40,000.00	
	2	12	10.12.04	62,000.00	
	3	13	10.1.05	30,000.00	
5	Total of cheques issued				132,000.00
6	Closing Balance of Bank Authorisations				293,000.00
	(Line No. 3 minus Line 5)				
7	Bank Authorisation balance as per the bank				293,000.00
8	Difference (Bank balance more) explained below				
	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 period	132,000.00
3.	<b>Total</b>	132,000.00
4.	Deduct cheques encashed during the month	132,000.00
5.	Closing balance of uncashed cheques	0.00

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

**Statement of Bank Authorisations and Cheques / issued**

**PIU will fill in Parts II and III of this**

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<b>Name of PIU</b>	<b>B</b>	<b>Month</b>	<b>February, 2005</b>
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**Part I For office use in State Rural Roads Development Agency**

Voucher no.	Month	Date	Amount
5	Feb	4.2.05	
Debit	Bank Authorisation account		206,200.00
Credit	Bank Account in the Cash Book		206,200.00
Signature of Accountant			Signature of Financial Controller

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**Part II (To be prepared by the PIU)**

Month and Year

Line No.	Amount Inner Column	Amount Outer Column
1 Bank Authorisation Central funds received	400,000.00	
2 Bank Authorisation State funds received	<u>25,000.00</u>	
3 Total		425,000.00
4 Deduct Cheques Issued till 31 Jan., 2005		
Sl. No.      Cheque No.      Date		
1            111 10.11.04	113,200.00	
2            112 10.12.04	60,000.00	
3            113 10.1.05	<u>30,000.00</u>	
5 Total of cheques issued		<u>203,200.00</u>
6 Closing Balance of Bank Authorisations		<u><u>221,800.00</u></u>
(Line No. 3 minus Line 5)		
7 Bank Authorisation balance as per the bank		<u>218,800.00</u>
8 Difference (Bank balance more) explained below		

Signature of Accountant

Signature of Incharge PIU

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**Part III Bank Reconciliation Statement to be submitted by the PIU**

1. Opening balance of Uncashed Cheques	0.00
2. Cheques issued during the period	<u>203,200.00</u>
3. Total	203,200.00
4. Deduct cheques encashed during the month	<u>203,200.00</u>
5. Closing balance of uncashed cheques	<u><u>0.00</u></u>

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

**Statement of Bank Authorisations and Cheques / issued**

**PIU will fill in Parts II and III of this statement**

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<b>Name of PIU</b>	C	<b>Month</b>	February, 2005
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**Part I For office use in State Rural Roads Development Agency**

Voucher no.	Month	Date	Amount
Debit	Bank Authorisation account		213,000.00
Credit	Bank Account in the Cash Book		213,000.00
Signature of Accountant			Signature of Financial Controller

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**Part II (To be prepared by the PIU)**

Month and Year

Line No.				Amount Inner Column	Amount Outer Column
1	Bank Authorisation	Central funds received		400,000.00	
2	Bank Authorisation	State funds received		25,000.00	
3	Total				425,000.00
4	Deduct Cheques Issued till 31 Jan., 2005				
	Sl. No.	Cheque No.	Date		
	1	211	10.11.04	116,200.00	
	2	212	10.12.04	61,800.00	
	3	213	10.1.05	30,000.00	
5	Total of cheques issued				208,000.00
6	Closing Balance of Bank Authorisations				217,000.00
	(Line No. 3 minus Line 5)				
7	Bank Authorisation balance as per the bank				217,000.00
8	Difference (Bank balance more) explained below				

Signature of Accountant

Signature of Incharge PIU

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**Part III Bank Reconciliation Statement to be submitted by the PIU**

1. Opening balance of Uncashed Cheques	0.00
2. Cheques issued during the period	208,000.00
3. Total	208,000.00
4. Deduct cheques encashed during the month	208,000.00
5. Closing balance of uncashed cheques	<u>0.00</u>

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



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

**MONTHLY ACCOUNT**  
**(Receipts and Payments (FOR**  
**SRRDA)**

Name : SRRDA

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	2	3	4	5	6
51.03	Central Administrative Expenses Fund	1	2,000,000.00	1,000,000.00	3,000,000.00
51.08	State Administrative Expenses Fund	2	200,000.00	400,000.00	600,000.00
51.07	Bank Authorization Account	3	731,800.00	92,000.00	<b>823,800.00</b>
51.09	Incidental Funds	4	0.00	5,000.00	<b>5,000.00</b>
55.01	Interest	5	5,000.00	-5,000.00	0.00
	<b>TOTAL</b>		<b>2,936,800.00</b>	<b>1,492,000.00</b>	<b>4,428,800.00</b>

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

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

**MONTHLY ACCOUNT (Receipts and  
Payments (FOR SRRDA))**

Name : SRRDA

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
51.02	Central Admn'tve Expenses Funds with PIUs	1	1,200,000.00	300,000.00	1,500,000.00
51.05	State Administrative Expenses Funds with PIUs	2	75,000.00		75,000.00
	<b>Expenses from Central Fund</b>				
54.06	Other Office Expenses	4		2,000.00	2,000.00
54.07	Quality Monitoring Expenses	5		15,000.00	15,000.00
54.11-54.20					
54.11	Detail 1	6	6,000.00		6,000.00
54.12	Detail 2	7	60,000.00		60,000.00
54.25	Office Furniture	8	34,000.00	300,000.00	334,000.00
52.01	Cash in chest	CBF(1)	10,000.00	-7,000.00	3,000.00
52.03	Bank Balance	1	1,551,800.00	882,000.00	2,433,800.00
	<b>TOTAL</b>		<b>2,936,800.00</b>	<b>1,492,000.00</b>	<b>4,428,800.00</b>

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

balance as shown in the cash book. Cash Balance "*for the month*" shall be

2.Bank reconciliation statement along-with photocopy of bank account shall be enclosed with the monthly account

**PMGSY-F-1EXP-3 ADM**  
**PRADHAN MANTRI GRAM SADAK YOJANA**

**Administrative Expenses Fund**

period from 1st April,2004 to the end of the month of March, 2005.

Name of Agency: SRRDA

<u>Part I. Central Administrative Expense Funds</u>	Current Year Amount		Previous Year Only for the annual accounts	
<b><u>Income</u></b>				
Income	0.00	0.00		
<b>Deduct Expenses</b>				
Other Office Expenses	2,000.00			
Quality Monitoring Expenses	15,000.00			
<b>TOTAL Expenses</b>		17,000.00		
<b>Excess of Income Over Expenditure or Excess of Expenditure over income taken to State Administrative Exp Fund</b>		-17,000.00		
<b><u>Part II. State Administrative Expense Funds</u></b>	0.00			
<b><u>Income</u></b>				
Income	0.00	0.00		
<b>Deduct Expenses</b>				
Detail 1 Consumable	6,000.00			
Detail 2 Consumable	60,000.00			
<b>TOTAL Expenses</b>		66,000.00		
<b>Excess of Income Over Expenditure or Excess of Expenditure over income taken to State Administrative Exp Fund</b>		<u>-66,000.00</u>		

**Balance Sheet as at 31st March, 2005**

<b><u>CAPITAL FUND AND LIABILITIES</u></b>	<b>Schedule</b>	<b>Current Year Amount</b>	<b>Previous Year* Amount</b>
Central Administrative Expenses Fund	L 1	2,983,000.00	
<b>State Administrative Expenses Fund</b>	L 1	<b>534,000.00</b>	
Incidental Funds (from interest and other receipts)	L 2		
Interest Income	L 2	<b>5,000.00</b>	
<b>CURRENT LIABILITIES</b>			
Bank Authorisation	L 3	823,800.00	
<b>TOTAL</b>		<b>4,345,800.00</b>	
<b>ASSETS</b>			
Central Administrative Expenses Fund transferred to PIUs	A1	<b>1,500,000.00</b>	
State Administrative Expenses Fund transferred to PIUs	A1	<b>75,000.00</b>	
Furniture		<b>334,000.00</b>	
Cash in Chest		<b>3,000.00</b>	
Bank Balance		<b>2,433,800.00</b>	
<b>TOTAL</b>		<b>4,345,800.00</b>	

\* Only for the Annual Balance Sheet

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

NAME :SRRDA \_\_\_\_\_

SCHEDULES TO THE BALANCE SHEET AS AT 31st MARCH, 2005

**SCHEDULE No.L 1 CAPITAL FUND & RESERVES**

	Current Year	Previous year*
<b>PART I: Central Administrative Expenses Fund</b>		
<b>Opening Balance</b>	0.00	
Received during the year so far	3,000,000.00	
<b>Total</b>	3,000,000.00	
<b>Deduct as per I &amp; Ex A/c</b>	17,000.00	.....
<b>BALANCE</b>	2,983,000.00	.....
<b>PART II State Administrative Expenses Fund</b>		
<b>Opening Balance</b>	0.00	
Received during the year so far	600,000.00	
<b>Total</b>	600,000.00	
<b>Deduct as per I &amp; Ex A/c</b>	66,000.00	.....
<b>BALANCE</b>	534,000.00	

Divisional Accountant

Divisional Officer

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

NAME :SRRDA \_\_\_\_\_

SCHEDULES TO THE BALANCE SHEET AS AT 31st MARCH, 2005

<b>SCHEDULE No L 2- INCIDENTAL FUNDS AND MISCELLANEOUS INCOME :</b>	Current Year	Previous Year*
1. Incidental Funds (generated from interest and other receipts) as per the balance sheet of last year	0.00	.....
Add: during the Year	5,000.00	
Less: Used for	0.00	
<b>TOTAL</b>	5,000.00	.....
2. Interest Income (as per the balance sheet of the previous Year)	0.00	
Add: during the year	5,000.00	
Less: transferred to Incidental funds	5,000.00	.....
<b>Balance</b>	0.00	.....
<b>TOTAL</b>		.....

\*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer

**PMGSY-F-1EXP-3 ADM**  
**PRADHAN MANTRI GRAM SADAK YOJANA**  
**Administrative Expenses Fund**  
**period from 1st April,2004 to the end of the March, 2005.**

Name of Agency: SRRDA

Line No.

<u>Part I. Central Administrative Expense Fund</u>		SRRDA		PIUs		State
1	<u>Income</u>					
2	<u>Income (A)</u>	0.00	0.00	0.00	0.00	0.00
3	<b>Deduct expenditure</b>					
4	<b>Trevelling expenses</b>			290,000.00		
5	<b>Telephone bills</b>			190,000.00		
6	<b>Other Office Expenses</b>	2,000.00		193,500.00		
7	<b>Quality Monitoring Expenses</b>	15,000.00				
8						
9	<b>TOTAL Expenses (B)</b>		17,000.00	673,500.00		690,500.00
10	<b>Excess of Income Over Expenditure or Excess of Expenditure over income taken to the balance Sheet</b>		-17,000.00	-673,500.00		-690,500.00
11	<u>Part II. State Administrative Expenses Fund</u>					
12	<u>Income</u>					
13	<u>Income (D)</u>	0.00	0.00	0.00	0.00	0.00
14	<b>Deduct expenditure</b>					
15	<b>Detail 1 Consumable</b>	6,000.00		47,000.00		
16	<b>Detail 2 Consumable</b>	60,000.00				
17	<b>TOTAL Expenses (E)</b>		66,000.00	47,000.00		113,000.00
18	<b>Excess of Income Over Expenditure or Excess of Expenditure over income taken to the balance Sheet</b>		-66,000.00	-47,000.00		-113,000.00

**PMGSY-F-2B ADM**  
**PRADHAN MANTRI GRAM SADAK YOJANA**  
**Administrative Expenses Fund**  
**Consolidated Balance Sheet**  
**Name : SRRDA and PIUs**  
**Balance Sheet as at 31st March, 2005**

Line no.		Schedule	Current Year Amount State
1	<b>CAPITAL FUND AND LIABILITIES</b>		
2	Central Administrative Expenses Fund	L 1	<b>2,309,500.00</b>
3	State Administrative Expenses Fund	L 1	<b>487,000.00</b>
4	Incidental Funds (from interest and other receipts)	L 3	
5	Interest Income		7,300.00
6	<b>CURRENT LIABILITIES</b>		
7	Bank Authorisation	L 2	<b>0.00</b>
8	Repayable Deposits	L 4	<b>1,000.00</b>
9	Unpaid bills	L 4	<b>2,000.00</b>
10	<b>Total</b>		<b>2,806,800.00</b>
11	<b>ASSETS</b>		
12	Cash in Chest with SRRDA		3,000.00
13	Cash in Chest with PIUs		<b>30,000.00</b>
14	Bank Balance		<b>2,433,800.00</b>
15	Furniture, Computers etc	A 2	<b>336,500.00</b>
16	Imprest with Staff		<b>0.00</b>
17	Debtors	A1	<b>2,000.00</b>
18	Miscellaneous Advances	A1	<b>1,500.00</b>
19			<b>2,806,800.00</b>

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

NAME : Consolidated Balance Sheet for the State

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

**SCHEDULE No. L 1 CAPITAL FUND & RESERVES**

1	SRRDA		PIUs		State
	2	3	4	5	6
<b><u>PART I: Central Administrative Expenses Funds</u></b>					
<b><u>Opening Balance</u></b>	0.00		0.00		
<u>Received from MORD</u>	3,000,000.00				
Total	3,000,000.00				
Less transferred to PIUs	1,500,000.00				
Balance	1,500,000.00				
Received from SRRDA			1,500,000.00		
Total			1,500,000.00		
Less Administrative Expenses	17,000.00		673,500.00		
Balance		<b>1,483,000.00</b>		<b>826,500.00</b>	
Total for the State (SRRDA & PIUs)					<b>2,309,500.00</b>
<b><u>PART II State Administrative Expenses Funds</u></b>					
<b><u>Opening Balance</u></b>	0.00		0.00		
Received from State Govt	600,000.00				
Total	600,000.00				
Less transferred to PIUs	75,000.00				
Balance	525,000.00				
Received from SRRDA			75,000.00		
Total			75,000.00		
Less Administrative Expenses	66,000.00		47,000.00		
Balance		459,000.00		28,000.00	
Total for the State					487,000.00



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

NAME :Consolidated Balance Sheet for the State

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

**SCHEDULE No. L 2 Bank Authorisations**

Particulars	Current Year		
	SRRDA	PIUs	State
SRRDA's Bank Authorisations outstanding with PIUs (liability of SRRDA)	823,800.00		
Bank Authorisations available with the PIUs (Asset of PIUs)		823,800.00	
Difference for the State			-

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

NAME :Consolidated Balance Sheet for the State

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

**SCHEDULE No. L 3 Incidental Funds**

Particulars	Current Year		
	SRRDA	PIUs	State
Interest Income	5,000.00	2,300.00	7,300.00

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

NAME :Consolidated Balance Sheet for the State

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

**SCHEDULE No. L 4 Current Liabilities**

Particulars	Current Year		
	SRRDA	PIUs	State
Unpaid Bills		2,000.00	2,000.00
Repayable Deposits		1,000.00	1,000.00

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

NAME :Consolidated Balance Sheet for the State

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

SCHEDULE No. A 1 Current Assets

Particulars	Current Year		State
	SRRDA	PIUs	
Imprest with Staff			-
Debtors		2,000.00	2,000.00
Miscellaneous Advances		1,500.00	1,500.00

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

NAME :Consolidated Balance Sheet for the State

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

SCHEDULE No. A 2 Other Assets

Particulars	Current Year		State
	SRRDA	PIUs	
Furniture	334,000.00		334,000.00
computer scanner		2,500.00	2,500.00
Total			336,500.00