

**PART II ANNEXURES TO
ACCOUNTS MANUAL
OF PMGSY PROGRAMME FUND**

(SECOND DRAFT)
(MAY 2005)

**PREPARED BY
INSTITUTE OF PUBLIC AUDITORS OF INDIA**

FOR

**NATIONAL RURAL ROADS DEVELOPMENT
AGENCY**

**(AN AGENCY OF MINISTRY OF RURAL
DEVELOPMENT, GOVERNMENT OF INDIA)**

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INITIAL ACCOUNT RECORDS, SUBSIDIARY REGISTERS,
MONTHLY ACCOUNT & BALANCE SHEET and SCHEDULES

1. The following forms shall be used for Initial Account Records, Subsidiary Registers, Stores & Stock Account Records, Monthly Account and Balance Sheet and the schedules for Programme Fund of the PMGSY. These are for Implementing Unit (PIU) and the State Rural Roads Development Agency. These forms are broadly based on Central Public Works Account Code with deviations considered necessary for meeting the requirements of the PMGSY. Wherever any changes have been made a suffix "R" has been used.
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PMGSY PROGRAMME FUND
MONTHLY ACCOUNT (FOR SRRDA)

(Referred to in paragraph 15.4.1 of the Manual)

Name of SRRDA-----**State**-----

Month -----**200**

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
1.02	Programme Fund transferred to PIU				
16.01	Bank Balance	CBF			
19.01	Tax deducted at source by the bank on the investment				
22.01	Recoverable Administrative Expenses from State Government				
	TOTAL				

Accountant

OFFICER-IN-CHARGE/SRRDA

Note: 1. Bank Balance “to end of the month” shall be the closing balance as shown in the Cash Book. Bank Balance “for the month” shall be worked by deducting the balance “to end of the previous month” from the balance “to end of the month” i.e. column 6 minus column 4.
 2. Bank reconciliation statement along-with photocopy of bank account shall be enclosed with the monthly account

PMGSY PROGRAMME FUND
MONTHLY ACCOUNT (FOR SRRDA)
 (Referred to in paragraph 15.4.1 of the Manual)

Name of SRRDA-----State-----

Month -----200

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
1.01	Funds Received by SRRDA from Government of India				
1.04	Bank Authorization Account (Books of SRRDA)				
1.06	Incidental funds generated from Interest and Incidental Receipts etc.				
1.07	Funds received from the State Government to meet excess expenditure on roads				
4.02	Payables to the State Government				
21.01	Interest received from Bank Account				
21.05	Miscellaneous Receipts				
	TOTAL				

Accountant

OFFICER-IN-CHARGE SRRDA

Note: In the annual account the total amount of incidental receipts shall be credited to incidental funds generated from interest etc.

PMGSY PROGRAMME FUND
MONTHLY/ ANNUAL ACCOUNT (FOR PIU)
(Referred to in paragraph 14.4.3 of the Manual)

Name of Unit (PIU) -----

Month -----200

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
1.03	Programme Fund received by PIU from SRRDA				
1.06	Incidental funds generated from Interest and incidental receipts etc.				
2.01	Income Tax and Surcharge from contractors/ Suppliers				
2.02	Commercial/Sales/Entry tax from contractors/suppliers				
2.03	Any other Statutory deduction				
3.01	Earnest Money Deposits from Contractors/Suppliers				
3.02	Security Deposit from contractors/Suppliers				
3.03	Sums due to contractors on closed accounts.				
3.04	Miscellaneous Deposits				
4.01	Unpaid Bills for purchases				
4.02	Payable to the State Government				
21.02	Forfeiture of Earnest Money Deposit				
21.03	Fines, Forfeitures, Penalties etc				
21.04	Any Other non –refundable deduction from Contractors/Supplier.				
21.05	Miscellaneous Receipts				
22.01					
	TOTAL				

ACCOUNTANT

OFFICER-INCHARGE/ PIU

Note:-

Total amount of incidental receipts shall be credited to Incidental funds generated from Interest etc. in the annual account.

PMGSY PROGRAMME FUND
MONTHLY ACCOUNT (FOR PIU)
(Referred to in paragraph 14.4.3 of the Manual)

Name of PIU _____

Month 200

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
1.05	Bank Authorization Account	CBF*			
11.01	Expenditure on construction of New Roads A- In Progress B- Completed				
11.02	Expenditure on Up-gradation of Existing Roads A.- In Progress B - Completed				
11.03	A- Expenditure on Plantation				
11.04	A- Expenditure on Road Sign Boards				
12.01	Expenditure on Materials At Site Account for Construction of New Roads				
12.0.2	Expenditure on Materials At site Account for Up-gradation of existing roads				
13.01	Stores and Stock				
14.01	Miscellaneous Works Advance against Contractors				
14.02	Miscellaneous Works advance against staff				
14.03	Advances for DPR Preparation				
14.04	Administrative Expenses approved by NRRDA and incurred wrongly from Programme Fund				
15.01	Cash in chest	CBF*			
15.02	Imprest With Staff				
17.01	Advance Payment to Contractors				
17.02	Materials issued to contractors				
17.03	Secured advance against materials				
17.04	Mobilisation Advance				
17.05	Machinery Advance				
17.06	Advances to Suppliers				
17.07	Other Advances				
19.01	Tax deducted at source				
22.01	Recoverable Administrative Expenses from State Government				
	TOTAL				

ACCOUNTANT

OFFICER-IN-CHARGE/ PIU

* Cash Book Folio

Notes: 1.Cash in chest "to end of the month" shall be the closing balance as shown in the cash book. Cash Balance "for the month" shall be worked out by deducting the balance "to end of the previous month" from the balance "to end of the month" i.e. column 6 minus column 4.

2. Schedule for Works expenditure (Work in progress)/ (completed works) / Repairs and maintenance shall be enclosed with the monthly/ annual account.

3. Vouchers shall be retained by PIU for Audit.

4. Completed works shall be transferred from Sch/F-53 to Sch/F-54.

Encl: Schedule for expenditure against Account Code 11.01, 11.02, 11.03, and 11.04

PMGSY PROGRAMME FUND
Master Sheet of Accounts of All the PIUs
(Referred to in paragraph 15.4.2of the Manual)
As at 20

For compiling and consolidating the accounts of all the PIUs

Line No.	Head of Account	Liabilities	PIU A	PIU B	PIU C	And so on	Total
1	1.03	Programme funds received by PIU from SRRDA					
2	3.02	Security Deposit from contractors/ Suppliers					
3	4.02	Payable to State Government					
4	21.01	Interest received from bank account					
5	21.03	Fines, Forfeitures, Penalties etc					
6		Total (Lines 1 to 5)					
		Assets					
		Expenditure on New Roads					
7	11.01	Completed					
8	11.01	In progress					
9		Expenditure on up-gradation of Roads					
10	11.02	Completed					
11	11.02	In progress					
12	11.03	Expenditure on Plantations					
13	11.04	Expenditure on Sign Boards					
14	13.01	Stores and Stock					
15	14.03	Advances/Exp for DPR Preparation					

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Line No.	Head of Account	Assets	PIU A	PIU B	PIU C	And so on	Total
16	15.01	Cash in Chest					
17	16.02	Investments, Deposits and Other Balances					
18	17.04	Mobilisation Advance					
19	17.02	Material Issued to Contractors					
20	22.01	Admn. Expenses recoverable from State Govt.					
21		Total (Lines 7 to 20)					
		Difference Between Liabilities and Assets					
		Line 6 minus Line 21					

PMGSY PROGRAMME FUND
Master Sheet of Consolidated Balance Sheet of SRRDA and PIUs

As at 200__

Liabilities					Assets				
Account Head	Particulars	SRRDA	PIUs	Consolidated	Account Head	Particulars	SRRDA	PIUs	Consolidated
1.01	Programme Fund Received by SRRDA from GOI				15.01	Cash with PIUs			
21.01	Interest received from bank account				16.01	Bank Balance SRRDA			
Total		-----	---	-----			-----	---	-----
The following contra items of mutual liabilities and assets between SRRDA and PIUs are not part of State Balance Sheet.									
	Bank Authorisations					Bank Authorisation Received			
	Programme Funds received from SRRDA					Programme Funds Transferred to PIUs			
	Total								
	Grand Total								

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
ANNUAL ACCOUNT RECEIPTS AND PAYMENT (FOR SRRDA)
(Referred to in paragraph 15.7 of the Manual)

FOR THE YEAR -----

Name of SRRDA

Account Code Number	Head of Account	Receipts	
		Current Year	Previous Year
1	2	3	4
I	Opening Balances a) Cash in hand b) Imprest with Staff c) Bank Balance with the accredited bank a. in current account b. in automatic deposits		
II	Programme Funds received from GOI Funds received from the State Government for cost over-runs		
III	Income from automatic investment in the accredited bank		
IV	Other income (Specify)		
V	Deposits of Contractors and Suppliers		
VI.	Other Creditors		
	TOTAL		

PMGSY PROGRAMME FUND
ANNUAL ACCOUNT RECEIPTS AND PAYMENT (FOR SRRDA)
(Referred to in paragraph 15.7 of the Manual)

FOR THE YEAR -----

Name of State _____

Account Code Number	Head of Account	Payments	
		CURRENT YEAR	PREVIOUS YEAR
1	2	3	4
I	Funds Transferred to PIUs		
II	Others Payments(Specify)		
III	Closing Balances a) Cash in hand b) Imprest with Staff c) Bank Balance with the accredited bank i) in current account ii) in automatic deposits		
	TOTAL		

PMGSY PROGRAMME FUND
State Balance Sheet
(Referred to in paragraph 15.4.3 of the Manual)

Name of State _____
Balance Sheet as at _____

CAPITAL FUND AND LIABILITIES	Schedule	Amount
Programme Fund received from Government of India	L1	---
Funds received from State Government for cost over-runs	(PMGSY/SCH/F-52AA)	
Incidental Funds (from interest and other receipts)	L2 (PMGSY/SCH/F-52B)	---
Miscellaneous Income	L2 (PMGSY/SCH/F-52B)	---
Deposits Repayable	L3 (PMGSY/SCH/F-52C)	---
Current Liabilities	L4 (PMGSY/SCH/F-52D)	---
Un-reconciled Bank Authorisations	L5 (PMGSY/SCH/F-54)	---
TOTAL		---
ASSETS		
Expenditure on New Roads (Completed), financed by	A1	---
MORD	(PMGSY/SCH/F-53A)	
World Bank		
Asian Development Bank		
Others		
Expenditure on New Roads (in progress), financed by		
MORD		
World Bank		
Asian Development Bank		
Others		
Expenditure on Up-gradation of Existing Roads	A2	---
(Completed), Financed by	(PMGSY/SCH/F-53B)	
MORD		
World Bank		
Asian Development Bank		
Others		
Expenditure on Up-gradation of Existing Roads (in		
progress), Financed by		
MORD		
World Bank		
Asian Development Bank		
Others		
Expenditure on Plantation	A3 (PMGSY/SCH/F-53C)	---
Expenditure on Sign Boards	A3 (PMGSY/SCH/F-53C)	---
Current Assets	A4 (PMGSY/SCH/F-53D)	---
Stores & Stock		---
Cash in hand		
Bank Balance with the accredited bank		
Automatic Investments with the accredited bank		
Un-reconciled programme fund transferred to PIUs	L5	
	(PMGSY/SCH/F-54)	
TOTAL		---

PMGSY PROGRAMME FUND
Balance Sheet of SRRDA
(Referred to in paragraph 15.4.1 of the Manual)

As at (Date, Month and Year)
 Name of SRRDA _____

LIABILITIES		
<u>CAPITAL FUND AND LIABILITIES</u>	Schedule	Amount
Programme Fund received from MORD	L1	---
Funds received from the State Government for cost over-run	(PMGSY/SCH/F-52AA)	
Incidental Funds (from interest and other receipts)	L2	---
	(PMGSY/SCH/F-52B)	
Miscellaneous Income	L2	---
	(PMGSY/SCH/F-52B)	
Bank Authorisations Outstanding		---
Current Liabilities	L4	---
	(PMGSY/SCH/F-52D)	
TOTAL		---
ASSETS		
Funds Transferred to PIUs		---
Bank Balance with the Accredited Bank		
Automatic Investments with the Accredited Bank		---
Current Assets	A4	
	(PMGSY/SCH/F-53D)	
TOTAL		

PMGSY PROGRAMME FUND
Monthly Balance Sheet of PIU
(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

Balance Sheet as at _____
Name of PIU _____

CAPITAL FUND AND LIABILITIES	Schedule	Amount
Programme Fund received from SRRDA	L1 PMGSY/SCH/F-52A	---
Incidental Funds (from interest and other receipts)	L2 PMGSY/SCH/F-52B	---
Misc. Income	L2 PMGSY/SCH/F-52B	---
Deposits Repayable	L3 PMGSY/SCH/F-52C	---
Current Liabilities	L4 PMGSY/SCH/F-52C	---
TOTAL		---
ASSETS		
Expenditure on New Roads (Completed), financed by MORD World Bank Asian Development Bank Others	A1 (PMGSY/SCH/F-53A)	---
Expenditure on New Roads (in progress), financed by MORD World Bank Asian Development Bank Others		
Expenditure on Up-gradation of Existing Roads (Completed), Financed by MORD World Bank Asian Development Bank Others	A2 (PMGSY/SCH/F-53B)	---
Expenditure on Up-gradation of Existing Roads (in progress), Financed by MORD World Bank Asian Development Bank Others		
Expenditure on Plantation	A3 (PMGSY/SCH/F-53C)	---
Expenditure on Sign Boards	A3 (PMGSY/SCH/F-53C)	---
Investments, Deposits and Other Balances		
Current Assets	A4 (PMGSY/SCH/F-53D)	---
Stores & Stock		---
Cash in Chest		
Bank Authorisation		
TOTAL		---

**PMGSY PROGRAMME FUND
CASH BOOK OF SRRDA
 (Referred to in paragraph 15.3.1 of the Manual)**

NAME OF SRRDA -----

MONTH----- 200

DEBIT

RECEIPTS

Date	Money Receipt/ Voucher Number	Particulars of Transaction	Ledger Folio	Cash	Bank	Account Code Number
				Rs.	Rs.	
1	2	3	4	5	6	7

PAYMENTS

CREDIT

Date	Voucher Number	Particulars of Transaction	Ledger Folio	Cash	Cheque Number	Bank	Account Code Number
				Rs.		Rs.	
8	9	10	11	12	13	14	15

Note: 1. Cash Book pages shall be machine numbered.

2. Cash Book is the ledger account for cash and bank transactions.

3. Receipt Side of Cash Book shall be the Debits to Cash and Bank Account, whereas payment side of cash book shall be credits to cash and bank account.

4. Account codes shall be recorded in column 7 and 15 of the cash book for each entry to facilitate ledger posting.

PMGSY PROGRAMME FUND
CASH BOOK OF PIU FOR PROGRAMME FUND
 (Referred to in paragraph 7.6.1 of the Manual)

NAME OF PIU-----

MONTH----- 200

DEBIT

RECEIPTS

Date	Money Receipt/ Voucher Number	Particulars of Transaction	Ledger Folio	Cash	Bank Authorisation	Account Number	Code
				Rs.	Rs.		
1	2	3	4	5	6	7	

PAYMENTS

CREDIT

Date	Voucher Number	Particulars of Transaction	Ledger Folio	Cash	Cheque Number	Bank Authorisation	Account Code Number
				Rs.		Rs.	
8	9	10	11	12	13	14	15

Note: 1. Cash Book pages shall be machine numbered.

2. Cash Book is the ledger account for cash and bank transactions.

3. Receipt Side of Cash Book shall be the Debits to Cash and Bank Account, whereas payment side of cash book shall be credits to cash and bank account.

4. Account codes shall be recorded in column 7 and 15 of the cash book for each entry to facilitate ledger posting.

**PMGSY PROGRAMME FUND
 REGISTER OF CHEQUES RECEIVED AND ADJUSTED
 (Referred to in paragraph 7.3.2 of the Manual)**

Serial No.	Date of Receipt	From whom received	Name of Bank	Cheque No. and Date	Amount
1	2	3	4	5	6

On what account to be credited	Date of despatch to the Bank	Date of adjustment	Divisional Officer's Initials	Remarks
7	8	9	10	11

PMGSY PROGRAMME FUND
(Referred to in paragraphs 7.6.1, 7.6.8 to 7.6.12 of the Manual)
IMPREST CASH BOOK

NAME OF PIU/SRRDA-----

IMPREST CASH BOOK OF SHRI-----

DESIGNATION-----

Date	Voucher Number	Particulars of Transaction	Amount	Account Code Number
1	2	3	4	5

ABSTRACT OF CASH PAYMENTS

Voucher Number	Account Code Number	Account Code Number	Account Code Number	Account Code Number	Account Code Number
1	2	3	4	5	6

Note:

- 1. Imprest Cash Book pages shall be machine numbered.**
- 2. Abstract of cash payments shall be printed on the overleaf of Imprest Cash Book.**

PMGSY PROGRAMME FUND
(Referred to in paragraphs 5.2.5, 7.3.1 and 7.7.1 of the Manual)

MONEY RECEIPT BOOK

ORIGINAL

NAME OF PIU/SRRDA-----

RECEIPT BOOK NUMBER-----

DATE-----

RECEIVED WITH THANKS FROM M/s/ SHRI -----

A SUM OF RUPEES (IN WORDS) -----

ON ACCOUNT OF -----

Rs.....

Revenue Stamp

Signature-----

Designation-----

Note:

1. Money Receipt Book shall be printed in Duplicate.
2. Book shall contain 50 Receipts.
3. Book number and Receipt number shall be machine numbered.
4. Reversible carbon paper shall be used.

PRADHAN MANTRI GRAM SADAK YOJANA
MONEY RECEIPT BOOK DUPLICATE

NAME OF PIU/SRRDA-----

RECEIPT BOOK NUMBER-----

DATE-----

RECEIVED WITH THANKS FROM M/s/ SHRI-----

A SUM OF RUPEES (IN WORDS) -----

ON ACCOUNT OF -----

Rs.....

Account Code No. -----

Entered in Cash Book Folio -----

Signature-----

Accountant.

Signature-----

Designation-----

**PMGSY PROGRAMME FUND
 PAYMENT VOUCHER**

(Referred to in paragraphs 11.2.4 (e), 11.2.11 and 11.2.14 of the Manual)

NAME OF PIU/ SRRDA-----

Voucher Number ----- Date-----

Account Code Number-----

Name of Payee -----

Particulars of Transaction	Amount
TOTAL	

Rupees (In words) -----

Passed for payment of Rs.....

Rupees (In words) -----

Date-----

Officer-in-charge/PIU/ SRRDA

Received Rs. -----

Rupees (In words) -----

Date-----

Revenue Stamp

Signature of Payee.

Paid by me Rs. ----- (in words) Rupees -----

Vide cheque no. -----dated ----- or cash.

Officer in charge PIU/SRRDA

**PMGSY PROGRAMME FUND
 TRANSFER ENTRY BOOK**

(Referred to in paragraph 9.1.9 of the Manual)

NAME OF PIU/EXECUTING AGENCY-----

MONTH----- 200

Date	T.E.Number	Particulars of Transaction with reasons for adjustment	DEBITS			CREDITS			Dated Initials of Accountant
			Ledger Folio	Account Code Number	Amount	Ledger Folio	Account Code Number	Amount	
1	2	3	4	5	6	7	8	9	10

Note: Pages of Transfer Entry Book shall be machine numbered.

PMGSY PROGRAMME FUND

BANK AUTHORISATION TRANSFER ENTRY BOOK

(Referred to in paragraph 15.3.1 (iv) of the Manual)

NAME OF SRRDA -----

MONTH----- 200

Date	Bank Authorisation Order Number	Particulars of Transaction	Ledger Folio	DEBITS		CREDITS			Dated Initials of Accountant
				Account Code Number	Amount	Ledger Folio	Account Code Number	Amount	
1	2	3	4	5	6	7	8	9	10

Note: Pages of Transfer Entry Book shall be machine numbered.

PMGSY PROGRAMME FUND

GENERAL LEDGER (DEBIT BALANCES)

(Referred to in paragraph 14.4.1 of the Manual)

NAME OF PIU / SRRDA -----

ACCOUNT CODE NUMBER-----

Account Code Description / _____

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book /TE/BATE Entry Book Folio	Transactions for the Month			Closing Balance (Last + column 7)
				DEBIT	CREDIT	Debit Balance (5-6)	
1	2	3	4	5	6	7	8
		Opening Balance					

Note: 1. Pages of the 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. Debit (Column 5) and Credit (Column 6) will be worked out for each transaction in column 7. Closing balance after each transaction will be worked out in column 8.

5. If the amount of credit column (column 6) is more than the amount of the debit column 5, the net effect in column 7 will be a minus debit.

Note for SRRDA: i) PIU-wise ledger will also be opened in form PMGSY/IA/F-10.

Note for PIU: i) Contractor's Ledger and Register of Works will also be opened and posted.

PMGSY PROGRAMME FUND
GENERAL LEDGER (CREDIT BALANCES)
 (Referred to in paragraph 14.4.1 of the Manual)

NAME OF PIU/SRRDA -----

ACCOUNT CODE NUMBER-----

Description_____

Date	M.R/Vr/TE No.	Particulars of Transaction	Cash Book /TE/BATE Entry Book Folio	Transactions for the Month			Closing Balance (Last + column 7)
				CREDIT	DEBIT	Credit Balance (6-7)	
1	2	3	4	5	6	7	8

Note:

- Note: 1. Pages of the 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 (Column 5) and Debit (Column 6) will be worked out for each transaction in column 7. Closing balance after each transaction will be worked out in column 8.
5. If the amount of Debit column 6 is more than the amount of the Credit column 5, the net effect in column 7 will be a minus credit.

PMGSY PROGRAMME FUND

**PIU-wise Register of Programme Fund TRANSFERRED TO PIU
 (Referred to in paragraph 15.2.6 of the Manual)**

NAME: SRRDA
 NAME OF PIU

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book /TE/BATE Entry Book Folio	Transaction Amount			Closing Balance (Last balance + column 7)
				DEBIT	CREDIT	Debit Balance (5-6)	
1	2	3	4	5	6	7	8

Note:

1. Register will be machine numbered.
2. Register shall be maintained PIU-wise.
3. Each PIU shall be allotted page numbers and its index prepared in the beginning of the register.
4. Funds, if any, received back from PIU, or cancelled, shall be accounted for in column 6.
5. An abstract shall also be prepared in form PMGSY/IA/F-10A showing the position of Programme Fund with each PIU.

PMGSY PROGRAMME FUND

ABSTRACT PIU-WISE RESIGTER OF PROGRAMME FUND TRANSFERRED BY SRRDA

(Referred to in paragraph 15.2.6 of the Manual)

S. No.	Name of PIU	Ledger Folio	Programme Fund Outstanding at the end of							Oct and so on
			APRIL	May	June	July	Aug	Sept		
1	2	3	4	5	6	7	8	9	10	
		TOTAL								

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

PMGSY PROGRAMME FUND

PIU-WISE BANK AUTHORISATION REGISTER

(Referred to in paragraph 15.2.7 of the Manual)

NAME OF SRRDA-----

Account Code no. 1.04 BANK AUTHORISATIONS TO PIU

NAME OF PIU-----

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book /TE/BATE Entry Book Folio	Transaction Amount			Closing Credit Balance (Last balance + column 7)
				Bank Authorisation issued CREDIT	Bank Authorisation used by PIU DEBIT	Credit Balance (5-6)	
1	2	3	4	5	6	7	8

NOTE:

1. Pages of Register shall be machine numbered.
2. Register shall be maintained PIU-wise.
3. Each PIU shall be allotted page numbers and its index prepared in the beginning of the register.
4. Authorisations cancelled, lapsed, used, shall be accounted for in column 5.
5. An abstract shall also be prepared showing the position of outstanding Bank Authorisation with each PIU.

PMGSY PROGRAMME FUND

ABSTRACT OF PIU-WISE OUTSTANDING of BANK AUTHORISATIONS

(Referred to in paragraph 15.2.7 of the Manual)

S. No.	Name of PIU	Ledger Folio	OUTSTANDING AUTHORISATIONS AT THE END OF							Oct and so on
			APRIL	May	June	July	Aug	Sept		
1	2	3	4	5	6	7	8	9	10	
		TOTAL								

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

PMGSY PROGRAMME FUND
PIU-Wise Register of Cheques Issued
(Referred to in paragraph 15.3.1 (v) of the Manual)

Name of PIU

S. No.	Date	Voucher No.	Cheque	Amount	Month of Bank Statement in which encashed	Remarks

Abstract at the end of the Month:

Cheques outstanding

Brought forward from the previous month

Cleared during the month

Latest outstanding cheques

S. No.	PIU	Cheque no	Amount	

PMGSY PROGRAMME FUND
 Register of Remittances into the Bank
(Referred to in paragraph 15.3.1 of the Manual)

Name of PIU/SRRDA

S. No.	Date	Bank Remittances Reconciliation Statement/Pay in slip	Amount	Month of Bank Statement in which the deposit appears	Remarks

Abstract at the end of the Month

Remittances not reported by the bank
 Brought forward from the previous month
 Accounted for by the bank
 The outstanding remittances

Sl. No	Date	PIU	Amount

PMGSY PROGRAMME FUND
RUNNING / FINAL ACCOUNT BILL

(Referred to in paragraphs 11.2.11 and 11.2.13 of the Manual)

NAME OF PIU

VOUCHER No. DATE

NAME OF CONTRACTOR

NAME OF WORK

SERIAL NUMBER OF THIS BILL

CONTRACT AGREEMENT No.

REFERENCE OF PREVIOUS BILL FOR THIS WORK SERIAL No.

VOUCHER No _____ DATED _____

AMOUNT OF CONTRACT _____

DATE OF WRITTEN ORDER TO COMMENCE WORK

DUE DATE OF COMPLETION AS PER AGREEMENT

DATE OF ACTUAL COMPLETION OF WORK

PARTICULARS OF EXTENSION/ PERMISSION GRANTED BY

AUTHORITY NO. _____ DATE _____

Contd. on page-2-

Part I Account of Work Executed/Supplies Made

Item of Work/ Supplies	Unit	Rate Rs.	Quantity executed / supplied as per measurement Book	Payments on the basis of actual measurements.		Remarks
				Up-to date	Since previous Bill	
				Rs.	Rs	
1	2	3	4	5	6	7
Road A						
Total Add/Deduct Percentage premium/discount						
Road B						
Total Add/Deduct Percentage premium/discount						
And so on						

Contd. on page -3-

Item of Work/ Supplies	Unit	Rate	Quantity executed / supplied as per measurement Book	Payments on the basis of actual measurements.		Remarks
		Rs.		Up-to date	Since previous Bill	
				Rs.	Rs.	
1	2	3	4	5	6	7

Contd. on page -4-

I- Account of work Executed / Supply made

Item of Work/ Supplies	Unit	Rate	Quantity executed / supplied as per measureme nt Book	Payments on the basis of actual measurements.		Remark s	
		Rs.		Up-to date	Since previous Bill		
				Rs.	Rs.		
1	2	3	4	5		6	7
Abstract of Total Value of Work Done Road A Road B And so on							
Total value of work done to-date							
Deduct							
Value of work as shown in previous bill							
Net value of work since previous Bill							
Figure in words							
Rupees _____							

II- Certificate and Signatures

The measurements, on which the entries in column 1 to 7 are based , were made by Shri _____
_____ on _____ (Date)
are recorded at page _____ of Measurement Book No. _____.

Dated signature of Contractor /Supplier

Dated signature of officer preparing Bill

Dated signature of In-charge PIU

Contd. on page 5

III- MEMORANDUM OF PAYMENTS

S. No.	Particulars	AMOUNT
1	2	3
1.	Total Value of Work done to-date as per this Bill	
	<u>Deduct</u>	
2.	Value of work as per previous R.A.Bill No. _____ paid vide Voucher No. _____ Dated-----	
3.	Net value of work since previous Bill (1-2) (This amount is Debitable to Account Code 11.01 to 11.04)	
	<u>Add</u>	
4.	<u>Advances to contractor</u>	
	a. Materials issued to Contractor (debitable to Account Code 17.02)	
	b. Secured Advance (Plus figure of Sl.No. 3 of Account) debitable to Account Code 17.03)	
	c. Mobilisation Advance (Sl.No. 1 of Account debitable to Account Code 17.04)	
	d. Machinery Advance (Sl.No.1 of Account debitable to Account Code 17.05)	
	e. Advance Payment (Debitable to account code 17.01)	
5.	TOTAL AMOUNT OF ADVANCE (a+b+c+d+e)	
	Total amount payable to contractor (3+4)	
6.	<u>Deduct</u>	
	(i) <u>Recoveries of Advances from Contractors</u>	
	(a) Materials issued to contractor (Creditable to Account Code 17.02)	
	(b) Secured Advance (Minus figure of Sl.No. 3 of Account creditable to Account Code 017.03)	
	(c) Mobilisation Advance (Sl.No.4 of Account creditable to Account Code 17.04)	
	(d) Machinery Advance (Sl.No.4 of account creditable to Account Code 17.05)	
	(e) Advance Payment (Creditable to account code 17.01)	
	Total Recoveries from contractor against Advances (a +b +c +d +e)	
	(ii) Amounts creditable to Deposits repayable	
	(a) Security Deposit (Amount creditable to Account Code 03.02)	
	(b) Miscellaneous Deposit (Creditable to account code 3.04)	
	Total (a+b)	
	(iii) Statutory Deductions	
	(a) Income Tax/Surcharge, Cess (creditable to account code 02.01)	
	(b) Commercial/ Sales Tax (Creditable to account code 02.02)	
	(c) Any other deductions (Creditable to account code 02.03)	
	Total Statutory deductions (a + b+ c)	
	(iv) Incidental Receipts	
	(a) Other Recoveries Fines/Forfeitures/ penalties etc. (Creditable to account code 21.03)	
	(b) Any other non refundable deductions (creditable to 21.04)	
	(a) (c)Interest on mobilisation/machinery advance, cost of bill form etc. creditable to account code 21.05	
7.	TOTAL RECOVERIES (i + ii + iii + iv)	
	Net Amount Payable to contractor by Cheque (5-6)	

Pay Rs..... (Rupees _____) by cheque.

_____ Dated Signature of Officer-in-Charge/ PIU

Checked

_____ Dated signature of Accountant

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IV- ACQUITTANCE

Received Rs. _____ Rupees (In words) _____
as per above memorandum (in full settlement of all demands in case of final bill) on account
of this work.

Date _____

STAMP

Signature of Contractor/Supplier

Witness _____

Paid by me vide cheque No _____

Dated _____

of _____ (Bank)

Dated Signature of Officer-in-Charge PIU

Notes:

1. Pay order shall be for the net amount payable by cheque. The payee's acknowledgement shall be for the gross amount as per serial number 5 of part III of bill.
2. Part I of the bill will be prepared road wise, seriatum. Total of each road will be worked out before writing the details of the next road.
3. Abstract of road wise expenditure shall be prepared at the end of Part I and taken to Part III.

PMGSY PROGRAMME FUND

ACCOUNT OF SECURED ADVANCE

(Referred to in paragraphs 11.2.13, 11.2.19 and 11.7.5 of the Manual)

NAME OF PIU _____
 VOUCHER No. _____
 NAME OF CONTRACTOR _____
 NAME OF WORK _____
 SERIAL NUMBER OF BILL TO WHICH ACCOUNT PERTAINS _____
 REFERENCE TO AGREEMENT _____

Quantity outstanding from previous bill	Quantity utilised in work measured since previous bill	Quantity outstanding including quantity brought to site since previous bill			Full rates as assessed by Officer-in-Charge PIU	Description of Materials
		Balance (1-2)	Quantity brought to site	Total (3+4)		
1	2	3	4	5	6	7

Unit	Reduced rate at which advance made	Up-to date amount of advance(5X 9)	Officer-in-Charge/PIU orders		Reasons for non-clearance of advance	Remarks
			No.	Date		
8	9	10	11	12	13	14

ABSTRACT

PARTICULARS	AMOUNT
<p>1. Total amount outstanding as per total of Column 10 of this account</p> <p>2. Deduct amount outstanding as per total of column 10 of previous account</p> <p>3. Net amount payable/recoverable as per this account.</p> <p>Note: If the amount at serial no. 3 is in minus it shall be shown as recovery of advance against serial no. 6 in the Memorandum of Payment. If the amount is in plus, it shall be shown against serial no. 4 of the Memorandum of Payment</p>	

(In words as per Serial Number 3)

Rupees _____

Dated signature of Officer-in-Charge PIU

CERTIFICATE

Certified that:

1. The plus quantities of materials shown in Column 4 above have actually been brought by the contractor to the site of the work and the Contractor has not previously received any advance on their security.
2. These materials are of imperishable nature and are required for use on the work for which agreement for finished work has been executed, and
3. A formal agreement Indenture for secured advances signed and executed by the contractor is recorded in the PIU office.

Dated signature of Officer-in-Charge/ PIU

PMGSY PROGRAMME FUND

ACCOUNT OF ADVANCES FOR MACHINERY

(Referred to in paragraph 11.2.21 of the Manual)

NAME OF PIU _____
 VOUCHER No. _____
 NAME OF CONTRACTOR _____
 NAME OF WORK _____
 SERIAL NUMBER OF BILL TO WHICH ACCOUNT PERTAINS _____
 REFERENCE TO AGREEMENT _____

**ACCOUNT OF CAPITAL ADVANCES ALLOWED ON SECURITY OF MACHINERY
 BROUGHT TO SITE**

Serial Number	Particulars of Machinery and equipment brought to site	Number	Present Value of Machinery and Equipment	Amount of advance payable as per terms & conditions of contract agreement	Reference to Officer-in-Charge PIU order authorising Advance	Remarks
1	2	3	4	5	6	7
ABSTRACT						
1. Amount of Advance payable as per this account ADD 2. Amount of advance outstanding as per previous account 3.Total advance outstanding as per this account (1+2) DEDUCT 4.Recovery of advance from this account. 5.Advance outstanding as per this account (3-4)						

Rupees (In words) _____

Dated signature of officer preparing bill _____

Dated signature of Contractor _____

Dated signature of Officer In Charge PIU _____

Note: Similar type of account shall be prepared for the mobilisation advance.

PMGSY PROGRAMME FUND

INDENTURE FOR SECURED ADVANCES
(Referred to in paragraph 11.2.19 of the Manual)
Stamp

Non-Judicial

As prescribed by the SRRDA in consultation with the Executing Agency

PMGSY PROGRAMME FUND

RECORD MEASUREMENT BOOK

(Referred to in paragraphs 11.2.7, 11.2.8, and 11.3.5 of the Manual)

NAME OF PIU-----

MEASUREMENT BOOK NO.-----

PAGES FROM ----- TO -----

NAME & DESIGNATION OF SITE ENGINEER TO WHOM ISSUED-----

NAME OF WORK-----

DATE OF ISSUE-----

DATE OF LAST ENTRY-----

DATE OF RETURN TO PIU-----

DATE OF FINAL RECORD IN PIU-----

Contd. on page 2

Contd. on page 3

-3-

MEASUREMENT BOOK

Particulars	Details of actual measurements				Contents of Area
	Number	Length	Breadth	Depth/ Height	
1	2	3	4	5	6

NOTE:
PAGES OF THE MEASUREMENT BOOK SHALL BE MACHINE NUMBERED.

PMGSY PROGRAMME FUND

BILL MEASUREMENT BOOK
(Referred to in paragraph 11.2.8 (ii) of the Manual)

NAME OF PIU-----
MEASUREMENT BOOK NO.-----
PAGES FROM ----- TO -----
NAME & DESIGNATION OF SITE ENGINEER TO WHOM ISSUED-----
NAME OF WORK-----
DATE OF ISSUE-----
DATE OF LAST ENTRY-----
DATE OF RETURN TO PIU-----
DATE OF FINAL RECORD IN PIU-----

Contd. on page 2

BILL MEASUREMENT BOOK

INDEX

S. No.	Name of Work	Bill Pages		Remarks
		From	To	
1	2	3	4	5

Contd. on page 3

BILL MEASUREMENT BOOK

S. No	Description of item of work	Estimated Quantity	Reference to Record Measurement Book		Quantity	Unit	Rate	Up-to date value of work done	To end of previous Bill		Since previous Bill	
			No.	Pages from -- to					Quantity	Amount	Qty	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE: PAGES OF BILL MEASUREMENT BOOK SHALL BE MACHINE NUMBERED.

PMGSY PROGRAMME FUND

TRANSFER ENTRY ORDER

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU/SRRDA-----

MONTH-----

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

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY PROGRAMME FUND

CONTRACTORS LEDGER

(Referred to in paragraphs 11.7.1 to 11.7.9 of the Manual)

NAME OF PIU _____

NAME OF CONTRACTOR/ SUPPLIER _____

AGREEMENT NUMBER _____

NAME OF WORK/SUPPLIES _____

Voucher/ Transfer Entry No.					
Number	Date	Advance Payments (+) Debits (-) Credits	Secured Advance (+) Debits (-) Credits	Mobilisation Advance (+) Debits (-) Credits	Machinery Advance (+) Debits (-) Credits
1	2	3	4	5	6

Materials Issued (+) Debits (-) Credits	Name of Work	Particulars of Transaction	Gross Transactions		Total Value of Work or Supplies	Remarks
			Debits	Credits		
7	8	9	10	11	12	13

NOTE:

1. Ledger shall be maintained Contractor/ Supplier-wise and Work/Supplies-wise.
2. Debits in column 3 to 7 shall include the amounts to be recovered from the Contractors/Suppliers.
3. Credits in column 3 to 7 shall include the amounts recovered from the Contractors/ Suppliers.
4. Debits in column 3,4 and 5 shall be posted from serial number 4 of part III of Contractor's Running Bill.
5. Debits in column 6 shall be posted from transfer entry book.
6. Credits in columns 3 to 7 shall be posted from serial No.6(i) of part III of contractor's bill.
7. Column 9 and 10 shall be posted from serial number 3 of part III of contractor's bill.
8. Column 11 shall be posted from serial number 1 of part III of contractor's running bill.

**PMGSY PROGRAMME FUND
 REGISTER OF WORKS**

(Referred to in paragraphs 11.6.1 to 11.6.8 of the Manual)

NAME OF PIU	----	Classification	----	Sanctioned/Revised Estimate				Folio No.
NAME OF WORK/PKG	----	Phase	-----	Date	Amount	Date	Amount	
Funded by →	-----	Agreement No.	----					
Bank Authorisations Received Date/Amount								

		Roads under the Package						Total Cost	Dated Initial of In-Charge PIU
	Road Name →	Road	Road	Road	Road	Road			
	Rd ID →								
Date	Particulars/ Voucher /TE No.	Amount	Amount	Amount	Amount	Amount	Amount		
1	2	3	4	5	6	7	8	9	
April									
Progressive Total end April									
Progressive Total end May									
Progressive Total end June									
and so on									

- Note: 1. The Register shall be machine numbered.
 2. It shall be maintained for each work separately.
 3. This Register will be the basis for preparation of Schedule for the Balance Sheet and detailed completion Report.
 4. "Materials and Labour" shall be opened under each road only for work executed departmentally, if desired.

PMGSY PROGRAMME FUND

DETAILED COMPLETION REPORT
 (Referred to in paragraphs 11.6.8 of the Manual)

NAME OF PIU _____

NAME OF WORK _____

AMOUNT OF SANCTIONED ESTIMATE _____

EXPENDITURE _____

EXCESS _____

PERCENTAGE OF
 EXCESS _____

DATE OF COMMENCEMENT _____

DATE OF COMPLETION _____

EXPLANATION OF EXCESSES

Description of item of work as per sanctioned estimate	As Estimated			As Executed			Difference Excess (+) Savings (-)			Explanation of Excesses
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11

Note: If any considerable deviations from the sanctioned design have occurred, the report, specifications drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report.

PMGSY PROGRAMME FUND

REGISTER FOR STATUTORY DEDUCTIONS FROM CONTRACTORS/SUPPLIERS

(Referred to in paragraph 14.4.2 of the Manual)

NAME OF PIU/SRRDA _____

S. No.	Month and year from which transaction dated.	Name of supplier/ contractor	Name of work/sup plies	Opening Balance	APRIL.....					MAY and so on	
					Voucher/ Transfer Entry		CREDIT	DEBIT	Balance		
					Number	Date					
1	2	3	4	5	6	7	8	9	10		

NOTE:

1. Column for 12 months shall be opened on the same pattern as for the month of April.
2. The register shall be divided in three parts viz.
 - (a) Income Tax from contractors/ Suppliers
 - (b) Commercial/Sales/ Entry Tax from contractors/suppliers.
 - (c) Other deductions on behalf of any other authority from contractors/ suppliers.
3. Month and year from which transaction dated in column 2 shall be filled in for the transactions brought forward from the previous year.

PMGSY PROGRAMME FUND

REGISTER OF DEPOSITS REPAYABLE
 (Referred to in paragraph 14.4.2 of the Manual)

NAME OF PIU/SRRDA-----

S. No.	Month and year from which transaction dates.	Name of supplier/contractor	Name of work/supplies	Opening Balance	APRIL.....					MAY and so on
					Voucher/ Transfer Entry		CREDIT	DEBIT	Balance	
					Number	Date				
1	2	3	4	5	6	7	8	9	10	

NOTE:

1.Column for 12 months shall be opened on the same pattern as for the month of April.

2.The register shall be divided in four parts viz.

- a) Earnest Money Deposit
- b) Security Deposit from contractors/ Suppliers
- c) Sums due to contractors on closed accounts.
- d) Miscellaneous Deposits.
- e) Royalty

3.Month and year from which transaction dated in column 2 shall be filled in for the transactions brought forward from the previous year.

PMGSY PROGRAMME FUND

REGISTER FOR MISCELLANEOUS WORKS ADVANCE

(Referred to in paragraph 13.5.1 of the Manual)

NAME OF PIU/SRRDA-----

S. No.	Month and year from which transaction dated.	Name of supplier/contractor/Employee	Particulars of Transaction	Opening Balance	APRIL.....					MAY and so on
					Voucher/Transfer Entry		DEBIT	CREDIT	Balance	
					Number	Date				
1	2	3	4	5	6	7	8	9	10	

NOTE:

1. Column for 12 months shall be opened on the same pattern as for the month of April.
2. The register shall be divided in four parts viz.
 - a) Against contractors/suppliers.
 - b) Against staff.
 - c) Advances/Expenditure on DPR
 - d) Admn. Expenses admissible as per MORD guidelines
3. Month and year from which transaction dated in column 2 shall be filled in for the transactions brought forward from the previous year.

PMGSY PROGRAMME FUND
REGISTER OF SANCTIONED ESTIMATES
 (Referred to in paragraph 11.2.4 of the Manual)

NAME OF THE PIU

Serial No.	Package No.	Road name	Road ID	Original sanction Estimate by NRRDA		Estimates Revised within PMGSY Guidelines	
				Date	Amount	Date	Amount
1	2	3	4	5	6	7	8
9							
2							
3							

Leave enough space between two serial numbers to record revised estimates

PMGSY PROGRAMME FUND

REGISTER OF INTEREST BEARING SECURITIES/BANK GUARANTEES

(Referred to in paragraph 13.6.1 of the Manual)

S. No.	Name of Contractor/ Supplier	Name of Work	Contract Agreement Number	Particulars of Securities Received				
				Particulars	Number	Date of Issue	Amount	Validity date
1	2	3	4	5	6	7	8	9

Particulars of Bank Guarantees					Date of Receipt in Office	Dated Initials of Officer/PIU
Name of Bank	Name of Branch	Date of Issue	Validity Date	Amount		
10	11	12	13	14	15	16

Orders for revalidation of Bank Guarantees			Dated initials of In-charge PIU	Orders for return of Securities/ Bank Guarantees		Dated signature of the Contractor/ Supplier for receipt of securities	Dated Initials of In-charge PIU	Remarks
No.	Date	Date up to which validity extended		No.	Date			
17	18	19	20	21	22	23	24	25

Note: Genuineness of the securities and Bank Guarantees shall be verified before acceptance without the help of the bidder/contractor.

PMGSY PROGRAMME FUND

**ACCOUNT OF INTEREST-BEARING SECURITIES
 (Referred to in paragraph 14.4.9 of the Manual)**

Division

For the year ending 31st March, 20....

*Item No. as per Register of Securities	Name of Depositor (with name of work in the case of contractors)	Balance as per last account		Fresh deposits of the year		Total	Deduct securities returned or re- transferred to the depositors		Balance at the close of the year		Reference to acknowledgements for amounts in Column 6, which should be attached	Remarks
1	2	3		4		5	6		7		8	9

.....
 Divisional Accountant

Certified that, with the exceptions noted below, all the securities shown in column 7 of this Account, or their acknowledgements by the authorized custodians are in my possessions.
 (Exceptions (with reason))

.....
 Divisional Officer

PMGSY PROGRAMME FUND
Register of Government Sanctions Releasing Programme Fund
(Referred to in paragraph 15.3.1 (ii) of the Manual)

Serial No.	Programme Fund Received From	Sanction Details		Purpose Amount				Acknowledged by MR No. and Date	Remarks
		Number	Date	MORD Funded Works	World Bank Funded Works	Asian Dev Bank Funded Works	State Government's Commitments		
1	2	3	4	5	6	7	8	9	10

- Notes: 1. This register will have continuous serial numbers, starting with 1 each financial year.
 2. All sanctions will bear the serial no. shown in this Register, and kept in one folder.
 3. Work out the totals at the end of each quarter.

PMGSY PROGRAMME FUND

REGISTER OF MEASUREMENT BOOKS
 (Referred to in paragraph 11.2.7 of the Manual)

NAME OF PIU-----

Measurement Book No.	Date of Receipt	From whom received	Date of Issue	To whom Issued	Name of Work	Dated signature of Site Engineer to whom issued.	Date of receipt of completed Measurement Book	Remarks
1	2	3	4	5	6	7	8	9

PMGSY PROGRAMME FUND

STOCK REGISTER OF CHEQUE BOOKS/MONEY RECEIPT BOOKS*

(Referred to in paragraphs 17.1.3 of the Manual)

NAME OF PIU/ SRRDA-----

Book Number	Designation of Officer	Date of first entry in cash book	Date of last entry in cash book	Date of Return of counterfoils	Dated initials of Accountant
1	2	3	4	5	6

* NOTE: Separate Register shall be maintained for money receipt books and cheque books.

PMGSY PROGRAMME FUND

GOODS RECEIVED SHEET

(Referred to in paragraph 8.2.5, 8.2.6 and 8.2.23 of the Manual)

NAME OF PIU _____

NUMBER _____

DATE _____

NAME OF SUPPLIER _____

S. No.	Purchase/ Supply Order		Invoice/ Railway Receipt		Description of Materials	Quantity	Unit	Rate
	No.	Date	No.	Date				
1	2	3	4	5	6	7	8	9

Amount	Incidental charges	Total Value (10+11)	Bin Card Number	Priced Store Ledger Folio	Payment Voucher/ Transfer Entry		Results of test check by superior officer	Dated initials of Officer In-Charge PIU
					No.	Date		
10	11	12	13	14	15	16	17	18

Note: 1. It shall be printed in the form of booklet in triplicate duly machine numbered. Original, Duplicate and Triplicate shall be printed on the respective sheet. Triplicate copy shall be intact whereas original and duplicate shall be perforated.

2.It shall be prepared for each supplier separately.

3.Each booklet shall also be serially numbered by machine.

PMGSY PROGRAMME FUND

SUMMARY OF STOCK RECEIPTS
 (Referred to in paragraph 8.2.27 of the Manual)

NAME OF PIU _____

MONTH _____

S. No.	Goods Received Sheet		Name of Supplier	Description of Materials	Quantity Received	Value as per column 10 of Goods Received Sheet	Payment Voucher/TE	
	No.	Date					No.	Date
1	2	3	4	5	6	7	8	9
Total								

NOTE:

1. It shall be printed in Duplicate.
2. T.E. shall be prepared to adjust value of such materials for which payment could not be made to the suppliers during the month by credit to "Un-paid Bills for Purchases".

PMGSY PROGRAMME FUND

STORES INDENT

(Referred to in paragraphs 8.2.9 to 8.2.11 of the Manual)

NAME OF PIU _____

STORES INDENT No. _____ DATE _____

S. No.	Description of Stores	Quantity Indented	Quantity Issued	Unit	Rate	Value	Name of work	Name of Contractor, if value is recoverable from him
1	2	3	4	5	6	7	8	9

Account code Number	Name & Signature of person to whom stores to be delivered		Dated signature of Officer-in-Charge PIU	Date of Issue	Received	Bin Card Number	Signature of Store Keeper/ Site Engineer
	Name	Designation			Signature		
10	11	12	13	14	15	16	17

NOTE: It shall be printed in the form of booklet in quadruplicate duly machine numbered.

Original, Duplicate, Triplicate and Quadruplicate copy shall be printed. Quadruplicate copy shall be intact whereas all the three shall be perforated.

PMGSY PROGRAMME FUND

SUMMARY OF INDENTS

(Referred to in paragraph 8.2.27 of the Manual)

NAME OF PIU _____

S. No.	Stores Indent		Name of Work	Description of Stores	Date of Issue	Quantity Issued
	Number	Date				
1	2	3	4	5	6	7
						Total

Value	Account Code Number	Priced Store Ledger Folio	Name of contractor if value is recoverable from him	Transfer Entry for adjustment in Accounts	
				Number	Date
8	9	10	11	12	13

- NOTE:
- 1.It shall be printed in Duplicate.
 - 2.Value of materials issued during the month shall be adjusted by Debit to work concerned and credited to stock.

STORE KEEPER /SITE ENGINEER

PMGSY PROGRAMME FUND

REGISTER OF INDENTS
(Referred to in paragraph 8.2.10 of the Manual)

Sl. No.	Indent		Description of Stores	Code No.	Quantity Indented
	No.	Date			
1	2	3	4	5	6

Name of work/job (with name of contractor from whom value is recoverable)	Signature of Indenting Officer	Quantity received	Reference to Stock A/c	Remarks
			O.T.E.O.	
6	7	8	9	10

PMGSY PROGRAMME FUND

BIN CARD

(Referred to in paragraphs 8.2.5, 8.2.11 to 8.2.15 and 8.2.38 of the Manual)

NAME OF PIU _____

BIN CARD NO. _____

DESCRIPTION OF STORE ARTICLE _____

UNIT _____ ISSUE

RATE _____

Date	Opening Balance Quantity	Quantity Received			Total	Quantity Issued			Balance	Initials of Store Keeper/ Site Engineer
		Goods Received Sheet		Quantity		Stores Indent		Quantity		
		No.	Date			No.	Date			
1	2	3	4	5	6	7	8	9	10	11

Note: 1.It shall be maintained for each article separately and shall be kept at the place where material is stored.

2.Bin cards for steel shall be kept dia-wise.

PMGSY PROGRAMME FUND

PRICED STORES LEDGER

(Referred to in paragraphs 8.2.27, 8.2.29 to 8.2.34 of the Manual)

NAME OF PIU _____

DESCRIPTION OF STORE _____

ARTICLE _____

UNIT _____

ISSUE RATE _____

S. No.	Date	Opening Balance		From whom received	Goods Received Sheet		Receipts			Incidentals
		Quantity	Value		No.	Date	Quantity	Rate	Value	
1	2	3	4	5	6	7	8	9	10	11

Total	Total		Issues					Balance		Initials of Accountant			
	Quantity	Value	To whom issued	Name of work	Indent No.		Quantity	Value	Quantity		Value		
12	13	14	15	16	No	Date	17	18	19	20	21	22	23

Note: 1.Account of Steel shall be maintained dia-wise

2. Issue rate shall be determined on each receipt of fresh stores on no profit/no loss basis.

3. At the end of each month the total receipts and issues shall agree with the amounts shown in Monthly Account.

PMGSY PROGRAMME FUND

REGISTER OF GOODS RECEIVED SHEET
 (Referred to in paragraph 8.2.8 of the Manual)

NAME OF PIU _____

S. No. of Booklet	Number of Goods Received Sheet	Date of Issue	Name & Designation of Employee to whom issued		Signature of employee to whom issued	Date of receipt of used booklet in PIU office	Dated Initials of Accountant.
			Name	Designation			
1	2	3	4	5	6	7	8

PMGSY PROGRAMME FUND

REGISTER OF BIN CARDS

(Referred to in paragraph 8.2.13 to 8.2.15 of the Manual)

NAME OF PIU _____

Bin Card Number	Date of Issue	Name of Article	Name & Designation of Employee to whom issued		Signature of Employee to whom issued	Date of Return of used Bin Card.	Initials of Accountant.
			Name	Designation			
1	2	3	4	5	6	7	8

STATEMENT OF RECEIPTS, ISSUES AND BALANCES OF ROAD METAL
 (Referred to in paragraphs 8.4.1 and 8.4.2 of the Manual)

Division _____ Sub-division _____
 Road from ----- to ----- Length -----Kilometers
 Month-----20----

No. of Kilometers	Nature of Metal	Opening Balances	Received during the month	Total	Expended during the month	Closing Balance	Actual checked by measurement		Remarks*
							Date	Remarks	
1	2	3	4	5	6	7	8	9	10

* Action taken in respect of deficiencies should be indicated in this column.

PMGSY PROGRAMME FUND

REGISTER OF MATERIALS AT SITE ACCOUNT

(Referred to in paragraphs 8.2.10, 11.3.11, 11.3.12, 11.3.15, 11.3.16, 11.5.7 and 11.5.8 of the Manual)

NAME OF PIU _____

NAME OF WORK _____ NAME OF ARTICLE _____

S. No.	Date	Received from	Store Indent		Opening Balance		Receipts	
			No.	Date	Quantity	Value	Quantity	Value
1	2	3	4	5	6	7	8	9

Total		Register Folio	Issues as per consumption Register		Balance		Dated initials of Site Engineer
Quantity	Value		Quantity	Value	Quantity	Value	
10	11	12	13	14	15	16	17

Note:

1. Balance Material after the completion of work shall be returned to Stores and adjustment thereof shall be done by PIU.
2. Scrap, if any, shall be transferred to scrap register.
3. Account for steel shall be maintained dia-wise.

PMGSY PROGRAMME FUND

REGISTER SHOWING MATERIALS USED IN CONSTRUCTION
 (Referred to in paragraph 11.3.10 and 11.3.15 of the Manual)

NAME OF PIU _____
 NAME OF WORK _____
 NAME OF ARTICLE _____
 ESTIMATED REQUIREMENT _____

Description of item of work	Quantity of work executed			Description of Material used		MAS Register Folio No.
	Measurement Book		Quantity	Quantity	Value	
	No.	Page				
1	2	3	4	5	6	7

Note:

1. The quantity used in construction shall be calculated on the basis of quantities of work executed on such authorised formulae being adopted for the purpose as may be in use locally.
2. The register shall be closed at the end of each month and a copy of the transactions for the month shall be submitted to PIU for adjustment by debit to "Work Concerned" and Credit to Materials charged to work.
4. Materials as shown used in the register at the end of each month shall be posted in the Register of Materials at Site.
5. Account of Steel shall be maintained dia-wise.

PMGSY PROGRAMME FUND

REGISTER OF MATERIAL ISSUED TO CONTRACTORS

(Referred to in paragraphs 11.3.4 and 11.3.7 of the Manual)

Division

Sub-division

Name of work

Description of materials	Total issues to the work				Dated initials of Sub-Divisional Officer	Dated initials of Divisional Accountant in token of check
Unit						
Estimated requirements Quantities						
1	2	3	4	5	6	7
Balance B/F to end of March						
April, 20....						
Progressive						

Sub-Divisional Officer,
 Sub-Division

PMGSY PROGRAMME FUND

REGISTER OF ADVANCES TO SUPPLIERS
 (Referred to in paragraph 11.2.15 (Note 2) of the Manual)

NAME OF PIU/SRRDA

S. No.	Month and year from which transaction dated.	Name of supplier	Particulars of supplies	Opening Balance	APRIL.....					MAY and so on
					Voucher/ Transfer Entry		DEBIT	CREDIT	Balance	
					Number	Date				
1	2	3	4	5	6	7	8	9	10	11

NOTE:

- 1.Column for 12 months shall be opened on the same pattern as for the month of April.
- 2.Month and year from which transaction dates in column 2 shall be filled in for the transactions brought forward from the previous year.

PMGSY PROGRAMME FUND

REGISTER OF UNPAID BILLS
 (Referred to in paragraph 14.4.7 of the Manual)

NAME OF PIU/SRRDA-----

S. No.	Month and year from which transaction dated.	Name of supplier	Particulars of supplies		Opening Balance	APRIL.....				MAY and so on			
						Material	Quantity	Voucher/ Transfer Entry			CREDIT	DEBIT	Balance
								No.	Date				
1	2	3	4		5	6	7	8	9	10	11		

NOTE:

- 1.Column for 12 months shall be opened on the same pattern as for the month of April.
- 2.Month and year from which transaction dated in column 2 shall be filled in for the transactions brought forward from the previous year.
- 3.Balance, if any, after the payment to supplier shall be adjusted by debit to "Purchases and Credit to "Stock" or "work concerned".

PMGSY PROGRAMME FUND

FIRST & FINAL BILL

(Referred to in paragraphs 11.2.11 and 11.2.12 of the Manual)

NAME OF PIU _____

NAME OF WORK _____

VOUCHER No. _____ DATED _____

Agreement No.	Name of Contractor / Supplier	Item of Work/ Supplies	Reference to record Measurement Book			Written order to commence work		Actual date of completion	Quantity	Rate	Unit
			No.	Page No.	Date	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12

Amount	Total amount payable to Contractor/ Supplier		Payee's dated signature in token of acceptance of bill and payment	Dated signature of witness	Dated Certificate of disbursement		Dated Signature of Officer-in-Charge PIU	Remarks
	Figure	Words			Cheque No.	Date		
13	14	15	16	17	18	19	20	21

Dated signature of officer preparing Bill _____

Pay Rs.....(Rupees _____) in cash and Rs.....

(Rupees _____) by cheque.

Dated signature of Officer authorising
 payment _____

Checked

Dated Initials of Accountant

Note: This form is meant for making payment to the contractors for the work when a single payment is made for a job or contract on its completion.

PMGSY PROGRAMME FUND

MUSTER ROLL

(Referred to in paragraph 11.1.4 of the Manual)

The form prescribed for the State Public Works Department/Rural Engineering Department will be used.

PMGSY PROGRAMME FUND

REGISTER OF UN-PAID WAGES

(Referred to in paragraph 11.2.4 (d) of the Manual)

The form prescribed for the State Public Works Department/Rural Engineering Department will be used.

NOTE: REGISTER SHALL BE MAINTAINED WORK-WISE.

PMGSY PROGRAMME FUND

**APPLICATION-CUM-BILL FOR REFUND OF LAPSED DEPOSIT
(Referred to in paragraph 11.2.14 of the Manual)**

To
The Divisional Officer.....
.....
.....

Sir,

The refund of lapsed deposits aggregating Rs. (Rupees
.....) as mentioned in Cols. 1 to 4 below, is due to
me/us and its payment may be arranged –

Purpose for which deposited	No. & date of challan or authority with/under which deposited	Amount deposited & Office/Bank in which deposited	Amount claimed	Amount lapsed to Govt.	Particulars of lapsed statement		Remarks
					Year	Item No.	
1	2	3	4	5	6(a)	6(b)	7

Note : Column 5 to 7 are for use in Departmental Offices.

* Received payment

Date Signature of claimant(s)

I have satisfied myself about the identity of the claimant(s) and his/their title to the amount claimed vide details given in Columns 5 to 7 above. It is requested that the payment may be made by cheque in favour of self/ _____ [Claimant/(s)] or by bank draft in favour of [Claimant(s)] at _____ (Station).

No. Signature
(Divisional Officer)

Date

PMGSY PROGRAMME FUND

Bank Authorisation Utilisation and Reconciliation Statement
(Referred to in paragraph 14.3.2 to 14.3.4 and 14.4.8 of the Manual)

PIU will fill in Parts II and III of this statement and send it with the monthly account to
SRRDA

Name of PIU	Month
Part I For office use in State Rural Roads Development Agency	
(This becomes the voucher for entry on the payment side in the bank column of the SRRDA's cash book. The classification of the transaction will be Bank Authorisation Account Head 1.04)	
Voucher no.	Month
	Date
	Amount
Debit	Bank Authorisation Account
Credit	Classification 1.04
	Bank Account in the Cash Book
Signature of Accountant	Signature of Financial Controller

Part II (To be prepared by the PIU)			
Line No.	Month and Year	Account of Bank Authorisations Received and Utilised	
		Amount	Amount
		Inner Column	Outer Column
1	Opening Balance of Bank Authorisation as per cash book	-----	
2	Bank Authorisations received in the month	-----	
3	Bank Authorisations cancelled in the month	-----	
4	Total (1+2-3)		-----
5	Deduct Cheques Issued during the month, as per statement attached.		
6	Closing Balance of Bank Authorisations as per Cash Book (It should equal (Line No. 4 minus Line 6)		-----
Signature of Accountant		Signature of In-charge PIU	

Part III Bank Reconciliation Statement for un-cashed cheques

1. Opening balance of Uncashed Cheques
2. Cheques issued during the month
3. Total
4. Deduct cheques encashed during the month as per bank statement
5. Closing balance of uncashed cheques with details of cheque no., date and amount

Notes: 1. Attach a statement of uncashed cheques
 2. The statement should reach SRRDA latest by the 5th of the next month.

PMGSY PROGRAMME FUND
Bank Remittances Reconciliation Statement
(Referred to in paragraphs 14.3.4, 15.3.1 (vii) and 15.4.1 of the Manual)
PIU will fill in Part II of this statement and send it with the monthly
account to SRRDA

Name of PIU	Month	
Part I For office use in State Rural Roads Development Agency		
(This becomes the voucher for entry on the receipt side in the bank column of the SRRDA's cash book. The classification of the transaction will be Programme Fund Minor Head 1.02)		
Voucher no.	Date	Amount
Debit	Bank Account in the Cash Book	16.01
Credit	Programme Funds Transferred to PIU	1.02
Signature of Accountant		Signature of Financial Controller
Part II (To be prepared by the PIU)		
Line No.	Month and Year	Account of Bank Authorisations Received and Utilised
		Amount Inner Column Amount Outer Column
1	Outstanding Remittances into the accredited Bank of SRRDA	-----
2	Add Remittances during the month as per details below: Serial No. Date Particulars/Purpose	
	Total	
3	Total Remittances	-----
4	Total (1+2-3)	-----
5	Deduct remittances accounted for by the bank (copy of statement enclosed)	
6	Remittances Outstanding Serial No. Date Particulars/Purpose	-----
	Signature of Accountant	Signature of In-charge PIU

**PMGSY PROGRAMME FUND
 SCHEDULES FORMING PART OF BALANCE SHEET OF PIU
 (Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)
 Schedule of Programme Fund RECEIVED by PIU**

NAME OF PIU _____

SCHEDULE No. L1 A----- CAPITAL FUND PMGSY	Current Month	Previous year*
<u>Programme Fund</u>		
<u>Programme Fund received</u>		
Balance as per last month's Balance Sheet
Add : Received during the month
(Deduct) : Transferred to the SRRDA during the month
BALANCE AS AT THE END OF THE MONTH

Divisional Accountant

Divisional Officer

OR

For use with Annual Balance Sheet

SCHEDULE No. L1 B ----- CAPITAL FUND PMGSY	Current Year	Previous year
<u>Programme Fund</u>		
Opening balance as per the last year's Balance Sheet
Add : Received during the year
(Deduct) : Transferred to the SRRDA during the year
Closing Balance

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET OF SRRDA
(Referred to in paragraph 15.4.1 of the Manual)

Schedule of Programme Fund Received by SRRDA

Balance Sheet as at 20

For Use with the Monthly Balance Sheet

NAME OF SRRDA/STATE _____

SCHEDULE No. L1 PMGSY Programme Fund	Amount	
I. From Government of India, Ministry of Rural Development		
Opening Balance as per last month's balance sheet	
Add : Received during the month	
Closing Balance.	
II. From State Government to meet cost over-runs or its other commitments		
Opening Balance as per last month's balance sheet	
Add : Received during the month	
Closing Balance	
Total		

Finance Controller

OR

For use with Annual Balance Sheet

SCHEDULE No. ----- PMGSY Programme	Current Year	Previous Year
Fund		
I. From Ministry of Rural Development, GOI		
Opening Balance as per last year's balance sheet
Add : Received during the year
Closing Balance.
II. From State Government to meet cost over-runs or its other commitments		
Opening Balance as per last year's balance sheet
Add : Received during the year
Closing Balance
Total		

Finance Controller

PMGSY PROGRAMME FUND
NAME OF PIU/SRRDA _____
SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____

Schedule of Incidental Funds and Miscellaneous Income
(Referred to in paragraphs 15.4.1 and 15.4.3 of the Manual)

SCHEDULE No L2 INCIDENTAL FUNDS AND MISCELLANEOUS INCOME :	Current Month/Year	Previous Year*
1. Incidental Funds (generated from interest and other receipts) as per the last Balance Sheet	
Add: Received during the month/year	
Less: transferred to -----(<i>State details and authority for the transfer</i>)	(.....)	
Total	_____
2. Miscellaneous Income (As per the last Balance Sheet)	
Add: during the month	
Less: transferred to Incidental funds	(.....)	
TOTAL		---

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

Divisional Accountant

Divisional Officer/Financial Controller

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____
Schedule of Deposits Repayable
(Referred to in paragraphs 15.4.1 and 15.4.3 of the Manual)

NAME OF PIU/SRRDA _____

SCHEDULE No. L3- DEPOSITS PAYABLE	Current Month/Year	Previous Year*
1. Contractors & Suppliers Outstanding amount as per the last Balance Sheet
Add: Received during the month
Less: Refunded during the month
TOTAL

*To be used only in the annual balance sheet

Divisional Accountant

Divisional Officer/Financial Controller

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____

Schedule of Current Liabilities
(Referred to in paragraphs 15.4.1 and 15.4.3 of the Manual)

NAME OF PIU/STATE _____

SCHEDULE	No.	L4	CURRENT	Current Month/Year	Previous Year*
LIABILITIES					
A.			Statutory taxes to be paid		.....
			a) Income Tax	.....
			b) Commercial Tax	.....
			c) Others	.....	.....
			Total	.....
B.			Un-paid Bills	.....	.....
C.			Amount payable to the State Government	.....	.....
			GRAND TOTAL	.....

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

Divisional Accountant

Divisional Officer/Financial Controller

PMGSY PROGRAMME FUND
Schedule of Construction of New Roads
(Referred to in paragraph 15.4.1 of the Manual)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT -----

NAME OF PIU/STATE _____

SCHEDULE No A1. – CONSTRUCTION OF NEW ROADS		Amount Inner Column 1	Inner Column2 (sub-total of Inner Col. 1)	Outer Column (Sub-total of inner column 2)
Serial No.	Names of Roads			
1	2	3	4	5
Part 1 Roads funded by the Ministry of Rural Development, Government of India.				
	Completed Roads up to the end of the last month/year			
	(Give Phase-wise Details)	-----		

	Total			
	Completed during the Month/Year			

	Total Completed Roads		-----	
	Roads in Progress			
	(Give Phase-wise Details)	-----		

	Total		-----	
	Total for MORD			

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Serial No.	Names of Roads	Amount Inner Column 1	Inner Column2 (sub-total of Inner Col. 1)	Outer Column (Sub-total of inner column 2)
Part II Roads funded by the World Bank.				
	Completed Roads up to the end of the last month/year	-----		
	(Give Phase-wise Details)	-----		

	Total		-----	
	Completed during the Month/Year			

	Total		-----	
	Roads in Progress			
	(Give Phase-wise Details)	-----		

	Total		-----	
	Total for World Bank			-----

Serial No.	Names of Roads	Amount Inner Column 1	Inner Column2 (sub-total of Inner Col. 1)	Outer Column (Sub-total of inner column 2)
Part III Roads funded by the Asian Development Bank.				
	Completed Roads up to the end of the last month/year	-----		
	(Give Phase-wise Details)	-----		

	Total		-----	
	Completed during the Month/Year			

	Total		-----	
	Roads in Progress			
	(Give Phase-wise Details)	-----		

	Total		-----	
	Total for Asian Development Bank			-----
	Grand Total			-----

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
Schedule of Construction of New Roads
(Referred to in paragraph 15.4.3 of the Manual)
SCHEDULES FORMING PART OF BALANCE SHEET
AS AT 31st MARCH, _____

STATE

Note: The Schedule A1 received from the PIUs will be attached to this schedule when the balance sheet is send to the Nodal Department of the State Government, Ministry of Rural Development, Government of India, other agencies who provide the funds and the NRRDA. The PIU's schedules need not be printed with the annual accounts of SRRDA.

SCHEDULE No A1.					
PIUs		FUNDED BY			
Sl No.	A. Completed Roads PIUs (Alphabetical District Order)	MORD	WORLD BANK	ADB	TOTAL
1	2	3	4	5	6
	Total				
	B. Roads in Progress				
	Total				
	Grand Total A + B				

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT
Schedule of Up-gradation of Existing Roads
(Referred to in paragraphs 15.4.1 and 15.4.3 of the Manual)

NAME OF PIU/STATE _____

SCHEDULE No. A2- UP-GRADATION OF EXISTING ROADS		Amount Inner Column 1	Inner Column2 (sub-total of Inner Col. 1)	Outer Column (Sub-total of inner column 2)
Serial No.	Names of Roads			
Part 1 Roads funded by the Ministry of Rural Development, Government of India.				
	Completed Roads up to the end of the last month/year	-----		
	(Give Phase-wise Details)	-----		

	Total		-----	
	Completed during the Month/Year			

	Total		-----	
	Roads in Progress			
	(Give Phase-wise Details)	-----		

	Total		-----	
	Total for MORD			-----

Divisional Accountant

Divisional Officer

Serial No.	Names of Roads	Amount Inner Column 1	Inner Column2 (sub-total of Inner Col. 1)	Outer Column (Sub-total of inner column 2)
Part I1 Roads funded by the World Bank.				
	Completed Roads up to the end of the last month/year	-----		
	(Give Phase-wise Details)	-----		

	Total		-----	
	Completed during the Month/Year			

	Total		-----	
	Roads in Progress			
	(Give Phase-wise Details)	-----		

	Total		-----	
	Total for World Bank			-----

Divisional Accountant

Divisional Officer

Serial No.	Names of Roads	Amount Inner Column 1	Inner Column2 (sub-total of Inner Col. 1)	Outer Column (Sub-total of inner column 2)
Part III Roads funded by the Asian Development Bank.				
	Completed Roads up to the end of the last month/year	-----		
	(Give Phase-wise Details)	-----		

	Total		-----	
	Completed during the Month/Year			

	Total		-----	
	Roads in Progress			
	(Give Phase-wise Details)	-----		

	Total		-----	
	Total for Asian Development Bank			-----
	Grand Total			-----

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
Schedule of Up-gradation of Existing Roads
(Referred to in paragraph 15.4.3 of the Manual)
SCHEDULES FORMING PART OF BALANCE SHEET
AS AT 31st MARCH, _____

STATE

Note: The Schedule A2 received from the PIUs will be attached to this schedule when the balance sheet is send to the Nodal Department of the State Government, Ministry of Rural Development, Government of India, other agencies who provide the funds and the NRRDA. The PIU's schedules need not be printed with the annual accounts of SRRDA.

SCHEDULE No A1.					
PIUs		FUNDED BY			
Sl No.	A. Completed Roads PIUs (Alphabetical District Order)	MORD	WORLD BANK	ADB	TOTAL
1	2	3	4	5	6
	Total				
	B. Roads in Progress				
	Total				
	Grand Total A + B				

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____ Schedule of Other Expenditure on Roads (Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual) NAME OF PIU ____/STATE_____			
SCHEDULE No. A3 Other Expenditure connected with Road Works	Till the last Balance Sheet	During the month	Total
A. Expenditure on Plantation Till the end of the last balance Sheet <u>Sl. No.</u> <u>Road</u>			
Total on Plantation			
B. Expenditure on Sign Boards Till the end of the last balance Sheet <u>Sl. No.</u> <u>Road</u> During the month <u>Sl. No.</u> <u>Road</u>			
Total expenditure on Sign Boards			

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
Schedule of Other Expenditure on Roads
(Referred to in paragraph 15.4.3 of the Manual)
SCHEDULES FORMING PART OF BALANCE SHEET
AS AT 31st MARCH, _____

STATE

Note: The Schedule A3 received from the PIUs will be attached to this schedule when the balance sheet is send to the Nodal Department of the State Government, Ministry of Rural Development, Government of India, other agencies who provide the funds and the NRRDA. The PIU's schedules need not be printed with the annual accounts of SRRDA.

SCHEDULE No A1.					
PIUs		FUNDED BY			
Sl No.	A. Expenditure on Plantation PIUs (Alphabetical District Order)	MORD	WORLD BANK	ADB	TOTAL
1	2	3	4	5	6
	Total				
	B. Expenditure on Sign Boards				
	Total				

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____
SCHEDULE OF CURRENT ASSETS
(Referred to in paragraphs 15.4.1 and 15.4.3 of the Manual)

NAME OF PIU/SRRDA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 30th
April, _____

SCHEDULE No. A4 – CURRENT ASSETS	Current Month/Year
Particulars	Amount
<p>A. Advances to contractors</p> <p>(i) Considered safe (completion date + 3 months is not yet over) (Detail each type of Advance)</p> <p>(ii) Considered un-safe (completion date + 3 months are over) (Detail each type of Advance)</p>	
<p>B. Misc. Works Advance</p> <p>(a) Against Contractors</p> <p>(i) Considered safe (within completion date plus 3 months)</p> <p>(ii) Considered un-safe</p> <p>(b) Against Staff</p> <p>(i) Less than three months</p> <p>(ii) Less than six months</p> <p>(iii) Over six months</p> <p>(c) Advances for DPR Preparation</p> <p>(i) DPR reports awaited</p> <p>(ii) DPR reports not included in approved programme</p> <p>(iii) DPR reports approved in programme; adjustment in accounts yet to be made</p> <p>(d) Administrative Expenses approved by NRRDA/MORD to be recovered</p> <p>C. Administrative Expenses Recoverable from the State Government</p> <p>i) Outstanding for less than 6 months.</p> <p>ii) Outstanding for more than 6 months.</p> <p>D. Other Items</p>	

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-54

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT _____
SCHEDULE OF FUNDS RECONCILIATION BETWEEN SRRDA AND PIUs
(Referred to in paragraph 15.4.3 of the Manual)

NAME OF SRRDA-----

MONTH-----200

Schedule L5 of Reconciliation between PIUs and SRRDA

Line No.	Particulars	Amount	Amount
	Part 1. Programme Fund		
	Funds SRRDA transferred to PIUs		
	Funds received by PIUs as per their accounts		
	Difference: A. The amount not accounted by PIU. Attach a statement PIU-wise		
	Part II. Bank Authorisation Account		
	Outstanding Balance as per SRRDA books		
	Outstanding Balance as per PIUs books		
	Difference: A. The amount not accounted by SRRDA, Attach a statement (PIU-wise)		

Finance Officer

PMGSY PROGRAMME FUND

LIST OF SCHEDULES TO BE ANNEXED WITH BALANCE SHEET (PIU)

Referred to in paragraph 14.4.7 of the Manual)

1	Bank Authorisation Utilisation and Reconciliation Statement
2	Bank Remittances Reconciliation Statement
3	Schedule of Programme Fund received by PIU
4	Schedule of Incidental Funds/Misc. Income
5	Schedule of Deposits Repayable
6	Schedule of Current Liabilities
7	Schedule of New Roads Constructed
8	Schedule of Up-gradation of Existing Roads
9	Schedule of Other Expenditure on Roads
11	Schedule of Current Assets
12	Schedule of Cash Balances

ACCOUNTANT

PMGSY PROGRAMME FUND

**ACCOUNT OF INTEREST-BEARING SECURITIES
 (Referred to in paragraphs 13.6.1, 14.4.9 of the Manual)
 For the year ending 31st March, 20....**

Name of the PIU.....

*Item No. as per Register of Securities	Name of Depositor /with name of the work	Balance as per last account	Fresh deposits of the year	Total	Deduct securities returned or re- transferred to the depositors	Balance at the close of the year	Reference to acknowledgements for amounts in Column 6	Remarks
1	2	3	4	5	6	7	8	9

.....
 Divisional Accountant

Certified that, with the exceptions noted below, all the securities shown in column 7 of this Account, or their acknowledgements by the authorized custodians are in my possessions.
 (Exceptions (with reason))

Note: The Account shall be annexed to the annual balance sheet of the PIU.

Divisional Officer

PMGSY PROGRAMME FUND

Cash Balance Report

(Referred to in paragraph 7.6.6 of the Manual)

Part I. Statement of actual cash balance in the hands of -----on the -----day of -
-----20-----, and imprest and temporary advances with the subordinates.

Description	No.	Amount	Remarks and explanations of large balances, etc.
1	2	3	4
Notes Denomination wise			
Coins			
5 rupee			
2 rupee			
50 paise			
25 paise			
Total			
In words			

Part II Statement of imprest and temporary advances with the subordinates on the -----
day of -----20---

Name and Designation of the subordinate	Amount	Explanation when imprest exceeds Rs. 2,000/-
1	2	3
	Rs.	
Total		
(In words)		

Signature of Divisional Officer

PMGSY PROGRAMME FUND

REGISTER OF DIVISIONAL ACCOUNTANT'S AUDIT OBJECTIONS
(Referred to in paragraph 5.2.3 of the Manual)

Item No.	Brief particulars of the transaction or order placed under objection by the Divisional Accountant	Name of Objection (Rule or Order to be quoted)	Amount placed under objection	Divisional Officer's replies with reason for not admitting the objection	Remarks of the Accounts Officer

PMGSY/GEN/F-60

PMGSY PROGRAMME FUND

DIVISIONAL OFFICER'S REPORT OF SCRUTINY OF ACCOUNTS

(Referred to in paragraph 14.4.8 of the Manual)

After due examination of the office copies of the Monthly Account, and the Balance Sheet with supporting documents, for the month of -----20 , which were dispatched under the signature of the Divisional Accountant during my absence from headquarters, I respect responsibility for the same.

2. I have initialed the office copies of the Monthly Account, and the Balance Sheet, and the List of Schedules and a duplicate copy of the Monthly Account and the Balance Sheet signed by me is attached to this report.
3. I have issued instructions for the adjustment, in the next month's accounts, for the errors and omissions detailed below, which my scrutiny of the accounts has disclosed:

Divisional Officer

PMGSY PROGRAMME FUND

**Annual Certificates of Balances
(Referred to in paragraph 14.4.10 of the Manual)
Certificate No. 1 Deposits and Purchases**

Certified (1) that the closing balances of following accounts named in the margin for March, 200 , have been reviewed in detail:

- (i) Un-paid Bills
- (ii) Miscellaneous Public Works Advances – debit balances
- (iii) Deposits – Credit Balances.

Certified (2) that no items are included therein which under rule do not pertain to the account concerned, (3) that, with the exceptions noted below, none of the items, in view of the period it has been outstanding or of any other circumstances which may diminish the chance of recovery, calls for any special action, to effect clearance, and (4) that, in respect of the exceptions specified, necessary action is being taken under may orders.

**Certificate No. 2
Works Accounts**

A-General: Certified that the account of all works, the actual construction of which is completed, have been closed as far as possible, and (2) that in cases in which the accounts of such works have still been kept open, arrangements have been made to ensure that no further charges will be incurred without my permission as required under paragraph 10.6.4.

B-Materials- Certified (1) that in respect of each work in progress in the accounts of which the accounts of the head Material at Site Account is being operated upon, the balances as per the Register of Materials at Site Account as on 31 March, 20 have been verified and the report of verification reviewed by me, and (2) that necessary action to clear the head has been taken in the case of all works completed during the year.

Certificate No. 3

B- Contractors. – Certified (1) that the closing balances in the accounts of the contractors as maintained in the Contractors Ledger in respect of the works the accounts of which were open on the 31st March, 20 , were as detailed below, (2) that the total of Contractors balances as shown in this certificate has been reconciled by the Divisional Accountant with the total of the balances in the Ledger of Debit Balances, (3) that there has been no abnormal delay in closing or adjusting the accounts of contracts which are no longer in operation, (4) that all Secured Advances, Mobilisation Advances, Advances against Machinery are covered by duly executed indentures in the prescribed form which I have seen, are in existence in the Divisional Office and (5) finally, that none of the other outstanding debit balances represent any overpayments, or have become or are likely to be irrevocable.

Serial No.	Full Name of Work	Details of Balances			Remarks
		Contractors			
		Advance Payments (Debit)	Secured Advances (Debit)	Other Transactions Debit Credit	
1	2	3	4	5	6

No.
Date

Division
Enclosure: Monthly Account and the Balance Sheet

PRADHAN MANTRI GRAM SADAK YOJANA

REQUISITION FOR PROGRAMME FUND

(Referred to in paragraph 15.3.1 of the Manual)

Name of PIU _____

No.

Date:

To
Empowered Officer
SRRDA (PMGSY)

Kindly issue Bank Authorisation amounting to
Rs. _____

(Rupees _____
_____) for the quarter ending _____. Contract agreement-wise details
of the requirement are as under:

S. No.	Name of work and Package No.	Sanctioned Contract Amount	Name of Payee	To Date Expenditure	Bank Authorisation Available	Bank Authorisation Required	Remarks
1.	2.	3.	4.	5	6	7	8
			TOTAL				

OFFICER-In-CHARGE /PIU

Note:

1. In case of funds required for the refund of deposits etc. to Contractor/ Supplier, it shall be shown distinctly in the requisition with the name of contractor/ supplier to

**PMGSY PROGRAMME FUND
 REGISTER OF DESTRUCTION OF RECORDS
 (Referred to in paragraph 17.4.2 of the Manual)**

Item No.	Description of records destroyed			Sanction to destruction	Date of Destruction	Dated signature of the officers witnessing destruction	Remarks
	Nature of document	Volume or size	Period to which the record relates	Reference to the rule or correspondence	Dated initials of the Divisional Officer		

**PMGSY PROGRAMME FUND
BANK AUTHORISATION**

(Referred to in paragraph 15.2.4 of the Manual)

Name of PIU _____

Contractor-wise Bank Authorisation amounting to Rs. _____
(Rupees _____)

for the quarter ending _____ is issued as under:

S. No.	Name of Payees	Purpose	Amount	Remarks
TOTAL				

**Empowered Officer
SRRDA**

No.

Date:

Copy forwarded to:

- 1. The Officer In-Charge, PIU _____**
- 2. The Chief Manager _____ (Bank)**
- 3. Accounts Section of SRRDA for adjustment in the accounts.**

**Empowered Officer
SRRDA**

PMGSY PROGRAMME FUND
Sources and Uses of Funds
(Financial Monitoring Reports to International Funding Agencies)
(Referred to in paragraph 18.2 of the Manual)
Report for the Quarter ending June/September/December/March 20

Name of SRRDA -----

Line No.	Item	Actual		
		Current Quarter	Current Year	Cumulative Till Date
1	2	3	4	5
1	I. Opening Cash Balance at the start of			
2	1. Cash Balance			
3	2. Investments in the bank			
4	Total			
5	II. Add Sources of Funds			
6	1. Programme Fund received from Government of India			
7	2. Funds received from the State Government for cost over-runs			
8	3. Incidental Funds (from interest and other receipts)			
9	4. Miscellaneous Income			
10	5. Deposits Repayable			
11	6. Current Liabilities			
12	Total			
13	Total (I + II) A			
14	III Less: Expenditure by Component			
15	1. Construction of New Roads			
16	(i) World Bank Financed Works			
17	(ii) Financed by MORD/Others			
18	2. Up-gradation of Existing Roads			
19	(i) World Bank Financed Works			
20	(ii) Financed by MORD/Others			
21	3. Expenditure on Plantation			
22	4. Expenditure on Sign Boards			
23	5. Current Assets			
24	6. Stores and Stock			
25	Total III B			
26	IV Closing Balance A minus B =			
27	1. Cash Balance			
28	2. Investments in the bank			
29	Total			

See Notes on the next page

	Notes for preparing the report.
1.	For preparing Column 3 Current Quarter
1.1	I. Opening Cash Balance at the start of. (Lines 2 and 3). Take the balances from the State's balance sheet of the previous quarter.
1.2	II. Add Sources of Funds (Lines 6 to 11). Take the difference between the liabilities as shown in the State's Balance Sheet of the previous quarter and the liabilities in the current quarter. Deduct the figures of the previous quarter from those of the current quarter. If the current quarter figure is less than that of the previous quarter, take it as a minus figure.
1.3	III Less: Expenditure by Component (Lines 15 to 24). Take the difference between the assets as shown in the State's Balance Sheet of the previous quarter and the assets in the current quarter. Deduct the figures of the previous quarter from those of the current quarter. If the current quarter figure is less than that of the previous quarter, take it as a minus figure.
1.4	IV Closing Balance (Lines 27 and 28). Take the balances from the State's balance sheet of the current quarter.
2.	For preparing Column 3 Current Year
2.1	I. Opening Cash Balance at the start of. (Lines 2 and 3). Take the balances from the State's balance sheet of the previous year.
2.2	II. Add Sources of Funds (Lines 6 to 11). Take the difference between the liabilities as shown in the State's Balance Sheet of the previous year and the liabilities in the current quarter. Deduct the figures of the previous year from those of the current quarter. If the current quarter figure is less than that of the previous year, take it as a minus figure.
2.3	III Less: Expenditure by Component (Lines 15 to 24). Take the difference between the assets as shown in the State's Balance Sheet of the previous year and the assets in the current quarter. Deduct the figures of the previous year from those of the current quarter. If the current quarter figure is less than that of the previous year, take it as a minus figure.
2.4	IV Closing Balance (Lines 27 and 28). Take the balances from the State's balance sheet of the current quarter.
3	Cumulative Till Date
3.1	I. Opening Cash Balance at the start of. (Lines 2 and 3). Take the amount as NIL.
3.2	II. Add Sources of Funds (Lines 6 to 11). Take the figures from the latest balance sheet.
3.3	III Less: Expenditure by Component (Lines 15 to 24). Take the figures from the latest balance sheet.
3.4	IV Closing Balance (Lines 27 and 28). Take the figures from the latest balance sheet.

PMGSY PROGRAMME FUND
Cash Withdrawal (Disbursement)
(Financial Monitoring Reports to International Funding Agencies)
 (Referred to in paragraph 18.2 of the Manual)
 Report for the Quarter ending June/September/December/March 20

Name of SRRDA -----

Line No.	Disbursement Category	Eligible Percentage	Rupees (Rounded to 000's)	
			Project Expenditure during the quarter	Reimbursement Admissible
1	2	3	4	5
	Example 1. Civil Works			
	Total			

Note: Eligible percentage will be available in the approval report of the project.

PMGSY PROGRAMME FUND
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