

PART III
PMGSY Programme Fund
Accounts Manual
Exercises for the PIUs

Second Draft Report
May, 2005

For

National Rural Roads Development Agency

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CHART OF ACCOUNTS FOR PMGSY PROGRAMME FUND					
S.No	Head of Account	Credit / Debit Balance	Major Head Number	Account Head Number	Entry To be made By
1	Programme Fund		1		
1.1	Programme Funds received by SRRDA from GOI	Credit		1.01	SRRDA
1.2	Programme funds transferred by SRRDA to PIU	Debit		1.02	SRRDA
1.3	Programme funds received by PIU from SRRDA	Credit		1.03	PIU
1.4	Bank Authorization Account (Books of SRRDA)	Credit		1.04	SRRDA
1.5	Bank Authorization Account (Books of PIU)	Debit		1.05	PIU
1.6	Incidental funds generated from interest and incidental receipts etc.	Credit		1.06	SRRDA and PIU
1.7	Funds received from the State Government to meet excess expenditure on roads	Credit		1.07	SRRDA
2	Statutory Deductions from Contractors/suppliers		2		
2.1	Income Tax and Surcharge from contractors/ Suppliers	Credit		2.01	PIU
2.2	Commercial/Sales/Entry tax from contractors / Suppliers	Credit		2.02	PIU
2.3	Any Other statutory deductions	Credit		2.03	PIU
3	Deposits Repayable		3		
3.1	Earnest Money Deposits from Contractors / Suppliers	Credit		3.01	PIU
3.2	Security Deposit from contractors/ Suppliers	Credit		3.02	PIU
3.3	Sums due to contractors on closed accounts.	Credit		3.031	PIU
3.4	Miscellaneous Deposits	Credit		3.04	PIU
3.5	Royalties	Credit		3.05	PIU
4	Creditors		4		
4.1	Unpaid bills for purchases	Credit		4.01	PIU
4.2	Payable to State Government	Credit		4.02	PIU
5 to 10	Spare number for future use				
11	Expenditure on works		11		
11.1	Construction of New Roads	Debit		11.01	PIU
11.2	Up-gradation of existing Roads	Debit		11.02	PIU
11.3	Expenditure on Plantation	Debit		11.03	PIU
11.4	Expenditure on Sign Boards	Debit		11.04	PIU

S.No	Head of Account	Credit / Debit Balance	Major Head Number	Account Head Number	Entry To be made By
12	Materials at Site Account (Materials directly issued to Departmental Works)		12		
12.1	Construction of New Roads	Debit		12.01	PIU
12.2	Up-gradation of Existing Roads	Debit		12.02	PIU
13	Stores and Stock		13		
13.1	Stores and Stock	Debit		13.01	PIU
14	Misc. Works Advance		14		
14.1	Against Contractors	Debit		14.01	PIU
14.2	Against Staff	Debit		14.02	PIU
14.3	Advances for DPR Preparation	Debit		14.03	PIU/SRRDA
15	Cash Balance		15		
15.1	Cash in Chest	Debit		15.01	PIU
15.2	Imprest with Staff	Debit		15.02	PIU
16	Bank Balance		16		
16.1	Bank	Debit		16.01	SRRDA
16.2	Investment, Deposits and other balances	Debit		16.02	SRRDA/PIU
17	Advances		17		
17.1	Advance Payment to Contractors	Debit		17.01	PIU
17.2	Materials issued to contractors	Debit		17.02	PIU
17.3	Secured Advance against materials	Debit		17.03	PIU
17.4	Mobilisation Advance	Debit		17.04	PIU
17.5	Machinery Advance	Debit		17.05	PIU
17.6	Advances to Suppliers	Debit		17.06	PIU
17.7	Other Advances	Debit		17.07	PIU
18	Spare No.				
19	Income Tax		19		
19.1	Tax deducted at source by the bank on the investment	Debit		19.01	SRRDA
20	Balance Sheet		20		
20.1	Balance Sheet Account	NIL		20.01	PIU/ SRRDA
21	Incidental Receipts		21		
21.1	Interest received from bank account	Credit		21.01	SRRDA
21.2	Forfeiture of Earnest Money Deposit	Credit		21.02	PIU
21.3	Fines, forfeitures, penalties etc	Credit		21.03	PIU
21.4	Any Other non refundable Deductions from bills of contractor / supplier	Credit		21.04	PIU
21.5	Miscellaneous Receipts	Credit		21.05	PIU / SRRDA
22.1	Recoverable Administrative Expenses from State Government	Debit		22.01	PIU / SRRDA
22-49	Spare numbers for future use				

EXPLANATORY NOTES ON CHART OF ACCOUNTS	
ACCOUNT CODE NUMBER	EXPLANATORY NOTES
1.01	This head takes to credit the funds SRRDA receives from the MORD. .
1.02	Programme fund transferred through Bank Authorisation by SRRDA to PIU get debited to this account in the Bank Authorisation Transfer Entry Book of the SRRDA. SRRDA will also account for the funds, when a PIU deposits in SRRDA's Bank Account any funds it has received relating to Programme Fund. ed SRRDA will credit this account code on the receipt side of its Cash Book in the Bank Column.
1.03	PIU will credit the Programme Fund it receives to this account code on the receipt side of the its Cash Book in "Bank Authorisation" column. Note 1: Other money, if any, received by PIU relating to programme shall be accounted for on the receipt side of PIU's Cash Book in "Cash column" by credit to related account code. On deposit of such moneys in the Bank account of SRRDA it shall be accounted for on the "Payment side" of the Cash Book in "Cash" column by debit to this account code. This is also the practice in CPWD who do not have bank column on the receipt side of the cashbook.
1.02 & 1.03	Account code 1.02 & 1.03 shall be squared up and hence shall not appear in State Level Consolidated Balance Sheet of PIUs and SRRDA.
1.04	When SRRDA transfers to PIU Programme Fund through Bank Authorisation SRRDA, it shall credit this account code in its Bank Authorisation Transfer Entry Book. On receipt of statement for the cheques drawn by the PIU during the month against Bank authorisation in the prescribed format the SRRDA shall account for the amount of cheques drawn by the PIU on the payment side of its Cash Book in bank column by debit to this account code.
1.05	PIU shall account for the Programme Fund received through Bank authorisation from SRRDA on receipt side of its Cash Book in Bank Authorisation column. All PIU's payments by cheque against Bank Authorisation shall be accounted for on the payment side of PIU's Cash Book in "Bank Authorisation" column. No Ledger account of Bank Authorisation account shall be maintained by the PIU as the Cash Book of PIU with column "Bank Authorisation" on the receipt as well the payment side serves the purpose of the ledger.
1.04 & 1.05	Account code 1.04 & 1.05 shall be squared up and shall not appear in State Level Consolidated Balance Sheet.
1.06	At the close of each financial year all incidental receipts in Major Code Number 21 shall be adjusted by credit to this (1.06) account code.
2.01, 2.02 & 2.03	These heads show as credit all the statutory deductions viz. income tax, commercial tax, sales tax, surcharge on tax and any other tax etc. made from the payments to contractors / suppliers by the PIU . The payment to the concerned tax authorities shall be debited to these heads resulting in NIL balance. Note: Royalty is not a tax. It is accounted for under the head of account 3.05.

ACCOUNT CODE	EXPLANATORY NOTES	
3.01	Earnest money deposits received from contractors / suppliers in the form of bank drafts or Deposits at Call Receipts, shall not normally be taken to the accounts. Their record will be kept separately, and these will not be encashed. After the contract is awarded, these will be returned to the bidders. In other cases, these shall be credited to this account head.	
3.02	Security Deposits received/ recovered from Contractors/ suppliers shall be credited. Refund of Security Deposits shall be debited to this head.	
3.03	Sums due to contractors on closed accounts shall be credited to this head. Subsequent payment to contractors shall be debited to this head resulting in NIL balance.	
3.04	All other deposits the PIU receives shall be credited and refund thereof debited to this head resulting in NIL balance. Amount with-held and any other refundable deduction from the bill of the contractor / supplier shall also be credited to this account code.	
3.05	Amount of royalty recovered from the contractor shall be credited to this head of account. When the royalty amount is remitted to the concerned authorities, or refunded to the contractor on the receipt of Royalty Clearance Certificate, this head will be debited resulting in NIL balance.	
4.01	Bills of suppliers remaining unpaid at the close of the month shall debited to the concerned account code and credited to this head. The payments to suppliers in subsequent month shall be debited to this head resulting in NIL balance.	
	Where the original amount credited to this head differs from the actual payment made, the difference shall be debited to head to which the original amount was debited.	
4.02	This head accounts for the amounts payable to the State Government for items such as Stores used from its PWD department etc.	
11.01 & 11.02	Expenditure on works: The works have been classified as per guidelines of MORD Expenditure incurred for the execution of works shall be debited to the works concerned. Account Codes are self-explanatory i.e. Construction of New Roads and Up-gradation of Existing Roads.	
	Expenditure on inauguration of roads will be debited to this head.	
	Expenditure on DPR will be debited to this head by transfer from 14.03 after the DPR is approved.	
11.03	Expenditure on plantation on both sides of the road shall be debited to this Account Code.	
11.04	Expenditure separately sanctioned on fixing sign boards, road stones and other road furniture on the roadside as per IRC specification shall be debited to this Account Code.	

ACCOUNT CODE NUMBER	EXPLANATORY NOTES	
12.01 & 12.02	For works done departmentally by engaging labour or awarding the contract on labour rate, the materials required for the execution of works shall be routed through Stores and Stock Account. Materials issued from store shall be debited to Material at Site and its account shall be maintained by the Site Engineer. When the materials are finally consumed on the works the expenditure shall be debited to works concerned under major code 11 by credit to this account code.	
	Sale proceeds of unconsumed materials, and scrap, if any, shall be credited to Account Head 21.05 Miscellaneous Income.	
13.01	1. Value of stores purchased shall be debited to this Account Code when the payment to the supplier is made within the month of receipt of goods.	
	2. Value of stores purchased shall be debited to this Account Code when the payment to the supplier is not made within the month of receipt of goods; and equal amount will be credited to the Major Head 4.01 Unpaid Bills. (When the payment is made to the suppliers, this account head Unpaid Bills will be debited.	
	3. Issues from stores to site of work / contractors shall be credited to this Account Code by debit to Account Code of works concerned under Major Head-12-“Expenditure on Materials directly charged to works (MAS) or Account Code 17.02-Materials issued to Contractors.	
	4. Any credit balance in stock account “Account Code 13.01” at the time of closing store may arise from the issue rates. Such credit balance (profit on stock) shall be transferred to the to miscellaneous receipt account code 021.07 and stock account code 13.01 shall be closed with NIL balance. (This is only if there is a credit balance in the Stock Account.)	
	5. Scrap in stores, if any, shall be sold by auction and sale proceeds thereof shall be credited to Account code 21.05 “Miscellaneous Receipts”.	
	6. At the close of the scheme the value of stores and stocks, if any, shall be adjusted as per guidelines issued by MORD.	
14.01 & 14.02	Any expenditure, which can not be debited to any Account Code and require investigation / recovery from the contractor / staff shall be debited to Account Code number 14.01 / 14.02. Theft / losses shall also be debited to this account code. It is a suspense head and is to be adjusted by debit to final account Code and Credit to 14.01 / 14.02 after investigation. This Account Code is to be finally closed with NIL balance.	
14.03	Expenditure initially incurred on the DPR preparation will be posted to this. After the DPR is approved, the amount will be transferred to the Head 14.01 or 14.02.	

ACCOUNT CODE NUMBER	EXPLANATORY NOTES	
15.01	Account Code-Cash in Chest is self explanatory. Cash balance appearing in cashbook at the close of month shall be shown against this Account Code in the Monthly Account as per direction in the Monthly Account.	
15.02	Imprest or temporary advance issued to staff for petty expenses / purchases / labour payment shall be debited to this account code. On receipt of account this account code shall be adjusted by debit to final head of account code relating to expenses. This account code is to be finally closed with NIL balance.	
16.01	Funds received by SRRDA from MORD (or any other source) shall be kept in an account opened in a nationalized scheduled bank with whom a tripartite agreement has been executed. The funds in this account shall be made available to PIU through "Bank Authorizations".	
	Funds shall be released on the basis of requisition of PIU. Bank reconciliation statement shall be prepared at the end of each month by SRRDA as well as PIU to reconcile the difference, if any, in balance as per Bank and Cash Book.	
16.02	SRRDA will operate this account to show the deposits with its bankers, by reducing the amount under the head 16.01 at the end of each month.	
	PIU will use this head in the opening balance sheet to record its deposits or funds lying with the District Treasury, Bank's Fixed Deposit Receipts, District Rural Development Agencies etc. This account will be closed when the funds are transferred to the SRRDA.	
17.01	Advance Payment for work not-measured are not allowed, except with the approval of NRRDA. Such payment, if any, made to the contractor against his running bill shall be debited to this account code. Recovery, as and when effected, shall also be credited to this account code.	
17.02	Materials issued to the contractors from stores shall be debited to this account code. Materials as per requirements of the work and as per terms and conditions of contract shall be issued and cost thereof shall be recovered on the basis of its consumption.	
17.03	Secured advance against imperishable materials brought to site of work shall be debited. Secured advance shall be granted as per the terms of the contract on signing the indenture bond in the form prescribed by the Executing Agency.	
17.04 and 17.05	Machinery Advance and Mobilisation Advance shall be debited to the concerned Account Code. The advances shall be granted as per the contract agreement. Recoveries will be credited to the concerned head.	
	Interest recovered, where the conditions of contract allow it, from the contractor on the amount of advance shall be credited to Miscellaneous receipts account code 21.05.	
17.06	Advances to suppliers shall be debited to this account code. Advances shall be given as per conditions of supply order after ensuring its security and recovery. Recovery of advance shall be adjusted when supplies are received and accepted.	
17.07	The head covers advances not included in the heads 17.01 to 17.06.	
18.01	Spare Number	

ACCOUNT CODE NUMBER	EXPLANATORY NOTES																					
19.01	Tax deducted at source by the Bank from the interest shall be debited to this account code. Refund for the same shall be claimed from Income Tax Department.																					
20.01	<p>This account code shall be operated to incorporate in the PIU's accounts/SRRDA's accounts the opening balance sheet. The following entries shall be passed in the TE book to account for the assets and liabilities</p> <table border="1" data-bbox="293 390 1289 548"> <tr> <td data-bbox="293 390 878 422">(i) Debit : Balance Sheet Account</td> <td data-bbox="878 390 1008 422"></td> <td data-bbox="1008 390 1138 422"></td> <td data-bbox="1138 390 1289 422"></td> </tr> <tr> <td data-bbox="293 422 878 453">Credit: Liabilities</td> <td data-bbox="878 422 1008 453"></td> <td data-bbox="1008 422 1138 453"></td> <td data-bbox="1138 422 1289 453"></td> </tr> <tr> <td data-bbox="293 453 878 485">(ii) Debit : Assets</td> <td data-bbox="878 453 1008 485"></td> <td data-bbox="1008 453 1138 485"></td> <td data-bbox="1138 453 1289 485"></td> </tr> <tr> <td data-bbox="293 485 878 516">Credit: Balance Sheet Account</td> <td data-bbox="878 485 1008 516"></td> <td data-bbox="1008 485 1138 516"></td> <td data-bbox="1138 485 1289 516"></td> </tr> <tr> <td data-bbox="293 516 878 548">This account code shall be closed with Nil Balance.</td> <td data-bbox="878 516 1008 548"></td> <td data-bbox="1008 516 1138 548"></td> <td data-bbox="1138 516 1289 548"></td> </tr> </table>	(i) Debit : Balance Sheet Account				Credit: Liabilities				(ii) Debit : Assets				Credit: Balance Sheet Account				This account code shall be closed with Nil Balance.				
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Credit: Liabilities																						
(ii) Debit : Assets																						
Credit: Balance Sheet Account																						
This account code shall be closed with Nil Balance.																						
21.01	Gross amount of interest received on deposits etc. shall be credited to this head of account. The balance will be transferred to the Head 1.06 at the end of the year.																					
21.02 to 21.04	These account codes are self -explanatory. Account code 21.03 will also include deduction on account of non-refundable liquidated damages etc. from the bill of contractor. The balance will be transferred to the Head 1.06 at the end of the year																					
21.05	<p>All other receipts shall be credited to this account code. Sale proceeds of scrap etc. shall also be credited. Interest recovered from contractor against mobilization / machinery advance shall also be credited.</p> <p>The balance will be transferred to the Head 1.06 at the end of the year.</p>																					
22.1	<p>This head accounts for the non-admissible administrative expenses incurred out of the Programme Fund. These are recoverable from the State Government.</p> <p>This account head will also be used for the administrative expenses incurred for which the funds from the MORD had not been received, but were admissible. It is wrong to incur expenditure from Programme Fund for Administrative Expenses unless the funds are received. Promise of providing the funds is no authority for incurring the expenditure from another fund. The SRRDA will take up with MORD/State Government for re-imbusement of admissible amount. The procedure followed will be as follows.</p> <p>a) The SRRDA will take on its books the amounts appearing in the books of PIU by passing a TE Crediting the Programme Fund Transferred to PIUs (1.02) and debiting the head 22.01. It will then ask the PIU to pass a corresponding TE Debiting the Programme Fund received from SRRDA (1.03) and Crediting the head 22.01.</p> <p>b) When the funds are received, SRRDA will debit its bank account in the Cash Book with classification shown as 22.01.</p>																					
Note :-																						
1	Account code (1.02 and 1.03) and (1.04 and 1.05). While preparing the State's balance sheet, SRRDA will normally squared up these heads. Monthly meetings of the PIUs shall be arranged by SRRDA so that the differences, if any, may be reconciled and adjusted.																					
2	Balances, if any, against major code number 3, 4, 13, 14, 16 and 17 at the close of the scheme shall be adjusted as per the guidelines of issued by MORD.																					

FORMS

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

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.

S.No.	Name of Record	PMGSY Form No.	Relevant CPWA Code Form No.
<u>MONTHLY ACCOUNT & BALANCE SHEET</u>			
1	Monthly Account (SRRDA.)	PMGSY/F-1	New
2	Monthly Account (PIU)	PMGSY/F-1A	Form-80/R
3	Master Sheet of Accounts of All the PIUs	PMGSY/F-1AA	New
4	Master Sheet of Consolidated Balance Sheet of SRRDA and PIUs	PMGSY/F-1AAA	New
5	Annual Account of Receipts and Payments (SRRDA)	PMGSY/F-1A(Annual)	New
6	Balance Sheet (State)	PMGSY/F-2	New
7	Balance Sheet (SRRDA)	PMGSY/F-2A	New
8	Balance Sheet (PIU)	PMGSY/F-2B	New
<u>INITIAL ACCOUNT RECORDS</u>			
9	Cash Book of SRRDA	PMGSY/IA/F-3	Form-1/R
10	Cash Book of PIU	PMGSY/IA/F-3A	Form-1/R
11	Register of Cheques Received and Adjusted	PMGSY/IA/F-3B	Form 1A/R
12	Imprest Cash Book	PMGSY/IA/F-4	Form-2
13	Money Receipt Book	PMGSY/IA/F-5	Form-3/R
14	Payment Voucher	PMGSY/IA/F-6	Form-28/ R
15	Transfer Entry Book	PMGSY/IA/F-7	Form-54/R
16	Bank Authorisation Transfer Entry Book	PMGSY/IA/F-7A	New
17	General Ledger (Debit Balances)	PMGSY/IA/F-8	Form-61/R
18	General Ledger (Credit Balances)	PMGSY/IA/F-9	Form-61/R
19	PIU-Wise Ledger for Programme Fund Transferred by SRRDA	PMGSY/IA/F-10	New
20	Abstract of Programme Fund transferred to PIU	PMGSY/IA/F-10A	New
21	PIU-Wise Ledger for Bank Authorisations by SRRDA	PMGSY/IA/F-10B	New
22	Abstract of Outstanding Bank Authorisations with PIUs	PMGSY/IA/F-10C	New
23	PIU-Wise Register of Cheques Issued	PMGSY/IA/F-10D	New
24	PIU-Wise Register of Remittances	PMGSY/IA/F-10E	New
25	Running Account Bill	PMGSY/IA/F-11	Form-26/R
26	Account of Secured Advance	PMGSY/IA/F-12	Form-26A/R
27	Account of Advance against Machinery	PMGSY/IA/F-13	New
28	Indenture for Secured Advance	PMGSY/IA/F-14	Form-31/R
29	Measurement Book	PMGSY/IA/F-15	Form-23

S.No.	Name of Record	PMGSY Form No.	Relevant CPWA Code Form No.
30	Bill Measurement Book	PMGSY/IA/F-16	New
31	Transfer Entry Order	PMGSY/IA/F-17	Form-53
32	Contractor's Ledger	PMGSY/IA/F-18	Form-43/R
33	Register of Works	PMGSY/IA/F-19	Form-40/R
34	Detailed Completion Report	PMGSY/IA/F-20	Form-44
SUBSIDIARY REGISTERS			
35	Register of Statutory Deductions from Contractors/ Suppliers	PMGSY/SR/F-21	Form-67
36	Register of Deposits Repayable	PMGSY/SR/F-22	Form-67
37	Register of Miscellaneous Works Advance	PMGSY/SR/F-23	Form-67
38	Register of Sanctioned Estimates	PMGSY/SR/F-24	New
39	Register of Interest Bearing Securities/Bank Guarantees	PMGSY/SR/F-27	Form-85/R
40	Account of Interest Bearing Securities	PMGSY/SR/F-27A	Form 86
41	Register of Government Sanctions Releasing Programme Fund	PMGSY/SR/F-28	New
42	Register of Measurement Books	PMGSY/SR/F-31	Form-92
43	Register of Cheque Books/Money Receipts Books	PMGSY/SR/F-32	Form-52
44	Register of Miscellaneous Recoveries	PMGSY/SR/F-32A	Form 95
STORE AND STOCK ACCOUNT RECORD FOR DEPARTMENTAL EXECUTION			
45	Goods Received Sheet	PMGSY/SS/F-35	Form-8A
46	Summary of Stock Receipt	PMGSY/SS/F-36	Form-9
47	Stores Indent	PMGSY/SS/F-37	Form-7
48	Summary of Indents	PMGSY/SS/F-38	Form-10
49	Register of Indents	PMGSY/SS/F-38A	Form 7A
50	Bin Cards	PMGSY/SS/F-39	Form-8
51	Priced Store Ledger	PMGSY/SS/F-40	Form-12
52	Register of Goods Received Sheet	PMGSY/SS/F-41	Form-12A
53	Register of Bin Cards	PMGSY/SS/F-42	Form-12B
54	Sale Account	PMGSY/SS/F-42A	Form 19
55	Statement of Receipts, Issues and Balance of Road Metal	PMGSY/SS/F-42B	Form 16
56	Register of Materials at Site Account	PMGSY/SS/F-43	Form-35
57	Register showing Materials used in construction	PMGSY/SS/F-44	Form-38
58	Register of Materials Issued to Contractors	PMGSY/SS/F-44A	Form-35A
59	Register of Advances to Suppliers	PMGSY/SS/F-45	New
60	Register of Unpaid Bills	PMGSY/SS/F-46	Form-67, Form 69
61	First & Final Bill	PMGSY/SS/F-47	Form-24
62	Muster Roll	PMGSY/SS/F-48	Form-21
63	Register of Unpaid Wages	PMGSY/SS/F-49	Form-21A
64	Application-cum-Bill for Refund of Lapsed Deposit	PMGSY/SS/F-51	New

S.No.	Name of Record	PMGSY Form No.	Relevant CPWA Code Form No.
SUPPORTING SCHEDULES WITH MONTHLY ACCOUNT/ BALANCE SHEET			
65	Bank Authorisation Utilisation and Reconciliation Statement	PMGSY/SCH/F-52	Form-51/R
66	Bank Remittances Reconciliation Statement	PMGSY/SCH/F-52 (REM)	Form-51/R
67	Schedule of Programme Fund received by PIU	PMGSY/SCH/F-52A	New
68	Schedule of Programme Fund Received by SRRDA	PMGSY/SCH/F-52AA	New
69	Schedule of Incidental Funds and Miscellaneous Income	PMGSY/SCH/F-52B	New
70	Schedule of Deposits Repayable	PMGSY/SCH/F-52C	New
71	Schedule of Current Liabilities	PMGSY/SCH/F-52D	New
72	Schedule of Construction of New Roads (PIU)	PMGSY/SCH/F-53A	New
73	Schedule of Construction of New Roads (STATE)	PMGSY/SCH/F-53AA	New
74	Schedule of Up-gradation of Existing Roads	PMGSY/SCH/F-53B	New
75	Schedule of Up-gradation of Existing Roads (STATE)	PMGSY/SCH/F-53BB	
76	Schedule of Other Expenditure on Roads	PMGSY/SCH/F-53C	New
77	Schedule of Other Expenditure on Roads (STATE)	PMGSY/SCH/F-53CC	
78	Schedule of Current Assets	PMGSY/SCH/F-53D	New
79	Schedule of Reconciliation between PIUs and SRRDA	PMGSY/SCH/F-54	New
80	List of Schedules to be Annexed with Balance Sheet of PIU	PMGSY/SCH/F-55	Form-83/R
81	Schedule of Interest Bearing Securities	PMGSY/SCH/F-56	Form 86
82	Schedule of Cash Balances	PMGSY/SCH/F-57	Form 5
	GENERAL		
82	Register of Miscellaneous Sanctions	PMGSY/GEN/F-58	Form 59
83	Register of Divisional Accountant's Audit Objections	PMGSY/GEN/F-59	Form 60
84	Divisional Officer's Report Of Scrutiny Of Accounts	PMGSY/GEN/F-60	Form 84
	Annual Certificates of Balances	PMGSY/GEN/F-61	Form 91
85	Requisition For Programme Fund	PMGSY/Gen/F-62	New
87	Register of Destruction of Records	PMGSY/Gen/F-63	Form 97
88	Bank Authorisation	PMGSY/GEN/F-64	New
83	Register of Miscellaneous Sanctions	PMGSY/GEN/F-58	Form 59
84	Register of Divisional Accountant's Audit Objections	PMGSY/GEN/F-59	Form 60
	Divisional Officer's Report Of Scrutiny Of Accounts	PMGSY/GEN/F-60	Form 84
85	Annual Certificates of Balances	PMGSY/GEN/F-61	Form 91
87	Requisition For Programme Fund	PMGSY/Gen/F-62	New
88	Register of Destruction of Records	PMGSY/Gen/F-63	Form 97
89	Bank Authorisation	PMGSY/GEN/F-64	New
90	Statement of Sources and Uses of Funds (for Reports to International Agencies)	PMGSY/GEN/F-65	New
91	Statement of Cash Withdrawal (Disbursement) for International Agencies to claim re-imburement	PMGSY/GEN/F-66	New

Opening Balance Sheet of PIU - XYZ
As on 31st March, 2003

Classi- fication	Liabilities		Amount	Classi- fication	Assets		Amount
1.03	Programme Fund from MORD	Sch 1	27,000,000.00	15.01	Cash in chest		20,000.00
1.06	Incidental funds generated from interest and incidental receipts etc.	Sch 2	30,000.00	16.02	Investment, Deposits and other balances	Sch A1	3,045,000.00
	Statutory Deductions not deposited	Sch 3			Expenditure on works		
2.01	Income tax		13,000.00		New Roads		
2.02	Commercial Tax		7,000.00		Funded by MORD		
	Deposits Repayable			11.01	Completed	Sch A2.1	19,000,000.00
3.02	Security Deposit of Contractors	Sch 4	2,665,000.00	11.01	in Progress	Sch A2.2	4,000,000.00
	Creditors		-		Upgradation of Road		
4.01	Unpaid bills for purchases	Sch 5	50,000.00		Funded by MORD		
4.02	Payable to State Government	Sch 6	140,000.00	11.02	Completed	Sch A3.1	2,000,000.00
				11.02	in Progress	Sch A3.2	1,500,000.00
				11.03	Plantation	Sch A4	100,000.00
				11.04	Sign Boards	Sch A5	50,000.00
				13.01	Stores and Stock		50,000.00
					Misc. Works Advance		
				14.03	Advances for DPR Preparation	Sch A-6	40,000.00
				22.01	Recoverable Administrative Expenses from State Government	Sch-A8	100,000.00
	Total		29,905,000.00		Total		29,905,000.00

SCHEDULES FORMING PART OF BALANCE SHEET OF PIU				
AS AT 31ST MARCH, 2003				
Sch. 1		Programme Fund		
Date	Particulars	Amount	Amount	
1-Dec-01	From GOI	3,000,000.00		
1st Feb 2001	From DRDA	11,000,000.00		
1-Mar-01	From State Government	5,000,000.00		
15-Mar-03	From SRRDA	6,000,000.00		
		2,000,000.00		
			27,000,000.00	
Sch. 2		Incidental funds generated from interest and incidental receipts etc.		
	Particulars	Amount	Amount	
	Interest on bank deposits	20,000.00		
	Fines and forfeitures	8,000.00		
	Misc. Income	2,000.00		
			30,000.00	
Sch. 3		Statutory Deductions not deposited		
Income Tax				
Sl. No.	Contractor's Name	Package	Amount	Amount
1	EEE	PKG 5	10,000.00	
2	FFF	PL-1	2,000.00	
3	GGG	Sign_1	1,000.00	
		Total		13,000.00
Commercial Tax			Amount	Amount
1	EEE	PKG5	5000	
	FFF	PL-1	1000	
	GGG	Sign_1	1000	
				7,000.00
Sch. 4		Security Deposit of Contractors		
Sl. No.	Contractor's Name	Package	Amount	Amount
1	AAA	PKG 1	1,000,000.00	
2	BBB	PKG 2	900,000.00	
3	CCC	PKG 3	400,000.00	
4	DDD	PKG4	200,000.00	
5	EEE	PKG5	150,000.00	
6	FFF	PL-1	10,000.00	
7	GGG	Sign_1	5,000.00	
				2,665,000.00
Sch. 5		Unpaid bills for purchases		
Sl. No.	Supplier	Amount		
1	GGG	50,000.00		
Sch. 6		Payable to State Government		
	Particulars	Amount		
	Sale of Tenders	140,000.00		

SCHEDULES FORMING PART OF BALANCE SHEET OF PIU				
AS AT				
Sch A1	Investment, Deposits and other balances			
Sl. No.	Particulars	Amount		
1	Punjab National Bank	500,000.00		
2	Punjab National Bank	700,000.00		
3	Central Bank of India	300,000.00		
4	District Treasury	500,000.00		
5	Canara Bank	845,000.00		
6	DRDA	200,000.00		
			3,045,000.00	
Sch A2.1	Construction of New Roads			
	Completed Roads			
Sl. No.	Contractor's Name	Package	Amount	Amount
1	AAA	PKG 1		
		Rd A	6,000,000.00	
		Rd B	4,000,000.00	10,000,000.00
2	BBB	PKG 2		
		Rd C	5,000,000.00	
		Rd D	4,000,000.00	9,000,000.00
				19,000,000.00
Sch A2.2	Expenditure on New Roads In progress		Amount	Amount
Sl. No.	Contractor's Name	Package		
1	CCC	PKG3		
		Rd E	3,000,000.00	
		Rd F	1,000,000.00	4,000,000.00
Schedule A 3.1	Expenditure on Upgradation of Road Completed		Amount	
Sl. No.	Contractor's Name	Package		
1	DDD	PKG4		
		Rd H	2,000,000.00	
Sch. A 3.2	Expenditure on Upgradation of Road In progress			
Sl. No.	Contractor's Name	Package	Amount	Amount
1	EEE	PKG5		
		Rd J	1,000,000.00	
		Rd K	500,000.00	1,500,000.00
Sch. A -4	Expenditure on Plantations			
Sl. No.	Contractor's Name	Package	Amount	Amount
1	FFF			
		PL-1 Rd A	50,000.00	
		PL-1 Rd B	50,000.00	100,000.00

SCHEDULES FORMING PART OF BALANCE SHEET OF PIU				
AS AT				
Schedule A - 5		Expenditure on SignBoards		
Sl. No.	Contractor's Name	Package	Amount	Amount
1	GGG	Sign_1 Rd C	30,000.00	
		Sign_1 Rd D	20,000.00	50,000.00
Sch. A - 6		Advances for DPR Preparation		
Serial No.	Particulars of Consultant	Road	Amount	Amount
1	QQQ	R	20,000.00	
2	RRR	Z	20,000.00	
				40,000.00
Sch. A - 7		Administrative Expenses approved by NRRDA/MORD to be recovered		
Serial No.	Particulars	Amount	Amount	
1	Stationery for PMGSY	10,000.00		
2	Diesel and Petrol	40,000.00		
3	Telephones	10,000.00		
			60,000.00	
Sch. A - 8		Recoverable Administrative Expenses from State Government		
Serial No.	Particulars	Amount		
1	Printing of Tender Documents	40,000.00		

Serial No.	Package No	Agreement No.	Remarks	Contractor	Road Name	Road ID	Funded by	Phase
1	PKG 1	AGR-001		AAA			MORD	2
					Rd A	ST/DIS/PKG1/01		
					Rd B	ST/DIS/PKG1/02		
2	PKG 2	AGR-002		BBB			MORD	2
					Rd C	ST/DIS/PKG2/01		
					Rd D	ST/DIS/PKG2/02		
3	PKG 3	AGR-003		CCC			MORD	2
					Rd E	ST/DIS/PKG3/01		
					Rd F	ST/DIS/PKG3/02		
4	PKG4	AGR-004		DDD			MORD	2
					Rd H	ST/DIS/PKG4/01		
5	PKG5	AGR-005		EEE			MORD	2
					Rd J	ST/DIS/PKG5/01		
					Rd K	ST/DIS/PKG5/02		
6	PKG6	Not yet awarded		Not yet awarded			MORD	
					Rd AA			
					Rd BB			
7	PKG7	AGR-008		BSS			World Bank	2
					Rd. M	ST/DIS/PKG7/01		
					Rd. N	ST/DIS/PKG7/02		
8	PKG8	AGR-009		SCP			MORD	2
					Rd. P	ST/DIS/PKG8/01		
					Rd. Q	ST/DIS/PKG8/02		
9	PKG9	AGR-010		ABB			MORD	2
					Rd. R	ST/DIS/PKG9/01		
					Rd. S	ST/DIS/PKG9/02		

LIST OF TRANSACTIONS FOR PIU (XYZ) FOR
April, May, and June 2003 (Programme Fund)

Sl.No.	Date	Particulars	Details	Rs.
1	01.04.2003	Authorisation from SRRDA (State Rural Roads Development Agency) for Programme Fund Account		9,000,000.00
2	06.04.2003	Cash drawn from Bank Cheque No. 1 Vr no.1		10,000.00
3	15.04.2003	Paid Ist RA Bill of Contractor BSS, New Rd		
		Package No. 7 By Cheque-No. 02 Vr. No.2	1,729,322.00	
		By Cash	873,297.00	2,602,619.00
		(Rd wise: Road M Rs. 1,602,619/-, Rd N 1,000,000/-) Works in progress World Bank Funded		
4	15.04.2003	Deductions from Contractor BSS, New Rd		
		Income Tax	38,913.00	
		Comm. Tax	43,872.00	
		Security Deposit	95,374.00	
		Withheld Amount.	695,131.00	
		Cost of Bill form	7.00	873,297.00
5	17.04.2003	Paid Ist RA Bill of Contractor SCP		
		New Road, Package No.8 Cheque-No. 03 Vr 3	1,274,125.00	
		By Cash	105,030.00	1,379,155.00
		(Rd wise: Road P Rs. 1,000,000/-, Rd Q 379,155/-) Works in progress		

Sl.No.	Date	Particulars	Details	Rs.
6	17.04.2003	Deductions from Contractor SCP, New Rd		
		Security Deposit	68,958.00	
		Income Tax	28,135.00	
		Comm. Tax.	7,930.00	
		Cost of Bill form	7.00	
				105,030.00
7	18.04.2003	Imprest issued to Junior Engineer - cash Vr 4		1,500.00
8	19.04.03	Mobilisation Advance to Contractor ABB PKG 9 -Cheque No. 04 for upgradation of roads Vr 5		500,000.00
9	02.5.2003	Authorisation cancelled by SRRDA VR 1		100,000.00
10	03.5.2003	Paid to contractor ABB, Package-9 Vr 2		
		for up-gradation by cheque-No. 05	1,380,262.00	
		By Cash	198,373.00	1,578,635.00
		Road R Rs.1,000,000/- & Rd S Rs.578,635/-		
11	03.05.2003	Deductions from Contractor ABB		
		Security Deposit	57,506.00	
		Income Tax	22,350.00	
		Comm. Tax	8,765.00	
		Royalty	3,472.00	
		Mobilisation Advance	100,000.00	
		Withheld Amount	6,273.00	
		Cost of Bill form	7.00	198,373.00
12	06.05.2003	Paid to Contractor CDF for Plantation Vr 3		
		Package No.-PL-2 Rd C 100,000/-and Road D Rs.30616/-		
		-By Cheque-No. 06	125,796.00	
		By Cash	4,820.00	130,616.00
13	06.05.2003	Deductions from Contractor CDF		
		Security Deposit	2,817.00	
		Income Tax	2,003.00	4,820.00

Sl.No.	Date	Particulars	Details	Rs.
14	08.05.2003	Paid to Contractor PPP for Sign Boards Package Sign-2 Vr 4		
		By cheque-No. 07	86,479.00	
		By cash	3,976.00	90,455.00
		Road A Rs.50,000/-& Rd B40,455/-		
15	08.05.2003	Deductions from Contractor P		
		Income Tax	1,741.00	
		Com. Tax	2,235.00	3,976.00
16	10.05.2003	Paid to supplier XX, an authorised payee, for Cement for 200 bags of cement. It is not an advance. Cheque -No. 08 Vr 5		26,000.00
17	15.05.2003	Paid machinery advance to contractor YYY for PKG 10 New Roads by cheque-No. 09 Vr 6	198,765.00	
		By Cash	3,975.00	202,740.00
18	15.05.2003	Deduction of income tax from YYY for PKG 10	3,975.00	
19	20.05.2003	Remittance of Statutory Deductions		
		Income Tax Cheque -No. 10 Vr 7		67,048.00
		Commercial Tax.Cheque -No. 11 Vr 8		51,802.00
20	21.05.2003	Junior Engineer renders account of imprest for sign board Vr 9 Rd S Departmental Work	1,200.00	
21	22.05.2003	Cheque No. 2 dated 15.04.03 issued to contractor BSS for PKG 7 cancelled and another issued because it got mutilated. Cheque -No. 12 Vr 10		1,729,322.00
22	31.05.2003	300 bags of cement purchased from Supplier X bill dated 30th May, 03 not yet paid		39,000.00
23	31.05.2003	100 bags of cement issued to Contractor Y for PKG-10		13,000.00
24	31.05.2003	200 bags of cement issued to Work (New Roads, Departmental Work)		26,000.00
25	31.05.2003	Closed the bank account and send the money to to the State Rural Road Development Agency by Demand Draft Vr 11		845,000.00
26	31.05.03	DPR of Rd Y of PKG 9 New Roads approved	20,000.00	20,000.00

Sl.No.	Date	Particulars	Details	Rs.
27	4.06.2003	Cash withdrawn from Bank cheque no. 15 Vr 3		50,000.00
28	4.06.2003	Paid Advance for DPR to SSS for Rd. EE Vr 4		
		Cash	1,000.00	
		Demand Draft	49,000.00	50,000.00
29	4.06.2003	Income Tax recovered from SSS		1,000.00
30	5.06.2003	Material issued to contractor by Regular division (Not from stocks bought from PMGSY funds). Work PKG 21 New Roads, Road A	150,000.00	150,000.00
31	6.06.2003	Cheque No.7 for Rs.26,000/- issued on 10.5.2003 declared lost; bank certifies no payment; supplier wants another cheque issued.		
32	7.06.03	DRDA informs that it has PMGSY funds of Rs. 2000000/- with it and asks what to do with it. This was not included in opening balance sheet.		2,000,000.00
33	9.06.2003	PIU withdraws money from Punjab National Bank and remitted to SRRDA by DD no. 801 State Bank Vr 5		1,000,000.00
34	10.06.2003	Pays Tenderer A as refund of Earnest Money as directed by SRRDA Cheque -No. 16 Vr 6		20,000.00
35	11.06.2003	Contract with Contractor PPP for Sign Boards PKG -Sign-2 rescinded and awarded to contractor TTT and paid as follows to TTT Vr 7 for Rd B		
		Cash	5,000.00	
		Cheque -No. 17	100,000.00	105,000.00
38	11.06.03	Income Tax recovred from Contractor TTT	3,000.00	
		Commercial Tax recovred from Contractor TTT	2,000.00	
39	12.06.03	Remitted		
		Income tax ch. No. 18 Vr 8		43,069.00
		Comm. Tax ch. No. 19 Vr 9		18,000.00
40	13.06.03	Performance guarantee of contractor P PKG SGN-2 encashed		5,000.00
41	14.06.03	Amount paid to Chartered Accountant for audit Vr10		1,000.00
42	15.06.03	Expenditure on PKG sign-1 from PNB account Vr 11 Road C		5,000.00
43	16.06.03	PNB informs PIU of the interest amount in its books. The PIU did not know this when it prepared the balance sheet		5,000.00
44	17.06.03	Spent from cash on inauguration ceremony of Road A, PKG 1 Vr12		5,000.00
45	18.06.03	Contractor for PKG 1 claims the maintenance charges for the last six months.		50,000.00
46	19.06.03	Tender publication cost incurred		10,000.00
47	20.06.03	Realised from the sale of tender forms		8,000.00

PMGSY / IA / F-17

PMGSY PROGRAMME FUND
TRANSFER ENTRY ORDER

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU XYZ

Transfer Entry
 Order No. **1**

MONTH-April2003

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
1/4/03	Programm Fund Account			1.03	27,000,000.00
	Incidental Funds			1.06	30,000.00
	Security Deposit of Contractors			3.02	2,665,000.00
	Statutory Deductions not deposited				
	Income-tax			2.01	13,000.00
	Commercial tax			2.02	7,000.00
	Un-paid Bills			4.01	50,000.00
	Payable to State Government			4.02	140,000.00
	Balance Sheet A/c	20.01	29,905,000.00		
	Incorporating in the PIU's accounts the liabilities of the Opening Balance Sheet as on 31st March, 2003				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY PROGRAMME FUND
TRANSFER ENTRY ORDER

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU XYZ

Transfer Entry

Order No. 2

MONTH-April2003

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
1/4/03	Cash in hand	15.01	20,000.00		
	Cash in bank	16.02	3,045,000.00		
	Construction of New Roads	11.01	23,000,000.00		
	Upgradation of Roads	11.02	3,500,000.00		
	Plantations	11.03	100,000.00		
	Sign Boards	11.04	50,000.00		
	Stores and Stock	13.01	50,000.00		
	Advances for DPR	14.03	40,000.00		
	Recoverable Administrative Expenses from State Government	22.01	100,000.00		
	Balance Sheet A/c			20.01	29,905,000.00

Incorporating in the PIU's
 accounts the assets of the
 Opening Balance Sheet as on
 31st March, 2003

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY PROGRAMME FUND
TRANSFER ENTRY ORDER

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU XYZ

Transfer Entry

Order No. 3

MONTH May, 2003

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
31/5/03	Stores and Stock	13.01	39,000.00		
	Purchase Suspense			4.01	39,000.00
	300 bags of cement purchased from Supplier X bill dated 30th May, 03 not yet paid				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY PROGRAMME FUND
TRANSFER ENTRY ORDER

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU XYZ

Transfer Entry

Order No. 4

MONTH May, 2003

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
31/5/03	Material Issued to Contractor	17.02	13,000.00		
	Stores and Stock			13.01	13,000.00
	(100 bags of cement issued to Contractor Y for PKG 10)				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY PROGRAMME FUND
TRANSFER ENTRY ORDER

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU XYZ

Transfer Entry

Order No. 5

MONTH- May, 2003

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
31/5/03	Material at Site Account	12.01	26,000.00		
	Stores and Stock			13.01	26,000.00
	(Stock Issued to New Raods Departmental Work)				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY PROGRAMME FUND
TRANSFER ENTRY ORDER

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU XYZ

Transfer Entry
 Order No. 6

MONTH June, 2003

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
31.5.03	Construction of New Roads	11.02	20,000.00		
	Advances for DPR			14.03	20,000.00
	DPR approved for Rd R and advance account cleared of this.				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY PROGRAMME FUND
TRANSFER ENTRY ORDER

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU XYZ

Transfer Entry

Order No.

7

MONTH June, 2003

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
7/6/03	Investments and Deposits	16.02	2,000,000.00		
	Programme Fund Account			1.03	2,000,000.00
	DRDA informs of PIU funds still with it.				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

PMGSY PROGRAMME FUND
TRANSFER ENTRY ORDER

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME OF PIU XYZ

Transfer Entry

Order No.

8

MONTH June, 2003

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
16.6.03	Investments and Deposits	16.02	5,000.00		
	Programme Fund Account			1.03	5,000.00
	PNB infomrs interest lying in its account				

OFFICER-IN-CHARGE/ PIU

ACCOUNTANT

Debit

Cash Book

PMGSY/IA/F-3A

Credit

NAME OF PIU- XYZ
MONTH- April 2003

Page 1

RECEIPTS

PAYMENTS

Date	Money Receipt/ Voucher Number	Particular of Transactions	Ledger Folio	Cash	Bank Authorisation	A/c. Code No.	Date	Vouch er No.	Particulars of Transactions	Ledger Folio	Cash	Cheque No.	Bank Authorisation	Account Code Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
01.04.03	TE 2	Opening Balance Sheet	1	20,000.00										
01.04.03	MR-1	Programme Funds A/c	1		9,000,000.00	1.03								
06.4.03	Vr. 1	Cash drawn from bank	Contra	10,000.00			06.4.03	1	Cash drawn from bank	Contra		1	10,000.00	
15.4.03	Vr. 2	Deductions from BSS, PKG 7					15.4.03	2	BSS Contractor PKG No. 7	1	873,297.00	2	1,729,322.00	11.01
		Income Tax	2	38,913.00		2.01	17.4.03	3	SCP Contractor PKG No. 8	1	105,030.00	3	1,274,125.00	11.01
		Comm. Tax	3	43,872.00		2.02	18.4.03	4	Imprest to Junior Engineer	9	1,500.00			15.02
		Security Deposit	5	95,374.00			19.4.03	5	Mobilisation Advance to Contractor ABB PKG 9 for upgradation of roads	13		4	500,000.00	17.04
		Withheld Amount	6	695,131.00		3.04	30.4.03		Closing Balance		28,500.00		5,486,553.00	
		Cost of Bill Form	11	7.00		21.05								
						3.02								
17.4.03	Vr 3	Deductions from SCP-PKG 8												
		Security Deposit	5	68,958.00		3.02								
		Income Tax	2	28,135.00		2.01								
		Comm. Tax	3	7,930.00		2.02								
		Cost of Bill form	11	7.00		21.05								
		Grand Total		1,008,327.00	9,000,000.00				Grand Total		1,008,327.00		9,000,000.00	

Debit
NAME OF PIU- XYZ

Cash Book

PMGSY/IA/P-3A

Credit

MONTH-May 2003

Page 2

RECEIPTS

PAYMENTS

Date	Money Receipt/ Voucher Number	Particular of Transactions	Ledger Folio	Cash	Bank	A/c.	Date	Vouch er No.	Particulars of Transactions	Ledger Folio	Cash	Cheque No.	Bank	Account
					Authorisation	Code No.							Authorisation	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.5.03		Opening Balance		28,500.00	5,486,553.00		02.5.03	1	Programme Fund A/c (authorisation cancelled)	1			100,000.00	1.03
03.5.03	Vr. 2	Deductions from Bill of Contractor ABB for up-gradation, PKG-9					03..5.03	2	Contractor ABB for up- gradation PKG 9	2	198,373.00	5	1,380,262.00	11.02
		Security Deposit	5	57,506.00		3.02	06.5.03	3	Cont. CDF for plantation PKG PL-2	3	4,820.00	6	125,796.00	11.03
		Income Tax	2	22,350.00		2.01	8.5.03	4	Contractor PPP – Pkg-Sign 2	4	3,976.00	7	86,479.00	11.04
		Comm. Tax	3	8,765.00		2.02	10.5.03	5	Supplier for 200 bags of cement	6		8	26,000.00	13.01
		Royalty charges	7	3,472.00		3.05	15.5.03	6	Machinery advance to contractor YYY for PKG -10	12	3,975.00	9	198,765.00	17.03
		Mobilisation Advance	13	100,000.00		17.04	20.5.03		Remittance of Statutory Deduction					
		Withheld amount	6	6,273.00		3.04		7	Income Tax	5		10	67,048.00	2.01
		Cost of Bill	11	7.00		21.05		8	Commercial Tax	6		11	51,802.00	2.02
06.5.03	Vr. 3	Deductions from Contractor CDF PKG PL-2					21.5.03	9	Expenditure on PKG Sign 3 Imprest issued to Sub Engineer	4	1,200.00			11.04
		Security Deposit	5	2,817.00		3.02	22.5.2003	10	Another cheque issued to contractor BSS for PKG 7 in lieu of the cheque No. 4 issued on 15.4.03.	Contra		12	1,729,322.00	
		Income Tax	2	2,003.00		2.01	31.5.03	11	Funds remitted to SRRDA	1	845,000.00			1.03
8.5.03	Vr 4	Deductions from Cont PPP PKG-Signs 2					31.5.03		Closing Balance		28,800.00		3,450,401.00	
		Income Tax	2	1,741.00		2.01								
		Comm. Tax	3	2,235.00		2.02								
15.5.03	Vr 6	Deductions from contractor YYY PKG 10												
		Income Tax	5	3,975.00		2.01								
21.5.03	Vr 9	Imprest Account Received cash	2	300		15.02								
		Account		1,200		15.02								
22.5.03	Vr 10	Another cheque issued to contractor BSS for PKG 7 in lieu of the chequ No.4 issued on 15.4.03.	Contra		1,729,322.00									
31.5.03	Vr 11	Deposit with Canara Bank withdrawn	10	845,000.00		16.02								
		G. Total		1,086,144.00	7,215,875.00				G. Total		1,086,144.00		7,215,875.00	

Debit
NAME OF PIU- XYZ

Cash Book

PMGSY/IA/F-3A

Credit

MONTH-June 2003

Page 3

RECEIPTS

PAYMENTS

Date	Money Receipt/ Voucher Number	Particular of Transactions	Ledger Folio	Cash	Bank Authorisation	A/c. Code No.	Date	Vouch er No.	Particulars of Transactions	Ledger Folio	Cash	Cheque No.	Bank Authorisation	Account Code Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.6.03		Opening Balance B/F		28,800.00	3,450,401.00		4.6.03	3	Cash Withdrawn from bank	Contra		15	50,000.00	
4.6.03		Cash withdrawn from Bank	Contra	50,000.00			4.6.03	4	Detailed Project Report Consultant SSS	7				
4.6.03	Vr 3	Income Tax From Consultant SSS	2	1,000.00		2.01			Income-tax		1,000.00			14.03
9.06.03	Vr 4	Withdrawn funds from PNB and remitted to SRRDA per contra	16	1,000,000.00		16.04			DD no. 463 - State Bank		49,000.00			14.03
11.06.03	Vr 7	Deductions from Cont TTT PKG Sign -2					9.06.03	5	Remitted to SRRDA funds withdrawn from Punjab National Bank by DD no. 801 State Bank	1	1,000,000.00			1.03
		Income Tax	2	3,000.00		2.01	10.06.03	6	Earnest Money to Contractor 'A' refunded as per SRRDA orders	1		16	20,000.00	1.03
		Comm. Tax	3	2,000.00		2.02	11.06.03	7	Contractor TTT for PKG Sign- 2	4	5,000.00	17	100,000.00	11.04
							12.06.03	8	Remitted Income Tax	2		18	43,069.00	2.01
13.06.03	Vr 10	Performance Gurantee of contractor P realised	10	5,000.00		21.03	12.06.03	9	Remitted Comm. Tax	3		19	18,000.00	2.02
15.06.03	Vr 12	Expenditure from PNB account		5,000.00		16.02	13.06.03	10	Programme Fund A/c performace security money remitted	1	5,000.00			1.03
														22.01
							15.06.03	12	Expenditure on PKG 1 Sign Board from PNB account	4	5,000.00			11.04
							17.6.03	13	Inaugration ceremony of Rd A PKG 1	1	5,000.00			11.01
							30.6.03		Closing Balance		24,800.00		3,219,332.00	
				<u>1,094,800.00</u>	<u>3,450,401.00</u>						<u>1,094,800.00</u>		<u>3,450,401.00</u>	

0.00

Name of PIU **XYZ** **PMGSY PROGRAMME FUND** **PMGSY/IA/F-7** **Folio 1**
 Month **Apr-03** **Transfer Entry Book**
(Referred to in paragraph 9.1.9 of the Manual)

Date	T.E. No.	Particulars with reasons	Ledger Folio	Debits		Credit		Dated Initials of Accountant	
				A/c Code	Amount	Ledger Folio	A/c Code		Amount
1	2	3	4	5	6	7	8	9	10
1/4/03	1	Balance Sheet A/c	14	20.01	29,905,000.00				
		Programm Fund Account				1	1.03	27,000,000.00	
		Incidental Funds				2	1.06	30,000.00	
		Security Deposit of Contractors				5	3.02	2,665,000.00	
		Statutory Deductions							
		Income-tax				3	2.01	13,000.00	
		Commercial tax				4	2.02	7,000.00	
		Unpaid bills				8	4.01	50,000.00	
		Payable to State Government					4.02	140,000.00	
		From Opening Balance Sheet							
1/4/03	2	Cash in hand	CBF1	15.01	20,000.00				
		Investments, Deposits and Balances	13	16.02	3,045,000.00				
		Construction of New Roads	1	11.01	23,000,000.00				
		Upgradation of Roads	2	11.02	3,500,000.00				
		Plantations	3	11.03	100,000.00				
		Sign Boards	4	11.04	50,000.00				
		Stores and Stock	6	13.01	50,000.00				
		Advances for DPR	7	14.03	100,000.00				
		Recoverable Administrative Expenses from State Government	15	22.01	100,000.00				
		Balance Sheet A/c				14	20.01	29,965,000.00	
		From Opening Balance Sheet							

PMGSY PROGRAMME FUND

PMGSY/IA/F-7

Transfer Entry Book

Folio 2

Name of PIU **XYZ**
 Month **May-03**

(Referred to in paragraph 9.1.9 of the Manual)

Date	T.E. No.	Particulars with reasons	Debits			Credit			Dated Initials of Accountant
			Ledger Folio	A/c Code	Amount	Ledger Folio	A/c Code	Amount	
1	2	3	4	5	6	7	8	9	10
		May-03							
31.5.03	3	Stores and Stock	6	13.01	39,000.00				
		Unpaid bills				8	4.01	39,000.00	
		(300 bags of cement purchased from Supplier X							
31.5.03	4	Material Issued to Contractor	11	17.02	13,000.00				
		Stores and Stock				6	13.01	13,000.00	
		(100 bags of cement issued to Contractor Y for PKG 10)							
31.5.03	5	Material at Site Account	5	12.01	26,000.00				
		Stores and Stock				6	13.01	26,000.00	
		(Stock Issued to New Raods Departmental Work)							
31.5.03	6	Construction of New Roads	1	11.02	20,000.00				
		Advances for DPR				7	14.03	20,000.00	
		DPR approved and advance account cleared of this.							

PMGSY PROGRAMME FUND PMGSY/IA/F-7

Transfer Entry Book

(Referred to in paragraph 9.1.9 of the Manual)

Folio 3

Name of PIU **XYZ**
 Month **Jun-03**

			Debits			Credit			Dated
									Initials of
Date	T.E. No.	Particulars with reasons	Ledger Folio	A/c Code	Amount	Ledger Folio	A/c Code	Amount	Accountant
1	2	3	4	5	6	7	8	9	10
7/6/03	7	Programme Fund Account	1	1.03	200,000.00				
		Others Debtors				17	17.08	200,000.00	
		Funds transferred to State Rural Road Dev Agency by DRDA							
16.6.03	8	Investment and Deposit Account	13	16.02	5000				
		Programme Fund Account				1	1.03	5,000.00	
		PNB infomrs interest lying in its account							

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

PMGSY/IA/F-9

NAME OF PIU XYZ

Folio 1

Account Code NO. 1.03

Account Code Description

Programme Fund Account

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / T E Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
							Last balance + column 7
						(5-6)	
1	2	3	4	5	6	7	8
01.4.03	TE 1	Opening Balance Sheet	1	27,000,000.00		27,000,000.00	27,000,000.00
01.4.03	MR 1	Bank Authorisation Recd	1	9,000,000.00		9,000,000.00	36,000,000.00
02.5.03	1	Bank Authorisation cancelled	2		100,000.00	-100,000.00	35,900,000.00
31.05.03	11	Bank Account closed & funds remitted to SRRDA	2		845,000.00	-845,000.00	35,055,000.00
7.06.03	TE6	PIU funds with DRRDA	3	2,000,000.00		2,000,000.00	37,055,000.00
9.06.03	5	PNB Deposit remitted to SRRDA			1,000,000.00	-1,000,000.00	36,055,000.00
10.06.03	6	Earnest Money to Contractor 'A' refunded as per SRRDA orders	3		20,000.00	-20,000.00	36,035,000.00
13.06.03	10	Performance guarantee proceeds remitted to SRRDA	3		5,000.00	-5,000.00	36,030,000.00
16.6.03	TE 8	PNB interest lying	3	5,000.00		5,000.00	36,035,000.00

Note:

- Pages of ledger shall be machine numbered.
- Separate page shall be allotted to each Account Code
- Index shall be prepared in the beginning of ledger to show page numbers allotted to each Account Code.
- Credit (Col.5) and Debit (Col. 6) transaction in the Credit Balances ledger and vice versa in the Debit Balances Register. The net effect of the transaction will be shown in column 7. The running balance of the account will appear in column 8.
- Work-wise ledger account shall be maintained for works expenditure against each Account Code.
- Work-wise ledger account shall be maintained for the materials charged to work against each Account Code.

PMGSY PROGRAMME FUND
GENERAL LEDGER (CREDIT BALANCES)

PMGSY/IA/F-9

Folio 3

(Referred to in paragraph 14.4.1 of the Manual)

NAME OF PIU XYZ

Account Code NO. 2.01

Account Code Description

Income-tax

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / T E Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
							Last balance + column 7
						(5-6)	
1	2	3	4	5	6	7	8
1/4/03	TE 1	Opening Balance Sheet	1	13,000.00		13,000.00	13,000.00
15.4.03	2	Pkg 7 Contractor BSS	1	38,913.00		38,913.00	51,913.00
17.4.03	3	PKG 8 Contractor SCP	1	28,135.00		28,135.00	80,048.00
03.5.03	2	Contractor ABB PKG 9	2	22,350.00		22,350.00	102,398.00
06.5.03	3	Contractor CDF, PKG PL2	2	2,003.00		2,003.00	104,401.00
8.5.03	4	Cont PPP PKG-Sign 2	2	1,741.00		1,741.00	106,142.00
15.5.03	6	Contractor YYY PKG 10	2	3,975.00		3,975.00	110,117.00
20.5.03	7	Remitted Tax	2		67,048.00	-67,048.00	43,069.00
4.6.03	3	Consultant SSS	3	1,000.00		1,000.00	44,069.00
11.06.03	6	Contracor TTT PKG Sign -2	3	3,000.00		3,000.00	47,069.00
12.6.03	7	Remitted Deduction	3		43,069.00	-43,069.00	4,000.00

PMGSY PROGRAMME FUND
GENERAL LEDGER (CREDIT BALANCES) PMGSY/IA/F-9

(Referred to in paragraph 14.4.1 of the Manual)

NAME OF PIU XYZ
 Account Code NO. 2.02

Folio 4

Account Code Description Commercial Tax

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / T E Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
						(5-6)	Last balance + column 7
1	2	3	4	5	6	7	8
1.4.03	TE 1	Opening Balance Sheet	1	7,000.00		7,000.00	7,000.00
15.4.03	2	Contractor BSS PKG-7	1	43,872		43,872.00	50,872.00
17.4.03	3	Contractor SCP PKG-8	1	7,930		7,930.00	58,802.00
03.5.03	2	Contractor ABB PKG-9	2	8,765		8,765.00	67,567.00
15.5.03	4	Contractor PPP PKG Sign-2	2	2,235		2,235.00	69,802.00
20.5.03	8	Remittance of Tax	2		51,802	-51,802.00	18,000.00
11.06.03	6	Contractor TTT PKG Sign -2	3	2000		2,000.00	20,000.00
12.6.03	8	Remitted Deduction	3		18,000.00	-18,000.00	2,000.00

PMGSY PROGRAMME FUND
GENERAL LEDGER (CREDIT BALANCES)

PMGSY/IA/F-9

Folio 5

(Referred to in paragraph 14.4.1 of the Manual)

Account Code NO. 3.02

Account Code Description

Security Deposit from contractors

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / T E Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
						(5-6)	Last balance + column 7
1	2	3	4	5	6	7	8
1.4.03	TE 1	Opening Balance Sheet	1	2,665,000.00		2,665,000.00	2,665,000.00
15.4.03	2	Pkg 7 Contractor BSS	1	95,374.00		95,374.00	2,760,374.00
17.4.03	3	Pkg 8 Contractor SCP		68,958.00		68,958.00	2,829,332.00
3.5.03	2	Contractor ABB PKG-9	2	57,506.00		57,506.00	2,886,838.00
6.5.03	3	Contractor CDF PKG PL-2	2	2,817.00		2,817.00	2,889,655.00

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

PMGSY/IA/F-9

Folio 6

Account Code NO. 3.04

Account Code Description **Miscellaneous Deposits**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / T E Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
							Last balance + column 7
				(5-6)			
1	2	3	4	5	6	7	8
15-04-2003	2	Contractor BSS PKG-7	1	695,131.00		695,131.00	695,131.00
03-05-2003	2	Contractor ABB PKG-9	2	6,273.00		6,273.00	701,404.00

PMGSY PROGRAMME FUND

PMGSY/IA/F-9

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

Folio 7

Account Code NO. 3.05

Account Code Description				Royalties			Closing Balance
Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / T E Book Folio	Transaction			
				Credit	Debit	Credit Balance	Last balance + column 7
				(5-6)			
1	2	3	4	5	6	7	8
03-05-2003	2	Royalty from Contractor ABB PKG-9	2	3,472.00		3,472.00	3,472.00

PMGSY PROGRAMME FUND
GENERAL LEDGER (CREDIT BALANCES)

PMGSY/IA/F-9

Folio 8

(Referred to in paragraph 14.4.1 of the Manual)

Account Code NO. 4.01

Account Code Description

Un-paid bills

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / T E Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
							Last balance + column 7
						(5-6)	
1	2	3	4	5	6	7	8
4/1/2003	TE 1	Opening Balance Sheet	1	50,000.00		50,000.00	50,000.00
5/31/2003	TE 3	300 bags cement purchased from Supplier X bill dated 30-5-03 not yet paid	2	39,000.00		39,000.00	89,000.00

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

PMGSY/IA/F-9

Account Code NO. 21.05

Folio 11

Account Code Description

Miscellaneous Receipts

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / T E Book Folio	Transaction			Closing Balance
				Credit	Debit	Credit Balance	
						(5-6)	Last balance + column 7
1	2	3	4	5	6	7	8
15-04-2003	2	Contractor BSS PKG-7	1	7.00		7.00	7.00
17-04-2003	3	Contractor SCP PKG 8	1	7.00		7.00	14.00
03-05-2003	2	Contractor ABB PKG 9	2	7.00		7.00	21.00

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

PMGSY/IA/F-8

Folio 1

NAME OF PIU :XYZ

Account Code No. 11.01

Account Code Description

Construction of New Roads

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
						(5-6)	Last balance + column 7
1/4/03	TE 2	Opening Balance Sheet	1	23,000,000.00		23,000,000.00	23,000,000.00
15.4.03	2	Contractor BSS PKG 7, Running A/c bill No.	1				
		Cash		873,297.00		873,297.00	23,873,297.00
		Cheque		1,729,322.00		1,729,322.00	25,602,619.00
17.4.03	3	Contractor SCP PKG 8, Running A/c bill No.	1				
		Cash		105,030.00		105,030.00	25,707,649.00
		Cheque		1,274,125.00		1,274,125.00	26,981,774.00
17.6.03	13	Ceremony Expenses	3	5,000.00		5,000.00	26,986,774.00

Note:

- Pages of ledger shall be machine numbered.
- Separate page shall be allotted to each Account Code
- Index shall be prepared in the beginning of ledger to show page numbers allotted to each Account Code.
- Credit (Col.6) and Debit (Col. 5) transaction in the Credit Balances ledger and vice versa in the Debit Balances Register. The net effect of the transaction will be shown in column 7. The
- Work-wise ledger account shall be maintained for works expenditure against each Account Code.
- Work-wise ledger account shall be maintained for the materials charged to work against each Account Code.

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

PMGSY/IA/F-8

NAME OF PIU :XYZ

Account Code No. 11.02

Folio 2

Account Code Description

Upgradaton of Existing Roads

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
1.4.03	TE 2	Opening Balance Sheet	1	3,500,000.00		3,500,000.00	3,500,000.00
03.5.03	2	Contractor ABBPKG-9 Running A/c bill No.---	2				
		Cash		198,373.00		198,373.00	3,698,373.00
		Cheque		1,380,262.00		1,380,262.00	5,078,635.00
31.5.03	TE6	DPR approved		20,000.00		20,000.00	5,098,635.00

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

PMGSY/IA/F-8

Folio 3

NAME OF PIU :XYZ

Account Code No. 11.03

Account Code Description

Expenditure on Plantation

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
1.4.03	TE 2	Opening Balance Sheet	1	100,000.00		100,000.00	100,000.00
03.5.03	3	Contracor CDF PKG PL 2	2				
		Cash		4,820.00		4,820.00	104,820.00
		Cheque		125,796.00		125,796.00	230,616.00
						(5-6)	Last balance + column 7

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

PMGSY/IA/F-8

NAME OF PIU :XYZ

Account Code No. 11.04

Folio 4

Account Code Description

Expenditure on Sign Boards

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
1.4.03	TE 2	Opening Balance Sheet	1	50,000.00		50,000.00	50,000.00
8.5.03	4	Paid to contractor P PKG Sign-2	2				
		Cash		3,976.00		3,976.00	53,976.00
		Cheque		86,479.00		86,479.00	140,455.00
21.5.03	9	Departmental Expenditure	2	1,200.00		1,200.00	141,655.00
11.06.03	6	Contractor SS					
		Cash		5,000.00		5,000.00	146,655.00
		Cheque		100,000.00		100,000.00	246,655.00
	11	From PNB account	3	5,000.00		5,000.00	251,655.00

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

PMGSY/IA/F-8

NAME OF PIU :XYZ

Account Code No. 12.01

Folio 5

Account Code Description

**Materials at Site Account (Materials
 directly issued to Departmental Works)**

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
31.5.03	TE 5	Construction of New Roads	2	26,000.00		26,000.00	26,000.00

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

PMGSY/IA/F-8

NAME OF PIU :XYZ

Folio 6

Account Code No. 13.01

Account Code Description

Stores and Stock

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
1.4.03	TE 2	Opening Balance Sheet	1	50,000.00		50,000.00	50,000.00
10.5.03	5	Paid for 200 bags of cement	2	26,000.00		26,000.00	76,000.00
31.5.03	TE 3	300 bags of cement purchased from Supplier X bill dated 30.5.03 not yet paid	2	39,000.00		39,000.00	115,000.00
31.5.03	TE 4	100 bags of cement issued to Contractor Y	2		13,000.00	-13,000.00	102,000.00
31.5.03	TE 5	200 bags of cement issued for departmental work	2		26,000.00	-26,000.00	76,000.00
						(5-6)	Last balance + column 7

PMGSY PROGRAMME FUND

PMGSY/IA/F-8

GENERAL LEDGER (DEBIT BALANCES)

NAME OF PIU :XYZ

(Referred to in paragraph 14.4.1 of the Manual)

Account Code No. 14.03

Folio 7

Account Code Description

Advances for Detailed Project Report Preparation

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
1.4.03	TE2	Opening Balance Sheet	1	40,000.00		40,000.00	40,000.00
31.5.06	TE6	DPR approved	2		20,000.00	-20,000.00	20,000.00
4.06.03	3	Consultant SSS	3				
		Cash		1,000.00		1,000.00	21,000.00
		DD		49,000.00		49,000.00	70,000.00
						(5-6)	
							Last balance + column 7

Folio 8 Not used

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

PMGSY/IA/F-8

NAME OF PIU :XYZ

Folio 9

Account Code No. 15.02

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	
1	2	3	4	5	6	7	8
18.04.03	4	Imprest issued to Junior Engineer	1	1,500.00		1,500.00	1,500.00
21.5.03	9	Imprest account received	2		300.00	-300.00	1,200.00
		Cash			1,200.00	-1,200.00	0.00

Vouchers

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

PMGSY/IA/F-8

NAME OF PIU / NODAL AGENCY -----

Account Code No.

16.02

Folio 10

Account Code Description

Investments, Deposits and Other Balances

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
1/4/03	TE 2	Opening Balance Sheet	1	3,045,000.00		3,045,000.00	3,045,000.00
31/5/03	11	Account Closed	2		845,000.00	-845,000.00	2,200,000.00
9.6.03	4	Withdrawn from PNB	3		1,000,000.00	-1,000,000.00	1,200,000.00
15.6.03	12	Expenditure on PKG Sign -2	3		5,000.00	-5,000.00	1,195,000.00
9.06.03	TE 7	DRDA		2,000,000.00		2,000,000.00	3,195,000.00
16.6.03	TE 8	Interest lying with the PNB	3	5,000.00		5,000.00	3,200,000.00
						(5-6)	Last balance + column 7

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

PMGSY/IA/F-8

Folio 11

NAME OF PIU :XYZ

Account Code No. 17.02

Account Code Description

Materials issued to contractors

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
31.5.03	TE 4	100 bags of cement issued to Contractor YYY for PKG 10	2	13,000.00		13,000.00	13,000.00

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

PMGSY/IA/F-8

Folio 12

NAME OF PIU / NODAL AGENCY -----

Account Code **17.04**

Account Code Description

Mobilisation Advance to Contractors

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transaction			Closing Balance
				DEBIT	CREDIT	Debit Balance	
						Last balance + column 7	
						(5-6)	
1	2	3	4	5	6	7	8
19.04.03	5	Contractor ABB PKG 9 for upgradation of roads	1	500,000.00		500,000.00	500,000.00
3.5.03	2	Recovery of Mobilisation Advance to Contractor ABB PKG 9	2		100,000.00	-100,000.00	400,000.00

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

PMGSY/F-1A

Name of PIU-XYZ

Month April 2003

Account Code No.	Head of Account	Ledger Folio	Receipts for the Month		
			To end of previous month	CREDIT BALANCES	To end of the month(4+5)
1	2	3	4	5	6
1.03	Programme Fund A/c	1		36,000,000.00	36,000,000.00
1.06	Incidental Funds	2		30,000.00	30,000.00
2.01	Income-tax and Surcharge from contractors/ Suppliers	3		80,048.00	80,048.00
2.02	Commercial/Sales/Entry tax from contractors/suppliers	4		58,802.00	58,802.00
3.02	Security Deposit from contractors / Suppliers	5		2,829,332.00	2,829,332.00
3.04	Miscellaneous Deposits	6		695,131.00	695,131.00
4.01	Unpaid Bills for Purchases	8		50,000.00	50,000.00
4.02	Payable to State Government	9		140,000.00	140,000.00
21.03	Fines, Forfeitures, Penalties etc.	10		-	
21.05	Miscellaneous receipts	11		14.00	14.00
	TOTAL			39,883,327.00	39,883,327.00

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

PMGSY/F-1A

Month April 2003
Payments for the month

Account Code No.	Head of Account	Ledger Folio	To end of previous month	DEBIT BALANCES	To end of the month(4+5)
1	2	3	4	5	6
15.01	Cash in Chest	CBF 1		28,500.00	28,500.00
15.02	Imprest with staff	9		1,500.00	1,500.00
1.05	Bank Authorisation Account	CBF 1		5,486,553.00	5,486,553.00
11.01	Expenditure on Construction of New Roads	1		26,981,774.00	26,981,774.00
11.02	Expenditure on Up-gradation of existing Roads	2		3,500,000.00	3,500,000.00
11.03	Expenditure on Plantation	3		100,000.00	100,000.00
11.04	Expenditure on Sign Boards	4		50,000.00	50,000.00
12.01	Expenditure on materials (MAS) for Construction of New Roads				
12.02	Expenditure on materials (MAS) for Up-gradation of Existing Roads				
13.01	Stores and Stock	6		50,000.00	50,000.00
14.03	Advances for DPR Preparation	7		40,000.00	40,000.00
16.02	Investments, Deposits and Other Balances	14		3,045,000.00	3,045,000.00
17.06	Advances to Suppliers				
17.02	Materials issued to contractors				
17.03	Secured Advance against materials				
17.04	Mobilisation Advance	12		500,000.00	500,000.00
17.05	Machinery Advance				
22.01	Recoverable Administrative Expenses form State Govt	15		100,000.00	100,000.00
	Total			39,883,327.00	39,883,327.00

PMGSY PROGRAMME FUND

PMGSY/SCH/F-52

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

Name of PIU _____ Month **April 2003**
PIU will fill in Parts II and III of this statement and send it with the monthly account to SRRDA
Part I use in State Rural Roads Development Agency

Voucher no.	Month	Date
Debit	Bank Authorisation Account (Head 1.04)	
Credit	Bank Account in the Cash Book	

Signature of Accountant

Signature of Financial Controller

Part II (To be prepared by the PIU)

Account of Bank Authorisations received and utilised

Month and Year **April, 2003**

Line No.	Details	Amount Inner Column	Amount Outer Column
1	2	3	4
1	Opening Balance of Bank Authorisation as per Cash Book	0.00	
2	Add Bank Authorisations received in the month	9,000,000.00	
3	Less Bank Authorisations cancelled in the month		
4	Total (1+2-3)		9,000,000.00
5	Deduct Cheques Issued during the month as per statement attached		3,513,447.00
6	Closing Balance of Bank Authorisations as per Cash Book. (It should equal Line No.4 minus Line 5.)		5,486,553.00

Signature of Accountant

Signature of Incharge PIU

Part III

Bank Reconciliation Statement of Un-cashed Cheques to be submitted by the PIU

1. Opening balance of Uncashed Cheques	0.00
2. Cheques issued during the month	3,513,447.00
3. Total	3,513,447.00
4. Deduct cheques encashed during the month	1,784,125.00
5. Closing balance of uncashed cheques	1,729,322.00

Notes: 1 Attache a statement of uncashed cheques, showing cheque no., date and amount.

2. The statement should reach SRRDA latest by the 5th of the next month.

Name of PIU

Statement of Cheques Issued and Statement of Uncashed cheques

Month April 2003

Cheques Issued during the

Sl. No.	Cheque No	Date	Amount
1	000001	06-04-2003	10,000.00
2	000002	15-04-2003	1,729,322.00
3	000003	17-04-2003	1,274,125.00
4	000004	19-04-2003	500,000.00
Total			3,513,447.00

Uncashed Cheques

The uncashed cheque is No. 000002 of 15 April, 2003 for Rs. 17,29,322/-

PMGSY PROGRAMME FUND

PMGSY/F-2B

Monthly Balance Sheet of PIU

(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

Balance Sheet as at 30th April, 2003

Name of PIU _____

<u>CAPITAL FUND AND LIABILITIES</u>	Schedule	Amount
Programme Fund received from SRRDA	L1	36,000,000.00
Incidental Funds (from interest and other receipts)	L2	30,000.00
Misc Income	L2	14.00
Deposits Repayable	L3	3,524,463.00
CURRENT LIABILITIES	L4	328,850.00
TOTAL		39,883,327.00
ASSETS		
Expenditure on New Roads (Completed), financed by	A1	-
MORD	Part IA	19,000,000.00
World Bank	Part IIA	-
Expenditure on New Roads (in progress), financed by	A1	
MORD	Part IB	5,379,155.00
World Bank	Part IIB	2,602,619.00
Expenditure on Up-gradation of Roads (Completed), Financed by	A2	-
MORD	Part IA	2,000,000.00
Expenditure on Up-gradation of Roads (in progress), Financed by		
MORD	Part IB	1,500,000.00
Expenditure on Plantation	A3	100,000.00
Expenditure on Sign Boards	A3	50,000.00
Current Assets		
Current Assets	A4	3,685,000.00
Stores & Stock		-
Cash in Chest		28,500.00
Bank Authorisation		5,486,553.00
Imprest with staff		1,500.00
TOTAL		39,833,327.00

PMGSY/SCH/F-52A

PMGSY PROGRAMME FUND
SCHEDULE FORMING PART OF BALANCE SHEET OF PIU AS AT 30th APRIL, 2003
(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)
Schedule of Programme Fund Received by PIU

SCHEDULE No. L1 CAPITAL FUND PMGSY Programme Fund	Current Month
<u>Programme Fund Received</u>	
Balance as per last month's balance sheet	0.00
Add : Received during the month	36,000,000.00
(Deduct) : Transferred to the SRRDA during the month	
BALANCE AS AT THE END OF THE MONTH	36,000,000.00

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-52B

PMGSY PROGRAMME FUND

NAME OF PIU/NRRDA :- XYZ

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 30.04.2003

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

Schedule of Incidental Funds and Miscellaneous Income

SCHEDULE No. L2 Capital Fund PMGSY Programme Fund	Current Month	Previous Year*
1 Incidental funds (generated from interest and other receipts) as per the last Balance Sheet		----
Add : Opening Balance Sheet		
Interest on bank deposits	20,000.00	
Fines and forfeitures	8,000.00	
Misc. Income	2,000.00	
Less: Transferred to _____ (State details and authority for the transfer)		
Total	30,000.00	
2 Miscellaneous Income (As per the last Balance Sheet)	0.00	
Add: during the month	14.00	
Less: Transferred to Incidental Funds	0.00	-----
Total	14.00	

Divisional Accountant

Divisional Officer / Financial Controller

PMGSY/SCH/F-52C

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 30.04.2003
Schedule of Deposits Repayable
(referred to in paragraphs 15.4.1 and 15.4.3 of the Manual)

Name of PIU : XYZ

SCHEDULE No. L3 - Deposits Repayable	Current Month	Previous Year*
1 Security Deposit from contractor (as per last balance sheet)	0.00	----
Add: Received during the month	2829332.00	
Less: Refunded during the month	0.00	
2 Miscellaneous Deposits (as per last balance sheet)	0.00	
Add : Received during the month	695131.00	
Total	3524463.00	

* To be used only in the Balance Sheet

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 30.04.2003
(Referred to in paragraphs 15.4.1 and 15.4.3 of the Manual)
Schedule of Incidental Funds and Miscellaneous Income

Name of PIU: XYZ

SCHEDULE No. L4 Current Liabilities	Current Month	Previous Year*
A Statutory taxes to be paid		----
a) Income Tax (Income Tax, Surcharge and Education Cess to be shown separately)	80048.00	
b) Commercial Tax	58802.00	
c) Others	0	
B Unpaid Bills	50000	
C Amount Payable to the State Government	140000	-----
GRANT TOTAL	328850.00	-----

* To be used only in the Balance Sheet

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
SCHEDULES OF CONSTRUCTION OF NEW ROADS
 (Referred to in paragraphs 14.4.2 and 12.4.7 of the Manual)
 Schedule forming part of Balance Sheet as at 30.4.2003

Name of PIU : XYZ

SCHEDULE No. A1.- Construction of Roads		Amount Inner Column 1	Inner Column 2 (sub-total of Inner col. 1	Outer Column (Sub-total of inner Col. 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 31st March,2003			
	Pkg. 1			
	Road A	6000000		
	Road B	4000000		
	Pkg. 2			
	Road C	5000000		
	Road D	4000000		
	Total	19000000		
A	Total Completed Roads	19000000	19000000	
	Roads in Progress			
	Pkg. 3			
	Road E	3000000		
	Road F	1000000		
	Pkg. 8			
	Road P	1000000		
	Road Q	379155		
B	Total	5379155	5379155	
	Total A+B			24379155

Continue ...

SCHEDULE No. A1.- Construction of Roads				
Serial No.	Names of Roads	Amount Inner Column 1	Inner Column 2 (sub-total of Inner col. 1	Outer Column (Sub-total of inner Col. 2
Part III Roads	funded by the World Bank			
	Completed Roads upto 31 st March, 2003			
	Total	..		
	Completed during the Month			
	Total	..		
	Roads in Progress			
	Total	..		
	Total for World Bank			
	(Part I Part II) Grand Total			24379155.00

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND
SCHEDULES OF CONSTRUCTION OF NEW ROADS
 (Referred to in paragraphs 14.4.2 and 14.4.7 of the Manual)
 Schedule forming part of Balance Sheet as at 30.4.2003

Name of PIU : XYZ

SCHEDULE No. A2.- Upgradation of Existing Roads		Amount Inner Column 1	Inner Column 2 (sub-total of Inner col. 1	Outer Column (Sub-total of inner Col. 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 31st March, 2003				
	Pkg. 4 Road H	2000000		
	Total	2000000		
	Total completed Road		2000000	
Roads in Progress				
	Pkg. 5 Road J Road K	1000000 500000	1500000	
	Total	1500000	1500000	
	Total for MoRD			3500000
Part II Roads funded by the World Bank				
	Grand Total	3500000

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-53C

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 30.04.2003
Schedule of other Expenditure on Roads
(Referred to in paragraphs 14.4.4. and 14.4.7 of the Manual)

Name of PIU : XYZ

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	0	0	0
Sl. No. Road			
1. PL-1 Rd A	50000.00	0.00	50000.00
2. PL-1 Rd B	50000.00	0.00	50000.00
Total			100000.00
B. Expenditure on Sing Boards			
Till the end of the last Balance Sheet			
Sl. No. Road			
1 C	30000.00	0.00	30000.00
2 D	20000.00	0.00	20000.00
Total expenditure on Sign Boards			50000.00

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-53D

**PMGSY PROGRAMME FUND
SCHEDULE OF CURRENT ASSETS**

NAME OF PIU : XYZ

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 30.04.2003

SCHEDULE NO. A4 - CURRENT ASSETS	CURRENT MONTH/YEAR
Particulars	Amount
Advances to Contractors	
Considered Safe (completion date + 3 months is not yet over) Mobilisation Advance	500000.00
Total	500000.00
Misc. Works Advance	
Advances for DPR Preparation	
QQQ	20000.00
RRR	20000.00
Total	40000.00
Administrative Expenses Recoverable from the State Government	
Printing of tender document	100000.00
Total	100000.00
Investment, Deposit & other Balances	
Punjab National Bank	500000.00
Punjab National Bank	700000.00
Central Bank of India	300000.00
District Treasury	500000.00
Canara Bank	845000.00
DRDA	200000.00
Total	3045000
Total current assets	3685000.00

Divisional Accountant

Divisional Officer

PMGSY / F-1-A
MONTHLY ACCOUNT FOR PIUs

Name of PIU:- XYZ

Month:- May, 2003

Account Code No.	Account Code Description	RECEIPTS			
		L.F.	To the end of previous month	For the month	To the end of month
1.03	Programme Fund A/c	1	36000000	-945000	35055000
1.06	Incidental Fund	2	30000	0	30000
2.01	Income Tax	3	80048	-36979	43069
2.02	Commercial Tax	4	58802	-40802	18000
3.02	Security Deposit	5	2829332	60323	2889655
3.04	Misc. Deposits	6	695131	6273	701404
3.05	Royalties	7	0	3472	3472
4.01	Unpaid Bills	8	50000	39000	89000
4.02	Payable to State Govt.	9	140000	0	140000
21.03	Fines Foreiture	10	0	0	0
21.05	Misc. Deposits	11	14	7	21
Total			39883327	-913706	38969621

PMGSY / F-1-A
MONTHLY ACCOUNT FOR PIUs

Name of PIU:- XYZ

Month:- May, 2003

Account Code No.	Account Code description	PAYMENTS			
		L.F.	To the end of previous month	For the month	To the end of month
1.05	Bank authorization account	CBF 1	5486553	-2036152	3450401
11.01	Expenditure on construction of New Roads	1	26981774	0	26981774
11.02	Expenditure on upgradation of existing Roads	2	3500000	1598635	5098635
11.03	Expenditure on plantation	3	100000	130616	230616
11.04	Exp. on Sign Boards	4	50000	91655	141655
12.01	Exp. on material for construction of new roads	5	0	26000	26000
13.01	Stock & Stores	6	50000	26000	76000
14.03	Adv. For DPR preparation	7	40000	-20000	20000
15.01	Cash in chest	CBF 1	28500	300	28800
15.02	Imp. With Staff	8	1500	-1500	0
16.02	Investments, Deposits and other balances	9	3045000	-845000	2200000
17.02	Material issued to contractor	10	0	13000	13000
17.04	Mobilization Advance	11	500000	-100000	400000
17.05	Machinery advance	12	0	202740	202740
22.01	Recoverable admn. Exp. from State Govt.	14	100000	0	100000
		Total	39883327	-913706	38969621

PMGSY/F-2-B
Balance Sheet of PIU : XYZ as at 31st May, 2003

Liabilities		Amount (In Rs.)	Assets		Amount In (Rs.)
Item	Schedule No.		Item	Schedule No.	
Programme Fund received from SRRDA	L-1 (PMGSY/SCH/ F-52-A)	35055000.00	Expenditure on New Road (completed) Financed by MoRD: Rs. 19000000.00 World Bank: No Rs. 0.00	A-1 (PMGSY/SCH /F-53A)	
Incidental Fund	L-2 (PMGSY/SCH/ F-52-B)	30000.00	Expenditure on New Road (In Progress) Financed by MoRD: Rs. 5379155.00 World Bank: No Rs. 2602619	- do -	
			Total expenditure on new roads		26981774.00
Misc. Receipts	L-2 (PMGSY/SCH/ F-52-B)	21.00	Expenditure on Upgradation of Roads (Completed) financed by MoRD Rs. 2000000.00	A-2 (PMGSY/SCH /F-53B)	
Deposit Repayable	L-3 (PMGSY/SCH/F-52-C)	3594531.00	Expenditure on Upgradation of Roads (in progress) financed by MoRD Rs. 3098635.00	- do -	
			Total expenditure on upgradation of roads		5098635.00
Current Liabilities	L-4 (PMGSY/SCH/ F-52-D)	290069.00	Expenditure on plantation	A-3 (PMGSY/SCH /F-53C)	230616.00
			Expenditure on Sign Boards	A-3 (PMGSY/SCH /F-53C)	141655.00
			Current Assets	A-4 (PMGSY/SCH/F-53D)	2935740.00
			Stores and Stock		76000.00
			Expenditure on material (MAS) for construction of new roads		26000.00
			Cash in Chest		28800.00
			Bank Authorization		3450401.00
	Total	38969621.00	Total		38969621.00

PMGSY PROGRAMME FUND

PMGSY/SCH/F-52

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

Name of PIU **Month** **May 2003**
PIU will fill in Parts II and III of this statement and send it with the monthly account to

Part I office use in State Rural Roads Development Agency

Voucher no. **Month** **Date**

Debit **Bank Authorisation Account (Head 1.04)**

Credit **Bank Account in the Cash Book**

Signature of Accountant

Signature of Financial Controller

Part II (To be prepared by the PIU)

Month and Year **May 2003**

Line No.	Details	Amount Inner Column	Amount Outer Column
1	2	3	4
1	Opening Balance of Bank Authorisation as per Cash Book	5,486,553.00	
2	Add Bank Authorisations received this month		
3	Less Bank Authorisations cancelled	100,000.00	
4	Total (1+2-3)		5,386,553.00
5	Deduct Cheques Issued during the month		1,936,152.00
6	Closing Balance of Bank Authorisations as per Cash Book. (It should equal Line No.4 minus Line 5.)		3,450,401.00

Signature of Accountant

Signature of Incharge PIU

Bank Reconciliation Statement of Un-cashed Cheques to be

Part III submitted by the PIU

1. Opening balance of Uncashed Cheques	1,729,322.00
2. Cheques issued during the month	1,936,152.00
3. Total	3,513,447.00
4. Deduct cheques encashed during the month	3,513,447.00
5. Closing balance of uncashed cheques	0.00

Notes: 1 Attache a statement of uncashed/lapsed cheques

2. The statement should reach SRRDA latest by

Name of PIU

Statement of Cheques Issued and Statement of Uncashed cheques

		Month	May 2003
Cheques Issued during the month			
Sl. No.	Cheque No.	Date	Amount
1	000005	03-05-2003	1,380,262.00
2	000006	06-05-2003	125,796.00
3	000007	08-05-2003	86,479.00
4	000008	10-05-2003	26,000.00
5	000009	15-05-2003	198,765.00
6	000010	20-05-2003	67,048.00
7	000011	20-05-2003	51,802.00
8	000012	22-05-2003	1,729,322.00
Total of cheques issued			3,665,474.00
Less cheques lapsed/in lieu cheque issues			-1,729,322.00
Net cheques issued			1,936,152.00
Uncashed Cheques			
Nil			

PMGSY PROGRAMME FUND

PMGSY/SCH/F-52A

**SCHEDULES FORMING PART OF BALANCE SHEET OF PIU AS AT
31ST MAY, 2003**

(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

Schedule of Programme Fund RECEIVED by PIU

NAME OF PIU XYZ

SCHEDULE No. _L1	Current Month
Programme Fund received	
Balance as per last month's balance sheet	36,000,000.00
Add : Received during the month	
Less : Transferred to SRRDA during the month	845,000.00
Less : Cancelled	100,000.00
BALANCE AS AT THE END OF THE MONTH	35,055,000.00

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND

PMGSY/SCH/F-52B

**SCHEDULES FORMING PART OF BALANCE SHEET OF PIU AS AT
31ST MAY, 2003**

(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

Schedule of Incidental Funds and Miscellaneous Income

NAME OF PIU XYZ

Schedule L2

Current Month

1. Incidental Funds (generated from interest and
other receipts)

As per last balance sheet 30,000.00

Addition during the month

Less: transferred to SRRDA/ProgrammeFund

Total 30,000.00

2. Miscellaneous Income (As per the last Balance
Sheet)

14.00

Add: during the month

7.00

Less: transferred to Incidental funds

TOTAL

21.00

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND

PMGSY/SCH/F-52C

**SCHEDULES FORMING PART OF BALANCE SHEET OF PIU AS AT
 31ST MAY, 2003**

(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

Schedule of Deposits Repayable

Schedule L3

NAME OF PIU XYZ

Current Month

1. Security Deposit of Contractors & Suppliers	2,829,332.00	
As per the last balance sheet		
Add: Received during the month	60,323.00	
Less: Refunded during the month	
SUB-TOTAL	<u> </u>	2,889,655.00
2. Misc. Deposits as per last balance sheet	695,131.00	
Add: Received during the month	6,273.00	
Less: Refunded during the month	
SUB-TOTAL		701,404.00
3. Royalty		3,472.00
Total		<u><u>3,594,531.00</u></u>

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND

PMGSY/SCH/F-52D

**SCHEDULES FORMING PART OF BALANCE SHEET OF PIU AS AT
31ST MAY, 2003**

(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

Schedule of Current Liabilities

Schedule L4

NAME OF PIU _____

Current Month/Year

A. Statutory taxes to be paid

a) Income Tax

43,069.00

b) Commercial Tax

18,000.00

B. Un-paid Bills

89,000.00

C. Amount payable to the State Government

140,000.00

TOTAL

290,069.00

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND PMGSY/SCH/F-53A

Schedule of Construction of New Roads
(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st May, 2003

PIU XYZ

SCHEDULE No A1. – CONSTRUCTION OF NEW ROADS		Amount	Total of Inner Column1	Total of Inner Column 2
Serial No.	Names of Roads	Inner Column 1	Inner Column2	Outer Column
1	2	3	4	5
Part I Roads funded by the Ministry of				
Completed Roads up to 31st March, 2003				
	PKG 1			
1	Rd A	6,000,000.00		
2	Rd B	4,000,000.00		
	PKG 2			
3	Rd C	5,000,000.00		
4	Rd D	4,000,000.00		
	Total	19,000,000.00		
	Completed during the Month	-		
	Total Completed Roads		19,000,000.00	
Roads in Progress				
	PKG3			
	Rd E	3,000,000.00		
	Rd F	1,000,000.00		
	PKG 8			
	Rd P	1,000,000.00		
	Rd Q	379,155.00		
	Total		5,379,155.00	
	Total for MORD			24,379,155.00
Part II Roads funded by the World Bank.				
Completed Roads up to the last month		-		
	Total	-		
	Completed during the Month	-		
	Total		-	
Roads in Progress		-		
	PKG 7			
	Rd. M	1,602,619.00		
	Rd. N	1,000,000.00		
	Total		2,602,619.00	
	Total for World Bank			2,602,619.00
	Grand Total (Part I and Part II)			26,981,774.00

Divisional Accountant

Divisional Officer

PMGSY PROGRAMME FUND

PMGSY/SCH/F-53B

Schedule of Up-gradation of Roads

(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st May, 2003

PIU XYZ

SCHEDULE No A2. – UP-GRADATION OF ROADS		Amount	Total of Inner Column1	Total of Inner Column 2
Serial No.	Names of Roads	Inner Column 1	Inner	Outer Column
1	2	3	4	5
Part I Roads funded by the Ministry of				
	Completed Roads up to 31st March, 2003			
	PKG 4			
1	Rd H	2,000,000.00		
	Total	2,000,000.00		
	Completed during the Month	-		
	Total Completed Roads		2,000,000.00	
	Roads in Progress			
	PKG5			
	Rd J	1,000,000.00		
	Rd K	500,000.00		
	PKG9			
	Rd R	1,020,000.00		
	Rd. S	578,635.00		
	Total		3,098,635.00	
	Total for MORD			5,098,635.00
Part II Roads funded by the World Bank.				
	Grand Total			5,098,635.00

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-53C

PMGSY PROGRAMME FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS
Schedule of Other Expenditure on Roads
(Referred to in paragraphs 14.4.4 and 14.4.7 of the Manual)

SCHEDULE No. A3 Other Expenditure connected with Road Works		Till the last balance sheet	During the month	Total
A. Expenditure on Plantation		Amount	Amount	Amount
Till the end of the last balance				
<u>Sl. No.</u>	<u>Road</u>			
<u>1</u>	PL-1 Rd A	50,000.00	-	50,000.00
<u>2</u>	PL-1 Rd B	50,000.00	-	50,000.00
	PL-2 Rd C	-	100,000.00	100,000.00
	PL-2 Rd D	-	30,616.00	30,616.00
Total on Plantation				100,000.00
B. Expenditure on Sign Boards		Till the last balance sheet	During the month	Total
Till the end of the last balance				
<u>Sl. No.</u>	<u>Road</u>	Amount		
<u>1</u>	Rd C	30,000.00	-	30,000.00
<u>2</u>	Rd D	20,000.00	-	20,000.00
	Rd A	-	50,000.00	50,000.00
	Rd B	-	40,455.00	40,455.00
	Rd S	-	1,200.00	1,200.00
Total on Sign Boards				141,655.00