

## CHAPTER 5

# GENERAL ACCOUNTING PROCEDURES

### **INTRODUCTION**

5.1 This chapter discusses the Books of Accounts to be maintained and the General Accounting Procedures to be followed by the ULB under the accrual based accounting system.

### **BOOKS OF ACCOUNTS**

5.2 The books of accounts shall be maintained separately for each financial year as prescribed in the Act/Rules.

5.3 The following are the primary Books of Accounts that shall be maintained at ULB:

- a. Cash Book (Form GEN-1) shall be the Book of Original Entry for recording transactions involving cash and/or bank. The Cash Book may also be referred to as the Cash and Bank Book. The Cash Book has two sides, viz., “Receipt” and “Payment”. All collections on behalf of the ULBs shall be recorded on the “Receipt” side and all payments shall be recorded on the “Payment” side. Designated Bank Accounts may be operated for deposit of collections pertaining to Property & Other Taxes, Octroi, Water Supply, Cess, Public Works, Special Funds etc., as has been provided in the applicable rules and regulations. Exhibit 5.1 provides the format of the Cash Book.



**Exhibit 5.1**  
**Cash Book**

Receipt									Payment							
S. No	Date	Rept. Vchr. No	Code of Account	Particulars of Receipt	L / F	Cash Amount (Rs.)	No. of Bank Challan	Bank Account Amount (Rs.)	Sr No	Date	Pynt. Vchr. No	Code of Account	Particulars of Payment	L / F	Cash Amount (Rs.)	Bank Account Amount (Rs.)
				Balance B/ F												

b. Journal Book (Form GEN-2) shall be the book of original entry for recording all transactions other than those involving cash and/or bank. A non-cash/bank transaction is first recorded in the Journal Book by dividing into its debit and credit aspects, from which a posting is done in the relevant ledger account. Recording of income in respect of Property & Other Taxes Bills raised, recording of liability on receipt of supplier's bills are examples of transactions, which shall be first recorded in the Journal Book. Exhibit 5.2 provides the format of the Journal Book

**Exhibit 5.2**  
**Journal Book**

Sr. No	Date	Jrnl. Vchr. No	Code of Account	Particulars	L/F	Debit Amount (Rs.)	Credit Amount (Rs.)

c. Ledger (Form GEN)-shall be the book that shall contain all the accounts as specified in the Chart of Accounts. The Ledger has two sides, viz, 'Debit'(Dr.) and 'Credit' (Cr.). The head of account which is 'Debited' while recording the accounting entry in the Journal Book (Form GEN-2) or which is recorded on the 'Payment' side of the Cash Book (Form GEN-1) shall be posted on the 'Debit' side of the Ledger. Similarly the head of account which is 'Credited' while recording the accounting entry in the Journal Book or which is recorded on the 'Receipt' side of the Cash Book shall be posted on the 'Credit' side of the Ledger. Each entry in the Cash Book and the Journal Book shall have a posting in the Ledger (except transactions relating to deposit into or withdrawal of cash from bank or transfer of amount from one bank to another bank account). The Ledger shall provide a listing of all the transactions in respect of a head of account during an accounting period. The posting of the entries from the books of original entry to the Ledger has been explained later in this chapter. Exhibit 5.3 provides the format of the Ledger.







**Exhibit 5.3  
Ledger**

Dr.					Cr				
Date	Code of Account	Particulars	Folio	Amount (Rs.)	Date	Code of Account	Particulars	Folio	Amount (Rs.)

**ACCOUNTING DOCUMENTS**

5.4 Vouchers prepared at the ULBs shall form the base documents for recording the transactions in the Books of Original Entry. The vouchers shall be numbered serially. The accounting documents to be prepared by the ULBs are described below:

- a. Cash/Bank Receipt Voucher (Form GEN-4) shall be the document prepared for recording receipt entries in the Cash Book. The Cash Receipt Voucher shall be prepared for receipts in cash and the Bank Receipt Voucher for receipts by cheques, demand drafts, banker' s cheques, etc., which need to be deposited in the bank for realisation. *Separate series of numbers shall be maintained for cash transactions and for each bank account.* For example, the Bank Receipt Vouchers in respect of Bank Account A and B may have the series BRV-A-1 onwards and BRV-B-1 onwards respectively.
- b. Cash/Bank Payment Voucher (Form GEN-5 shall be the document prepared for recording payment entries in the Cash Book. *Separate series of numbers shall be maintained for cash transactions and for each bank account.* For example, the Bank Payment Vouchers in respect of Bank Account M and N may have the series BPV-M-1 onwards and BPV-N-1 onwards respectively.
- c. Contra Voucher (Form GEN-6) shall be the document prepared for recording transactions involving deposit of cash into the bank, withdrawal of cash from bank or transfer of amount from one bank to another.
- d. Journal Voucher (Form GEN-7) shall be the document prepared for recording entries in the Journal Book. These entries would not involve any cash/bank related transactions.

## OTHER REGISTERS/FORMS

5.5 The specific books of accounts, forms and registers to be maintained at the various departments of the ULB as prescribed in this Manual depending on the rules and regulations governing them. However inputs required from various departments for recording the transactions are prescribed in the subsequent chapters. Some of the other general registers and forms which shall be required to be maintained are provided in Table 5.1 below:

**Table 5.1**  
**Other General Registers and Forms**

Sr. No	Name of the Form	Form Number
1	Receipt	GEN-8
2	Receipt Register	GEN-9
3	Statement on Status of Cheques Received	GEN-10
4	Collection Register	GEN-11
5	Summary of Daily Collection	GEN-12
6	Register of Bills for Payment	GEN-13
7	Payment Order	GEN-14
8	Cheque Issue Register	GEN-15
9	Register of Advance	GEN-16
10	Register of Permanent Advance	GEN-17
11	Deposit Register	GEN-18
12	Summary Statement of Deposits Adjusted	GEN-19
13	Demand Register	GEN-20
14	Bill for Municipal Dues	GEN-21
15	Summary Statement of Bills Raised	GEN-22
16	Register of Notice Fee, Warrant Fee, Other Fees	GEN-23
17	Summary Statement of Notice Fee, Warrant Fee, Other Fees	GEN-24
18	Register of Refunds, Remissions and Write-offs	GEN-25
19	Summary Statement of Refunds and Remissions	GEN-26
20	Summary Statement of Write-Offs	GEN-27
21	Statement of Outstanding Liability for Expenses	GEN-28
22	Documents Control Register/Stock Account of Receipt/Cheque Book	GEN-29
23	Register of Immovable Property	GEN-30
24	Register of Movable Property	GEN-31
25	Register of Land	GEN-32
26	Function-wise Income Subsidiary Ledger	GEN-33
27	Function-wise Expense Subsidiary Ledger	GEN-34
28	Asset Replacement Register	GEN-35
29	Register of Public Lighting System	GEN-36
30	Register of Encroachment	GEN-37
31	Register of Trees	GEN-38
32	Register of Suits	GEN-39

5.6 The formats of all books, registers, and forms referred in this chapter and those listed

(Form GEN-8 to GEN-39) above are annexed to this chapter.

## **PROCEDURE TO BE FOLLOWED FOR ACCOUNTING OF COLLECTIONS**

5.7 The collections in respect of the receipts of the ULB may be made at Collection Offices (i.e. at the department, Ward Offices, Single-Window, etc.) or at other Collection Centres (i.e. branches of Designated Banks and other Collection Centres). The general procedure for the receipt, deposit and accounting of the collections shall be as follows:

a. Collection at Counters: For receipt of cash or any amount received in the form of cheques/draft, a Receipt, duly signed and dated shall be issued in Form GEN-8. In cases where the payer has to submit Bills/Challans, one copy shall be returned to the payer along with the Receipt. All cheques/drafts received shall be recorded in a Receipt Register, maintained in Form GEN-9. Receipt Register can be maintained in perforated sheets, so that the second copy can be used for depositing cheques with Bank or other Collection Offices of the ULB.

b. Deposit of amount collected : The amount collected (cash, cheques as well as drafts) shall be deposited into Designated Bank Accounts or with the other designated Collection Offices of ULBs, by the end of the day. The amount shall be deposited in the bank on the same day or on the next working day.

c. Remittance of collections to other Collection Offices: The Collection Office receiving the cash/cheque/demand draft/ banker's cheque from other collection centers, shall issue a Receipt (Form-GEN-8) to acknowledge the receipt of cash/cheque/demand draft/banker's cheque from other collection offices. The receiving Collection Centre shall record receipt issued for receipt of the cheques/drafts received from other collection centers in its receipt register maintained in Form GEN -9.

d. Entry in Collection Register : The Collection Offices and Collection Centres shall record the particulars of each Receipt issued in the Collection Register, maintained in Form GEN-11, on a daily basis. The Collection to be maintained in Form GEN-11 is to be account head wise details of the daily collections. This collection register shall be maintained in triplicate where in one copy can be sent to the concerned departments along with one copy of the Bill/Challan collected, if any, one can be sent to the Accounts and other one will be retained as book copy.

e. Preparation of a Summary of Daily Collection Based on the details from the collection register, the collection offices shall prepare a Summary of Daily

Collection in Form GEN-12. The Summary of Daily Collection is a covering sheet that provides a summary of the total revenues collected by the Collection Office/Centre.

f. Collections at branches of Designated Banks directly from the payers. The officers, designated for the purpose of co-ordinating with the branches collecting the receipt directly from the payers, shall also prepare a Summary of Daily Collection in Form GEN – 12.

g. Preparation of Bank Receipt Voucher: The Accounts Department shall prepare a Bank Receipt Voucher (Form GEN-4) and pass the entry for recording the collections based on the Summary of Daily Collection (Form GEN-12) received. For example, the following entry shall be passed in respect of receipt of Security Deposit received by cheque and deposited in Main Bank Account:

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) 340-10-(a)	Bank Account * To Deposit Contractors – Security Deposit	Dr Cr.	10,000	10,000	Cash Book, Ledger

\* Specify name of the Bank and Account number

(a) Insert Minor Head Codes of Account as applicable

h. Entry in Cash Book: In practice, the above entry shall be passed in the General Cash Book (Form GEN-1), in the ‘Bank’ column on the ‘Receipt’ side, as follows:

CASH BOOK OF .....NAME OF THE ULB (GENERAL)

Receipt															
S. No	Date	Rept. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Cash Amount (Rs.) Illustrative figures	Bank Account Amount (Rs.) Illustrative figures	S. No	Date	Rept. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Cash Amount (Rs.) Illustrative figures	Bank Account Amount (Rs.) Illustrative figures
	1/1/04		340-10-(a)	To Deposit from contractors– Security Deposit			10,000								

(Extracted Cash Book)

i. Posting in the Ledger From the Cash Book, a posting shall be made to the Ledger (Form GEN-3) in the ‘Deposit from Contractors - Security Deposit t’ Account on the ‘Credit’ side, as shown below:

DEPOSIT FROM CONTRACTORS-SECURITY DEPOSIT

Dr.					Cr				
Date	Code of Account	Particulars	Folio	Amount (Rs.)	Date	Code of Account	Particulars	Folio	Amount (Rs.)
					1/1/04	450-21-01	By Bank Account		10,000

j. Similarly, collections in respect of Property & Other Taxes shall be accounted as follows:

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.	25,000		Cash Book, Ledger
431-80-(a)	To Receivables control account - Property Tax	Cr.		25,000	

\* Specify Name of Bank and account number

(a) Insert Detailed Head Codes of Account as applicable

In practice, the above entry shall be passed in the relevant Cash Book (Form GEN-1), in the ‘Bank’ column on the ‘Receipt’ side and posted to the Ledger (Form GEN-3), as follows:

Receipt															
S. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Cash Amount (Rs.) Illustrative figures	Bank Account Amount (Rs.) Illustrative figures	S. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Cash Amount (Rs.) Illustrative figures	Bank Account Amount (Rs.) Illustrative figures
	1/1/04		431-80-(a)	To Receivables control account—Property Tax			25,000				Balance B/ F				

(Extracted Cash Book)

Dr.					Cr				
Date	Code of Account	Particulars	Folio	Amount (Rs.)	Date	Code of Account	Particulars	Folio	Amount (Rs.)
					1/1/04	450-21-(a)	By Bank Account		25,000



k. The entries to be passed for recording the collection of revenues have been provided in the subsequent chapters, e.g., Chapter 6 – Property(House Tax) and Other Taxes, Chapter 7 – Cess, Chapter 8 - Water Supply, Chapter 9 - Assigned revenues, Chapter 10 – Rents, Fees and Other Incomes, etc.

l. Updation of Subsidiary Ledgers :The Accounts Department shall maintain separate Subsidiary Ledger for each of the Major revenues in Form GEN – 33. The Subsidiary Ledgers would provide function-wise break-up of above-mentioned income earned/received by the ULBs on a daily basis. Separate folios shall be maintained for each function within the Subsidiary Ledger for recording incomes in respect of each function. When some income is earned, it will be first recorded in the Cash Book on the receipt side or in the journal from bills submitted by the concerned departments. Thereafter the entry will be posted to the credit of the appropriate income account in the Main Ledger. Simultaneously, the amount will also be recorded in the folio for the concerned function in the Subsidiary Ledger under the respective income column.

m. This is illustrated with reference to the Function Health Department which have received from various type of heads as listed below:

Day 1

License fee: Rs. 1,000

Registration fees from patients: Rs. 500

Sale of Medicines: Rs. 10,000

Day 2

X-ray and Pathology Charges: Rs. 2,000

Sale of Tender Forms: Rs. 500

Receipt of Malaria Control Grant Rs.5,000

n. The folio for the Revenue in the Subsidiary Ledger shall provide for separate columns for various major heads on Income for which the incomes are received. The details of income received, after being posted in the general ledger, shall be posted in the relevant Subsidiary Ledger as follows:

**Table 5.2**  
**Function wise Income Subsidiary Ledger**

				Function : Health				
Date	Ref. No	Particulars	Total Amount	Income				
					Revenue Grants	Fees & User charges	Sale & Hire Charges	...
1	1	License Fees	1,000			1,000		
	2	Registration Fees from patients	500			500		
	3	Birth & Death Fees	10,000			10,000		
2	4	X-Ray and Pathology Charges	2,000			2,000		
	5	Sale of Forms	500				500	
	6	Malaria Control grant	5,000		5000			
		<b>Total for the month</b>	<b>19,000</b>		<b>5,000</b>	<b>13,500</b>	<b>500</b>	
		Cum. total at the beginning of the month	NIL		NIL	NIL	NIL	NIL
		Cum. Total at the end of the month	<b>21,000</b>		<b>5,000</b>	<b>13,500</b>	<b>500</b>	

- o. Each of the above entries will be first posted in the respective ledger accounts in the Main Ledger. Thus, *the Main Ledger will be a complete record from which a Trial Balance can be prepared*. However, for ascertaining function-wise details the Subsidiary Ledger will need to be referred.
- p. Summary of major head wise income for each of the function may be prepared from the Subsidiary Ledgers in the following format (Table 5.3).

**Table 5.3**  
**Summary of major head wise Income**

Sl. No	Function code	Functions Head	Total Income	Major Heads of Income			
				Revenue Grants	Fees & User charges	Sale & Hire Charges	...
		Health Public Works Civic Amenities	19,000	5,000	13,500	500	
<b>Total for the major Heads of Income</b>			<b>19,000</b>	<b>5,000</b>	<b>13,500</b>	<b>500</b>	

q. Summary total of major heads of Income prepared as stated above must agree with the major income head wise schedules prepared from Trial Balance.

r. Updation of details regarding cheques/drafts deposited :The realisation/return of the cheques/drafts shall be followed up with the bank. The details of the realisation/non-realisation of the cheques/drafts shall be updated in the Receipt Register (Form GEN-9) as well as communicated to the concerned officer for follow-up. The details should be intimated to the Accounts Department by the Collection Office/Centre who have actually deposited the cheques and co-ordinating with the bank, through a Statement on Status of Cheques Received, prepared in Form GEN-10.

s. Based on the Statement on Status of Cheques Received (Form GEN-10), the Accounts Department shall reverse the entry passed in ‘g’ above i.e. on preparation of Bank Receipt Voucher.

For e.g. Security Deposit received by cheque and deposited in Main Bank Account is dishonoured. The Accounts Department shall pass the following entry for reversal of receipt.

Code of Account	Accounting Entry	Dr./ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
340-10-(a)	Deposit from contractors– Security Deposit	Dr.	10,000		Cash Book, Ledger
450-21-(a)	To Bank Account*	Cr		10,000	

\* Specify name of the bank and Account number

t. Subsidiary Ledgers shall be adequately updated for the reversal entry to be passed in respect of Fees & User Charges and Sale & Hire Charges due to dishonour of cheques.

u. An administrative charge shall be levied on the dishonored cheques, as per prevalent practice.

v. Transfer of funds from one Bank Account to other Bank Account. Transfers from one Bank account to another will be governed by the applicable rules. On the basis of the cheque prepared for the transfer or on the basis of the bank intimation received, in case of standing instructions being given to the banks for transfer of funds, the Accounts Department shall prepare a Contra Voucher (Form GEN-6). Accounting entries relating to this is explained below under 'Accounting for Contra entries.'

#### **PROCEDURE TO BE FOLLOWED FOR ACCOUNTING OF PAYMENTS**

5.8 The general procedure in respect of payments, which shall be applicable for all payments made by the ULB including payment of supplier' s/ contractor's bills, refund of taxes, payment of advance, refund of deposits, investments made, loan repayments, etc., is described below:

a. Receipt of bills/claims :The bills or claims against the ULB shall be received at the various functions of the ULBs or at the Accounts Department as per the procedures laid down for ULBs in this behalf. The concerned department shall verify the bills/claims received. On satisfactory verification, the bills/claims shall be entered into the Register of Bills for Payment, maintained in Form GEN-13.

**Note:-No payment to be made out of receipts and cheques to be drawn only for immediate disbursement.**

b. Preparation of Payment Order :On approval of the payment by the concerned authorities at the respective departments, the department shall forward the bills for payment. To facilitate capture of details a model Payment Order (Form GEN-14) is suggested.

c. Bill Passing/ Approval of bills :“Before release of a payment, the Accounts/ Audit department whoever is responsible for passing shall verify and ensure the following relating to a payment order:

Ø Whether the supporting documents such as invoices, bills, etc are stamped with 'certified for payment' and signed by the authorities of the concerned department;

Ø Whether adequate budget appropriation/provision is available under the

particular head.

- Ø Whether evidence of entry into purchase /fixed assets/ investments register with folio and reference numbers are attached/ available;
- Ø A work / job completion certificate is received and a copy is attached with the payment voucher in the case of release of security or other caution deposits relating to construction or acquisition of fixed assets;
- Ø Whether a copy of the purchase order with update of items / stocks received along with the reference to goods in good condition / satisfactory condition as per specification receipt/ gate pass note, etc is attached with the payment voucher.
- Ø Further, physical verification of the concerned registers such as fixed assets/ stocks/ investments, etc. may also be carried out to ensure that the bills under 'payment order' are entered in the registers.

d. In case of any queries in the process of verification of 'payment order' explained above, including non-reference to the relevant folio/page number of the Stock/Masurement Book or Fixed Asset Register or Register of Bills for Payment, the same shall be noted on the Payment Order and shall be forwarded back to the respective department.

e. The concerned department shall resolve the query raised (in d. above), make the necessary changes in the Payment Order and the other registers/forms, if required, and forward the documents back to the Bill Passing authority for review of the revised payment order.

f. Forwarding for payment :After a satisfactory verification of the payment order and its supporting, the payment order shall be released for payment.

g. On approval of payment, entry shall be made in the Register of Bills for Payment maintained at Accounts Department (Form GEN-13) journal voucher is prepared.

h. Preparation of a Cash/Bank Payment Voucher : A Cash/Bank Payment Voucher (Form GEN-5) shall be prepared for payment and verified.

i. The entries to be passed for recording the expenditure and payments have been provided in the subsequent chapters, e.g., Chapter 11 - Public Works, Chapter 12- Stores, Chapter 13-Employee Related Transactions, Chapter 15-Other Revenue Expenditures, etc

j. Preparation of cheque: On verification of the Cash/Bank Payment Voucher, a

cheque shall be prepared. The date of preparation of the Bank payment voucher shall be the date of the cheque. The person preparing the cheque shall mention the date of the cheque. An entry of the cheque prepared shall be made in the Cheque Issue Register, maintained in Form GEN-15.

k. Signing of the cheque :The authorised signatories shall sign the cheque, Cash/Bank Payment Voucher and Cheque Issue Register as per the order issued by the Director from time to time.

l. Recording of entry for payment :After the signing of the Cash / Bank Payment Voucher, the Accounts Department shall pass the entry for the payment.

For example, the Accounts Department shall pass the following entry for payment of rent in respect of municipal building:

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	5,000		Cash Book, Ledger
450-21-(a)	To Bank Account*	.Cr		5,000	

\* Specify name of the bank and account number

(a) Insert Detailed Head Codes of Account as applicable

m. Entry in Cash Book: In practice, the above entry shall be passed in the Cash Book (Form GEN-1), in the ‘Bank’ column on the ‘Payment’ side, as follows:

**Cash Book of \_\_\_\_\_**

Receipt															
S. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L / F	Cash Amount (Rs.) Illustrative figures	Bank Account Amount (Rs.) Illustrative figures	S. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L / F	Cash Amount (Rs.) Illustrative figures	Bank Account Amount (Rs.) Illustrative figures
									1/1/04		220-10-(a)	By Rent, Rates & Taxes			5,000

n. Posting in the Ledger : From the Cash Book, a posting shall be made to the Ledger (Form GEN-3) in the ‘Rent, Rates & Taxes’ Account on the ‘Debit’ side, as shown below:

**Rent, Rates & Taxes Account**

Dr.					Cr				
Date	Code of Account	Particulars	Folio	Amount (Rs.)	Date	Code of Account	Particulars	Folio	Amount (Rs.)
1/1/04	450- 21- (a)	To Bank Account*		5,000					

\* Specify name of the bank and account number

(a) Insert Detailed Head Codes of Account as applicable

Similarly, payment made to a contractor towards construction of a building block shall be accounted as follows (separate Cash Book shall be maintained for Designated Public Works Bank Account):

Code of Account	Accounting Entry	Dr./ Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
350-10-(a)	Creditors - Contractors Control Account		100000		CASH BOOK, LEDGER
450-21-(a)	To Bank Account*			100000	

\* Specify name of the Bank and Account number

(a) Insert Minor Head Codes of Account as applicable

In practice, the above entry shall be passed in the Public Works Cash Book (Form GEN-1), in the 'Bank' column on the 'Payment' side and posted to the Ledger (Form GEN-3), as follows:

**Cash Book of \_\_\_\_\_ the name of the ULB (Public Works)**

Receipt														
S. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Cash Amount (Rs.) Illustrative figures	Bank Account Amount (Rs.) Illustrative figures	S. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Bank Account Amount (Rs.) Illustrative figures
									1/1/04		350-10-(a)	By Contractors Control Account		1,00,000

**Contractors Control Account**

Dr.					Cr				
Date	Code of Account	Particulars	Folio	Amount (Rs.)	Date	Code of Account	Particulars	Folio	Amount (Rs.)
1/1/04	450- 21- (a)	To Bank Account*		1,00,000					

(a) Insert Minor Head Codes of Account as applicable







o. Updation of Subsidiary Ledgers for expenditures : The Accounts Department shall maintain separate Subsidiary Ledger for each of the Major expense head in Form GEN – 34. The Subsidiary Ledgers would provide function-wise break-up of above-mentioned expenses incurred by the ULBs on a daily basis. Separate folios shall be maintained for each function. When some expenditure is incurred, it will be first recorded in the Cash Book on the payment side or in the credit side from journal bills submitted. Thereafter the entry will be posted to the credit of the appropriate expense account in the Main Ledger. Simultaneously, the amount will also be recorded in the folio for the concerned function in the Subsidiary Ledger under the respective expense column.

p. This is illustrated with reference to the Function Public works, which have incurred various types of expenses as listed below.

Day 1

Salaries of staff Rs. 10,000

Books & Periodicals Rs. 1,000

Consumption of stores Rs.3,000

Day 2

Repairs to Roads Rs.20,000

Communication expenses Rs.1,000

Computer consumables Rs.2,000

q. The folio for the Expense in the Subsidiary Ledger shall provide for separate columns for various major heads of expenses. The details of expenses incurred, after being posted in the general ledger under the respective expense head, shall be posted in the relevant Subsidiary Ledger as follows:

**Table 5.4**

**Function wise Expenses Subsidiary Ledger**

**Function:**

**Major Heads of Expenses:**

Date	Ref No..	Particulars	Total Amount	Establishment	Administration	Operations & maintenance	...
1	1	Salaries of staff	10,000	10,000			
	2	Books & Periodicals	1,000		1,000		
	3	Consumption of Stores	3,000			3,000	
2	4	Repairs to Roads	20,000			20,000	
	5	Communication expenses	1,000		1,000		
	6	Computer Consumables	2,000		2,000		
		<b>Total for the month</b>	<b>37,000</b>	<b>10,000</b>	<b>4,000</b>	<b>23,000</b>	

Date	Ref. No	Particulars	Total Amount	Major Heads of Expenses			...
				Establishment	Administration	Operations & maintenance	
		Cum. total at the beginning of the month	NIL	NIL	NIL	NIL	NIL
		Cum. Total at the end of the month	<b>37,000</b>	<b>10,000</b>	<b>4,000</b>	<b>23,000</b>	

r. Each of the above entries will be first posted in the respective ledger accounts in the Main Ledger. Thus, *the Main Ledger will be a complete record from which a Trial Balance can be prepared.* However, *for ascertaining function-wise details the Subsidiary Ledger will need to be referred as.*

s. Summary of major head wise expenses for each of the function may be prepared from the Subsidiary Ledgers in the following format (Table 5.5)

**Table 5.5**  
**Summary of major head wise expenses**

Sl. No	Function code	Functions Head	Total Income	Major Heads of Expenses			
				Establishment	Administration	Operations & maintenance	...
1		Public Works	37,000	10,000	4,000	23,000	
2							
3							
<b>Total for the major Heads of Expenses</b>			<b>37,000</b>	<b>10,000</b>	<b>4,000</b>	<b>23,000</b>	

t. Summary total of major heads of Expenses prepared as stated above must agree with the major expenses detailed head wise schedules prepared from Trial Balance

### ACCOUNTING FOR JOURNAL ENTRIES

5.9 For transactions other than those involving cash and/or bank, the Accounts Department shall prepare a Journal Voucher (Form GEN-7) for recording the entry in the Journal Book. The following example illustrates the recording of entry in the Journal Book:

5.10 For recording the entry in respect of the raising of demand in respect of Property and Other Taxes, the Accounts Department shall prepare a Journal Voucher (Form GEN-7) and pass the following entry in the Journal Book (Form GEN-2):

Sr No.	Date	Jrnl. Vchr. No	Code of Account	Accounting Entry	Dr. / Cr	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures
1	1/1/04		431-10-(a)	Receivables for Property Taxes (Year..)		50000	
			110-01-(a)	To Property tax – Residential Properties			50000

(a) Insert Detailed Head Codes of Account as applicable

Posting in the Ledger From the Journal Book, a posting shall be made to the Ledger (Form GEN-3) as shown below:

**RECEIABLES FOR PROPERTY TAX (YEAR ..... ) ACCOUNT**

<b>Dr.</b>					<b>Cr</b>				
<b>Date</b>	<b>Code of Account</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount (Rs.) (Illustrative figure)</b>	<b>Date</b>	<b>Code of Account</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount (Rs.)</b>
1/1/04	110-01-(a)	To Property Tax - residential Properties		50,000					

**PROPERTY TAX –RESIDENTAIL PROPERTIES ACCOUNT**

<b>Dr.</b>					<b>Cr</b>				
<b>Date</b>	<b>Code of Account</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount (Rs.) (Illustrative figure)</b>	<b>Date</b>	<b>Code of Account</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount (Rs.)</b>
					1/1/04	431-10-(a)	By Receivables of Property Taxes (Year..)		50,000

*\* Insert Detailed Head Codes of Account as applicable*

5.11 The Journal Entries are also passed for rectification of errors in recording of earlier transactions.

For example, if the income in respect of sale of Forms has been taken as Registration Fees from PW contractors:

a. The entry which should have been actually passed would be:

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	1,000		Cash Book,
150-11-(a)	To Sale Forms - Tenders	Cr.		1,000	Ledge r

\* Specify name of the bank and account number

(a) Insert Minor Head Codes of Account as applicable

If the entry has been wrongly passed as follows:

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	1,000		Cash Book,
140-11-(a)	To Registration Charges - PW contractors	Cr.		1,000	Ledge r

\* Specify name of the bank and account number

(a) Insert Detailed Head Codes of Account as applicable

b. To rectify the above, the Accounts Department shall prepare a Journal Voucher (Form GEN-7) 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
140-10-(a)	Registration Charges - PW Contractors	Dr	1,000		Journal Book,
150-11-(a)	To Sale of Forms - Tender	Cr.		1,000	Ledge r

(a) Insert Detailed Head Codes of Account as applicable

## **PERMANENT/OFFICIAL ADVANCE**

5.12 For permanent advance (imprest cash) provided to the various officers/departments of the ULB, such payments shall be initially recorded as an advance provided. No permanent advance of an amount exceeding Rs.1000/- shall be made to any official of the ULB without the sanction of the Director. The details of the expenditure incurred against the advance shall be recorded in a Register of Permanent Advance maintained at the various departments in Form GEN-17. The details of the advances given shall be recorded in the Register of Advance maintained in Form GEN-16. The concerned department shall prepare Payment Order (Form GEN-14) for replenishment of the permanent advance.

5.13 Similarly, the employees of the ULB to whom official advances are provided for incurring expenditure on behalf of the ULB, shall prepare a Payment Order for the expenditure incurred as soon as the purpose for which the advance was provided is accomplished.

5.14 The Payment Order prepared for expenditure incurred against the permanent advance or against the official advance shall be approved in the same manner as the Payment Order prepared for normal expenditure.

## **BANK CHARGES:**

5.15 Based on the nature of banking services availed by an ULB, service charges or transaction processing charges (for example demand draft commission, outstation cheque clearing charges, etc) are charged by the Banks.

5.16 The Bank through an Advice gives details of their charges. ULBs shall account for the Bank Charges based on the Debit Advices. In the absence of receipt and accounting for bank charges, these will be listed in the bank reconciliation statements prepared as explained in Chapter 29 on Reconciliation Procedures, as items not accounted by the ULB. Accounting entry for Bank Charges shall be as follows:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
240-70-(a)	Bank Charges	Dr	1,000		
450-21-(a)	To Bank Account*	Cr.		1,000	Ledge r

## **STALE/OBSOLETE CHEQUES**

5.17 The normal validity period of a cheque is six (6) months or such shorter period

as specified on the cheque, from the date of the cheque. On expiry of the validity period, in case the cheque has not been realised, it becomes a stale cheque.

5.18 At period end, the E.O./Secretary and in case of M.Corporation the Accounts Department shall review the Cheque Issue Register (Form GEN-15) and the Bank Reconciliation Statements (format provided in Table 29.2 of Chapter 29 on Reconciliation Procedures) to identify the cheques, which have become stale. It shall prepare a Bank Receipt Voucher (Form GEN-4) for recording a notional receipt in respect of the stale cheques. The necessary details shall be updated in the Cheque Issue Register (Form GEN-15). In respect of the stale cheques, 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	1,000		Cash Book
350-80-(a)	To Other Liability – Others - Liability in respect of Stale Cheques	Cr.		1,000	

\* Specify name of the Bank and Account number

(a) Insert detailed Head Codes of Account as applicable

5.19 When the cheques are revalidated or a fresh cheque is issued against the stale cheques, the Accounts Department shall prepare a Bank Payment Voucher (Form GEN-5). After approval and signing of the Bank Payment Voucher by the concerned authorities, 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
350-80-(a)	Other Liability – Others -	Dr	1,000		Cash Book
450-21- (a)	Liability in respect of Stale Cheques To Bank Account*	Cr.		1,000	Ledger

\* Specify name of the bank and account number

(a) Insert Detailed Head Codes of Account as applicable

5.20 Liability in respect of Stale Cheques account shall be reviewed periodically and those Stale cheques which were not revalidated for a period of 3years or such period as may be specified by the Rules applicable from the date of original issue shall be reversed

as 'Write back of Liability for Stale Cheques' under Other incomes of the ULB. Accounts Department shall pass the following entry for recognition of other income:

Code of Account	Accounting Entry	Dr./ Cr.	Debit Amount (Rs.) Illustrative figures	Credit Amount (Rs.) Illustrative figures	Books to be entered into
350-80-(a)	Other Liability – Others – Liability in respect of Stale Cheques	Dr	5,000		Journal Book, Ledger
180-50-(a)	To Unclaimed Liabilities written back – Stale Cheques	Cr.		5,000	

(a) Insert Detailed Head Codes of Account as applicable

### GENERAL INSTRUCTION FOR PAYMENTS

5.21 All payments made by the Accounts Department shall be recorded in the Cash Book (Form GEN-1) on a daily basis.

5.22 Payments exceeding Rs. 100/- or such other sum as may be prescribed in the rules shall be made only by "Account Payee Crossed" cheque.

5.23 All claims against the ULB, which are barred by time under any provisions of law relating limitation, are ordinarily to be refused and no claim on account of such time barred items is to be paid without the sanction of the Director. This question shall be decided on the merits of each case.

5.24 In case of payments made by drafts that are issued by banks through a written instruction other than a cheque, i.e., an authorisation letter, etc., the copy of the authorising document shall be attached to the Payment Order (Form GEN-14). The entry for payments made in this manner shall be recorded on receiving the drafts from the bank. A copy of the draft shall also be attached to the Payment Order.

5.25 At period end, the officers/departments to whom the permanent advance is provided shall prepare a Payment Order for the replenishment of the expenditure incurred up to the period end and submit it to the Accounts Department within 5 days from the end of the period.

5.26 In respect of cheques, which are cancelled or lost, the Accounts Department shall update the Cheque Issue Register (Form GEN-15) against the specific cheque numbers. The cheques cancelled shall bear the approval of the authorised signatories on the cheque and in the Cheque Issue Register.

5.27 States shall define the rules and procedures for processing of duplicate bills. However it shall be ensured that no claim is processed or paid twice. E.g. payment both against original bill and against copies of bills etc

5.28 ULBs may also bring in additional internal control procedures. Some ULBs operate centralised cheque issue section for delivery of cheques to the parties. Parties coming to collect cheques need not go to any department and instead collect it from this central section.

### ACCOUNTING FOR CONTRA ENTRIES

5.29 Contra entry means an Accounting Entry that is recorded on both the sides of a Cash Book, showing inflow and outflow of funds at the same time. Contra entries are the entries for recording deposit of cash in the bank, withdrawal of cash from the bank or transfer of funds from one bank to another. For example, cash deposited with bank would be reflected as inflow in 'Bank' Column on 'Receipt' side and simultaneously as outflow in 'Cash' Column on 'Payment' side. Similarly, balances transferred from one bank account to another would be shown as inflow in 'Bank' Column on 'Receipt' side in the receiving bank account and simultaneously as outflow in 'Bank' Column on 'Payment' side in the paying bank account. For recording of a Contra Entry, the Accounts Department shall prepare a Contra Voucher (Form GEN-6). In respect of Contra Entries, the following entries 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
For recording cash deposited into bank					
450-21- (a)	Bank Account*	Dr.	10,000		Cash Book
450-10-(a)	To Cash	Cr.		10,000	
For recording cash withdrawn from bank					
450-10-(a)	Cash	Dr.	10,000		Cash Book
450-21-(a)	To Bank Account*	Cr.		10,000	
For recording transfer of funds from one bank to another					
450-21-(a)	Main Bank Account*	Dr.	10,000		Cash Book
450-21-(a)	To Designated Bank Account*	Cr.		10,000	

\* Specify name of the Bank and Account number  
(a) Insert Detailed Head Codes of Account as applicable

5.30 Contra Entries shall also be recorded for rectification of entries involving cash and/or bank transactions. For example, if the amount deposited in the Designated Property Tax Bank Account has been wrongly debited to Designated Water Supply Bank Account, then the following entry shall be passed to rectify the error:

<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>
450-21-(a)	Designated Property Tax Bank Account*	Dr.	10,000		Cash Book
450-21- (a)	To Designated Water Supply Bank Account*	Cr.		10,000	

\* Specify name of the bank and account number

(a) Insert Detailed Head Codes of Account as applicable





**CASH BOOK OF ..... NAME OF ULB (GENERAL)**

**Receipt**

**Payment**

Sr. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Cash Amount (Rs.) Illustrative figures	Bank Amount (Rs.) Illustrative figures	Sr. No.	Date	Pymt. Vchr. No.	Code of Account	Particulars of Payment	L / F	Cash Amount (Rs.) Illustrative figures	Bank Account (Rs.) Illustrative figures
	1/1/04		450-21-(a)	To Designated Health Fund Bank Account*			25,000								

\* Specify name of the bank and account number

(a) Insert Detailed Head Codes of Account as applicable

**CASH BOOK OF ..... NAME OF ULB (HEALTH FUND)**

**Receipt**

**Payment**

Sr. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Cash Amount (Rs.) Illustrative figures	Bank Amount (Rs.) Illustrative figures	Sr. No.	Date	Pymt. Vchr. No.	Code of Account	Particulars of Payment	L / F	Cash Amount (Rs.) Illustrative figures	Bank Account (Rs.) Illustrative figures
									1/1/04		450-21-(a)	By Main Bank Account*			25,000



## **Banking arrangements**

5.31 ULBs may enter arrangements with their bankers as listed below in respect of collections and payments. Such arrangements would enable ULBs in improvement of funds management

### **5.32 Illustrative list of arrangements with Banks:**

- Ø Acting as an authorised collection agency for direct collection. This facilitates collection at all authorised branches of the Bank providing easy access.
- Ø Operation of collection counter at ULB's offices
- Ø Arrangement for collection of Deposits from authorised collection centres at a fixed time (say end of the day)
- Ø Issuing daily Debit/Credit Advises
- Ø Issue Account Statements on a weekly basis or for such other periods
- Ø Tele banking facilities
- Ø Salary Credit for employees

## **INTERNAL CONTROLS**

5.33 The following general internal controls shall be observed by the ULBs:

- a. The closing balance of cash as per the Cashier's Cash Book shall be verified daily with the physical cash balance at all the Collection Offices and must be signed by the E.O./Secretary verifying the cash.
- b. The cash chest should have two keys. One key will be with the cashier of the collection office and the other will be with another officer designated for this purpose by the Municipality.
- c. Cash in chest should be insured for theft, fire etc.
- d. The officers designated by the Municipality for operating the Designated Bank Accounts shall co-ordinate with the banks on a daily basis and ascertain the status of the cheques/drafts deposited by them.
- e. Bank reconciliation shall be carried out monthly by the officers of the ULB designated for the purpose of handling the bank accounts and the same shall be duly verified and signed by the E.O./Secretary & in case of M.Corporation the Head of Accounts Deptt.
- f. Original copy of the cancelled Receipt shall be attached with the duplicate copy with the words 'Cancelled' marked on it.
- g. At the time of approving payment, the Accounts Department shall ensure that

the Payment Order provides reference of Register of Bills for Payment, Measurement Book, Stock Ledger or Fixed Asset Register, as the case may be, depending on the purpose for which payment is made.

- h. At the time of recording collections, the Accounts Department shall ensure that the total amount of collections as per the collection register tallies with the total amount as per Receipt register for cheques received and total of cash collections as per summary of daily collection in form GEN - 12.
- i. Original copies of all the cancelled documents such as receipts, payment vouchers shall be retained in the office file with reasons / justification for cancellation written on the cancelled documents.
- j. At the end of each month, the Accounts Department shall ensure compliance with the month-end procedure described in Chapter 11 – Rents, Fees and Other Incomes in respect of Fees & User Charges and Sale & Hire Charges, reference to which is invited.
- k. At the end of each month, the Accounts Department shall comply with the month- end procedure in respect of:
  - Operations and Maintenance Expenses as described in Chapter 12 – PublicWorks,
  - Employee related expenses as described in Chapter 13 – Employee RelatedTransactions, and
  - Administrative Expenses as described in Chapter 16 – Other RevenueExpenditures.
- l. ‘Liability for Stale Cheques account should be reviewed at the end of every quarter and all the stale cheques dated more than 3 years or such period as may be specified by the rules applicable.
- m. The E.O./Secretary & in case of Municipal Corporation the Head of Accounts Department shall ensure stamping of all the bills once approved for approval and then for payment to ensure the same bill is not processed once again.
- n. The E.O./Secretary & in case of Municipal Corporation the Head of Accounts Department shall ensure that all the bank charges accounted based on the bank reconciliation statement are supported with original bank debit advises.

5.34 The E.O./Secretary & in case of Municipal Corporation the Head of Accounts Department shall certify all Reconciliation Statements.



\_\_\_\_\_ Name of the ULB

**CASH BOOK**

**Receipt**

**Payment**

Sr. No	Date	Rcpt. Vchr. No	Code of Account	Particulars of Receipt	L/ F	Cash Amount (Rs.) Illustrative figures	Bank Amount (Rs.) Illustrative figures	Sr. No.	Date	Pymt. Vchr. No.	Code of Account	Particulars of Payment	L / F	Cash Amount (Rs.) Illustrative figures	Bank Account (Rs.) Illustrative figures

Notes

- Balance brought forward is the opening balance to be entered
- The date of receipt to be shown in Cash book shall be the date on which amount has actually been received
- All moneys received shall immediately and without reservations be entered in the Cash book
- The receipts shall be classified in the column provided according to budget heads
- The payment side of Cash book shall be posted from the details of vouchers and of the cheque drawn
- The amount side of each cheque shall be entered as soon as the cheque is signed
- Each entry in the cash book should be attested by the authorised officer
- The classification and totals of cash book should be initialled by some responsible officer other than the writer of Cash book
- Cash book should be closed daily



**Form GEN-2**

\_\_\_\_\_ **Name of the ULB**

**JOURNAL BOOK**

<b>Sr. No</b>	<b>Date</b>	<b>Jrnl Vchr. No</b>	<b>Code of Account</b>	<b>Particulars Receipt</b>	<b>L/F</b>	<b>Debit Amount (Rs.)</b>	<b>Credit Amount (Rs.)</b>

\_\_\_\_\_Name of the ULB

**LEDGER**

\_\_\_\_\_ Account

<b>Dr.</b>					<b>Cr.</b>				
<b>Date</b>	<b>Code of Account</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount (Rs.)</b>	<b>Date</b>	<b>Code of Account</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount (Rs.)</b>

\_\_\_\_\_ Name of the ULB

**CASH/BANK RECEIPT VOUCHER**  
**NAME OF THE FUND:**

CRV/BRV No: \_\_\_\_\_

Name of the Bank: \_\_\_\_\_

Pay-in-slip Ref. No./Date: \_\_\_\_\_ Date: \_\_\_\_\_

Budget					
Function	Functionary	Code of Account	Account Description	Chalan for Remittance of Money No.	Amount (Rs.)
1	2	3	4	5	6
<b>Total</b>					
Prepared by:		Verified by:		Approved by:	Posted by:
Date:		Date:		Date:	Date:

Notes

1. A separate Bank Receipt Voucher shall be prepared in respect of each separate Bank Book maintained.
2. All the Challans for Remittance of Money, the details of which are included in this Bank Receipt Voucher, shall be attached to it.

\_\_\_\_\_ Name of the ULB

**CASH/BANK PAYMENT VOUCHER**

**NAME OF THE FUND:** \_\_\_\_\_

**Name of the Bank:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Department:** \_\_\_\_\_

**CPV/BPV No:** \_\_\_\_\_

**P.O./W.O. No.:** \_\_\_\_\_

**Name of Claimant:** \_\_\_\_\_

Budget		Code of Account	Account Description	Payment Order No	Cheque No.	Amount (Rs.)
Function	Functionary					
1	2	3	4	5	6	7
Total (in words):						
Prepared by:		Verified by:		Approved by:		Posted by:
Date:		Date:		Date:		Date
				Received Payment		
				Signature of Receiver		

Notes:

1. A separate Bank Payment Voucher shall be prepared in respect of each separate Bank Book maintained.
2. Payment Order for which payment is made shall be attached to the Bank Payment Voucher.
3. The payment vouchers and its supportings shall be cancelled with 'paid' stamp.



\_\_\_\_\_ Name of the ULB

**JOURNAL VOUCHER**  
**NAME OF THE FUND:**

**Journal Voucher No:**

Budget		Code of Account	Account Description	Debit Amount (Rs.)	Credit Amount (Rs.)
Function	Functionary				
1	2	3	4	5	6
		<b>Total</b>	<b>Verified By</b>	<b>Approved By</b>	<b>Posted By</b>
		<b>Prepared By</b>	<b>Date</b>	<b>Date</b>	<b>Date</b>
		<b>Date</b>			

Note:

1. The supporting documents forming the basis of the entry shall be attached to the Journal Voucher.
2. The narration for the entry should be clearly (understandably) stated.

**Name of the ULB**

**RECEIPT**

**Date :** \_\_\_\_\_

Received from Shri \_\_\_\_\_ a sum of Rs \_\_\_\_\_ (In words) towards \_\_\_\_\_ vide cash/cheque/demand draft/Banker' s cheque no \_\_\_\_\_ dated \_\_\_\_\_ drawn on \_\_\_\_\_ Bank, \_\_\_\_\_ Place of the Bank.

-----  
Signature of Authorised Officer

**Signature of Clerk**

**Entered in Collection Register**

**Page No.**

***N.B. Cheque/Draft/Banker's cheque are subject to realisation***

Note : Separate receipt books can be maintained for Cash / Cheques.





Name of the ULB

RECEIPT REGISTER

Sr. No	Receipt Number	Receipt Date	Mode of receipt Cash/ Cheque/draft	Name of the Drawer	Cheque/ Draft No	Bank (for amounts received through Cheque/ draft)	Cash(for amounts received by Cash)	Deposited into Bank Account No.	Date of Deposit	Date of Realisation	Whether Returned	Remarks*
1	2	3	4	5	6	7	8	9	10	11	12	13
	Opening total											
	Days total **											
	Closing total											

\* Specify the details of the substitute cheque received in case of dishonour of the cheque.

\*\* This total shall be tallied with total as per the Collection Register for the day and also the amount as per the 'Summary of daily collections'

Note:

1. For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
2. This can be prepared in perforated sheets, as the same shall be used for making support to the deposit slip into the designated bank account or to other collection offices.
3. Separate sheets shall be used in respect of Cash and Cheques/drafts received





\_\_\_\_\_ Name of the ULB

**STATEMENT ON STATUS OF CHEQUES RECEIVED**

**Date:**

**Sr. No.:**

Sr. No.	Sr. No. of the Statement of Cheques Deposited received	Date of the Statement of Cheques Deposited received	Cheque/ Draft No.	Amount (Rs.)	Deposited into Bank Account No.	Realised/ Returned	Date of Realisation / Return intimation from the bank
1	2	3	4	5	6	7	8

**Prepared By\* :** \_\_\_\_\_ **Received By\*:** \_\_\_\_\_  
**Checked By\* :** \_\_\_\_\_ **Dated:** \_\_\_\_\_  
**Dated:** \_\_\_\_\_

*\* Record the name, designation and signature of the person.*



Name of the ULB

COLLECTION REGISTER OF \_\_\_\_\_ FOR THE YEAR 20\_\_ to 20\_\_

Sr. No.	Date of Receipt	Receipt No. with book no	Name of the payer	Reference number **	Particulars of Income						Remarks
					Account Head* (Rs.)	Account Head* (Rs.)	Account Head* (Rs.)	Account Head* (Rs.)	Others (Specify)* (Rs.)	Total (Rs.)	
	Opening total										
	Days total #										
	Closing total										
<p><b>Prepared By*** :</b> _____</p> <p><b>Checked By*** :</b> _____ <b>Entered By :***</b> _____</p> <p><b>Date:</b> _____ <b>Checked By :***</b> _____</p>											

\* Specify the head of Income under which collection is made

\*\* Specify the identification details in respect of the cheque, e.g., Bill No. in case of Property & Other Tax Collections, Tender No./Work Order No. in case of Earnest Money Deposit or Security Deposit, etc.

\*\*\* Record the name, designation and signature of the person.

# This total shall be tallied with total as per the Receipt Register for the day and also the amount as per the 'Summary of daily collections'

Note: Each day's collection should be recorded on a separate page of the Register and every page should be signed as provided.

Name of the ULB  
**SUMMARY OF DAILY COLLECTION OF  
 COLLECTION OFFICE/COLLECTION CENTRE**

Date: \_\_\_\_\_

Sr. No. : \_\_\_\_\_

Sr. No	Name of the Department	Name of the Revenue Head	Amount (Rs.)	Amount (Rs )	_____
	<b>Revenue accounted for on Cash basis #</b>				
<b>1</b>	Tax Department	Property Transfer Charges			
<b>2</b>	Octroi	Penalties and transit fees			
<b>3</b>	Water Supply	Water Connection Charges			
		Water Tanker Charges			
		Road Damage Charges			
	<b>Revenue accounted for on Accrual basis</b>				
<b>4</b>	Water Supply	Water Tax, Water Benefit tax			
		Notice fees, Warrant fees			
	<b>Grand Total</b>				
	<b>Amount in Words : Rupees</b>				
	<b>Receipt No. issued by the Collection Office: (in case collections are deposited with Collection Office)</b>			<b>Rs :</b>	
	<b>Cash Cheque (For cheques realised)</b>			<b>Rs:</b>	
	<b>Total</b>			<b>Rs.</b>	
	<b>Prepared By** : Checked By** : Dated:</b>			<b>Examined and entered Accountant/Autho rised Officer Dated:</b>	

\* Specify the Bank Name and Account Number in case of amount directly deposited with bank.

\*\* Record the name, designation and signature of the person.

# For revenues accounted for on Cash basis, one consolidated figure for the total collections may be given instead of giving a receipt-wise entry.

# Examples of cash basis of accounting of the few of the revenue items are as follows:

- a. Transfer charges relating to Transfer of Properties has to be recognised only on actual receipt basis

\_\_\_\_\_ Name of the ULB

**REGISTER OF BILLS FOR PAYMENT FOR THE YEAR \_\_\_\_\_**

Sr. No.	Date of presentation by the Supplier/ Department*	Name of Party/ Department*	Particulars	Amount of Bill (Rs.)	Initials of Authorised Officer	Date of Sanction	Vhr No.	Amount Sanctioned (Rs.)	Date of Payment or issue of cheque	Amount Dis-allowed (Rs.)	Balance outstanding at the end of the year (Rs.)	Reason for delay in payment	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

*\* In respect of the register maintained at the Accounts Department, mention the date of presentation of the bill by the concerned department and the name of the department.*

Note: For each entry made; record the Name, Designation, and Signature of the person making the statement and the person checking the entry.



Name of the ULB

**PAYMENT ORDER**

Bill No.:

Voucher No.:

Date:

Name and address of Payee:

Stock / Bills for Payment:

Reference to: \_\_\_\_\_ Book / Register Head of Account:

**Measurement / Fixed Asset**

Sr. No	Particular of work or articles	Quality or weight	Rate	Unit	Amount (Rs.)
1	2	3	4	5	6
	Total amount (in words) Rs.				
	(1) Amount allotted..	Certified that the rate and quantities shown in this bill are correct and the materials, articles have been received in good condition and have been entered in the appropriate supplies register on numerical account at page .....			
	(2) Previous expenditure.. Rs.				
	(3) Expenditure shown in the bill.. Rs				
	Total of 2 and 3 .. Rs.				
	Balance available .. Rs.				
		Date .....			
			Signature of Officer		
			Receiving the articles		
	Submitted to the Designated Authority for sanction	Resolution No. .... Date .....			
		..... the sum of Rs. .... (in words) .....			
		..... shown in the bill is sanctioned.			
	I have examined the claim and found it correct in all respects.				
	Date .....		Date .....		
	Chief Accounts Officer      Commissioner      or the Authorised Officer				
	Pay Rupees ..... (in words) To .....			The Accountant for payment. ....	
	Date	Authorised Officer	Date	Commissioner	
	Received payment of Rs. .... ( Paid by cheque/draft No. .... in words)				
		date .....			
		and entered in the cash book on Page .....			
	Stamp				
	Payees Signature		Chief Accounts Officer Commissioner or the Authorised Officer		



\_\_\_\_\_ Name of the ULB

**CHEQUE ISSUE REGISTER**

Sr. No	Date	Bank Payment Voucher No. & Date	Payment Order Number & Date	Name of the Payee	Nature of Payment	Cheque / Draft No.	Date of the Cheque / Draft	Amount Entered (Rs.)	Entered By	Signature of the First	Signature of the Second	Date of Issue of Cheque / Draft	Signature of the Recipient of Cheque	Date of Clearance	Remarks*
										Authorised Signatory	Authorised Signatory				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

\* Specify the details of the stale cheques and the subsequent revalidation of the cheque or issue of the fresh cheques.

Not: For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.



Form GEN-16

\_\_\_\_\_ Name of the ULB

**REGISTER OF ADVANCES FOR THE YEAR 20 \_\_\_\_ to 20 \_\_\_\_**

Sr. No	Date	Name of the person to whom the advance is paid	Particulars of the Advance	Bank Payment Voucher Number & Date	Payment Order Number & Date	Amount (Rs.)	Date of Repayment/ Adjustment	Voucher Number of Repayment/ Adjustment	Balance remaining unadjusted at the end of the year	Remarks
1	2	3	4	5	6	7	8	9	10	11

**Note:**

1. After each entry, leave few blank spaces depending on the repayment/adjustment schedule of the Advance
2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry

Form GEN-17

\_\_\_\_\_ Name of the ULB

**REGISTER OF PERMANENT ADVANCE**

Of \_\_\_\_\_ for the year \_\_\_\_\_

Initial disbursement/Recoupment of the Permanent Advance											
Sr. No	Date	Payment Order No.	Sr. No. of Expenditures for which Payment Order is submitted	Amount (Rs.)	Expenditure				Daily Balance (Rs.)	Initials of the officer holding the advance	Remarks
					Nature of Expenditure	Date of Bill	To whom paid	Amount Paid (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12
									(5-9)		

Note:

For each entry made; record the Name, Designation and Signature of the person making the statement and the person checking the entry.

\_\_\_\_\_ Name of the ULB

**DEPOSIT REGISTER FOR THE YEAR ENDED 20\_to 20**

*In respect of* \_\_\_\_\_

Sr. No	Date	Name of the Party	Nature/Type/Kind of Deposit	Receipt Number	Amount (Rs.)	Date & Voucher No	Refund or Adjustments				Balance Deposit (Rs.)	Remarks**
							Adjusted against demand of			Amount (Rs.)		
							Income*	Year	Amount (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12	13

\* Specify the head of account of the income against which the deposit is adjusted

\*\* Details of the Lapsed Deposits should be given in the "Remarks" column.

Note:For each entry made; record the Name, Designation and Signature of the person making the statement and the person checking the entry.

\_\_\_\_\_ Name of the ULB

**SUMMARY STATEMENT OF DEPOSITS**

In respect of \_\_\_\_\_

Date :

Sr. No. \_\_\_\_\_

Particulars (Revenue Head-wise)	Arrears (Rs.)					Total (Rs.)	Deposits Adjusted Register No.
	Year (Others)	Year (-3)	Year (-2)	Year (-1)	Current Demand(Rs.)		
1	2	3	4	5	6	7	8
<b>Total</b>							

Amount in Words: Rupees \_\_\_\_\_

Prepared By :\* \_\_\_\_\_

Examined and entered Checked By :\* \_\_\_\_\_

Accountant/Authorised Officer Dated:

Dated:

\_\_\_\_\_ Name of the ULB

**DEMAND REGISTER OF \_\_\_\_\_ INCOME FOR THE YEAR 20\_\_ to 20\_\_**

\_\_\_\_\_ *Department* \_\_\_\_\_ *Ward or Circle*

Sr. No	Date	Bill No	Name of the person from whom income is due	Particulars	Demand								Collections						
					Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Receipt Number & Date of collection	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Arrears															
				Year (Others)															
				Year (-3)															
				Year (-2)															
				Year (-1)															
				Current Year															
				Bill **															

Collections		Remission/Write-off																	Balance					Remarks
Others (Specify) (Rs.)	Total (Rs.)	No. and date of order	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Revenue* (Rs.)	Revenue (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)						
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40					

\* Separate columns shall be maintained in respect of each revenue for which demand is raised in the same bill.

\*\* Entries shall be separately made for each bill raised. Entry shall be made only for the current demand raised.

Notes:

1. Please provide a reference of the Bill No. for Notice Fee, Warrant Fee, Other Fees and Penalty in Column No. 3.
2. Please provide a reference of Form GEN-30 (Register of Refunds, Remissions and Write-offs for remission and write-offs in Column No. 23.
3. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.



\_\_\_\_\_ Name of the ULB

**BILL OF \_\_\_\_\_ INCOME**  
**FOR THE PERIOD \_\_\_\_\_**

No. \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Serial No. in Demand Register \_\_\_\_\_

The incomes shown below amounting to Rs. \_\_\_\_\_ are due from you in respect of \_\_\_\_\_ and you are requested to pay the same within \_\_\_ days of presentation of this bill.

Particulars*	Arrears (Rs.)					Current Demand (Rs.)	Total (Rs.)
	Year (Others)	Year (-3)	Year (-2)	Year (-1)	Current Year's First Bill		
Notice Fee							
Warrant Fee							
Other Fees							
Penalty							
Others, Specify							
<b>Total Bill Raised</b>							
Less: Advance Adjusted							
<b>Balance Payable</b>							
Amount in Words : Rupees							
If, within the said period of days:							
(a) the sum demanded in this bill is not paid; or (b) no cause is shown to the satisfaction of the Commissioner, why the same should not be paid; or (c) no appeal is preferred according to section ____ of the Act governing the ULB ; a notice of demand will be served upon you for the payment of the said sum. The ULB reserves the right to adjust any deposits/sum lying with it, if the amount of this bill is not paid							
<b>Prepared By:***</b> <b>Office:</b> _____						<b>Checked By:***</b>	
<b>Dated:</b> * Specify each & every income head separately for which bill is raised, if raised in the same bill. ** Amount to be inserted in words. *** Record the name, designation and signature of the person.	<b>Commissioner/Authorised Officer</b>						

\_\_\_\_\_ Name of the ULB

**SUMMARY STATEMENT OF BILLS RAISED FOR THE PERIOD**

\_\_\_\_\_ in respect of \_\_\_\_\_

**Date:**

**Sr. No.**

\_\_\_\_\_

_____ Ward Particulars (Revenue Head-wise)	Arrears (Rs.)					Demand (Rs.)	Current	Total (Rs.)
	Year (Others)	Year (-3)	Year (-2)	Year (-1)	Current Year's First Bill			
1	2	3	4	5	6	7	8	9
Property & Other Taxes								
Tax revenues (specify)								
Notice Fee								
Warrant Fee								
Other Fees								
Penalty								
Other, Specify _____								
Total bill raised for income of ULB								
Revenue collected in Advance Adjusted								
Total								
Amount in Words: Rupees _____								
<b>Prepared By :*</b>						<b>Examined and entered</b>		
<b>Checked By :*</b>						Accountant/Authorised Officer		
<b>Dated:</b>						<b>Dated:</b>		

\* Record the name, designation and signature of the person.

Note: This statement should be prepared separately for each ward and then consolidated.





Form GEN-23

Name of the ULB

**REGISTER OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED**

In respect of \_\_\_\_\_

Sr. No	Date	Name and Address of the payer	Particulars	Fresh Bill No	Notice Fee				Warrant Fee				Other Fee			Penalty			Remarks
					Notice No.	Date of Issue	Date of Service	Fee Charged (Rs.)	Warrant No.	Date of Issue	Date of Service	Fee Charged (Rs.)	Particulars	Date of Charge	Fee Charged (Rs.)	Bill No./ Document No. by which levied	Date of Document	Amt. (Rs.)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16				

Note:

1. A reference of the Bill No. and fees charged should be made in Form GEN-23 (Demand Register).
2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.



Form GEN-24

\_\_\_\_\_ Name of the ULB  
**SUMMARY STATEMENT OF NOTICE FEE, WARRANT FEE, OTHER FEES AND  
PENALTIES CHARGED  
FOR THE PERIOD \_\_\_\_\_**

*in respect of \_\_\_\_\_ Income*

Sr. No. \_\_\_\_\_

Particulars					Amount (Rs.)	
					1	2
Notice Fee						
Warrant Fee						
Other Fees						
Penalty						
<b>Total</b>						

Amount in Words : Rupees : \_\_\_\_\_

**Prepared By\* : \_\_\_\_\_ Examined and entered Checked By\* : \_\_\_\_\_ Accountant/Authorised Officer**

**Dated:**

**Dated:**

*\* Record the name, designation and signature of the person*

\_\_\_\_\_ Name of the ULB  
**REGISTER OF REFUNDS, REMISSIONS & WRITE-OFF**  
*in respect of* \_\_\_\_\_

Sr. No	Date	Name and Address of the person/party	Particulars (Refunds Remission // Write-offs)	Year in respect of which granted	Order Number & Date	Under Section	Name and Designation of the Sanctioning Authority	Amount								Date of Payment & Voucher No. (in case of Refunds)	Remarks	
								Reve-nue (Rs.)	Reve-nue (Rs.)	Reve-nue (Rs.)	Reve-nue (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)			Other (Specify) (Rs.)
				Arrears														
				Year (Others)														
				Year (-3)														
				Year (-2)														
				Year (-1)														
				Current Year														

Note

1. A reference of the folio no. of this Register for remissions and write-offs should be made in the Demand Register (Form GEN-23).
2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

\_\_\_\_\_ Name of the ULB

**SUMMARY STATEMENT OF REFUNDS AND REMISSIONS  
FOR THE PERIOD \_\_\_\_\_**

*in respect of* \_\_\_\_\_

\_\_\_\_\_ Department Sr. No. \_\_\_\_\_

Particulars	Refunds		Remissions	
	Receivables of Revenue		Revenue received in advance	Refunds payable
<b>Arrears</b>				
<b>Year (Others)</b>				
<b>Year (-3)</b>				
<b>Year (-2)</b>				
<b>Year (-1)</b>				
<b>Current Year (20XX)</b>				
<b>Total</b>				

Amounts in Words : Rupees \_\_\_\_\_

**Prepared By :\*\*\*** \_\_\_\_\_ **Examined and entered**

**Checked By :\*\*\*** \_\_\_\_\_ **Accountant/Authorised Officer Dated: Dated:**

\* Separate Statements shall be prepared for each income in respect of which demand is raised

\*\* Including remission of interest charged on delayed payment

\*\*\* Record the name, designation and signature of the person

\_\_\_\_\_ Name of the ULB  
**SUMMARY STATEMENT OF WRITE-  
OFFS FOR THE PERIOD**

*in respect of* \_\_\_\_\_  
\_\_\_\_\_ *Department*      *Sr. No.* \_\_\_\_\_

Particulars	Write-offs		
	Taxes	State Education Cess	Employment Guarantee Cess
Arrears			
Year (Others)			
Year (-3)			
Year (-2)			
Year (-1)			
Current Year (20XX)			
<b>Total</b>			

Amounts in Words : Rupees \_\_\_\_\_

**Prepared By :\*\*\*** \_\_\_\_\_ **Examined and entered**

**Checked By :\*\*\*** \_\_\_\_\_ **Accountant/Authorised Officer Dated: Dated:**

**Dated:**

**Dated:**

\* Separate Statements shall be prepared for each income in respect of which demand is raised

\*\* Including remission of interest charged on delayed payment

\*\*\* Record the name, designation and signature of the person

\_\_\_\_\_ Name of the ULB

**STATEMENT OF OUTSTANDING LIABILITY FOR EXPENSES**

As on \_\_\_\_\_

Date : \_\_\_\_\_ Department \_\_\_\_\_

Sr. No.	Name of the Supplier/ Contractor	Nature of Payable	Code of Account	Date of Bill	Bill Amount (Rs.)	In respect of Grant/ Special Fund	Remarks
	<b>Total</b>						
Amount (in words) : Rupees _____							
Prepared By :*				Checked By :*			

\* Record the name, designation and signature of the person.

\_\_\_\_\_ Name of the ULB

**DOCUMENT CONTROL REGISTER/STOCK ACCOUNT OF RECEIPT/CHEQUE BOOK**

**Kind of Document** \_\_\_\_\_

Receipt					Issue				To whom issued			
Date	From whom received	Books			Voucher No. and Date	Number of Forms	Books		Designation	Signature of person receiving forms or books		
		Number of Forms	No.	pages			No.	No. of pages				
1	2	3	4	5	6	7	8	9	10	11		
Number of Forms	Balance				Date	Return of books and forms			Initials of the person returning the books	Initials		Remarks
	Books		Initials			Number of Forms	Books			Clerk	Authorised officer	
	No.	No. of pages	Clerk	Authorised Officer			No.	No. of pages				
12	13	14	15	16	17	18	19	20	21	22	23	24

*Note :For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.*

\_\_\_\_\_ Name of the ULB

### REGISTER OF IMMOVABLE PROPERTY

Asset Identification No.:

Description of the Structure:

Location of the Structure:

Survey No. of the land on which Structure is located:

Dimensions of the Structure:

Area of land on which constructed (sq. mtr.): Title documents available:

Mode of acquisition:

Warranty / Defects Liability Clause: Security

Deposit retained:

Date and amount of Security Deposit released:

Sr. No.	Date of acquisition / construction / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Ref. No. of Register of Land	Cost of acquisition/ construction / improvement (Rs.) (please specify incidental cost separately)	To whom paid / Name of the contractor	Purpose of Expenditure	Source of Funds	In case of Building, specify how building is being currently used
<b>Total for the year 20**-20**</b>									
<b>Total for the year 20**-20**</b>									

Opening Written Down Value (Rs.) (equal to column 6 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Structure is disposed	Sale Value (Rs.)	Initials of the Authorised Officer	Remarks
11	12	13	14(11-13)	15	16	17	18	19	20

**Total for the year 20\*\*-20\*\***

**Total for the year 20\*\*-20\*\***

**Note:**

1. All the structures should be categorised into relevant asset class. Unique asset identification numbers are to be provided for all assets initially. Separate Registers shall be maintained for each class of structures owned by the ULB.
2. Each structure shall be recorded on a separate page in the register.
3. At the end of the accounting year, the amount in column 14 in respect on the current year shall be the amount to be entered in column 11 of the next year (next row).
4. In the year in which there is any improvement to the asset, add the cost of improvement to the current year' s opening written down value.
5. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
6. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition/construction) for each of the Structure owned by the Municipal Body.
7. In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisation rights.

\_\_\_\_\_ Name of the ULB

### REGISTER OF MOVABLE PROPERTY

Sr. No.	Asset Identification No.	Particulars and description of the Property	Location of the Property	Number or quantity	Date of acquisition / construction / improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition / construction / improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds

Opening Written Down Value of the property (Rs.) (equal to column 10 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	To whom Disposed and Nature of Disposal	No. and date of Disposal Order	Number or quantity disposed	Amount realised if sold, & date of credit in treasury or bank (Rs.)	Balance quantity	Security Deposit retained (Rs.)	Date and amount of Security Deposit released	Initials of the Authorised Officer	Remarks
14	15	16	17	18	19	20	21	22	23	24	25	26	27
<b>Total for the year 20**-20**</b>													
<b>Total for the year 20**-20**</b>													

Note :

1. All the movable assets should be categorised into relevant asset class with unique ID nos. Separate Registers shall be maintained for each class of movable assets owned by the Municipal Body.
2. At the end of the accounting year, the amount in column 17 in respect on the current year shall be the amount to be entered in column 14 of the next year (next row).
3. In the year in which there is any improvement to the asset, add the cost of improvement to the total of current year' s opening written down value and cost of improvement.
4. For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
5. In case of Plant & Machinery, the details should be given department-wise, location-wise. Separate folios should be allotted for each of the locations.
6. Plant & Machinery of Water Works and Drainage System and sub-station and transformers of the Public Lighting System shall be recorded in this form.
7. Details of any improvements to the plant and machinery, which has resulted into increasing the capacity of the plant and machinery, should be mentioned separately.
8. In case of Plant & Machinery, specify the date of commencement of operations and the number of shifts for which plant & machinery is operated alongwith the description of the property in column no. 3.
9. In case of Vehicles, specify the vehicle no., registration no., engine no. and chasis no. alongwith the description of the vehicle, year of manufacture and ' make' in column no. 3.
10. In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisation rights.
11. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition / construction) for each of the movable asset owned by the Municipal Body.

**Name of the ULB****REGISTER OF LAND**

Sketch the boundaries of the Land

Asset Identification No.:

: Description of the Land:

Specify, if leasehold/freehold:

Location of the Land:

Survey No. of the Land:

Area (sq. mtr.):

Title documents available:

Mode of acquisition:

Specify whether any building, trees, etc., acquired with land:

Value paid for acquiring building, trees, etc:

Security Deposit retained:

Date and amount of Security Deposit released:

Sr. No.	Date of acquisition / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Ref. No. of Register of Immovable Property	Cost of acquisition / improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds	Specify how land is being currently used	Date of Disposal	Receipt Voucher No.	Name of the person to whom land is disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Note:

1. Details of all the land belonging to the municipal body, irrespective of the fact, whether it is vacant or any structure has been constructed on that, should be included here. Unique asset ID Nos. to be allotted to each item.
2. Each plot of land shall be recorded on a separate page in the register.
3. Specify if land is industrial/agricultural/residential in ' Description of Land' .
4. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
5. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / improvement (from the date of acquisition) for each of the land owned / utilised by the Municipal Body.

\_\_\_\_\_ -- Name of the ULB

**FUNCTION –WISE INCOME SUBSIDIARY LEDGER**

**Function:**

Sl. No	Function code	Functions Head	Total Income (Rs.)	Major Heads of Income						
				Tax Revenue Code:	Assigned Revenue	Rental Income from Properties	Fees & User Charges	Sale & Hire Charges	Revenue Grants	.....
<b>Cumulative total at the beginning of the month (Rs.)</b>										
<b>Cumulative total at the end of the month (Rs.)</b>										

\* For each Major Revenue, columns for functions relevant to revenue will only be opened.

\_\_\_\_\_ Name of the ULB

**FUNCTION –WISE EXPENDITURE SUBSIDIARY LEDGER**

**Function:**

Sl. No	Function code	Functions Head	Total Income (Rs.)	Major Heads of Income						
				Establishment	Administrative	Operations & Maintenance	Interest & Finance	Programme	Revenue Grants	.....
<b>Total for the month (Rs.)</b>										
<b>Cumulative total at the beginning of the month (Rs.)</b>										
<b>Cumulative total at the end of the month (Rs.)</b>										

\* For each major expenditure, columns for functions relevant to the expenditure will only be opened.

\_\_\_\_\_ Name of the ULB

**ASSET REPLACEMENT REGISTER**

Sr. No.	Source			Utilised						Balance (Rs.)
	Date of transfer to Asset Replacement Bank	Voucher No	Amount (Rs.)	Date of acquisition / construction / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition/ construction / improvement (Rs.) (please specify incidental cost separately)	To whom paid / Name of the contractor	Ref. No. of Fixed Asset Register *	
1	2	3	4	5	6	7	8	9	10	11

**Note:**

1. Separate folio should be used for different Asset-class.
2. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.

\* Reference shall be provided for Register of Immovable property, Register of Movable property, etc.

\_\_\_\_\_ Name of the ULB

**REGISTER OF PUBLIC LIGHTING SYSTEM**

Area / Location / Survey No.:

Title documents available:

Mode of acquisition

Warranty / Defects Liability Clause:

Security Deposit retained:

Date and amount of Security Deposit released:

Sr. No.	Asset Identification No.	Number of lamp posts	Meters of cables used	Date of acquisition / improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book/ Ledger where entry is recorded	Cost of acquisition / improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9	10	11	12
<b>Total for the year 20**-20**</b>											
<b>Total for the year 20**-20**</b>											

Opening Written Down Value (Rs.) (equal to column 9 in first year)			Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value of the property (Rs.)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Property disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
13			14	15	16	17	18	19	20	21	22
<b>Total for the year 20** - 20**</b>											
<b>Total for the year 20** - 20**</b>											

Note :

1. Separate Registers shall be maintained in respect of each location.
2. At the end of the accounting year, the amount in column 16 in respect on the current year shall be the amount to be entered in column 13 of the next year (next row).
3. In the year in which there is any improvement to the asset, add the cost of improvement to the current year' s opening written down value.
4. Cost incurred in acquisition and erection of lampposts and that in respect of cables shall be indicated separately.
5. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.
6. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / improvement (from the date of acquisition) for each of the location.

**Form GEN-39**

**REGISTER OF SUITS**

1	2	3	4	5	6	7	Detail of cost incurred				12	13	Amount Decreed				18	19	20	
							8	9	10	11			14	15	16	17				
Annual Serial No.	Name of Plaintiff or Defendant	Address	Nature of claim	Value of Claim	Designation of the court & the number of cases	Date of institution	Date	On what account	Amount	Initials of Secretary/E.O.	Date of decision	Abstract of final order	Principal decreed or fine imposed	Interest	Costs	Total	Date of credit	Result of appeal or revision, if filed	Remarks	

Form GEN-37

**REGISTER OF ENCHROACHMENTS ON MUNICIPAL LAND IN THE MUNICIPAL**

**COMMITTEE/CORPORATION OF .....**

Serial No.	Number, place, locality, nature and area of encroachment	Name and address of encroacher	Steps taken by the Committee/Corporation to remove or regularize the encroachment. ( In case of removals quote notices, etc., issued and in case of regularization quote price, surcharge and penalty proposed)	Number and date of letter in which action taken or progress made by the committee/corporation communicated to the Director	Instructions or orders from the Director	Action taken by the Committee/Corporation on the instructions or orders by the Director.	Number and date of letter finally disposing of the case	Remarks
1	2	3	4	5	6	7	8	9

Note.--- One page should be set apart for each encroachment.

## REGISTER OF TREES

Serial No.	Situation	Measurements			Kind of tree	Age	Signature of the E.O./Secretary/M.E.	No. and date of the orders sanctioning the disposal of the tree	Amount for which sold	Name and designation of the person holding the auction or sanctioning the sale	No. and date of receipt	Remarks including any explanation, if necessary, why less than the normal price was realized.
		Girth	Height of the stem	Cubic contents of timber								
1	2	3	4	5	6	7	8	9	10	11	12	13

