

## CHAPTER 15

# OTHER REVENUE EXPENDITURE

### **INTRODUCTION**

15.1 This chapter contains the recommended accounting system for transactions relating to revenue expenditures other than the employees related expenses, the Public Works and the Stores. The expenditures discussed in this chapter are those in respect of which the benefits expire in a short period of time, i.e., less than one year.

15.2 The revenue expenditures discussed in this chapter could illustratively include:

- a. Administrative Expenses
  - Books and Periodicals, Newspapers
  - Legal expenses
  - Fuel
  - Printing
  - Stationery
  - Advertisement and publicity
  - Service Postage / Stamps
  - Electricity and power
  - Telephone and communication expenses
  - Rent, Rates and Taxes
  - Suit Compromises
  - Professional and other Fees/charges
  - Insurance charges
  - Hospitality expenses
  - Training expenses
  - Computer related expenses (Revenue Expenses)
  - Any other expenses, etc.
- b. Programme Expenses

- Election Expenses
  - Own Programmes
  - Share in Programmes of others
  - Census Expenses; etc .MiscellaneousExpenses
- c. Miscellaneous contingent expenses
- Women and Child Welfare Expenditure
  - Backward Class Expenditure; etc.

15.3 Payment in respect of all the expenses incurred or borne by the ULB shall be made centrally by the Accounts Department. However, payment for certain categories of expenses, may be made from the Permanent Advance granted to a Head of the Department as resolved by the ULB or from the advance provided to the employees of the ULB.

15.4 Permanent Advance refers to those advances, which are granted to the Heads of the Departments for incurring certain specific expenditure, usually of a minor nature involving payments of small amounts, subject to bye-laws framed by the ULB in this behalf.

15.5 The ULB may also grant Miscellaneous Advance for incurring expenditure to the employees of the ULB. Such advances are expected to be settled immediately after the purpose for which they were sanctioned has been fulfilled.

### **ACCOUNTING PRINCIPLES**

15.6 The following Accounting Principles shall govern the recording, accounting and treatment of transactions relating to Other Revenue Expenditures:

- a. Other Revenue Expenditures shall be treated as expenditures in the period in which they are incurred.
- b. Provision shall be made at year-end for all bills received upto a cut off date (30<sup>th</sup>April of next financial year). However, state governments, depending on practicality and materiality involved can decide on this.
- c. Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period shall be treated as an expenditure for the period in which its benefit arises and/or services are received.

d. The expenditure for the current period shall include the proportionate value of the benefits and/or services arising in the current period even if the payment therefor has been made in the previous period.

### **ACCOUNTING RECORDS & PROCEDURES**

15.7 This section describes the records, registers, documents, forms, accounting entries, etc., in respect of accounting for transactions related to Other Revenue Expenditures. For the purposes of accounting of Other Revenue Expenditures all the forms applicable, are the ones generally applicable in respect of the transactions of the ULB.

15.8 The concerned department, on receipt of bill or invoice for goods purchased or services received, shall prepare a Payment Order in Form GEN-14 and forward it to the Accounts Department for payment.

15.9 On receipt of the Payment Order, the Accounts Department shall enter the particulars thereof in a Register of Bills for Payment (Form GEN-13).

15.10 The procedure to be followed for approval and accounting of payment of expenditure is the same as provided in Chapter 5 on General Accounting Procedures.

15.11 Recording payment of expenditure: With regard to the payment made towards an expenditure, the benefit of which is likely to expire within a financial year in which it is incurred, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-(a)	Expenses** –	Dr.	25000		cash Book, Ledger
230-(a)	Expenses **–	Dr.	15000		
271-(a)	Expenses **–	Dr.	10000		
450-21-(b)	To Bank Account*	Cr		50000	

\* Specify name of the Bank and Account number

\*\* Specify the appropriate expense head.

*Note: The postings in the Ledger Account of “\_\_\_\_\_ Expenses” Account shall be carried out as indicated in Chapter 5 – General Accounting Procedures. The postings in the Ledger Accounts shall be similarly carried out in respect of all other accounting entries described subsequently in this chapter. Whenever the cash or the bank account is involved, there will be no entry in the Journal Book.*

(a) Insert Major and Detailed Head Codes of Account as applicable

15.12 The Accounts Department shall maintain a Functional Expense Subsidiary Ledger in Form GEN–34 for each function in which various administrative expenditure incurred by a function shall be recorded on a daily basis. On payment of administrative expenditure, the Accounts Department shall immediately update the Functional Expense

Subsidiary Ledger. The procedure for updating Subsidiary Ledger has been provided in Chapter 5 – General Accounting Procedures, reference to which is invited.

### **TREATMENT OF EXPENSES INVOLVING AN ELEMENT OF PREPAYMENT**

15.13 In case of expenses for which payment is made in one accounting period and the benefit is likely to be received in the period within which the payment is made as well as the next period, the accounting entries shall be as explained below. This is illustrated with reference to rent payment.

15.14 Suppose the rent is payable in advance for a calendar year, e.g., January 2004 to December 2004. The bill for this is received in the month of November 2003. The portion in respect of January 2004 to March 2004 will pertain to the financial year 2003-2004. The portion in respect of April 2004 to December 2004 will pertain to the financial year 2004-2005.

15.15 Recordings of payment say in November 2004. The Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-10-(a)	Rent, Rates & Taxes	Dr.	48000		cash Book, Ledger**
450-21-(a)	To Bank Account*	Cr		48000	

\* Specify name of the Bank and Account number

(a) Insert Detailed Head Codes of Account as applicable

15.16 Recording of adjustment of prepaid rent: Immediately on expenditure being incurred, the amount of rent paid in advance shall be determined for recording the prepaid rent. For adjusting the rent paid for April 2004 to December 2004, i.e., for the next financial year, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
440-20-(a)	Prepaid Expenses – Administration	Dr.	36000		Journal Book, Ledger
220-10-(a)	To Rent, Rates & Taxes	Cr		36000	

(a) Insert Detailed Head Codes of Account as applicable

Note: This entry shall be passed only if the prepaid amount is ascertainable at the time of recording expenditure. If such amount is not ascertainable at the time of recording of expenditure, the same shall be ascertained at the period-end and recorded then.

15.17 Recording of rent expense in next year. In the financial year 2004-2005, in April 2004, the following entry shall be passed:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-10-(a)	Rent, Rates & Taxes	Dr.	36000		Journal Book, Ledger
440-20-(a)	To Prepaid Expenses – Administration	Cr		36000	

(a) Insert Detailed Head Codes of Account as applicable

15.18 By passing the entries in the above manner, the following shall happen:

- a. Rent expense for the year 2003-2004 shall be shown as at Rs. 12,000 (Rs. 48,000 less Rs. 36,000).
- b. Prepaid rent of Rs. 36,000 shall be carried forward in the Balance Sheet as at 31<sup>st</sup> March 2004 and shown as an asset.
- c. Rent expense for the year 2004-2005 shall be shown at Rs. 36,000 as far as it relates to the payment made in November 2003.
- d. For the payment made during financial year 2004-2005, similar entries as above would need to be passed. It is likely that a further Rs. 12,000 shall be treated as an expense in the financial year 2004-2005 and therefore, the total rent for the financial year 2004-2005 shall be Rs. 48,000 (Rs. 36,000 paid in previous year plus Rs.12, 000 paid in the year 2004-2005).

15.19 All other expenses shall be treated in a similar manner.

15.20 Most expenses which are payable on a time basis shall be treated in the above manner. In case of expenses of a sporadic nature, if the entire service has not been received in the year of payment, an estimate would need to be made at the end of the financial year to carry forward the unexpired portion of the benefit or service to the next financial year.

### **ACCRUED EXPENDITURE**

15.21 There may be instances of expenditures, which pertain to a particular accounting period in respect of which the bills have been received but may not have been admitted for payment by the ULB. These shall be provided at the end of an accounting period to fully reflect the revenue expenditures incurred in that period.

15.22 For this, at the end of the accounting period, each of the departments shall collate the details of the accrued expenditure from the bills received during or after the accounting period but pertaining to the accounting period and remaining unpaid at the end of the accounting period. The said information shall be collated in Form GEN-28 by 30<sup>th</sup> April of the next financial year where the accounting period is a financial year and in other cases in 15 days from the end of the accounting period.

15.23 The portion of a bill representing accrued liability in respect of an accounting period shall be accounted for in that period's books, irrespective of the fact that it has been received in the next accounting period.

15.24 Recording of Accrued Expenditure. For recording the accrued expenditure, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-(a)	_____ Expenses*	Dr	200000		Journal Book, Ledger
360-10-(b)	To Provision for Expenses	Cr		200000	

(a) Insert Minor & Detailed Head Codes of Account as applicable

(b) Insert Detailed Head Codes of Account as applicable

15.25 Payment of Accrued Expenditure: In the **next** accounting period, upon payment of accrued expenditure, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
360-10-(a)	Provision for Expenses	Dr	200000		Cash Book, Ledger
450-21-(a)	To Bank Account*	Cr		200000	

\* Specify name of the Bank and Account number

(a) Insert Detailed Head Codes of Account as applicable

15.26 Suppose the bill in respect of legal fees of Rs. 10,000/- payable for the months of March 2004 and April 2004 is received at the end of April 2004 with the expenditure for the month of April being separately quantified at Rs. 5,000/-.

a. Recording the liability: For the accrued expenditure, the Accounts Department shall pass the following entry for legal fees in the books of accounts of financial year 2003 – 2004:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-51-(a)	Legal Expenses – Legal Fees	Dr	5000		Journal Book, Ledger
350-10-(a)	To Creditors -Expenses	Cr		5000	

(a) Insert Detailed Head Codes of Account as applicable

b. Recording of payment of Legal Fees :When the payment is made in the month of April 2004, the following entry shall be passed in the books of accounts of financial year 2004-2005:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-(a)	_____ Expenses*	Dr	200000		Journal Book, Ledger
360-10-(b)	To Provision for Expenses	Cr		200000	

\* Specify Name of the Bank and Account number

(a) Insert Detailed Head Codes of Account as applicable

15.27 The effect of the above entries shall be as follows:

a. Legal Expenses shall be reflected for March 2004 in the accounts for the period 2003-2004 and an outstanding liability created.

b. When the actual payment is made, the legal expenses ledger account shall be debited for that portion of legal fees which pertains to April 2004 and Creditors for Other Expenditures shall be debited for that portion of legal fees which pertains to March 2004 for which a liability was created in the financial year 2003-2004.

### **PAYMENT AGAINST PERMANENT ADVANCE**

15.28 Recording of grant of Permanent Advance. Permanent Advance may be provided to the heads of the departments for incurring specific expenditure, as per the bylaws of the ULB or as approved by the ULB. The Accounts Department shall record the grant of Permanent Advance in Register of Permanent Advance in Form GEN-17 and pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
460-50-(a)	Advance to others – Permanent Advance	Dr	2500		Cash Book, Ledger Register of Advance
450-21-(a)	To Bank Account*	Cr		2500	

\* Specify Name of the Bank and Account number

(a) Insert Detailed Head Codes of Account as applicable

15.29 Recording of other revenue expenditure incurred. Expenditure in respect of which Permanent Advance has been provided shall be initially incurred against it. At intervals of not more than one month, the concerned department shall prepare a Payment Order (Form GEN-14) and forward it to the Accounts Department. On receipt of Payment Order, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-(a)	_____ Expenses*	Dr	1000		Journal Book, Ledger, Register of Advances
460-50-(b)	To Advance to others Permanent Advance	Cr		1000	

(a) Insert Minor & Detailed Head Codes of Account as applicable

(b) Insert Detailed Head Codes of Account as applicable

15.30 The Accounts Department after recording the aforesaid entry shall replenish the permanent advance to the extent of the amount expended and in respect of which entry as referred to in para. 15.28 shall be passed.

15.31 For recovery of Permanent Advance:. The permanent advance granted to the Departments shall be recovered at the end of the financial year. On receipt of money, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr	1500		Cash Book, Ledger, Register of Advances.
460-50-(a)	To Advance to others – Permanent Advance	Cr		1500	

\* Specify name of the Bank and Account number

(a) Insert Detailed Head Codes of Account as applicable

## **PAYMENT AGAINST MISCELLANEOUS ADVANCE**

15.32 Recording of grant of Miscellaneous Advances. Miscellaneous Advances may be given to the employees of the ULB for incurring specific expenditure for the ULB. The Accounts Department at the time of granting of miscellaneous advance shall make an entry in the Register of Advance (Form GEN-16) and pass the following entry:

<b>Code of Account</b>	<b>Accounting Entry</b>	<b>Dr/ Cr</b>	<b>Debit Amount (Rs.) Illustrative figures</b>	<b>Credit Amount (Rs.) Illustrative figures</b>	<b>Books to be entered into</b>
460-10-(a)	Advances to Employees-Miscellaneous Advance	Dr	1500		Cash Book, Journal Book, Ledger
360-10-(b)	To Bank Account*	Cr		1500	

\* Specify Name of the Bank and Account number

(a) Insert Detailed Head Codes of Account as applicable

### **Expenses incurred are less than the advance given**

15.33 Recording of Expense incurred: The concerned employee shall prepare a Payment Order (Form GEN-14) for the expenditure incurred against the miscellaneous advance provided (for e.g. - expenses incurred are Rs. 1,000 against advance provided Rs. 1,500) and forward it to the Accounts Department. The excess cash shall be re-deposited with the Accounts Department. The Accounts Department shall update the Register of Advances (Form GEN-16) for the Payment Order received and pass the following entry:

<b>Code of Account</b>	<b>Accounting Entry</b>	<b>Dr/ Cr</b>	<b>Debit Amount (Rs.) Illustrative figures</b>	<b>Credit Amount (Rs.) Illustrative figures</b>	<b>Books to be entered into</b>
220-(a)	Administrative Expenses- Others*	Dr	1000		Journal Book, Ledger, Register of Advances
460-10-(b)	To Advances to Employees – Miscellaneous Advance	Cr		1000	

(a) Insert Minor and Detailed Head Codes of Account as applicable

(b) Insert Detailed Head Codes of Account as applicable

15.34 Re-deposit of excess cash. For excess cash tendered along with the Payment Orders, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
450-21-(a)	Bank Account*	Dr	500		Cash Book, Ledger, Register of Advances.
360-10-(b)	To Advances to Employees – Miscellaneous Advance	Cr		500	

(a) Insert Minor and Detailed Head Codes of Account as applicable

(b) Insert Detailed Head Codes of Account as applicable

### Expenses incurred are more than the advance given

15.35 Recording of Expense incurred: The concerned employee shall prepare a Payment Order (Form GEN-14) for the expenditure incurred against the miscellaneous advance provided (for e.g. - expenses incurred are Rs. 2,500 against advance provided Rs. 1,500) and forward it to the Accounts Department. The Accounts Department shall update the Register of Advances (Form GEN-16) for the Payment Order received and pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-(a)	_____ Expenses*	Dr	1500		Journal Book, Ledger, Register of Advances
460-50-(b)	To Advances to Employees- Miscellaneous Advance	Cr		1500	

a) Insert Minor and Detailed Head Codes of Account as applicable

(b) Insert Detailed Head Codes of Account as applicable

15.36 Recording extra expense incurred: In case, expenditure incurred is more than the advance provided to the employee, for recording the extra expenditure incurred and payment for it, either to the employee or to the supplier, the Accounts Department shall pass the following entry:

Code of Account	Accounting Entry	Dr/ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
220-(a)	_____ Expenses*	Dr	1000		Cash Book, Ledger, Register of Advances.
450-21-(b)	To Bank Account*	Cr		1000	

\* Specify name of the Bank and Account number

- (a) Insert Minor & Detailed Head Codes of Account as applicable
- (b) Insert Detailed Head Codes of Account as applicable

### **ACCOUNTING OF EXPENDITURE INCURRED IN TERMS OF ANY GRANT OR SPECIAL FUND**

15.37 The procedure to be followed for accounting of expenditure incurred in pursuance of the terms and conditions of any Grants or Special Funds, shall be the same as what is described above in respect of expenditure incurred by the ULB during the normal course of its operations. The expenditure so incurred shall be paid from the respective designated bank accounts. The accounting entry to be passed for expenditure incurred and paid shall be the same as what has been described in Chapter 16 on Grants in respect of expenditure incurred under any Grant and Chapter 18 on Special Funds in respect of expenditure incurred from any Special Fund.

### **TRAVELLING ALLOWANCE**

#### **15.38 Travelling Allowance Check Register**

As a check on Travelling Allowance a Travelling Allowance Check Register shall be maintained in Form G.19 in which all travelling allowances bills shall be recorded when presented for payment; separate pages shall be assigned to the bills of each section or sub-section, a single line being sufficient for each bill.

### **REGISTER OF STAMPS**

#### **15.39 Register of Stamps to be maintained.**

Every Officer or employee of the **M.Corp/MC/NP** in charge of stamps for postage or receipts shall maintain a register of Stamps in Form G.28, in which the receipt and issue of all stamps shall be recorded as they occur.

**Service Stamps shall not be used by a Government Servant conducting correspondence on behalf of a M.Corp/MC/NP.**

### **MISCELLANEOUS DEMAND AND COLLECTION**

#### **15.40 Register of Miscellaneous Demand and Collection**

When an advance of any sort, whether a permanent advance under the direct supervision of the Commissioner/Executive Officer/Secretary who shall sign the entry, as a demand in the Miscellaneous Demand and Collection Register Form R.12, and when the advance is adjusted, the particulars of the transaction shall be entered on the collection side of the register, a note being made in the "Remarks" column showing how the adjustment was made.

### **BOOKS PURCHASED FOR LIBRARY**

#### **15.41 Register of Books purchased for Library**

Details with regard to all books, purchased by the **M.Corp/MC/NP**, and kept in the Library for public use, shall be entered by the Librarian as the occasion arises in a register

to be maintained in form M.L.I, in which every entry shall be initialled by the Executive Officer/Secretary & in case of M.Corp. the Accounts Officer.

### **COMPOSITION OF OFFENCES**

**15.42** Maintenance of register of composition of offences

The **M.Corp/MC/NP** shall maintain a register of composition of offences under the provision of Act, in the following form:-

### **REGISTER OF COMPOSITION OF OFFENCES UNDER THE PROVISIONS OF ACT**

1. Serial No.
2. Date of entry
3. Name & address of the offender.
4. Nature of offence and reference to relevant section of the Act or rule.
5. Date of commission of offence or report.
6. Amount payable if any according to rates fixed by the **M.Corp/MC/NP** or value of damage if any assessed.
7. Date of application or signature or thumb-impression of the offender desiring the offence to be compounded.
8. Sum of money fixed by the compounding officer by way of composition.
9. Signature and designation of the compounding officer or number and date of M.Corp/MC/NP's resolution over Commissioner \Executive Officer/Secretary's signature.

### **Particulars of recovery of the Composition money:-**

10. (a) Date.
- (b) Number and date of receipt with book No.

### **Particulars of prosecution in the court in case of non-payment of composition money or otherwise:-**

- 11 (a) Date of institution of suit in court.
- (b) Reference to serial No. of the Suit Register.
- 12 Remarks

### **INTERNAL CONTROLS**

**15.43** The following internal controls shall be observed by the ULB:

- a. The Accounts Department shall ensure budget availability with respect to the expenditure incurred at the time of accruing of the expenditure.

b. The Accounts Department shall ensure that all the bills/invoices were journalised before release of the payments.

c. The Accounts Department shall ensure proper authorisation of Payment Order as per the authorities delegated by the ULB.

d. The Accounts Department shall ensure that the relevant supporting documents are annexed to the Payment Order submitted by the Department.

e. The Accounts Department shall ensure appropriate classification both in terms of expenditure head and the period in which the expenditure has been accounted with reference to the nature of the bill and the date of the bill, respectively.

f. On a quarterly basis, and, also in between, on a random basis, the Executive Officer/Secretary and in case of Municipal Corporation the Head of the Accounts Department shall conduct physical verification of cash in hand held at the various departments and tally it with the departmental records maintained there and thereafter with the Register of Advances (Form GEN-16) maintained at the Accounts Department.

g. At the time of making payment, the Executive Officer/Secretary and in case of Municipal Corporation the Head of Accounts Department shall ensure that reference to the departmental Register of Bills for Payment where the payment bill has been recorded by the department concerned, is provided in the Payment Order. In case of non-referencing, the Accounts Department shall return the Payment Order to the concerned Department for rectification and resubmission. In addition, at the time of payment to Suppliers/contractors and any other creditors it shall be ensured that no amount is due from them, which may be adjusted before payment.

h. The Executive Officer/Secretary and in case of Municipal Corporation the Head of the Accounts Department shall ensure that a monthly reconciliation of total expenditure incurred and recorded in the Departmental Expense (Administrative Expenses) Subsidiary Ledger is carried out with the total expenditure recorded in several Administrative Expense Ledger Accounts.

i. The Commissioner /Executive Officer/Secretary of the ULB shall specify such appropriate calendar of returns /reports for monitoring.

15.44 All Reconciliation Statements shall be certified by the Executive Officer/Secretary and in case of Municipal Corporation the Head of the Accounts Department.

## **PRESENTATION IN FINANCIAL STATEMENTS**

15.45 The prepaid expenses and accrued liability shall be identified for proper disclosure in the Balance Sheet of the ULB.

15.46 The various heads of accounts used for the accounting of Other Revenue Expenditures shall be reflected in the Financial Statements or the Schedules attached to the Financial Statements of the ULB. All such Financial Statements and schedules should be affixed with signature and seal of designated authorities.

15.47 The Schedules of Income and Expenditure Statement in respect of Other Revenue Expenditures are presented below.

### **Schedule B-9: Schedule of Other Liabilities (Sundry Creditors)**

Code No.	Particulars	Current Year Amount (Rs)	Previous Yaer Amount (Rs.)
1	2	3	4
350-10(a)	Creditors – Payable against Expenses		
	Total		

(a) Insert Detailed Head Codes of Account as applicable

### **Schedule B-10: Schedule of Provision for expenses.**

Code No.	Particulars	Current Year Amount (Rs)	Previous Yaer Amount (Rs.)
1	2	3	4
360-10-(a)	Provision for expenses		
	Total		

(a) Insert Detailed Head Codes of Account as applicable

### **Schedule B-16: Schedule of Prepaid Expenses.**

Code No.	Particulars	Current Year Amount (Rs)	Previous Yaer Amount (Rs.)
1	2	3	4
440-20-(a)	Administration		
	Total		

(a) Insert Detailed Head Codes of Account as applicable

### **Schedule B-9: Schedule of Cash & Bank Balances**

Code No.	Particulars	Current Year Amount (Rs)	Previous Yaer Amount (Rs.)
1	2	3	4
450-10(a)	Cash Account		
450-21-(a)	Bank account		
450-41/61-(a)	Designated Bank Account		
	Total Cash and Bank Balances		

(a) Insert Detailed Head Codes of Account as applicable

**Schedule B-9: Schedule of Loans, advances and deposits**

Code No.	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs.)	Recovered during the year (Rs)	Balance outstanding at the end of the Year (Rs)
1	2	3	4	5	6
460-50(a)	Advance to others				
	Net total of loans, advances and deposits				

(a) Insert Detailed Head Codes of Account as applicable

**Form G.19**

**TRAVELLING ALLOWANCE CHECK REGISTER FOR THE YEAR OF .....**

**Head of Account ..... Budget Allotment .....**

Name of Officer	Dates of journey	Amount of Bill	Admission		Number and date of payment Vouchers	Marks and initials of officer passing the bill
			Date	Initials		
1	2	3	4	5	6	7

**Form G.28**

**REGISTER OF STAMPS OF THE ..... M.Corp/MC/NP**

Date	Stock			Expenditure					
	Value of Stamps in hand at the commencement of the day	Value of Stamps received during the day	Total stock	Name & address of the Officer to whom cover was sent	Contents of cover, number of letter, etc.	Value of Stamps affixed	Total value of stamps expended during the day	Value of stamps in hand at the close of the day	Remarks
1	2	3	4	5	6	7	8	9	10

**Form R.12**

**MISCEANEOUS DEMAND AND COLLECTION REGISTER**

Serial No.	Name & address of persons from whom demand is due	Nature of Demand	Number & page of file relating to demand or, in case of arrears, serial number in previous register	Amount of Demand	Initials of Muharrir	Collection			Remissions		Balance after each transaction	Initials of posters	Remarks
						Receipt number	Date	Amount	Numbers and date, and authority for order	Amount emitted			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>Total</b>													