

**Part IV Manual on PMGSY**  
**Accounting for Programme Fund**  
**for the State Rural Roads Development Agency**

Second Draft April, 2005

for

National Rural Roads Development Agency

**Part IV Manual on PMGSY  
Accounting for Programme Fund  
for the State Rural Roads Development  
Agency**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Page No.</b>	<b>Sl. No.</b>	<b>Particulars</b>	<b>Page No.</b>
<b>1</b>	<b>Table of Contents</b>	<b>1</b>	<b>26.3</b>	Sch L3 Repayable Deposits	<b>58</b>
<b>2</b>	<b>Introduction</b>	<b>2</b>	<b>26.4</b>	Sch Current Liabilities	<b>59</b>
<b>3</b>	Chart of Accounts	<b>3-9</b>	<b>26.5</b>	Sch A1 Expenditure on New Rds	<b>60</b>
<b>4</b>	Forms of Accounts	<b>10-12</b>	<b>26.6</b>	Sch A2 Expenditure on Up-gradation	<b>61</b>
<b>5</b>	Transactions	<b>13-15</b>	<b>26.7</b>	Sch A3 Other Expenditure on Rds	<b>62</b>
<b>6</b>	Balance Sheets of PIUs March, April, May 03	<b>16-21</b>	<b>26.8</b>	Sch A4 Current Assets	<b>63</b>
<b>7</b>	Reconciliation Format of Opening Balance Sheet	<b>22</b>	<b>27</b>	Monthly Account April 2003	<b>64</b>
<b>8</b>	Cashbook of SRRDA March 03	<b>23</b>	<b>28</b>	SRRDA Balance Sheet April 2003	<b>65</b>
<b>9</b>	Cashbook of SRRDA April 03	<b>24</b>	<b>29</b>	Master Sheet PIUs Accounts April, 04	<b>66</b>
<b>10</b>	Cashbook of SRRDA May 03	<b>25</b>	<b>30</b>	Master Sheet State Accts April, 2003	<b>67</b>
<b>11</b>	Transfer Entry Orders	<b>26-29</b>	<b>31</b>	State's Balance Sheet April 2003	<b>68</b>
<b>12</b>	Transfer Entry Book	<b>30</b>	<b>32</b>	Schedules to State Balance Sheet April 2003	
<b>13</b>	Bank Authorisation Transfer Entry Book	<b>31</b>	<b>32.1</b>	Sch L1 Programme Funds	<b>69</b>
<b>14</b>	General Ledger (Credit Balances)	<b>32-36</b>	<b>32.2</b>	Sch L2 Incidental Funds and Misc. Income	<b>70</b>
<b>14.1</b>	Programme Fund from MORD	<b>32</b>	<b>32.3</b>	Sch L3 Repayable Deposits	<b>71</b>
<b>14.2</b>	Bank Authorisations to PIUs	<b>33</b>	<b>32.4</b>	Sch Current Liabilities	<b>72</b>
<b>14.3</b>	Incidental Fund	<b>34</b>	<b>32.5</b>	Sch A1 Expenditure on New Rds	<b>73</b>
<b>14.4</b>	Programme Fund from State Govt	<b>35</b>	<b>32.6</b>	Sch A2 Expenditure on Up-gradation of Roads	<b>74</b>
<b>14.5</b>	Interest from Bank	<b>36</b>	<b>32.7</b>	Sch A3 Other Expenditure on Rds	<b>75</b>
<b>15</b>	General Ledger (Debit Balances)	<b>37-38</b>	<b>32.8</b>	Sch A4 Current Assets	<b>76</b>
<b>15.1</b>	Programme Fund Transferred to PIUs	<b>37</b>	<b>33</b>	Monthly Account May 2003	<b>77</b>
<b>15.2</b>	TDS on interest	<b>38</b>	<b>34</b>	SRRDA Balance Sheet May 2003	<b>78</b>
<b>16</b>	PIU-wise Bank Authorisations	<b>39</b>	<b>35</b>	Master Sheet PIUs Accounts May, 03	<b>79</b>
<b>17</b>	Abstract of PIU-wise authorisations	<b>43</b>	<b>36</b>	Master Sheet State Accts May, 2003	<b>80</b>
<b>18</b>	PIU-wise Programme Funds	<b>44-48</b>	<b>37</b>	State's Balance Sheet May 2003	<b>81</b>
<b>19</b>	Abstract of PIU-wise Programme Funds	<b>49</b>	<b>38</b>	Schedules to State Balance Sheet April 2003	
<b>20</b>	Monthly Account March 2003	<b>50</b>	<b>38.1</b>	Sch L1 Programme Funds	<b>82</b>
<b>21</b>	SRRDA Balance Sheet March 2003	<b>51</b>	<b>38.2</b>	Sch L2 Incidental Funds and Misc. Income	<b>83</b>
<b>22</b>	Schedules SRRDA Bal Sheet March, 03	<b>52</b>	<b>38.3</b>	Sch L3 Repayable Deposits	<b>84</b>
<b>23</b>	Master Sheet PIUs Accounts March 03	<b>53</b>	<b>38.4</b>	Sch Current Liabilities	<b>85</b>
<b>24</b>	Master Sheet State Accts March, 03	<b>54</b>	<b>38.5</b>	Sch A1 Expenditure on New Rds	<b>86</b>
<b>25</b>	State's Balance Sheet March 2003	<b>55</b>	<b>38.6</b>	Sch A2 Expenditure on Up-gradation of Roads	<b>87</b>
<b>26</b>	Schedules to State Balance Sheet March 2003		<b>38.7</b>	Sch A3 Other Expenditure on Rds	<b>88</b>
<b>26.1</b>	Sch L1 Programme Funds	<b>56</b>	<b>38.8</b>	Sch A4 Current Assets	<b>89</b>
<b>26.2</b>	Sch L2 Incidental Funds and Misc. Income	<b>57</b>			
			<b>39</b>	PIU-wise Cheques Issued	<b>90</b>

## **Introduction**

1. In order to have a central agency to account for all the PMGSY funds, the State Rural Roads Development Agency (SRRDA) has been set up to replace the roles of the State Accountant General and the State Treasury in the Public Works Accounting system.
2. SRRDA keeps its accounts on the double entry system. Thus, it has a cash book, ledgers, journals (called Transfer Entry Books in Government Accounting Parlance). As befits any efficient organization, it has to prepare each month an account of receipts and payments and a balance sheet.
3. SRRDA functions through Programme Implementation Units which are essentially Public Works Divisions working on behalf of the SRRDA and allows to draw on SRRDA's bank accounts and render an account for this. Thus, SRRDA has to consolidate the monthly accounts and balance sheet it receives from the PIUs. In addition, it has to prepare a combined monthly balance sheet of the PIUs and its own to show the State's position.
4. PIUs were set up before SRRDA came into being. This Manual prescribes the procedure to follow the PMGSY accounting system and for bringing into its fold the earlier transactions.
5. Part IV of the Manual is an exercise to show how the accounts are to be kept and consolidated in the SRRDA.

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
<b>1</b>	<b>Programme Fund</b>		<b>1</b>		
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
<b>2</b>	<b>Statutory Deductions from Contractors/suppliers</b>		<b>2</b>		
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
<b>3</b>	<b>Deposits Repayable</b>		<b>3</b>		
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
<b>4</b>	<b>Creditors</b>		<b>4</b>		
4.1	Unpaid bills for purchases	Credit		4.01	PIU
4.2	Payable to State Government	Credit		4.02	PIU
<b>5 to 10</b>	<b>Spare number for future use</b>				
<b>11</b>	<b>Expenditure on works</b>		<b>11</b>		
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	<b>Materials at Site Account (Materials directly issued to Departmental Works)</b>		12		
12.1	Construction of New Roads	Debit		12.01	PIU
12.2	Up-gradation of Existing Roads	Debit		12.02	PIU
13	<b>Stores and Stock</b>		13		
13.1	Stores and Stock	Debit		13.01	PIU
14	<b>Misc. Works Advance</b>		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	<b>Cash Balance</b>		15		
15.1	Cash in Chest	Debit		15.01	PIU
15.2	Imprest with Staff	Debit		15.02	PIU
16	<b>Bank Balance</b>		16		
16.1	Bank	Debit		16.01	SRRDA
16.2	Investment, Deposits and other balances	Debit		16.02	SRRDA/PIU
17	<b>Advances</b>		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	<b>Spare No.</b>				
19	<b>Income Tax</b>		19		
19.1	Tax deducted at source by the bank on the investment	Debit		19.01	SRRDA
20	<b>Balance Sheet</b>		20		
20.1	Balance Sheet Account	NIL		20.01	PIU / SRRDA
21	<b>Incidental Receipts</b>		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	<b>Recoverable Administrative Expenses from State Government</b>	Debit		22.01	PIU / SRRDA
22-49	<b>Spare numbers for future use</b>				

<b>EXPLANATORY NOTES ON CHART OF ACCOUNTS</b>	
<b>ACCOUNT CODE NUMBER</b>	<b>EXPLANATORY NOTES</b>
<b>1.01</b>	This head takes to credit the funds SRRDA receives from the MORD. .
<b>1.02</b>	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.
<b>1.03</b>	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.
<b>1.02 &amp; 1.03</b>	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.
<b>1.04</b>	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.
<b>1.05</b>	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.
<b>1.04 &amp; 1.05</b>	Account code 1.04 & 1.05 shall be squared up and shall not appear in State Level Consolidated Balance Sheet.
<b>1.06</b>	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.
<b>2.01, 2.02 &amp; 2.03</b>	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 NUMBER	EXPLANATORY NOTES
<b>3.01</b>	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.
<b>3.02</b>	Security Deposits received/ recovered from Contractors/ suppliers shall be credited. Refund of Security Deposits shall be debited to this head.
<b>3.03</b>	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.
<b>3.04</b>	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.
<b>3.05</b>	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.
<b>4.01</b>	<p>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.</p> <p>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.</p>
<b>4.02</b>	This head accounts for the amounts payable to the State Government for items such as Stores used from its PWD department etc.
<b>11.01 &amp; 11.02</b>	<p>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.</p> <p>Expenditure on inauguration of roads will be debited to this head.</p> <p>Expenditure on DPR will be debited to this head by transfer from 14.03 after the DPR is approved.</p>
<b>11.03</b>	Expenditure on plantation on both sides of the road shall be debited to this Account Code.
<b>11.04</b>	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
<b>12.01 &amp; 12.02</b>	For works done departmentally by engaging labour or awarding the contract on labour rate, the materials Sale proceeds of unconsumed materials, and scrap, if any, shall be credited to Account Head 21.05 Miscellaneous Income.
<b>13.01</b>	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.)</p> <p>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".</p> <p>6. At the close of the scheme the value of stores and stocks, if any, shall be adjusted as per guidelines issued by MORD.</p>
<b>14.01 &amp; 14.02</b>	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.
<b>14.03</b>	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	<p>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".</p> <p>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.</p>
16.02	<p>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.</p> <p>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.</p>
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	<p>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.</p> <p>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.</p>
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> <p>(i) Debit : Balance Sheet Account Credit: Liabilities</p> <p>(ii) Debit : Assets Credit: Balance Sheet Account</p> <p>This account code shall be closed with Nil Balance.</p>
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	All other receipts shall be credited to this account code. Sale proceeds of scrap etc. shall also be credited. The balance will be transferred to the Head 1.06 at the end of the year.
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.</p> <p>The SRRDA will take up with MORD/State Government for re-imbursement 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>
<b>Note : -</b>	
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.
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 issued by MORD.

**FORMS****INITIAL ACCOUNT RECORDS, SUBSIDIARY REGISTERS, MONTHLY**

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.
<b>MONTHLY ACCOUNT &amp; BALANCE SHEET</b>			
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
<b>INITIAL ACCOUNT RECORDS</b>			
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
<b>SUBSIDIARY REGISTERS</b>			
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	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
<b>STORE AND STOCK ACCOUNT RECORD FOR DEPARTMENTAL EXECUTION</b>			
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	PMGSY/SS/F-51	New

S.No.	Name of Record	PMGSY Form No.	Relevant CPWA
<b>SUPPORTING SCHEDULES WITH MONTHLY ACCOUNT/ BALANCE SHEET</b>			
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
<b>GENERAL</b>			
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

**Transaction of the State Rural Roads Development Agency (SRRDA)**

<b>Step 1</b>						
	20.3.2003	State Rural Road Development Agency was set up on 20th March, 2003.				
1	21.3.2003	Fund received from Ministry of Rural Development MR1				5,000,000.00
2	25.3.2003	Remitted to PIU A Vr 1				2,000,000.00
3	28.3.2003	Received from PIU D MR2				5,000,000.00
4	28.3.2003	Received from SE E MR3				2,000,000.00
<b>Prepare for March, 2003 the cashbook, ledgers, monthly account and balance sheet of SRRDA from the above transactions.</b>						
<b>Step 2</b>						
1	1.4.2003	The State has four PIUs named A, B, C, D. and one SE E. The SE also functions as PIU because he has bank accounts and issues cheques to PWD divisions for the work done by contractors. The Executing Agency gives the following details of PMGSY funds transferred to PIUs and SE.				
It does not include the funds provided to SRRDA either by the GOI or the PIUs and vice versa.						
		<b>Funds received excluding inter PIU transfers</b>	<b>Inter PIUs Transfers</b>	<b>Total</b>		
<b>PIU A</b>		10,000,000.00	-5,000,000.00	<b>5,000,000.00</b>		
<b>PIU B</b>		10,000,000.00	3,000,000.00	<b>13,000,000.00</b>		
<b>PIU C</b>		10,000,000.00	2,000,000.00	<b>12,000,000.00</b>		
<b>PIU D</b>		10,000,000.00		<b>10,000,000.00</b>		
<b>SE E</b>		5,000,000.00		<b>5,000,000.00</b>		
<b>Total</b>		<b>45,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>		

<b>2</b>		<b>Opening Balance sheet of the PIUs and the SEs is at Annexure A.</b>			
<b>3</b>		<b>Prepare a transfer entry dated 1st April, 2003 to incorporate the above funds in SRRDA's books</b>			
<b>4</b>		Prepare Agency's balance sheet as on 1st April, 2003			
<b>Step 3</b>	<b>1</b>	Prepare the PIUs etc. consolidated balance sheet as on 1st April, 2003			
	<b>2</b>	Prepare State's balance sheet by consolidating the SRRDA's balance sheet with the consolidate balance sheet of all the PIUs etc as on 1st April, 2003			
<b>Step 4</b>					
Sl. No.	Date	Particulars	Amount	Amount	Details of Authorisations contractor_wise
1	2.4.03	Programme Fund received from GOI		<b>45,000,000.00</b>	
2	6.4.2003	Issued bank authorisation as follows:			
		PIU A	15,000,000.00		Atma, Amin, Ajaib (Rs. 5 lakhs each)
		PIU B	15,000,000.00		Brahma, Babu, Benjamin (Rs. 5 lakhs each)
		PIU C	15,000,000.00		Charan, Chanchal, Charlie (Rs.5 lakhs each)
		PIU D	15,000,000.00	<b>60,000,000.00</b>	David, Dev, Darshan (Rs. 5 lakhs each)
3	7.4.2003	Received draft from PIU A		<b>2,000,000.00</b>	
4	8.4.2003	Received draft from PIU B		<b>1,000,000.00</b>	
5	9.4.2003	Received drafts from SE E		<b>3,025,000.00</b>	

6 3.5.03 PIUs have sent the following statement of Cheques issued in April, 2003

	PIU	Cheque no.	Contractor	Amount
	A	00001	Atma	2,000,000.00
		00002	Amin	3,800,000.00
		00003	Ajaib	2,000,000.00
		00004	Income-tax Deptt	200,000.00
				<b>8,000,000.00</b>
	B	00101	Brahma	2,800,000.00
		00102	Babu	3,000,000.00
		00103	Benjamin	2,000,000.00
		00104	Commmercial	200,000.00
				<b>8,000,000.00</b>
	C	00201	Charan	3,000,000.00
		00202	Chanchal	4,000,000.00
		00203	Charlie	3,000,000.00
				<b>10,000,000.00</b>
	D	00301	David	<b>2,000,000.00</b>
	<b>Prepare for April, 2003 Cashbook, ledgers, TE, Monthly Account and Balance sheets.</b>			
	<b>Analyse the balance sheets of the PIUs and SEs</b>			
	Prepare the consolidated balance sheet as on 30th April, 2003 from the PIUs etc. balance sheets at Annexure B			
	Prepare a balance sheet for the State			

<b>Step 5</b>					
Transaction of the State Rural Roads Development SRRDA for May, 2003					
Sl. No.	Date	Particulars	Amount	Amount	Details of Authorisations contractor_wise
1	2.5.03	Cancelled bank authorisation of PIU D		<b>5,000,000.00</b>	
2	5.5.03	Transfer PIUs (A, B, C & D) interest earned on deposits to the SRRDA. Ask the PIUs to similarly pass a TE increasing the amount of 1.03, Funds received from SRRDA, and reducing the amount under the head 21.01 as on 31st March, 2003	A: 110,000 B. 30,000 C. 70,000 D.50,000	<b>260,000.00</b>	
3	7.5.03	Close the accounts of SE E and inform him to pass a TE to close his books formally.			
4	10.5.03	Funds received from PIU A		<b>1,000,000.00</b>	
5	10.5.03	Funds received from PIU B		<b>5,000,000.00</b>	
6	11.5.03	Funds received from PIU C		<b>5,000,000.00</b>	
7	11.5.03	Funds received from PIU D		<b>2,000,000.00</b>	
8	12.5.03	Bank credits interest to SRRDA account		<b>10,000.00</b>	
9		TDS on interest deducted by bank		<b>1,000.00</b>	
		Total 11000			
10	13.5.03	Received from the State Govt Tender Premium Amount		<b>2,000,000.00</b>	
11					
	3.6.03	PIUs have sent the following statement of Cheques issued in May, 2003			
		PIU	Cheque no.	Contractor	Amount
		A	00005	Atma	1,000,000.00
			00006	Amin	2,000,000.00
			00007	Ajaib	1,000,000.00
			00008	Income-tax Deptt	200,000.00
					<b>4,200,000.00</b>
		B	00105	Brahma	3,000,000.00
			00106	Babu	2,000,000.00
			00107	Benjamin	1,000,000.00
			00108	Commmercial	200,000.00
					<b>6,200,000.00</b>
		C	00204	Charan	1,500,000.00
			00205	Chanchal	2,000,000.00
			00206	Charlie	1,000,000.00
			00207	Commmercial	300,000.00
					<b>4,800,000.00</b>
		D	00302	David	<b>2,000,000.00</b>
		Prepare for May, 2003 Cashbook, ledgers, TE, Monthly Account and Balance sheet of the SRRDA.			
		Prepare consolidated Balance Sheet of PIUs etc as on 31st May, 2003			



## Annexure Annexure A

**Opening Balance Sheets of PIUs and the Superintending Engineers  
As on 31st March, 2003**

Line No.	Liabilities	PIU A	PIU B	PIU C	PIU D	SE E	Total	Classification
1	Funds received from GOI up to 31 Mar, 2003	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	45,000,000.00	1.03
2	From PIU A		3,000,000.00	2,000,000.00			5,000,000.00	1.03
3	Less Transferred to PIU B	-3,000,000.00					-3,000,000.00	1.03
4	Less Transferred to PIU C	-2,000,000.00					-2,000,000.00	1.03
5	<b>Net Funds Received</b>	<b>5,000,000.00</b>	<b>13,000,000.00</b>	<b>12,000,000.00</b>	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>45,000,000.00</b>	<b>1.03</b>
	<b>Total Lines 1to 6</b>							
6	From State Agency	2,000,000.00					2,000,000.00	1.03
7	Deduct Transferred to State Agency				-5,000,000.00	-2,000,000.00	-7,000,000.00	1.03
8	Interest earned on bank balances	110,000.00	30,000.00	70,000.00	50,000.00	25,000.00	285,000.00	21.01
9	Misc. Income like liquidated damages penalties, fines, etc	0.00	0.00	10,000.00	5,000.00		15,000.00	21.03
	Payable to State Government	100,000.00					100,000.00	4.02
10	Security Deposits of Contractors	400,000.00	1,000,000.00	1,200,000.00	500,000.00		3,100,000.00	3.02
11	Total (Lines 5 to 11)	<b>7,610,000.00</b>	<b>14,030,000.00</b>	<b>13,280,000.00</b>	<b>5,555,000.00</b>	<b>3,025,000.00</b>	<b>43,500,000.00</b>	
	<b>Assets</b>							
12	Cash in hand	20,000.00	5,000.00	0.00	15,000.00		40,000.00	15.01
13	Cash in Bank	2,000,000.00	1,000,000.00	0.00	2,000,000.00	3,025,000.00	8,025,000.00	16.02
14	Cash in Treasury			5,000,000.00			5,000,000.00	16.02
15	Funds Transferred to PIUs						0.00	
16	Fixed Deposits	1,000,000.00	5,000,000.00		0.00	0.00	6,000,000.00	16.02
17	Stores and Stock	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00	13.01
18	Advances to Contractors						0.00	
19	Mobilisation Advance	50,000.00	0.00	0.00	0.00	0.00	50,000.00	17.04
20	Material Issued to Contractors			1,000,000.00			1,000,000.00	17.02
21	<b>Expenditure on New Roads</b>						0.00	
22	Completed	1,500,000.00	2,000,000.00	2,000,000.00	1,000,000.00	0.00	6,500,000.00	11.01
23	In progress	1,000,000.00	4,000,000.00	3,500,000.00	2,000,000.00	0.00	10,500,000.00	11.01



## AnnexureB

**Balance Sheets of State Agency, PIUs and the Superintending Engineer  
As on 30th April, 2003**

Line No.	Liabilities	PIU A	PIU B	PIU C	PIU D	SE E	Total	Classification
1	Programme Funds till end of last month	7,000,000.00	13,000,000.00	12,000,000.00	5,000,000.00	3,000,000.00	40,000,000.00	1.03
2	Add received from SRRDA	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00		60,000,000.00	1.03
3	Less Transferred to SRRDA	-2,000,000.00	-1,000,000.00		0.00	-3,025,000.00	-6,025,000.00	1.03
4	<b>Net Funds Received</b>							
	<b>Total Lines 1 to 3</b>	<b>20,000,000.00</b>	<b>27,000,000.00</b>	<b>27,000,000.00</b>	<b>20,000,000.00</b>	<b>-25,000.00</b>	<b>93,975,000.00</b>	
5	Interest earned on bank balances	110,000.00	30,000.00	70,000.00	50,000.00	25,000.00	285,000.00	21.01
6	Misc. Income like liquidated damages penalties, fines, etc	0.00	0.00	10,000.00	5,000.00	0.00	15,000.00	21.03
	Payable to State Government	100,000.00					100,000.00	
7	Security Deposits of Contractors	450,000.00	1,100,000.00	1,400,000.00	500,000.00	0.00	3,450,000.00	3.02
8	<b>Total (Lines 4 to 7)</b>	<b>20,660,000.00</b>	<b>28,130,000.00</b>	<b>28,480,000.00</b>	<b>20,555,000.00</b>	<b>0.00</b>	<b>97,825,000.00</b>	
9	<b>Assets</b>							
10	`	20,000.00	5,000.00	0.00	15,000.00	0.00	40,000.00	15.01
11	Cash in Bank	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	16.02
12	Bank Authorisation	7,000,000.00	7,000,000.00	5,000,000.00	13,000,000.00		32,000,000.00	1.05
13	Cash in Treasury			5,000,000.00			5,000,000.00	16.02
14	Fixed Deposits	1,000,000.00	5,000,000.00	0.00	0.00	0.00	6,000,000.00	16.02
15	Stores and Stock	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00	13.01
16	Advances to Contractors						0.00	
17	Mobilisation Advance	100,000.00	0.00	0.00	0.00	0.00	100,000.00	17.04
18	Material Issued to Contractors			1,000,000.00			1,000,000.00	17.02
19	<b>Expenditure on New Roads</b>						0.00	
20	Completed	5,500,000.00	6,000,000.00	9,000,000.00	2,000,000.00	0.00	22,500,000.00	11.01
21	In progress	5,000,000.00	6,000,000.00	6,500,000.00	3,000,000.00	0.00	20,500,000.00	11.01



## Annexure C

**Balance Sheets of State Agency, PIUs and the Superintending Engineer  
As on 31st May, 2003**

Line No.	Liabilities	PIU A	PIU B	PIU C	PIU D	SE E	Total	Classification
1	Programme Funds till end of last month	20,000,000.00	27,000,000.00	27,000,000.00	20,000,000.00	-25,000.00	93,975,000.00	1.03
2	Add received from SRRDA				- 5,000,000.00		-5,000,000.00	1.03
3	Transferred from other heads	110,000.00	30,000.00	70,000.00	50,000.00	25,000.00	285,000.00	1.03
4	Less Transferred to Agency	-1,000,000.00	-5,000,000.00	-5,000,000.00	-2,000,000.00		-13,000,000.00	1.03
5	<b>Net Funds Received</b>	<b>19,110,000.00</b>	<b>22,030,000.00</b>	<b>22,070,000.00</b>	<b>13,050,000.00</b>	<b>0.00</b>	76,260,000.00	
	<b>Total Lines 1 to 3</b>							
6	Interest earned on bank balances							
7	Misc. Income like liquidated damages penalties, fines, etc	0.00	0.00	10,000.00	5,000.00	0.00	15,000.00	21.03
	Payable to State Government	100,000.00					100,000.00	4.02
8	Security Deposits of Contractors	750,000.00	1,500,000.00	2,000,000.00	550,000.00	0.00	4,800,000.00	3.02
9	<b>Total (Lines 5 to 9)</b>	<b>19,960,000.00</b>	<b>23,530,000.00</b>	<b>24,080,000.00</b>	<b>13,605,000.00</b>	<b>0.00</b>	<b>81,175,000.00</b>	
	<b>Assets</b>							
10	Cash in hand	20,000.00	5,000.00	0.00	15,000.00	0.00	40,000.00	15.01
11	Cash in Bank	0.00	0.00	0.00	0.00	0.00	0.00	16.02
12	Bank Authorisation	2,800,000.00	3,800,000.00	200,000.00	3,000,000.00		9,800,000.00	1.05
13	Cash in Treasury						0.00	16.02
14	Fixed Deposits	0.00	0.00		0.00	0.00	0.00	16.02
15	Stores and Stock	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00	13.01
16	Advances to Contractors							
17	Mobilisation Advance	100,000.00	0.00	0.00	0.00	0.00	100,000.00	17.04
18	Material Issued to Contractors			1,000,000.00			1,000,000.00	17.02
19	<b>Expenditure on New Roads</b>						0.00	
20	Completed	6,500,000.00	6,000,000.00	9,600,000.00	3,100,000.00	0.00	25,200,000.00	11.01
21	In progress	8,500,000.00	9,600,000.00	8,500,000.00	5,450,000.00	0.00	32,050,000.00	11.01



**Reconciliation of PMGSY Fund Received from Ministry of Rural Development from  
the beginning to 31st March, 2003**

Particulars with date	Amount			
<b>Funds received from Govt of India</b>				
Funds received by the SRRDA from GOI	5,000,000.00			
Funds received till 31s March, 2003 by PIUs etc. from GOI	45,000,000.00			
<b>Total Funds received up to 31 March 03</b>	<b>50,000,000.00</b>			
	<b>Original Distribution of Funds among PIUs &amp; Others (except SRRDA) as on 31 March 2003</b>	<b>Total</b>	<b>Funds transferred in cash by SRRDA before Bank authorisation started, or Received back</b>	<b>Net Position on 31 March 2003 with PIUs</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
PIU A from GOI	10,000,000.00			
Less Transferred to PIU B	-3,000,000.00			
Less Transferred to PIU C	-2,000,000.00			
<b>Total</b>		<b>5,000,000.00</b>	<b>2,000,000.00</b>	<b>7,000,000.00</b>
PIU B From GOI	10,000,000.00			
Add from PIU A	3,000,000.00			
<b>Total</b>		<b>13,000,000.00</b>		<b>13,000,000.00</b>
PIU C from GOI	10,000,000.00			
Add from PIU A	2,000,000.00			
<b>Total</b>		<b>12,000,000.00</b>		<b>12,000,000.00</b>
PIU D		<b>10,000,000.00</b>	<b>-5,000,000.00</b>	<b>5,000,000.00</b>
SE E		<b>5,000,000.00</b>	<b>-2,000,000.00</b>	<b>3,000,000.00</b>
<b>Total</b>		<b>45,000,000.00</b>	<b>-5,000,000.00</b>	<b>40,000,000.00</b>

**PMGSY PROGRAMME FUND  
CASH BOOK OF SRRDA**

(Referred to in paragraph 15.3.1 of the Manual)

PMGSY/IA/F-3

NAME OF AGENCY: STATE RURAL ROADS DEVELOPMENT AGENCY

MONTH- March 2003

Page 1

Debit RECEIPTS							Credit PAYMENTS						
Date	Money Receipt/ Voucher Number	Particular of Transactions	Ledger Folio	Cash Rs.	Bank Rs.	Account Code No.	Date	Vouch er No.	Particulars of Transactions	Ledger Folio	Cash Rs.	Bank Rs.	Account Code Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14
21.3.2003	MR 1	Programme Funds from GOI	1		5,000,000.00	1.01	25.3.2003	1	Programme Fund transferred to PIU A	1		2,000,000.00	1.02
28.3.2003	MR 2	Programme Funds received from PIU D	4		5,000,000.00	1.02	31.3.2003		Closing Balance			10,000,000.00	
28.3.2003	MR 3	Programme Funds received from SE E	5		2,000,000.00	1.02							
				Total	12,000,000.00				Total			12,000,000.00	



**PMGSY PROGRAMME FUND  
CASH BOOK OF SRRDA**

(Referred to in paragraph 15.3.1 of the Manual)

NAME OF AGENCY: STATE RURAL ROADS DEVELOPMENT AGENCY

MONTH- April 2003

PMGSY/IA/F-3

Page 2

Debit							Credit						
RECEIPTS							PAYMENTS						
Date	Money Receipt/Voucher Number	Particular of Transactions	Ledger Folio	Cash Rs.	Bank Rs.	A/c. Code No.	Date	Voucher No.	Particulars of Transactions	Ledger Folio	Cash Rs.	Bank Rs.	Account Code Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.4.2003		Balance B/F			10,000,000.00								
2.4.03	1	Programme Fund from GOI	1		45,000,000.00	1.01	30/04/03	1	Bank Authorisation A/C Cheques issued by PIU A	2		8,000,000.00	1.04
7.4.2003	2	Programme Funds received from PIU A	1		2,000,000.00	1.02	30/04/03	2	Bank Authorisation A/C Cheques issued by PIU B	2		8,000,000.00	1.04
8.4.2003	3	Programme Funds received from PIU B	2		1,000,000.00	1.02	30/04/03	3	Bank Authorisation A/C Cheques issued by PIU C	2		10,000,000.00	1.04
9.4.2003	4	Programme Funds Transferred from SE E	5		3,025,000.00	1.02	30/04/03	4	Bank Authorisation A/C Cheques issued by PIU D	2		2,000,000.00	1.04
						1.02	30/04/03		<b>Closing Balance C/F</b>			33,025,000.00	
				0.00	61,025,000.00						0.00	61,025,000.00	

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

PMGSY/IA/F-3

NAME OF AGENCY: STATE RURAL ROADS DEVELOPMENT AGENCY  
MONTH- May 2003

Page 3

Debit RECEIPTS							Credit PAYMENTS						
Date	Money Receipt/Voucher Number	Particular of Transactions	Ledger Folio	Cash Rs.	Bank Rs.	A/c. Code No.	Date	Voucher No.	Particulars of Transactions	Ledger Folio	Cash Rs.	Bank Rs.	Account Code Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.5.03		Opening balance b/f			33,025,000.00		31.5.03	1	Bank Authorisation A/C Cheques issued by PIU A	2		4,200,000.00	1.04
10.5.03		1 Programme Funds Transf'd by GOI to PIU A (received back)			1,000,000.00	1.02	31.5.03	2	Bank Authorisation A/C Cheques issued by PIU B	2		6,200,000.00	1.04
10.5.03		2 Programme Funds Transf'd by GOI to PIU B (received back)			5,000,000.00	1.02	31.5.03	3	Bank Authorisation A/C Cheques issued by PIU C	2		4,800,000.00	1.04
11.5.03		3 Programme Funds Transf'd by GOI to PIUC (received back)			5,000,000.00	1.02	31.5.03	4	Bank Authorisation A/C Cheques issued by PIU D	2		2,000,000.00	1.04
11.5.03		4 Programme Funds Transf'd by GOI to PIUD (received back)			2,000,000.00	1.02	31.5.03		Closing Balance c/f			30,835,000.00	
12.5.03	MR5	Interest on Bank Balances			10,000.00	21.01							
13.5.03	MR 6	Recived from State Government Tender Premium			2,000,000.00	1.07							
		Total			<b>48,035,000.00</b>							<b>48,035,000.00</b>	

**PMGSY PROGRAMME FUND  
TRANSFER ENTRY ORDER**

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME:SRRDA

MONTH April, 2003

Transfer Entry Order No. **1**

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
1.4.2003	Programme Funds Transferred to the PIUs	1.02			
	PIU A		5,000,000.00		
	PIU B		13,000,000.00		
	PIU C		12,000,000.00		
	PIU D		10,000,000.00		
	SE E		5,000,000.00		
	Programme Funds received from GOI			1.01	45,000,000.00

To incorporate the PMGSY fund transferred to PIUs etc by the Executing Agency by 31st March, 2003

OFFICER-IN-CHARGE

ACCOUNTANT

**PMGSY PROGRAMME FUND  
TRANSFER ENTRY ORDER**

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME:SRRDA

MONTH May-03

Transfer Entry Order No. 2

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
5.5.03	Programme Funds Transferred to PIUs	1.02			
	PIU A		110,000.00		
	PIU B		30,000.00		
	PIU C		70,000.00		
	PIU D		50,000.00		
	Incidental Funds generated from interest etc.			1.06	260,000.00

Interest income of PIUs, as on 31st March, 2003, taken on the books of the Agency

OFFICER-IN-CHARGE

ACCOUNTANT

**PMGSY PROGRAMME FUND  
TRANSFER ENTRY ORDER**

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME:SRRDA

MONTH May-03

Transfer Entry Order No. **3**

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
7.5.03	Programme Funds Transferred to	1.02	25,000.00		
	SE E				
	Incidental Funds generated from interest etc.			1.06	25,000.00
	Incidental Funds generated from interest etc.				
	Interest Income transferred to Incidental Funds				

OFFICER-IN-CHARGE

ACCOUNTANT

**PMGSY PROGRAMME FUND  
TRANSFER ENTRY ORDER**

PMGSY / IA / F-17

(Referred to in paragraph 9.1.5 of the Manual)

NAME:SRRDA

MONTH May-03

Transfer Entry Order No. 4

Date	Particulars of transaction with reasons for adjustment	DEBIT		CREDIT	
		Account Code Number	Amount	Account Code Number	Amount
1	2	3	4	5	6
12.5.03	TDS on interest income	19.01	1,000.00		
	Interest on bank balances			21.01	1,000.00
	TDS deducted by bank on interest				

ACCOUNTANT

OFFICER-IN-CHARGE

**PMGSY PROGRAMME FUND**  
**TRANSFER ENTRY BOOK**  
**(Referred to in paragraph 9.1.9 of the Manual)**

Name: State Rural Roads Development Agency

Month April, 2003

PMGSY/IA/F-7

Folio 1

Date	T.E. No.	Particulars with reasons	Debits			Credits			Dated Initials of Accountant
			Ledger Folio	A/c Code No.	Amount	Ledger Folio	A/c Code No.	Amount	
1	2	3	4	5	6	7	8	9	10
1.4.2003	1	Programme Funds Transferred to the		1.02					
		PIU A	1		5,000,000.00				
		PIU B	2		13,000,000.00				
		PIU C	3		12,000,000.00				
		PIU D	4		10,000,000.00				
		SE E	5		5,000,000.00				
		Programme Funds received from GOI				1	1.01	45,000,000.00	
		The entry incorporates the PMGSY funds transferred to PIUs etc by the Executing Agency by 31st March, 2003							
Month	<b>May, 2003</b>								
5.5.03	2	Programme Funds Transferred to PIUs		1.02					
		PIU A	1		110,000.00				
		PIU B	2		30,000.00				
		PIU C	3		70,000.00				
		PIU D	4		50,000.00				
		Incidental Funds generated from interest					1.06	260,000.00	
		Interest income of PIUs, as on 31st March, 2003, taken on the books of the Agency							
7.5.03	3	Programme Funds Transferred to							
		SE E		1.02	25,000.00				
		Incidental Funds generated from interest etc.					1.06	25,000.00	
		Interest Income transferred to Incidental Funds							
12.5.03	4	TDS on interest income		19.01	1,000.00				
		Interest on bank balances					21.01	1,000.00	
		TDS deducted by bank on interest							

**PMGSY PROGRAMME FUND****BANK AUTHORISATION TRANSFER ENTRY BOOK****(Referred to in paragraph 15.3.1 (iv) of the Manual)**

Name: State Rural Roads Development Agency

**Folio 1**

Month April, 2003

			Debits			Credits			Dated
Date	Authority No.	Particulars with reasons	Ledger Folio	A/c Code No.	Amount	Ledger Folio	A/c Code No.	Amount	Initials of Accountant
6.4.2003	1	PIU A	1	1.02	<b>15,000,000.00</b>				
	1	PIU B	2	1.02	<b>15,000,000.00</b>				
	1	PIU C	3	1.02	<b>15,000,000.00</b>				
	1	PIU D	4	1.02	<b>15,000,000.00</b>				
		Bank Authorisation Account	2			1	1.04	<b>60,000,000.00</b>	
		<b>Programme Fund Transferred to the PIUs</b>							
2.5.03	2	Bank Authorisation Account	2	1.04	5,000,000.00				
		PIU D	4				1.02	5,000,000.00	
		<b>Bank Authorisation cancelled</b>							



**PMGSY PROGRAMME FUND**  
**GENERAL LEDGER (CREDIT BALANCES)**

PMGSY/IA/F-9

(Referred to in paragraph 14.4.1 of the Manual)

NAME OF AGENCY : State Rural Roads Development Agency

Folio 1

Account Code No.. 1.01

Account Code Description Programme Fund Received from Government of India

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transactions for the Month			Closing Balance
				Credit	Debit	Credit Balance (5-6)	Previous Balance + column 7
1	2	3	4	5	6	7	8
21.3.2003	1	Bank	1	5,000,000.00		5,000,000.00	5,000,000.00
1.4.2003	TE 1	PMGSY funds from GOI with PIUs etc Opening B/S	1	45,000,000.00		45,000,000.00	50,000,000.00
2.4.03	MR 1	PMGSY funds from GOI	2	45,000,000.00		45,000,000.00	95,000,000.00

**Note for SRRDA:**

- 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.

**PMGSY PROGRAMME FUND**  
**GENERAL LEDGER (CREDIT BALANCES)**

PMGSY/IA/F-9

(Referred to in paragraph 14.4.1 of the Manual)

NAME OF AGENCY : State Rural Roads Development Agency

Folio 2

Account Code No.. 1.04

Account Code Description Bank Authorisation Account

Date	Vr. / T.E. /Authority no.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transactions for the Month			Closing Balance
				Credit	Debit	Credit Balance (5-6)	Previous Balance + column 7
1	2	3	4	5	6	7	8
6.4.03	BATE 1	Funds transferred to PIUs	1	60,000,000.00		60,000,000.00	<b>60,000,000.00</b>
30.4.03	Vr. 1	Cheques by PIU A	2		8,000,000.00	-8,000,000.00	<b>52,000,000.00</b>
30.4.03		Cheques by PIU B	2		8,000,000.00	-8,000,000.00	<b>44,000,000.00</b>
30.4.03		Cheques by PIU C	2		10,000,000.00	-10,000,000.00	<b>34,000,000.00</b>
30.4.03		Cheques by PIU D	2		2,000,000.00	-2,000,000.00	<b>32,000,000.00</b>
2.5.03		Bank Authorisation cancelled	1		5,000,000.00	-5,000,000.00	<b>27,000,000.00</b>
31.5.03		Cheques by PIU A	2		4,200,000.00	-4,200,000.00	<b>22,800,000.00</b>
		Cheques by PIU B			6,200,000.00	-6,200,000.00	<b>16,600,000.00</b>
		Cheques by PIU C			4,800,000.00	-4,800,000.00	<b>11,800,000.00</b>
		Cheques by PIU D			2,000,000.00	-2,000,000.00	<b>9,800,000.00</b>



**PMGSY PROGRAMME FUND  
GENERAL LEDGER (CREDIT BALANCES)**

PMGSY/IA/F-9

(Referred to in paragraph 14.4.1 of the Manual)

**NAME OF AGENCY : State Rural Roads Development Agency**

Folio 4

Account Code No.. 1.07

Account Code Description **Programme Fund Received from State Government**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transactions for the Month			Closing Balance
				Credit	Debit	Credit Balance (5-6)	
1	2	3	4	5	6	7	8
13.5.03		Tender Premium	3	2,000,000.00		2,000,000.00	<b>2,000,000.00</b>



**PMGSY PROGRAMME FUND**  
**PRADIL LEDGER (DEBIT BALANCES)**  
**LEDG**h** in paragraph 14.4.1 of the Manual)**

PMGSY/IA/F-8

Folio 1

Account Code 1.02

NAME: State Rural Roads Development Agency

ACCOUNT HEAD DESCRIPTION Programme Funds Transferred to PIUs

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book / Transfer Entry Book Folio	Transactions for the Month			Closing Balance
				Debit	Credit	Debit Balance (5-6)	Previous Balance + column 7
1	2	3	4	5	6	7	8
25.3.2003	1	To PIU A	1	2,000,000.00		2,000,000.00	<b>2,000,000.00</b>
28.3.03	MR 2	From PIU D	1		5,000,000.00	-5,000,000.00	<b>-3,000,000.00</b>
28.3.03	MR 3	From SE E	1		2,000,000.00	-2,000,000.00	<b>-5,000,000.00</b>
1.4.03	TE 1	Opening Balances with PIUs and Ses	1	45,000,000.00		45,000,000.00	<b>40,000,000.00</b>
6.4.03	BATE 1	To PIUs	1	60,000,000.00		60,000,000.00	<b>100,000,000.00</b>
7.4.03	MR 2	From PIU A	2		2,000,000.00	-2,000,000.00	<b>98,000,000.00</b>
8.4.03	MR3	From PIU B			1,000,000.00	-1,000,000.00	<b>97,000,000.00</b>
9.4.03	MR 4	From SE E	2		3,025,000.00	-3,025,000.00	<b>93,975,000.00</b>
2.5.03	BATE 2	Programme Fund cancelled for PIU D			5,000,000.00	-5,000,000.00	<b>88,975,000.00</b>
5.5.03	TE 2	Incidental Income taken over to this account	2	260,000.00		260,000.00	<b>89,235,000.00</b>
7.5.03	TE 3	Incidental Income of SE E taken over to this account	2	25,000.00		25,000.00	<b>89,260,000.00</b>
10.5.03	MR 1	From PIU A	3		1,000,000.00	-1,000,000.00	<b>88,260,000.00</b>
10.5.03	MR 2	From PIU B	3		5,000,000.00	-5,000,000.00	<b>83,260,000.00</b>
11.5.03	MR 3	From PIU C	3		5,000,000.00	-5,000,000.00	<b>78,260,000.00</b>
11.5.03	MR 4	From PIU D	3		2,000,000.00	-2,000,000.00	<b>76,260,000.00</b>

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.



**PMGSY PROGRAMME FUND**  
**PIU-WISE BANK AUTHORISATION REGISTER**  
 (Referred to in paragraph 15.2.7 of the Manual)

PMGSY/IA/F-10B

Folio 1

Account Code **1.02**NAME: **State Rural Roads Development Agency**NAME OF PIU : **A**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book /TE/BATE Entry Book	Transaction Amount			Credit Closing Balance (Last balance + column 7)	
				Folio	CREDIT	DEBIT		Credit Balance
1	2	3	4	5	6	7	8	
<b>6.4.03</b>	<b>BATE 1</b>	Authorisation Issued	2	15,000,000.00		15,000,000.00	<b>15,000,000.00</b>	
30.4.03	1	Cheques Issued	2		8,000,000.00	-8,000,000.00	<b>7,000,000.00</b>	
31.5.03	1	Cheques Issued	3		4,200,000.00	-4,200,000.00	<b>2,800,000.00</b>	



**PMGSY PROGRAMME FUND**  
**PIU-WISE BANK AUTHORISATION REGISTER**  
**(Referred to in paragraph 15.2.7 of the Manual)**

PMGSY/IA/F-10B

Folio 2

Account Code **1.02**NAME: **State Rural Roads Development Agency**NAME OF PIU : **B**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book /TE/BATE Entry Book	Transaction Amount			Credit Closing Balance (Last balance + column 7)	
				Folio	CREDIT	DEBIT		Credit Balance
								(5-6)
1	2	3	4	5	6	7	8	
<b>6.4.03</b>	<b>BATE 1</b>	Authorisation Issued	2	15,000,000.00		15,000,000.00	<b>15,000,000.00</b>	
30.4.03	2	Cheques Issued	2		8,000,000.00	-8,000,000.00	<b>7,000,000.00</b>	

31.5.03	2	Cheques Issued	3		6,200,000.00	-6,200,000.00	<b>800,000.00</b>
---------	---	----------------	---	--	--------------	---------------	-------------------

**PMGSY PROGRAMME FUND**

PMGSY/IA/F-10B

**PIU-WISE BANK AUTHORISATION REGISTER**

Folio 3

(Referred to in paragraph 15.2.7 of the Manual)

Account Code **1.02**

NAME: State Rural Roads Development Agency

NAME OF PIU : **C**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book /TE/BATE Entry Book	Transaction Amount			Credit Closing Balance (Last balance + column 7)	
				Folio	CREDIT	DEBIT		Credit Balance (5-6)
6.4.03	BATE 1	Authorisation Issued	2	15,000,000.00		15,000,000.00	<b>15,000,000.00</b>	
30.4.03	3	Cheques Issued	2		10,000,000.00	-10,000,000.00	<b>5,000,000.00</b>	
31.5.03	3	Cheques Issued	3		4,800,000.00	-4,800,000.00	<b>200,000.00</b>	

**PMGSY PROGRAMME FUND**

PMGSY/IA/F-10B

**PIU-WISE BANK AUTHORISATION REGISTER**

Folio 4

(Referred to in paragraph 15.2.7 of the Manual)

Account Code **1.02**

NAME: State Rural Roads Development Agency

NAME OF PIU : **D**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book /TE/BATE Entry Book	Transaction Amount			Credit Closing Balance (Last balance + column 7)	
				Folio	CREDIT	DEBIT		Credit Balance (5-6)
6.4.03	BATE 1	Authorisation Issued	2	15,000,000.00		15,000,000.00	<b>15,000,000.00</b>	
30.4.03	4	Cheques Issued	2		2,000,000.00	-2,000,000.00	<b>13,000,000.00</b>	
2.5.03	2	Cancelled	1		5,000,000.00	-5,000,000.00	<b>8,000,000.00</b>	
31.5.03	4	Cheques Issued	3		2,000,000.00	-2,000,000.00	<b>6,000,000.00</b>	

**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						
			APRIL	May	June	July	Aug	Sept	Oct and so on
1	2	3	4	5	6	7	8	9	10
1	A	1	7,000,000.00	2,800,000.00					
2	B	2	7,000,000.00	800,000.00					
3	C	3	5,000,000.00	200,000.00					
4	D	4	13,000,000.00	6,000,000.00					
		TOTAL	32,000,000.00	9,800,000.00					

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



**PMGSY PROGRAMME FUND**

PMGSY / IA / F-10

**PIU-wise Register of Programme Fund TRANSFERRED TO PIU**

Folio 2

(Referred to in paragraph 15.2.6 of the Manual)

Account Code

**1.02**

NAME OF NODAL AGENCY: State Rural Roads Development Agency

NAME OF PIU : **B**

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
1.4.03	TE 1	Incorporating the Opening	1	13,000,000.00		13,000,000.00	13,000,000.00
6.4.03	BATE1	Bank Authorisation issued	1	15,000,000.00		15,000,000.00	28,000,000.00
8.4.03	3	Received back	2		1,000,000.00	-1,000,000.00	27,000,000.00
5.5.03	TE 1	Interest income taken on the books of the Agency	1	30,000.00		30,000.00	27,030,000.00
10.5.03	3	Received back			5,000,000.00	-5,000,000.00	22,030,000.00

**PMGSY PROGRAMME FUND**

PMGSY / IA / F-10

**PIU-wise Register of Programme Fund TRANSFERRED TO PIU**

Folio 3

(Referred to in paragraph 15.2.6 of the Manual)

Account Code

**1.02**

NAME OF NODAL AGENCY: State Rural Roads Development Agency

NAME OF PIU :

**C**

Date	Vr. / T.E. No.	Particulars of Transaction	Cash Book /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
1.4.03	TE 1	Incorporating the Opening	1	12,000,000.00		12,000,000.00	12,000,000.00
6.4.03	BATE1	Bank Authorisation issued	1	15,000,000.00		15,000,000.00	27,000,000.00
5.5.03	TE 1	Interest income taken on the books of the Agency	1	70,000.00		70,000.00	27,070,000.00
11.5.03	3	Received back	2		5,000,000.00	-5,000,000.00	22,070,000.00

**PMGSY PROGRAMME FUND**

PMGSY / IA / F-10

**PIU-wise Register of Programme Fund TRANSFERRED TO PIU**

Folio 4

(Referred to in paragraph 15.2.6 of the Manual)

Account Code **1.02**

NAME OF NODAL AGENCY: State Rural Roads Development Agency

NAME OF PIU : **D**

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
28.3.2003	MR-2	Bank	1		5,000,000.00	-5,000,000.00	-5,000,000.00
1.4.03	TE 1	Incorporating the Opening balance Sheet of the PIU	1	10,000,000.00		10,000,000.00	5,000,000.00
6.4.03	BATE1	Bank Authorisation issued	1	15,000,000.00		15,000,000.00	20,000,000.00
2.5.03	BATE1	Bank Authoris'n	1		5,000,000.00	-5,000,000.00	15,000,000.00
5.5.03	TE 1	Interest income taken on the books of the Agency	1	50,000.00		50,000.00	15,050,000.00
11.5.03	4	Received back	2		2,000,000.00	-2,000,000.00	13,050,000.00

**PMGSY PROGRAMME FUND**

PMGSY / IA / F-10

**PIU-wise Register of Programme Fund TRANSFERRED TO PIU**

Folio 5

(Referred to in paragraph 15.2.6 of the Manual)

Account Code **1.02**

NAME OF NODAL AGENCY: State Rural Roads Development Agency

NAME OF PIU : **SE-E**

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
28.3.2003		Received from SE E	1		2,000,000.00	-2,000,000.00	-2,000,000.00
1.4.03	TE 1	Incorporating the Opening balance Sheet of the PIU	1	5,000,000.00		5,000,000.00	3,000,000.00
9.4.03	4	Received back	2		3,025,000.00	-3,025,000.00	-25,000.00
10.5.03	TE2	Transferring the Funds to Interest income	1	25,000.00		25,000.00	0.00



PMGSY/IA/F-10A

**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	
1	<b>A</b>		20,000,000.00	19,110,000.00						
2	<b>B</b>		27,000,000.00	22,030,000.00						
3	<b>C</b>		27,000,000.00	22,070,000.00						
4	<b>D</b>		20,000,000.00	13,050,000.00						
5	<b>E</b>		- 25,000.00	-						
		<b>TOTAL</b>	<b>93,975,000.00</b>	<b>76,260,000.00</b>						

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

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

PMGSY/F-1

Name of Agency: State Rural Roads Development Agency

Month March 2003

Account Code No.	Head of Account	Ledger Folio	To end of previous month	CREDIT BALANCES	To end of the month(4+5)
1	2	3	4	5	6
1.01	Programme Fund Received from Govt of India	1	0.00	5,000,000.00	5,000,000.00
	TOTAL		0.00	5,000,000.00	5,000,000.00

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

PMGSY/F-1

Name of Agency: State Rural Roads Development Agency

Month

March, 2003

Account Code No.	Head of Account	Ledger Folio	Balance to the end of the previous month	DEBIT BALANCES	To end of the month(4+5)
1	2	3	4	5	6
1.02	Programme Funds Transferred to PIU	1	0.00	-5,000,000.00	-5,000,000.00
15.01	Cash in Chest	CBF 1			
16.01	Cash with Bank	CBF 1	0.00	10,000,000.00	10,000,000.00
	Total		0.00	5,000,000.00	5,000,000.00

PMGSY/F2A

**PMGSY PROGRAMME FUND**  
**Balance Sheet of SRRDA**  
**as at 31st March, 2003**  
**(Referred to in paragraph 15.4.1 of the**  
**Manual)**

**Name of SRRDA**

<b><u>CAPITAL FUND AND LIABILITIES</u></b>	<b>Schedule</b>	<b>Amount</b>
Programme Fund received from MORD	L1	5,000,000.00
<b>TOTAL</b>		<b>5,000,000.00</b>
<b><u>ASSETS</u></b>		
Funds Transferred to PIUs		-5,000,000.00
Bank Balance with the Accredited Bank		10,000,000.00
<b>TOTAL</b>		<b>5,000,000.00</b>

**PMGSY PROGRAMME FUND**  
**SCHEDULES FORMING PART OF**  
**BALANCE SHEET OF SRRDA**

**PMGSY/SCH/F-52AA**

(Referred to in paragraph 15.4.1 of the Manual)  
Schedule of Programme Fund Received by SRRDA

**NAME OF SRRDA**

**SCHEDULE No. \_L1**

**Amount**

I. From Government of India, Ministry of Rural Development	
Opening Balance as per last month's balance sheet	0.00
Add : Received during the month	5,000,000.00
<b>Total</b>	<b>5,000,000.00</b>

Divisional Accountant

Divisional Officer

Note: Does not include the Programme Fund received by PIUs directly from SRRDA. These will be included after the accounts from PIUs



PMGSY PROGRAMME FUND PMGSY/F-1AAA

**Master Sheet of Consolidated Balance Sheet of**  
**SRRDA and PIUs**  
(Referred to in paragraph 15.4.2 of the Manual)  
As at 31st March, 2003

LIABILITIES				ASSETS					
		AMOUNT				AMOUNT			
Account Head		SRRDA	PIUs	Consolidated	Account Head	Particulars	SRRDA	PIUs	Consolidated
1.01	Programme Fund Received by SRRDA from	5,000,000.00	45,000,000.00	50,000,000.00		Cash and Bank Balances			
21.01	Interest received from bank account		285,000.00	285,000.00	15.01	Cash with PIUs		40,000.00	40,000.00
21.03	Fines, Forfeitures,		15,000.00	15,000.00	16.01	Bank Balance	10,000,000.00		10,000,000.00
3.02	Security Deposit from		3,200,000.00	3,200,000.00	16.02	Deposits, Investments and		19,025,000.00	19,025,000.00
					13.01	Stores and Stock		2,000,000.00	2,000,000.00
					17.02	Material Issued to Contractors		1,000,000.00	1,000,000.00
					17.03	Mobilisation Advance		50,000.00	50,000.00
						Expenditure on New Roads			
					11.01	Completed		6,500,000.00	6,500,000.00
					11.01	In progress		10,500,000.00	10,500,000.00
						Expenditure on up-gradation of Rds			
					11.02	Completed		2,700,000.00	2,700,000.00
					11.02	In progress		1,500,000.00	1,500,000.00
					11.03	Expenditure on Plantations		60,000.00	60,000.00
					11.04	Expenditure on Sign Boards		45,000.00	45,000.00
					14.03	Advance/Exp DPR		20,000.00	20,000.00
					22.01	Recoverable Admn Expenses from State Government		60,000.00	60,000.00
		5,000,000.00	48,500,000.00	53,500,000.00			10,000,000.00	43,500,000.00	53,500,000.00
	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		-5,000,000.00	-5,000,000.00		Programme Funds Transferred to PIUs	-5,000,000.00		-5,000,000.00
	Total	-	-5,000,000.00	-5,000,000.00			-5,000,000.00	0.00	-5,000,000.00
	Grand Total	5,000,000.00	43,500,000.00	48,500,000.00			5,000,000.00	43,500,000.00	48,500,000.00

**PMGSY/F-2**  
**PMGSY PROGRAMME FUND**  
**State Balance Sheet**  
**(Referred to in paragraph 15.4.3 of the Manual)**  
**Balance Sheet as at 31st March, 2003**

Name of State

<b>CAPITAL FUND AND LIABILITIES</b>	Schedule	Amount
Programme Fund received from Government of India	L1	50,000,000.00
Funds received from the State Government for cost over-runs		-
Interest received from bank account	L2	285,000.00
Fines, Forfeitures, Penalties etc	L2	15,000.00
Deposits Repayable	L3	3,200,000.00
Current Liabilities		-
Un-reconciled Bank Authorisations		-
<b>TOTAL</b>		<b>53,500,000.00</b>
<b>ASSETS</b>		
Expenditure on New Roads (Completed), financed by	A1	
MORD		6,500,000.00
World Bank		-
Asian Development Bank		-
Expenditure on New Roads (in progress), financed by		
MORD		10,500,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Up-gradation of Roads (Completed), Financed by		
MORD	A2	2,700,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Up-gradation of Roads (in progress), Financed by		
MORD		1,500,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Plantation	A3	60,000.00
Expenditure on Sign Boards	A3	45,000.00
Current Assets	A4	1,130,000.00
Stores & Stock		2,000,000.00
Cash in hand		40,000.00
Bank Balance with the accredited bank		10,000,000.00
Automatic Investments with the accredited bank		-
Un-reconciled programme fund transferred to PIUs		-
Investments, Deposits and Other Balances of PIUs		19,025,000.00
<b>TOTAL</b>		<b>53,500,000.00</b>

**PMGSY PROGRAMME FUND**  
**SCHEDULES FORMING PART OF**  
**BALANCE SHEET OF STATE AS AT 31ST**  
**MARCH, 2003**

**PMGSY/SCH/F-52AA**

(Referred to in paragraph 15.4.1 of the Manual)  
**Schedule of Programme Fund Received by State**

**NAME OF STATE**

<b>SCHEDULE No. L1</b>	<b>Amount</b>
I. From Government of India, Ministry of Rural Development	50,000,000.00

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND**  
**SCHEDULES FORMING PART OF**  
**BALANCE SHEET**  
**OF SRRDA AT 31ST MARCH, 2003**

**PMGSY/SCH/F-52B**

(Referred to in paragraph 15.4.1 of the Manual)

**Schedule of Incidental Funds and Miscellaneous Income**

**NAME OF STATE**

<b>SCHEDULE No. L2</b>	<b>Amount</b>
1. Incidental Funds (generated from interest and other receipts)	0.00
<b>Total</b>	<b>0.00</b>
2.1 Interest received from bank account	285,000.00
2.2 Fines, Forfeitures, Penalties etc	15,000.00
<b>TOTAL</b>	<b>300,000.00</b>
Divisional Accountant	Divisional Officer

**PMGSY PROGRAMME FUND** **PMGSY/SCH/F-52C**

**SCHEDULES FORMING PART OF**  
**BALANCE SHEET**  
**OF SRRDA AT 31ST MARCH, 2003**

(Referred to in paragraph 15.4.1 of the Manual)

**Schedule of Deposits Repayable**

**NAME OF STATE**

<b>SCHEDULE No. L3</b>	<b>Amount</b>
1. Security Deposit of Contractors & Suppliers	3,200,000.00
<b>Total</b>	<b>3,200,000.00</b>

Divisional Accountant

Divisional Officer



**PMGSY PROGRAMME FUND****PMGSY/SCH/F-53AA****Schedule of Construction of New Roads****(Referred to in paragraph 15.4.1 of the Manual)****SCHEDULES FORMING PART OF BALANCE SHEET****STATE**

<b>SCHEDULE No A1.</b>					
<b>PIUs</b>		<b>FUNDED BY</b>			
<b>Sl No.</b>	<b>A. Completed Roads PIUs (Alphabetical District Order)</b>	<b>MORD</b>	<b>WORLD BANK</b>	<b>ADB</b>	<b>TOTAL</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1	A	1,500,000.00	-	-	1,500,000.00
2	B	2,000,000.00	-	-	2,000,000.00
3	C	2,000,000.00	-	-	2,000,000.00
4	D	1,000,000.00	-	-	1,000,000.00
	<b>Total</b>	<b>6,500,000.00</b>	<b>-</b>	<b>-</b>	<b>6,500,000.00</b>
	<b>B. Roads in Progress</b>				
1	A	1,000,000.00	-	-	1,000,000.00
2	B	4,000,000.00	-	-	4,000,000.00
3	C	3,500,000.00	-	-	3,500,000.00
4	D	2,000,000.00			2,000,000.00
	<b>Total</b>	<b>10,500,000.00</b>	<b>-</b>	<b>-</b>	<b>10,500,000.00</b>
	<b>Grand Total A + B</b>	<b>17,000,000.00</b>	<b>-</b>	<b>-</b>	<b>17,000,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND****PMGSY/SCH/F-53BB**

Schedule of Up-gradation of Existing Roads

(Referred to in paragraph 15.4.1 of the Manual)

**SCHEDULES FORMING PART OF BALANCE SHEET****STATE**

<b>SCHEDULE No A2</b>					
<b>PIUs</b>		<b>FUNDED BY</b>			
<b>Sl No.</b>	<b>A. Completed Roads PIUs (Alphabetical District Order)</b>	<b>MORD</b>	<b>WORLD BANK</b>	<b>ADB</b>	<b>TOTAL</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2	B	1,000,000.00	-	-	1,000,000.00
3	C	1,700,000.00	-	-	1,700,000.00
	<b>Total</b>	<b>2,700,000.00</b>	<b>-</b>	<b>-</b>	<b>2,700,000.00</b>
	<b>B. Roads in Progress</b>		-	-	-
2	B	1,000,000.00		-	1,000,000.00
4	D	500,000.00			500,000.00
	<b>Total</b>	<b>1,500,000.00</b>	<b>-</b>	<b>-</b>	<b>1,500,000.00</b>
	<b>Grand Total A + B</b>	<b>4,200,000.00</b>	<b>-</b>	<b>-</b>	<b>4,200,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND****PMGSY/SCH/F-53CC****Schedule of Other Expenditure on Roads****(Referred to in paragraph 15.4.1 of the Manual)****SCHEDULES FORMING PART OF BALANCE SHEET****STATE**

<b>SCHEDULE No A3</b>					
<b>PIUs</b>		<b>FUNDED BY</b>			
<b>SI No.</b>	<b>A. Expenditure on Plantation PIUs (Alphabetical District Order)</b>	<b>MORD</b>	<b>WORLD BANK</b>	<b>ADB</b>	<b>TOTAL</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
	A. Expenditure on Plantation PIUs (Alphabetical District Order)				-
2	A	20,000.00	-	-	
	D	40,000.00	-	-	
	<b>Total</b>	<b>60,000.00</b>	<b>-</b>	<b>-</b>	<b>60,000.00</b>
	<b>B. Expenditure on Sign Boards</b>				-
2	B	15,000.00	-	-	15,000.00
4	C	30,000.00			30,000.00
	<b>Total</b>	<b>45,000.00</b>	<b>-</b>	<b>-</b>	<b>45,000.00</b>

Divisional Accountant

Divisional Officer

PMGSY/SCH/F-53DD

PMGSY PROGRAMME FUND  
SCHEDULES FORMING PART OF

**SCHEDULE OF CURRENT ASSETS**

(Referred to in paragraph 15.4.1 of the Manual)

State:

<b>SCHEDULE No. A4</b>	<b>Amount</b>	<b>Total</b>
<b>A. Advances to Contractors</b>		
(i) Considered safe (completion date + 3 months is not yet over)		
(a) Mobilisation Advances	50,000.00	
(b) Materials issued to contractors	1,000,000.00	
Total		<b>1,050,000.00</b>
<b>B. Misc. Works Advances</b>		
(iii) Advances for DPR Preparation	20,000.00	
		<b>20,000.00</b>
<b>C. Recoverable Administrative Expenses from State Government</b>	60,000.00	
		<b>60,000.00</b>
<b>Total of Current Assets</b>		<b>1,130,000.00</b>

Divisional Accountant

Divisional Officer

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

PMGSY/F-1

Rural Roads Development Agency

Month April 2003

Account Code	Head of Account	Ledger Folio	To end of previous month	CREDIT BALANCES ( net addition in the month)	To end of the month(4+5)
1	2	3	4	5	6
1.01	Programme Fund Received from Govt of India	1	5,000,000.00	90,000,000.00	95,000,000.00
1.04	Bank Authorisation Account	2		32,000,000.00	32,000,000.00
	<b>TOTAL</b>		<b>5,000,000.00</b>	<b>122,000,000.00</b>	<b>127,000,000.00</b>

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

PMGSY/F-1

Rural Roads Development Agency

Month

April, 2003

Account Code	Head of Account	Ledger Folio	Balance to the end of the previous	DEBIT BALANCES ( net addition in the	To end of the month(4+5)
1	2	3	4	5	6
1.02	Programme Funds Transferred to PIU	1	-5,000,000.00	98,975,000.00	93,975,000.00
15.01	Cash in Chest	CBF 2			
16.01	Cash with Bank	CBF 2	10,000,000.00	23,025,000.00	33,025,000.00
	<b>Total</b>		<b>5,000,000.00</b>	<b>122,000,000.00</b>	<b>127,000,000.00</b>

PMGSY/F2A

**PMGSY PROGRAMME FUND**  
**Balance Sheet of SRRDA**  
**as at 30th April, 2003**  
**(Referred to in paragraph 15.4.1 of the**  
**Manual)**

**Name of SRRDA**

<b>CAPITAL FUND AND LIABILITIES</b>	<b>Schedule</b>	<b>Amount</b>
Programme Fund received from MORD	L1	95,000,000.00
Bank Authorisation Account		32,000,000.00
<b>TOTAL</b>		<b>127,000,000.00</b>
<b>ASSETS</b>		
Programme Funds Transferred to PIU		93,975,000.00
Bank Balance with the Accredited Bank		33,025,000.00
<b>TOTAL</b>		<b>127,000,000.00</b>

**PMGSY PROGRAMME FUND**  
**Master Sheet of Accounts of All the PIUs**  
**(Referred to in paragraph 15.4.2 of the Manual)**  
**As at 30th April, 2003**

PMGSY/F-1AA

For compiling and consolidating the accounts of all the PIUs

Line No.	Classification	Liabilities	PIU A	PIU B	PIU C	PIU D	SE E	Total
1	1.03	Funds received from GOI up to 31 Mar, 2003	20,000,000.00	27,000,000.00	27,000,000.00	20,000,000.00	-25,000.00	93,975,000.00
2		Security Deposit from contractors/Suppliers	450,000.00	1,100,000.00	1,400,000.00	500,000.00	0.00	3,450,000.00
3	1.03	Payable to State Government	100,000.00					100,000.00
4	3.02	Interest received from bank account	110,000.00	30,000.00	70,000.00	50,000.00	25,000.00	285,000.00
5	4.02	Fines, Forfeitures, Penalties etc	0.00	0.00	10,000.00	5,000.00	0.00	15,000.00
6		<b>Total (Lines 1 to 5)</b>	<b>20,660,000.00</b>	<b>28,130,000.00</b>	<b>28,480,000.00</b>	<b>20,555,000.00</b>	<b>0.00</b>	<b>97,825,000.00</b>
7		Assets						
8		Expenditure on New Roads						0.00
9	11.01	Completed	5,500,000.00	6,000,000.00	9,000,000.00	2,000,000.00	0.00	22,500,000.00
10	11.01	In progress	5,000,000.00	6,000,000.00	6,500,000.00	3,000,000.00	0.00	20,500,000.00
11		Expenditure on up-gradation of Rds						0.00
12	11.02	Completed	0.00	2,000,000.00	1,700,000.00	0.00	0.00	3,700,000.00
13	11.02	In progress	0.00	2,100,000.00	200,000.00	500,000.00	0.00	2,800,000.00
14	11.03	Expenditure on Plantations	20,000.00	0.00	0.00	40,000.00	0.00	60,000.00
15	11.04	Expenditure on Sign Boards	0.00	15,000.00	30,000.00	0.00	0.00	45,000.00
16	13.01	Stores and Stock	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
17	14.03	Advances/Exp for DPR Preparation	0.00	0.00	20,000.00	0.00	0.00	20,000.00
18	15.01	Cash in Chest	20,000.00	5,000.00	0.00	15,000.00	0.00	40,000.00
19	16.02	Bank Authorisation	7,000,000.00	7,000,000.00	5,000,000.00	13,000,000.00	0.00	32,000,000.00
20		Investments, Deposits and Other Balances	1,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00	0.00	13,000,000.00
21	17.04	Mobilisation Advance	100,000.00	0.00	0.00	0.00	0.00	100,000.00
22	17.02	Material Issued to Contractors			1,000,000.00			1,000,000.00
23	22.01	Admn Expenses recoverable from State Govt	20,000.00	10,000.00	30,000.00	0.00	0.00	60,000.00
24		<b>Total (Lines 8 to 23)</b>	<b>20,660,000.00</b>	<b>28,130,000.00</b>	<b>28,480,000.00</b>	<b>20,555,000.00</b>	<b>0.00</b>	<b>97,825,000.00</b>

Difference Between Liabilities and Assets

Line 7 minus Line 25

**0.00      0.00      0.00      0.00      0.00      0.00**

**PMGSY PROGRAMME FUND**  
**Master Sheet of Consolidated Balance Sheet of SRRDA and PIUs**  
**As at 30th April, 2003**

**PMGSY/F-1AAA**

<b>LIABILITIES</b>				<b>ASSETS</b>					
		<b>AMOUNT</b>				<b>AMOUNT</b>			
<b>Account Head</b>		<b>SRRDA</b>	<b>PIUs</b>	<b>Consolidated</b>	<b>Account Head</b>	<b>Particulars</b>	<b>SRRDA</b>	<b>PIUs</b>	<b>Consolidated</b>
<b>1.01</b>	Programme Fund Received by SRRDA from GOI	95,000,000.00		<b>95,000,000.00</b>		Cash and Bank Balances			
<b>21.01</b>	Interest received from bank account		285,000.00	<b>285,000.00</b>	15.01	Cash with PIUs		40,000.00	<b>40,000.00</b>
<b>21.03</b>	Fines, Forfeitures, Penalties etc		15,000.00	<b>15,000.00</b>	16.01	Bank Balance	33,025,000.00		<b>33,025,000.00</b>
<b>3.02</b>	Security Deposit from contractors/ Suppliers		3,450,000.00	<b>3,450,000.00</b>	16.02	Deposits, Investments and balances		13,000,000.00	<b>13,000,000.00</b>
<b>4.02</b>	Payable to State Government		100,000.00	<b>100,000.00</b>	13.01	Stores and Stock		2,000,000.00	<b>2,000,000.00</b>
					17.02	Material Issued to Contractors		100,000.00	<b>100,000.00</b>
					17.03	Mobilisation Advance		1,000,000.00	<b>1,000,000.00</b>
						Expenditure on New Roads			<b>0.00</b>
					11.01	Completed		22,500,000.00	<b>22,500,000.00</b>
					11.01	In progress		20,500,000.00	<b>20,500,000.00</b>
						Expenditure on up-gradation of Rds			<b>0.00</b>
					11.02	Completed		3,700,000.00	<b>3,700,000.00</b>
					11.02	In progress		2,800,000.00	<b>2,800,000.00</b>
					11.03	Expenditure on Plantations		60,000.00	<b>60,000.00</b>
					11.04	Expenditure on Sign Boards		45,000.00	<b>45,000.00</b>
					14.03	Advance/Exp DPR Preparation		20,000.00	<b>20,000.00</b>
					22.01	Recoverable Admn Expenses from State Government		60,000.00	<b>60,000.00</b>
	<b>Total A</b>	<b>95,000,000.00</b>	<b>3,850,000.00</b>	<b>98,850,000.00</b>		<b>Total A</b>	<b>33,025,000.00</b>	<b>65,825,000.00</b>	<b>98,850,000.00</b>
	<b>The following contra Items of mutual liabilities and assets between SRRDA and PIUs are not part of State Balance Sheet.</b>								
1.04	Bank Authorisations Issued	32,000,000.00		<b>32,000,000.00</b>	1.05	Bank Authorisation Received		32,000,000.00	<b>32,000,000.00</b>
	Programme Funds received from SRRDA		93,975,000.00	<b>93,975,000.00</b>		Programme Funds Transferred to PIUs	93,975,000.00		<b>93,975,000.00</b>
	<b>Total B</b>	<b>32,000,000.00</b>	<b>93,975,000.00</b>	<b>125,975,000.00</b>		<b>Total B</b>	<b>93,975,000.00</b>	<b>32,000,000.00</b>	<b>125,975,000.00</b>
	<b>Grand Total A+B</b>	<b>127,000,000.00</b>	<b>97,825,000.00</b>	<b>224,825,000.00</b>		<b>Grand Total A+B</b>	<b>127,000,000.00</b>	<b>97,825,000.00</b>	<b>224,825,000.00</b>



**PMGSY/F-2**  
**PMGSY PROGRAMME FUND**  
**State Balance Sheet**  
**(Referred to in paragraph 15.4.3 of the Manual)**  
**Balance Sheet as at 30th April, 2003**

Name of State

<b>CAPITAL FUND AND LIABILITIES</b>	Schedule	Amount
Programme Fund received from Government of India	L1	95,000,000.00
Funds received from the State Government for cost over-runs		-
Incidental Funds (from interest and other receipts)	L2	285,000.00
Miscellaneous Income	L2	15,000.00
Deposits Repayable	L3	3,450,000.00
Current Liabilities	L4	100,000.00
Un-reconciled Bank Authorisations		-
<b>TOTAL</b>		<b>98,850,000.00</b>
<b>ASSETS</b>		
Expenditure on New Roads (Completed), financed by	A1	
MORD		22,500,000.00
World Bank		-
Asian Development Bank		-
Expenditure on New Roads (in progress), financed by		
MORD		20,500,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Up-gradation of Roads (Completed), Financed by		
MORD	A2	3,700,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Up-gradation of Roads (in progress), Financed by		
MORD		2,800,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Plantation	A3	60,000.00
Expenditure on Sign Boards	A3	45,000.00
Current Assets	A4	1,180,000.00
Stores & Stock		2,000,000.00
Cash in hand		40,000.00
Bank Balance with the accredited bank		33,025,000.00
Automatic Investments with the accredited bank		-
Un-reconciled programme fund transferred to PIUs		-
Investments, Deposits and Other Balances of PIUs		13,000,000.00
<b>TOTAL</b>		<b>98,850,000.00</b>

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

PMGSY/SCH/F-53AA

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

STATE

SCHEDULE No A1.					
PIUs					
SI No.	A. Completed Roads PIUs (Alphabetical District Order)	MORD	WORLD BANK	ADB	TOTAL
1	2	3	4	5	6
1	A	6,500,000.00	-	-	6,500,000.00
2	B	6,000,000.00	-	-	6,000,000.00
3	C	9,600,000.00	-	-	9,600,000.00
4	D	3,100,000.00	-	-	3,100,000.00
	<b>Total</b>	<b>25,200,000.00</b>	-	-	<b>25,200,000.00</b>
	<b>B. Roads in Progress</b>		-	-	
1	A	8,500,000.00	-	-	8,500,000.00
2	B	9,600,000.00	-	-	9,600,000.00
3	C	8,500,000.00	-	-	8,500,000.00
4	D	5,450,000.00	-	-	5,450,000.00
	<b>Total</b>	<b>32,050,000.00</b>	-	-	<b>32,050,000.00</b>
	<b>Grand Total A + B</b>	<b>57,250,000.00</b>	-	-	<b>57,250,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND****PMGSY/SCH/F-53BB**

Schedule of Up-gradation of Existing Roads

0.00

(Referred to in paragraph 15.4.1 of the Manual)

0.00

**SCHEDULES FORMING PART OF BALANCE SHEET**

AS AT 31st May, 2003

STATE

SCHEDULE No A2		FUNDED BY			
PIUs		MORD	WORLD BANK	ADB	TOTAL
SI No.	A. Completed Roads PIUs (Alphabetical District Order)				
1	2	3	4	5	6
2	B	2,000,000.00	-	-	2,000,000.00
3	C	4,500,000.00	-	-	4,500,000.00
	<b>Total</b>	<b>6,500,000.00</b>	<b>-</b>	<b>-</b>	<b>6,500,000.00</b>
	<b>B. Roads in Progress</b>		-	-	-
2	B	2,100,000.00		-	2,100,000.00
	C	200,000.00			200,000.00
4	D	2,000,000.00			2,000,000.00
	<b>Total</b>	<b>4,300,000.00</b>	<b>-</b>	<b>-</b>	<b>4,300,000.00</b>
	<b>Grand Total A + B</b>	<b>10,800,000.00</b>	<b>-</b>	<b>-</b>	<b>10,800,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND**

**PMGSY/SCH/F-53CC**

**Schedule of Other Expenditure on Roads**

**(Referred to in paragraph 15.4.1 of the Manual)**

**SCHEDULES FORMING PART OF BALANCE SHEET**

**AS AT 31st May, 2003**

**STATE**

<b>SCHEDULE No A3</b>					
<b>PIUs</b>		<b>FUNDED BY</b>			
<b>SI No.</b>	<b>A. Expenditure on Plantation PIUs (Alphabetical District Order)</b>	<b>MORD</b>	<b>WORLD BANK</b>	<b>ADB</b>	<b>TOTAL</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
	A. Expenditure on Plantation 2 PIUs (Alphabetical District				
	A	20,000.00	-	-	20,000.00
	D	40,000.00	-	-	40,000.00
	<b>Total</b>	<b>60,000.00</b>	<b>-</b>	<b>-</b>	<b>60,000.00</b>
	<b>B. Expenditure on Sign Boards</b>				
2	B	15,000.00	-	-	15,000.00
4	C	30,000.00			30,000.00
	<b>Total</b>	<b>45,000.00</b>	<b>-</b>	<b>-</b>	<b>45,000.00</b>

**Divisional Accountant**

**Divisional Officer**

PMGSY/SCH/F-53D

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

**SCHEDULE OF CURRENT ASSETS**  
(Referred to in paragraph 15.4.1 of the Manual)  
State:

<b>SCHEDULE No. A4</b>	<b>Amount</b>	<b>Total</b>
<b>A. Advances to Contractors</b>		
(i) Considered safe (completion date + 3 months is not yet over)		
(a) Material Issued to	100,000.00	
(b) Mobilisation Advances	1,000,000.00	
Total		<b>1,100,000.00</b>
<b>B. Misc. Works Advances</b>		
(iii) Advances for DPR Preparation	20,000.00	
		<b>20,000.00</b>
<b>C. Recoverable Administrative Expenses from State Government</b>	60,000.00	
		<b>60,000.00</b>
<b>Total of Current Assets</b>		<b>1,180,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND**  
**SCHEDULES FORMING PART OF**  
**BALANCE SHEET OF STATE AS AT 30th**  
**APRIL, 2003**

**PMGSY/SCH/F-52AA**

**(Referred to in paragraph 15.4.1 of the Manual)**  
**Schedule of Programme Fund Received by State**

**NAME OF STATE**

**SCHEDULE No. L1**

	<b>Amount</b>	<b>Amount</b>
<u>I. From Government of India, Ministry of Rural Development</u>		
Opening Balance as per last month's balance sheet	50,000,000.00	
Add : Received during the month	45,000,000.00	
Closing Balance.		<b>95,000,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND**  
**SCHEDULES FORMING PART OF**  
**BALANCE SHEET**

**PMGSY/SCH/F-52B**

**OF SRRDA AT 30th APRIL, 2003**  
**Referred to in paragraph 15.4.1 of the Manual)**

**Schedule of Incidental Funds and Miscellaneous Income**

**NAME OF STATE**

**SCHEDULE No. L2**

	<b>Amount</b>	<b>Amount</b>
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		
2.1 Interest received from bank as per last balance	285,000.00	
Add received during the month	-	
Less transferred to Incidental Funds	-	
Total		<b>285,000.00</b>
2.2 Fines, Forfeitures, Penalties etc	15,000.00	
Add received during the month	-	
Less transferred to Incidental Funds	-	
Total		<b>15,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND  
SCHEDULES FORMING PART OF  
BALANCE SHEET**

**PMGSY/SCH/F-52C**

**OF SRRDA AT 30th APRIL, 2003  
(Referred to in paragraph 15.4.1 of the Manual)**

**Schedule of Deposits Repayable**

**NAME OF STATE**

<b>SCHEDULE No. L3</b>	<b>Amount</b>	<b>Amount</b>
1. Contractors & Suppliers Outstanding amount as per the last Balance Sheet	3,200,000.00	
Add: Received during the month	250,000.00	
Less: Refunded during the month	-	
Total		<b>3,450,000.00</b>

Divisional Accountant

Divisional Officer



**PMGSY/SCH/F-52D**  
**PMGSY PROGRAMME FUND**  
**STATE BALANCE SHEET AS AT 30TH**  
**APRIL, 2003**  
**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 LIABILITIES** Amount

C. Amount payable to the State Government		
as per last balance sheet	-	
Added during the month	100,000.00	
Refunded to State Government	-	
Total	<u>                    </u>	<u><u>100,000.00</u></u>

## PMGSY PROGRAMME FUND

PMGSY/SCH/F-53AA

## Schedule of Construction of New Roads

(Referred to in paragraph 15.4.1 of the Manual)

## SCHEDULES FORMING PART OF BALANCE SHEET

## STATE

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
1	A	5,500,000.00	-	-	5,500,000.00
2	B	6,000,000.00	-	-	6,000,000.00
3	C	9,000,000.00	-	-	9,000,000.00
4	D	2,000,000.00	-	-	2,000,000.00
	<b>Total</b>	<b>22,500,000.00</b>	<b>-</b>	<b>-</b>	<b>22,500,000.00</b>
	<b>B. Roads in Progress</b>		-	-	
1	A	5,000,000.00	-	-	5,000,000.00
2	B	6,000,000.00	-	-	6,000,000.00
3	C	6,500,000.00	-	-	6,500,000.00
4	D	3,000,000.00	-	-	3,000,000.00
	<b>Total</b>	<b>20,500,000.00</b>	<b>-</b>	<b>-</b>	<b>20,500,000.00</b>
	<b>Grand Total A + B</b>	<b>43,000,000.00</b>	<b>-</b>	<b>-</b>	<b>43,000,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND****PMGSY/SCH/F-53BB****Schedule of Up-gradation of Existing Roads****(Referred to in paragraph 15.4.1 of the Manual)****SCHEDULES FORMING PART OF BALANCE SHEET****STATE**

<b>SCHEDULE No A2</b>					
<b>PIUs</b>		<b>FUNDED BY</b>			
<b>Sl No.</b>	<b>A. Completed Roads PIUs (Alphabetical District Order)</b>	<b>MORD</b>	<b>WORLD BANK</b>	<b>ADB</b>	<b>TOTAL</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2	B	2,000,000.00	-	-	2,000,000.00
3	C	1,700,000.00	-	-	1,700,000.00
	<b>Total</b>	<b>3,700,000.00</b>	<b>-</b>	<b>-</b>	<b>3,700,000.00</b>
	<b>B. Roads in Progress</b>		-	-	-
2	B	2,100,000.00		-	2,100,000.00
	C	200,000.00			200,000.00
4	D	500,000.00			500,000.00
	<b>Total</b>	<b>2,800,000.00</b>	<b>-</b>	<b>-</b>	<b>2,800,000.00</b>
	<b>Grand Total A + B</b>	<b>6,500,000.00</b>	<b>-</b>	<b>-</b>	<b>6,500,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND**

**PMGSY/SCH/F-53CC**

**Schedule of Other Expenditure on Roads**

**(Referred to in paragraph 15.4.1 of the Manual)**

**SCHEDULES FORMING PART OF BALANCE SHEET**

**AS AT 30th APRIL, 2003**

**STATE**

<b>SCHEDULE No A3</b>					
<b>PIUs</b>		<b>FUNDED BY</b>			
<b>SI No.</b>	<b>A. Expenditure on Plantation PIUs (Alphabetical District Order)</b>	<b>MORD</b>	<b>WORLD BANK</b>	<b>ADB</b>	<b>TOTAL</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
	<b>A. Expenditure on Plantation PIUs (Alphabetical District Order)</b>				
	A	20,000.00	-	-	20,000.00
	D	40,000.00	-	-	40,000.00
	<b>Total</b>	<b>60,000.00</b>	<b>-</b>	<b>-</b>	<b>60,000.00</b>
	<b>B. Expenditure on Sign Boards</b>				
2	B	15,000.00	-	-	15,000.00
4	C	30,000.00	-	-	30,000.00
	<b>Total</b>	<b>45,000.00</b>	<b>-</b>	<b>-</b>	<b>45,000.00</b>

**Divisional Accountant**

**Divisional Officer**

PMGSY/SCH/F-53D

PMGSY PROGRAMME FUND  
SCHEDULES FORMING PART OF

**SCHEDULE OF CURRENT ASSETS**

(Referred to in paragraph 15.4.1 of the Manual)

State:

<b>SCHEDULE No. A4</b>	<b>Amount</b>	<b>Total</b>
<b>A. Advances to Contractors</b>		
(i) Considered safe (completion date + 3 months is not yet over)		
(a) Material Issued to Contractors	100,000.00	
(b) Mobilisation Advances	1,000,000.00	
Total		<b>1,100,000.00</b>
<b>B. Misc. Works Advances</b>		
(iii) Advances for DPR Preparation	20,000.00	
		<b>20,000.00</b>
<b>C. Recoverable Administrative Expenses from State Government</b>	60,000.00	
		<b>60,000.00</b>
<b>Total of Current Assets</b>		<b>1,180,000.00</b>

Divisional Accountant

Divisional Officer

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

PMGSY/F-1

Month May 2003

Head of Account	Ledger Folio	Credit Balances		
		To end of previous month	CREDIT BALANCES ( net addition in the month)	To end of the month(4+5)
2	3	4	5	6
Programme Fund Received from Govt of India	1	95,000,000.00	0.00	95,000,000.00
Incidental Funds generated from interest and other incidental receipts		-	285,000.00	285000
Programme Fund from State Govt		-	2,000,000.00	2,000,000.00
Interest from bank account		-	11,000.00	11,000.00
Bank Authorisation Account	2	32,000,000.00	-22,200,000.00	9,800,000.00
<b>TOTAL</b>		#####	-19,904,000.00	107,096,000.00

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

PMGSY/F-1

Month May, 2003

Head of Account	Ledger Folio	Debit Balances		
		Balance to the end of the previous month	For the month	To end of the month(4+5)
2	3	4	5	6
Programme Funds Transferred to PIU	1	93,975,000.00	-17,715,000.00	76,260,000.00
Cash in Chest	CBF 2			
Cash with Bank	CBF 2	33,025,000.00	-2,190,000.00	30,835,000.00
Tax deducted at source		-	1,000.00	1,000.00
<b>Total</b>		#####	-19,904,000.00	107,096,000.00

PMGSY/F2A

**PMGSY PROGRAMME FUND**  
**Balance Sheet of SRRDA**  
**as at 31st May, 2003**  
**(Referred to in paragraph 15.4.1 of the**  
**Manual)**

**Name of SRRDA**

<b>CAPITAL FUND AND LIABILITIES</b>	<b>Schedule</b>	<b>Amount</b>
Programme Fund Received from Government of India	L1	<b>95,000,000.00</b>
Programme Fund from State Govt	L1	<b>2,000,000.00</b>
Incidental Funds generated from interest and other incidental receipts	L2	<b>285,000.00</b>
Interest on bank account	L2	<b>11,000.00</b>
Bank Authorisation Outstanding		<b>9,800,000.00</b>
<b>TOTAL</b>		<b>107,096,000.00</b>
<b>ASSETS</b>		
Cash and Bank Balances		
Cash		
Bank Balance		<b>30,835,000.00</b>
Tax deducted at Source		<b>1,000.00</b>
Programme Funds Transferred to PIUs		<b>76,260,000.00</b>
<b>TOTAL</b>		<b>107,096,000.00</b>

**PMGSY PROGRAMME FUND**  
**Master Sheet of Accounts of All the PIUs**  
**(Referred to in paragraph 15.4.2of the Manual)**  
**As at 31st May, 2003**

PMGSY/F-1AA

For compiling and consolidating the accounts of all the PIUs

Line No.	Liabilities	PIU A	PIU B	PIU C	PIU D	SE E	Total
1	Funds received from GOI up to 31 Mar, 2003	19,110,000.00	22,030,000.00	22,070,000.00	13,050,000.00	-	76,260,000.00
2	Security Deposit from contractors/ Suppliers	750,000.00	1,500,000.00	2,000,000.00	550,000.00	-	4,800,000.00
3	Payable to State Government	100,000.00	-	-	-	-	100,000.00
4	Interest received from bank account	-	-	-	-	-	0.00
5	Fines, Forfeitures, Penalties etc	-	-	10,000.00	5,000.00	-	15,000.00
6	<b>Total (Lines 1 to 5)</b>	<b>19,960,000.00</b>	<b>23,530,000.00</b>	<b>24,080,000.00</b>	<b>13,605,000.00</b>	<b>-</b>	<b>81,175,000.00</b>
7	Assets						
8	Expenditure on New Roads						0.00
9	Completed	6,500,000.00	6,000,000.00	9,600,000.00	3,100,000.00	-	25,200,000.00
10	In progress	8,500,000.00	9,600,000.00	8,500,000.00	5,450,000.00	-	32,050,000.00
11	Expenditure on up-gradation of Rds						0.00
12	Completed	-	2,000,000.00	4,500,000.00	-	-	6,500,000.00
13	In progress	-	2,100,000.00	200,000.00	2,000,000.00	-	4,300,000.00
14	Expenditure on Plantations	20,000.00	-	-	40,000.00	-	60,000.00
15	Expenditure on Sign Boards	-	15,000.00	30,000.00	-	-	45,000.00
16	Stores and Stock	2,000,000.00	-	-	-	-	2,000,000.00
17	Advances/Exp for DPR Preparation	-	-	20,000.00	-	-	20,000.00
18	Cash in Chest	20,000.00	5,000.00	0.00	15,000.00	-	40,000.00
19	Bank Authorisation	2,800,000.00	3,800,000.00	200,000.00	3,000,000.00	-	9,800,000.00
20	Investments, Deposits and Other Balances	-	-	-	-	-	0.00
21	Mobilisation Advance	100,000.00	-	-	-	-	100,000.00
22	Material Issued to Contractors			1,000,000.00			1,000,000.00
23	Admn Expenses recoverable from State Govt	20,000.00	10,000.00	30,000.00	-	-	60,000.00
24	<b>Total (Lines 7 to 23)</b>	<b>19,960,000.00</b>	<b>23,530,000.00</b>	<b>24,080,000.00</b>	<b>13,605,000.00</b>	<b>-</b>	<b>81,175,000.00</b>

Difference Between Liabilities and Assets

Line 7 minus Line 26

0.00      0.00      0.00      0.00      -      0.00



**PMGSY PROGRAMME FUND**  
**Master Sheet of Consolidated Balance Sheet of SRRDA and**  
**As at 31st May, 2003**

**PMGSY/F-1AAA**

LIABILITIES					ASSETS				
Account Head	Particulars	AMOUNT			Account Head	Particulars	AMOUNT		
		SRRDA	PIUs	Consolidated			SRRDA	PIUs	Consolidated
1.01	Programme Fund Received by SRRDA from GOI	95,000,000.00		95,000,000.00		Cash and Bank Balances			
1.04	Programme Fund from State Govt	2,000,000.00		2,000,000.00	15.01	Cash with PIUs		40,000.00	40,000.00
	Incidental Funds generated from interest and other incidental receipts	285,000.00		285,000.00	16.01	Bank Balance			30,835,000.00
						TDS to be claimed from tax authorities	30,835,000.00		
21.01	Interest received from bank account	11,000.00		11,000.00	16.02	Deposits, Investments and balances	1,000.00	0.00	0.00
21.03	Fines, Forfeitures, Penalties etc		15,000.00	15,000.00	13.01	Stores and Stock		2,000,000.00	2,000,000.00
3.02	Security Deposit from contractors/ Suppliers		4,800,000.00	4,800,000.00	17.02	Material Issued to Contractors		100,000.00	100,000.00
4.02	Payable to State Government		100,000.00	100,000.00	17.03	Mobilisation Advance		1,000,000.00	1,000,000.00
						Expenditure on New Roads			0.00
					11.01	Completed		25,200,000.00	25,200,000.00
					11.01	In progress		32,050,000.00	32,050,000.00
						Expenditure on up-gradation of Rds			0.00
					11.02	Completed		6,500,000.00	6,500,000.00
					11.02	In progress		4,300,000.00	4,300,000.00
					11.03	Expenditure on Plantations		60,000.00	60,000.00
					11.04	Expenditure on Sign Boards		45,000.00	45,000.00
					14.03	Advance/Exp DPR Preparation		20,000.00	20,000.00
					22.01	Recoverable Admn Expenses from State Government		60,000.00	60,000.00
	<b>Total A</b>	<b>97,296,000.00</b>	<b>4,915,000.00</b>	<b>102,211,000.00</b>		<b>Total A</b>	<b>30,836,000.00</b>	<b>71,375,000.00</b>	<b>102,211,000.00</b>
<b>The following contra Items of mutual liabilities and assets between SRRDA and PIUs are not part of State Balance</b>									
1.04	Bank Authorisations	9,800,000.00		9,800,000.00	1.05	Bank Authorisation		9,800,000.00	9,800,000.00
1.03	Programme Funds received from SRRDA		76,260,000.00	76,260,000.00	1.02	Programme Funds Transferred to PIUs	76,260,000.00		76,260,000.00
	<b>Total B</b>	<b>9,800,000.00</b>	<b>76,260,000.00</b>	<b>86,060,000.00</b>		<b>Total B</b>	<b>76,260,000.00</b>	<b>9,800,000.00</b>	<b>86,060,000.00</b>
	<b>Grand Total A+B</b>	<b>107,096,000.00</b>	<b>81,175,000.00</b>	<b>188,271,000.00</b>		<b>Grand Total A+B</b>	<b>107,096,000.00</b>	<b>81,175,000.00</b>	<b>188,271,000.00</b>

PMGSY/F-2

**PMGSY PROGRAMME FUND**  
**State Balance Sheet**  
**(Referred to in paragraph 15.4.3 of the Manual)**  
**Balance Sheet as at 31st May, 2003**

**Name of State**

<b>CAPITAL FUND AND LIABILITIES</b>	Schedule	Amount
Programme Fund received from Government of India	L1	95,000,000.00
Funds received from the State Government for cost over-runs	L1	2,000,000.00
Incidental Funds (from interest and other receipts)	L2	285,000.00
Miscellaneous Income	L2	26,000.00
Deposits Repayable	L3	4,800,000.00
Current Liabilities	L4	100,000.00
Un-reconciled Bank Authorisations		-
<b>TOTAL</b>		<b>102,211,000.00</b>
<b>ASSETS</b>		
Expenditure on New Roads (Completed), financed by	A1	
MORD		25,200,000.00
World Bank		-
Asian Development Bank		-
Expenditure on New Roads (in progress), financed by		
MORD		32,050,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Up-gradation of Roads (Completed), Financed by		
MORD	A2	6,500,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Up-gradation of Roads (in progress), Financed by		
MORD		4,300,000.00
World Bank		-
Asian Development Bank		-
Expenditure on Plantation	A3	60,000.00
Expenditure on Sign Boards	A3	45,000.00
Current Assets	A4	1,181,000.00
Stores & Stock		2,000,000.00
Cash in hand		40,000.00
Bank Balance with the accredited bank		<b>30,835,000.00</b>
Automatic Investments with the accredited bank		-
Un-reconciled programme fund transferred to PIUs		-
Investments, Deposits and Other Balances of PIUs		0.00
<b>TOTAL</b>		<b>102,211,000.00</b>

**PMGSY PROGRAMME FUND**  
**SCHEDULES FORMING PART OF**  
**BALANCE SHEET OF STATE AS AT 31st**  
**May, 2003**

**PMGSY/SCH/F-52AA**

**(Referred to in paragraph 15.4.3 of the Manual)**  
**Schedule of Programme Fund Received by State**

**NAME OF STATE**

**SCHEDULE No. L1**

**Amount**

<b>SCHEDULE No. L1</b>	<b>Amount</b>
<u>I. From Government of India, Ministry of Rural Development</u>	
Opening Balance as per last month's balance sheet	95,000,000.00
Add : Received during the month	-
Closing Balance.	<u>95,000,000.00</u>
<u>II. From State Government for cost over runs etc.</u>	
Opening Balance as per last month's balance sheet	-
Add : Received during the month	2,000,000.00
Closing Balance.	<u>2,000,000.00</u>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND**  
**SCHEDULES FORMING PART OF**  
**BALANCE SHEET**

**PMGSY/SCH/F-52B**

**OF SRRDA AT 31st May, 2003**

**Referred to in paragraph 15.4.1 of the Manual)**

**Schedule of Incidental Funds and Miscellaneous Income**

**NAME OF STATE**

**SCHEDULE No. L2**

	<b>Amount</b>	
<b>1. Incidental Funds (generated from interest and other receipts) as per the last Balance Sheet</b>	-	
<b>Add: Received during the month/year</b>	285,000.00	
<b>Less: transferred to -----(State details and authority for the transfer)</b>	-	
<b>Total</b>		<b>285,000.00</b>
<b>2. Miscellaneous Income</b>		
2.1 Interest received from bank as per last balance sheet	285,000.00	
Add received during the month	-	
Less transferred to Incidental Funds	-285,000.00	
<b>Total</b>		<b>-</b>
2.2 Fines, Forfeitures, Penalties etc		
As per the previous balance sheet	15,000.00	
Add received during the month	11,000.00	
Less transferred to Incidental Funds	-	
<b>Total</b>		<b>26,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND  
 SCHEDULES FORMING PART OF  
 BALANCE SHEET  
 OF SRRDA AT 31st May, 2003  
 (Referred to in paragraph 15.4.1 of the Manual)  
 Schedule of Deposits Repayable  
 NAME OF STATE**

**PMGSY/SCH/F-52C**

**SCHEDULE No. L3**

1. Contractors & Suppliers Outstanding amount  
 as per the last Balance Sheet  
     Add: Received during the month  
     Less: Refunded during the month

	<b>Amount</b>
	<b>3,450,000.00</b>
	1,350,000.00
	-
Total	<b>4,800,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY/SCH/F-52D**

**PMGSY PROGRAMME FUND  
SCHEDULES FORMING PART OF  
STATE BALANCE SHEET AS AT 31st May,  
2003**

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

**NAME OF PIU/STATE** \_\_\_\_\_

<b>SCHEDULE</b>	<b>No.</b>	<b>L4</b>	<b>CURRENT</b>	
<b>LIABILITIES</b>				<b>Amount</b>
C. Amount payable to the State Government as per last balance sheet				100,000.00
Added during the month				-
Refunded to State Government				-
			<b>Total</b>	<b><u>100,000.00</u></b>

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

PMGSY/SCH/F-53AA

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

STATE

SCHEDULE No A1.					
PIUs					
SI No.	A. Completed Roads PIUs (Alphabetical District Order)	MORD	WORLD BANK	ADB	TOTAL
1	2	3	4	5	6
1	A	6,500,000.00	-	-	6,500,000.00
2	B	6,000,000.00	-	-	6,000,000.00
3	C	9,600,000.00	-	-	9,600,000.00
4	D	3,100,000.00	-	-	3,100,000.00
	<b>Total</b>	<b>25,200,000.00</b>	-	-	<b>25,200,000.00</b>
	<b>B. Roads in Progress</b>		-	-	
1	A	8,500,000.00	-	-	8,500,000.00
2	B	9,600,000.00	-	-	9,600,000.00
3	C	8,500,000.00	-	-	8,500,000.00
4	D	5,450,000.00	-	-	5,450,000.00
	<b>Total</b>	<b>32,050,000.00</b>	-	-	<b>32,050,000.00</b>
	<b>Grand Total A + B</b>	<b>57,250,000.00</b>	-	-	<b>57,250,000.00</b>

Divisional Accountant

Divisional Officer

**PMGSY PROGRAMME FUND**

**PMGSY/SCH/F-53BB**

**Schedule of Up-gradation of Existing Roads**

0.00

**(Referred to in paragraph 15.4.1 of the Manual)**

0.00

**SCHEDULES FORMING PART OF BALANCE SHEET**

**AS AT 31st May, 2003**

**STATE**

<b>SCHEDULE No A2</b>					
<b>PIUs</b>		<b>FUNDED BY</b>			
<b>SI No.</b>	<b>A. Completed Roads PIUs (Alphabetical District Order)</b>	<b>MORD</b>	<b>WORLD BANK</b>	<b>ADB</b>	<b>TOTAL</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2	B	2,000,000.00	-	-	2,000,000.00
3	C	4,500,000.00	-	-	4,500,000.00
	<b>Total</b>	<b>6,500,000.00</b>	<b>-</b>	<b>-</b>	<b>6,500,000.00</b>
	<b>B. Roads in Progress</b>		-	-	-
2	B	2,100,000.00		-	2,100,000.00
	C	200,000.00			200,000.00
4	D	2,000,000.00			2,000,000.00
	<b>Total</b>	<b>4,300,000.00</b>	<b>-</b>	<b>-</b>	<b>4,300,000.00</b>
	<b>Grand Total A + B</b>	<b>10,800,000.00</b>	<b>-</b>	<b>-</b>	<b>10,800,000.00</b>

**Divisional Accountant**

**Divisional Officer**



**PMGSY PROGRAMME FUND****PMGSY/SCH/F-53CC****Schedule of Other Expenditure on Roads****(Referred to in paragraph 15.4.1 of the Manual)****SCHEDULES FORMING PART OF BALANCE SHEET****AS AT 31st May, 2003****STATE**

<b>SCHEDULE No A3</b>					
<b>PIUs</b>		<b>FUNDED BY</b>			
<b>SI No.</b>	<b>A. Expenditure on Plantation PIUs (Alphabetical District Order)</b>	<b>MORD</b>	<b>WORLD BANK</b>	<b>ADB</b>	<b>TOTAL</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
	A. Expenditure on Plantation 2 PIUs (Alphabetical District				
	A	20,000.00	-	-	20,000.00
	D	40,000.00	-	-	40,000.00
	<b>Total</b>	<b>60,000.00</b>	<b>-</b>	<b>-</b>	<b>60,000.00</b>
	<b>B. Expenditure on Sign Boards</b>				
2	B	15,000.00	-	-	15,000.00
4	C	30,000.00			30,000.00
	<b>Total</b>	<b>45,000.00</b>	<b>-</b>	<b>-</b>	<b>45,000.00</b>

**Divisional Accountant****Divisional Officer**

PMGSY/SCH/F-53D

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

**SCHEDULE OF CURRENT ASSETS**  
(Referred to in paragraph 15.4.1 of the Manual)  
State:

<b>SCHEDULE No. A4</b>	<b>Amount</b>	<b>Total</b>
<b>A. Advances to Contractors</b>		
(i) Considered safe (completion date + 3 months is not yet over)		
(a) Material Issued to	100,000.00	
(b) Mobilisation Advances	1,000,000.00	
Total		<b>1,100,000.00</b>
<b>B. Misc. Works Advances</b>		
(iii) Advances for DPR Preparation	20,000.00	
		<b>20,000.00</b>
<b>C. Recoverable Administrative Expenses from State Government</b>	60,000.00	
		<b>60,000.00</b>
<b>Total of Current Assets</b>		<b>1,180,000.00</b>

Divisional Accountant

Divisional Officer

PMGSY/IA/F-10D

**PMGSY PROGRAMME FUND**

**PIU-Wise Register of Cheques Issued**

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

Name of PIU

A

Sl no.	Date	Voucher No.	Cheque	Amount	Month of Bank Statement in which encashed	
1	April	1	000001	2,000,000.00		
2		1	000002	3,800,000.00		
3		1	000003	2,000,000.00		
4		1	000004	200,000.00		
5	May	2	000005	1,000,000.00		
6			000006	2,000,000.00		
7			000007	1,000,000.00		
8			000008	200,000.00		

Name of PIU

B

Sl no.	Date	Voucher No.	Cheque	Amount	Month of Bank Statement in which encashed	
1	April	2	00101	2,800,000.00		
2		2	00102	3,000,000.00		
3		2	00103	2,000,000.00		
4		2	00104	200,000.00		
5	May	2	00105	3,000,000.00		
6		2	00106	2,000,000.00		
7		2	00107	1,000,000.00		
8		2	00108	200,000.00		

**PMGSY/IA/F-10D**

**PMGSY PROGRAMME FUND**

**PIU-Wise Register of Cheques Issued**

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

Name of PIU                      C

Sl no.	Date	Voucher No.	Cheque	Amount	Month of Bank Statement in which encashed	
1	April	3	00201	3,000,000.00		
2		3	00202	4,000,000.00		
3		3	00203	3,000,000.00		
4	May	3	00204	1,500,000.00		
5		3	00205	2,000,000.00		
6		3	00206	1,000,000.00		
7		3	00207	300,000.00		

Name of PIU                      D

Sl no.	Date	Voucher No.	Cheque	Amount	Month of Bank Statement in which encashed	
1	3.5.03	4	00301	<b>2,000,000.00</b>		
2	May-03	4	00302	<b>2,000,000.00</b>		
<b>Abstract of Outstanding Cheques</b>						
April, 2003						
Brought forward from the previous month				0.00		
Cleared during the month				0.00		
Latest outstanding cheques: Sl. No. Amount				0.00		
Sl. No.	PIU	Cheque no	Amount			

<b>Abstract of Outstanding Cheques</b>				
April, 2003				
Brought forward from the previous month				0.00
Cleared during the month				0.00
Latest outstanding cheques: Sl. No. Amount				0.00
Sl. No.	PIU	Cheque no	Amount	

<b>Abstract of Outstanding Cheques</b>				
May, 2003				
Brought forward from the previous month				0.00
Cleared during the month				0.00
Latest outstanding cheques: Sl. No. Amount				0.00
Sl. No.	PIU	Cheque no	Amount	