



**Government of Karnataka  
Urban Development Department**

**READY RECKONER**

**FUND BASED DOUBLE ENTRY  
ACCURAL ACCOUNTING SYSTEM**

**STATE INSTITUTE FOR URBAN DEVELOPMENT  
LALITHA MAHAL ROAD, MYSORE-570011**

## Background :

Karnataka is one of the leading States in urban sector reforms. It has taken up several programmes for improving urban infrastructure and enhancing urban governance in its cities. Accounting reforms is an important element of these initiatives. Under the accounting reforms, the earlier existing cash based single entry accounting system is replaced with new “Fund Based Double Entry Accrual Accounting System” (FBDEAAS). The Accounting Reforms have been taken up in all 213 ULBs in a phased manner since 1-4-2006 with the assistance of Asian Development Bank and World Bank.

## ACCOUNTING RELATED LITERATURES:

As a part of policy & implementation strategy, the Government of Karnataka has prescribed:

- ❖ **“The Karnataka Municipal Accounting and Budgeting Rules, 2006”** (KMABR, 2006) vide Government Notification No UDD 16CAR 2006 dated 21-12-2006 which prescribes the broad policies and procedures under the new accounting system,
- ❖ **“Karnataka Municipal Accounting Manual”** (KMAM) vide Government Notification No UDD 306 GEL 2007 dated 24-11-2007 which prescribes detailed accounting policies and procedures including uniform Chart of Accounts applicable to entire state,
- ❖ **Karnataka Municipal Asset Management and Valuation Methodology Manual 2010”** (KMAM&VM) vide Government Notification No UDD 310 GEL 2010 dated 6-1-2011, which is in line with Model National Municipal Asset Methodology Manual 2009. It contains information about preparation of OBS of Assets, Valuation methodology, updation, maintenance and management of assets and registers.
- ❖ **“Karnataka Municipal Accounts Audit Manual”** Contains information on the new audit system- financial statement audit and the procedures, methods and coordination mandates of both the statutory and financial statement audits.
- ❖ **Opening Balance Sheet Guidelines** (OBS Guidelines) also came up with for its ULBs to help them to prepare opening balance sheet under new accounting system in the transition year.

## **OTHER RELATED LITERATURES:**

- a. Karnataka Municipal Act, 1964
- b. Karnataka Municipalities cost and Expenditure rules 2004.  
Notification No: UDD1/TMS/2003 Dated 3/2/2004
- c. The Karnataka Municipalities Limitation on the power of contract Rules, 2008 Notification No: UDD1/TCT 2008 Dated 16/10/2004
- d. The Karnataka Municipalities Estimations, Creation of Maps and Maintenance of works Rules, 2008. Notification No: UDD2/TCT/2008 Dated 16/10/2008
- e. Karnataka Transparency in Public Procurement Act, 1999 and rules 2000
- f. Karnataka Public Works Departmental Code Vol I & II Karnataka Public Works Accounts Code Vol I & II
- g. Mines & Geological Department Guidelines relating to Royalty
- h. Guidelines relating to Income tax, Sales Tax, Contractors welfare society Fund, Labours cess and solid waste management equipments'
- i. Right to information Act 2005 and Rules.
- j. Labour welfare Rules and Minimum wages act which is issued by the Department of Labour from time to time to be adopted.
- k. Government Notification regarding 6 important emergency works taken. No. UDD43/TMS/2004 Dated 07/07/2004
- l. Karnataka Municipalities Cadre and Recruitment Rules,2010
- m. Karnataka Civil Service Rules
- n. Karnataka Financial Code
- o. Manual of Contingent Expenditure
- p. ನ.ಆ.ಇ 39/ಟಿ.ಎಂ.ಎಸ್ 2003/ದಿ: 16.07.2003
- q. . ನ.ಆ.ಇ 220/ ಜಿ.ಇ.ಎಸ್ 2009/ದಿ: 26.08.2009 ಶೇಕಡ 22.75 ನಿಧಿ ಲೆಕ್ಕಚಾರ
- r. ನ.ಆ.ಇ 93/.ಸಿ.ಎಸ್.ಎಸ್-2009/ದಿ: 21.07.2010- ಶೇಕಡ 7.25 ನಿಧಿಲೆಕ್ಕಚಾರ

s. ನ.ಆ.ಇ 93/ಸಿ.ಎಸ್.ಎಸ್-2009/ದಿ: 28.10.2010- ಶೇಕಡ 3 ನಿಧಿಲೆಕ್ಕಚಾರ.

t. ನ.ಆ.ಇ 129/ ಎಂ.ಎಲ್.ಡಿ-2002/ದಿ: 14.08.2002- ಶೇಕಡ 1% ನಿಧಿಲೆಕ್ಕಚಾರ.

u. ಆ.ಇ 4 ಪಿ.ಎಲ್.ಎಲ್ -2008 ದಿ: 14.08.2008

## **Powers & Duties of Accounts Superintendent**

(As per rule 22 of KM(Delegation of Powers) Rules, 1973

### **It shall be the duty of the Accounts Superintendent:**

1. To Maintain a concurrent supervision over municipal income and expenditure;
2. To satisfy himself.-
  - i. That all expenditure is covered by a provision in the sanctioned budget of the Municipal Council;
  - ii. That no expenditure has been incurred except with proper sanction;
  - iii. That all sums due to and received by the Municipal Council have been brought to the account without delay, and
  - iv. That all receipts and payments are correctly classified;
3. To examine all pay bills of permanent and temporary establishments and for fixed grants in aid and to see that none but sanctioned charges are disbursed;
4. To examine all bills for articles purchased and to see that they are supported by suitable acknowledgments, that the articles have been received and brought on the stock registers where necessary;
5. To examine all bills for charges on account of original works, petty repairs and other expenditure and see that proper certificates are furnished in support of them;
6. To examine all receipts and disbursements made, to see that each payment is sufficiently vouched for, and to initial each voucher that has been examined by him;
7. To exercise a thorough check of the registers, books, accounts , challans, etc., of all the departments and branches of the Municipality;
8. To see that the balances of stores in the stores Department and the dead stock in all the department are verified once a year;

9. To examine the comparative statement of tenders received for supply of materials or execution of Municipal works and furnish his opinion;
10. To deal with Audit note and objection statements of the Government Auditor, taking immediate steps to ensure that the irregularities brought to light are removed without undue delay, and that they do not recur in future;
11. To examine and certify all accounts, return, statements and accounts as may be referred to him by the Chief Officer or Municipal Commissioner;
12. To sign all abstract, bills account and all subsidiary documents connected with them that may have been examined by him;
13. To adopt all measures and precaution to secure the municipality against loss or harm arising from dishonesty, errors or irregularity;
14. To complete the examination of the monthly account within the first fortnight of the ensuing month, and to submit it to the Chief Officer or Municipal Commissioner with the following certificate the last clause being dropped in case there is no dispute.  
 “ Certified that the accounts from.....to .....have been examined by me and found correct with the exception of items which have been reported to the Municipal Commissioner / Chief Office, under a separate reference.”
15. Where an internal auditor or an Accounts Superintendent is not appointed to any Municipality, the powers and duties of internal Auditor or Accounts Superintendent shall be performed by the Chief Officer or the Municipal Commissioner, as the case may be }

### **Powers & Duties of Accountants & Head Accountants:**

(As per rule 21 of KM(Delegation of Powers) Rules, 1973

#### **It shall be the duty of the Accountant:**

- 1) to supervise the keeping of accounts and records relating to collection of revenue and expenditure there from;
- 2) to arrange for the following accounts to be kept at the municipal office punctually written up day by day.-
  - a) a general cash book in which all receipts and expenditure shall be entered as they are received or disbursed;
  - b) a classified register of receipts and payments;
  - c) a pass book with a recognized bank or Government Treasury in which Municipal Funds are lodged showing –

- I. on the credit side every sum paid into the Bank or Treasury;  
 II. On the debit side every sum drawn from the Bank or Treasury by  
 Cheque; and
- d) maintenance of other accounts in accordance with the rules.
- 3) To examine every claim against the Municipal Council as to its correctness, as existence of budget provision for the same; and of due authority from the Municipal Council for the charge, and before the payment of every claim to bring to the notice of the Chief Officer or Municipal Commissioner all papers, vouchers and completion certificates and all facts necessary to enable him to establish the correctness of such claim,;
- 4) To have abstracts of accounts of receipts and expenditure prepared every month to lay it before the Municipal council; at its first meeting in the month subsequent to that to which it relates.
- 5) To cause to be prepared a complete accounts of receipts and expenditure as required under the Act to be laid before the Municipal Council; and
- 6) To maintain all special funds accounts i.e., Sinking Fund, Depreciation Fund, etc.,
- 7) To prepare any account or return, which the Municipality, the standing committee or the Chief Officer or the Municipal Commissioner may require from him in addition to requirement of KMABR, 2006.

### ACCOUNTING RELATED SECTIONS UNDER KARNATAKA MUNICIPALITIES ACT1964

SL NO	Subject	KMA 1964 Sections	KMABR Rules	KMF Forms	Other KM Rules
1	Prohibition of non budgeted expenditure	286	134		
2	Presentation of Budget	287	131-133	79-85	
3	Revision of budget	288	135	86	
4	Maintenance of accounts & restriction on expenditure	289	1-147	1-87	KM (Expenditure rules 2004) *
5	Audit of accounts	290	129 -130		KM(Powers & duties of auditors) 1986 KM (Payment of audit charges) 1965

6	Powers of auditors to require documents & attendance of persons	291				
7	Penalty for disobeying requisition of auditors	292				
8	Audit report to be sent to certain officers & bodies	293	130 (4)			
9	Contents of audit report	294	130			
10	Procedure to be followed after report of the auditor	295				
11	Surcharge or charge by DMA	296				
12	Recovery of surcharge or charge	297				
13	Application against order of surcharge or charge	298				
14	Expenses in respect of requisition of auditors to be payable out of municipal fund	299				
15	Transmission of accounts to GOVT	300	128 (I-IV)			
16	Publication of Accounts	302	126 -127			

\*UDD 1/TMS 2003 Dated 3/2/04

## KARNATAKA MUNICIPALITIES ACCOUNTING & BUDGETING RULES, 2006

### - ACCOUNTING FEATURES

**1. Fund Based (Rule 4(1)):** ULB as a whole is split into separate reporting entities under three funds, viz:-

**a) Water supply & Sewerage fund:** All business transactions, which are related to water supply & sewerage, are classified & reported under this fund.

**b) Enterprise fund:** All business transactions, which are of commercial nature & at least recovering the costs, are classified & reported under this fund.

**c) General fund:** All other business transactions, which are not classifiable under any of the above funds, will be classified & reported under this fund.

**2. Double Entry book keeping(Rule10(2)):** Under the Double entry system of book keeping the following books and ledger have to be maintained:

- i) Cash Book
- ii) Bank Book
- iii) Journal Book
- iv) Ledger & sub ledger

**3. Accrual Accounting-(Rule19):** The basic principle in the Accrual Accounting system is:

❖ Income is accrued when: (Rule 19(1))

- a) right to receive is established
- b) amount due is determined or determinable
- c) certainty in collection

❖ Expenditure is accrued when: (Rule 36)

- 1) Claims against work order, supply order or indent
- 2) Establishment expenses
- 3) Claims remaining unpaid at the year end

**4. Chart of accounts (Rule 5):** Uniform coding of accounting system is introduced classifying the transactions under income, expenditure, liability & asset heads, specifying each transaction head & account code. Each transaction head will be having 6 digit account code, having the first 4 digits fixed at the state level & other 2 digits will be discretionary for the ULBs to describe, bank accounts are concerned it will be 3 digits. By default, the last two digits of account code will be always zero, until there is a necessity for detailed code.

❖ **Accounts code** prescribed classifying the transactions under:

- a) Income - codes starts with 1 (Schedule IVA)



- b) Expenses – codes starts with 2 (Schedule IVB)
- c) Liability – codes starts with 3 (Schedule IVC)
- d) Assets – codes starts with 4 (Schedule IVD)
- ❖ **Budget Codes** has to be derived by combining function code and Accounts code.
- ❖ **Function Codes** (37 Functions) has been prescribed in Schedule III
- ❖ **Source of Financing Codes:** Schedule V
  - Own Source - 01
  - General Grants - 02
  - Specific Grants - 10-49
  - Loans & Bonds - 50-89
  - Ear marked Funds - 90-99
- ❖ **Fund Code:** Schedule II
  - 1) General Fund -101
  - 2) Water supply and Sewerage Fund-102
  - 3) Enterprise Fund - 201

### **Accounting Process:**

#### **Steps in recording Accounting transactions:**

- **Step 1:** Identify the transaction with a fund
  - General Fund
  - Water Supply & Sewerage Fund
  - Enterprise Fund
- **Step 2:** select the relevant Account head & code from Chart of Accounts
  - Income Code
  - Expense Code
  - Liability Code
  - Asset Code
- **Step 3:** Identify the Budget Code & budget availability
- **Step 4:** Verify whether sufficient balance is available in the concerned bank

- **Step 5:** Identify the type of voucher to be used
  - **Receipt Voucher** – Cash, Bank or Cheque receipts
  - **Payment Voucher**- Cash or Bank payments
  - **Contra Voucher**- Cash to Bank and vice versa, Bank to Bank transactions
  - **Journal Voucher**- Transactions not involving Cash, Cheque and Bank
- **Step 6:** Preparation of Voucher and numbering – Alpha Numeric Characters.
  - Serially numbered within a fund uniquely for a particular type of voucher for a financial year
  - Relevant information as gathered above shall be used to prepare vouchers as identified in the above steps
- **Step 7 :** Entering vouchers in prime books of accounts Chronologically,
  - Cash book - separate for each fund
  - Bank book - separate for each bank account identified under a particular fund
  - Journal Book - separate for each fund
  - All cash receipt and payment vouchers shall be entered into cash book
  - All direct bank receipts and payment vouchers shall be entered into Bank book
  - All contra vouchers shall be entered into Bank book and Cash book / Bank book to bank book
  - All Journal vouchers shall be entered into journal book
- **Step 8:** Posting from prime books of entry to ledger and sub-Ledger (except contra voucher entries):
  - Cash book/ Bank book
    - All debit side entries shall be posted to credit side of respective account head in ledger
    - All credit side entries shall be posted to debit side of respective account head in ledger
  - Journal Book
    - All debit side entries shall be posted to debit side of respective head in the ledger
    - All credit side entries shall be posted to credit side of respective head in the ledger

## **Income Transactions:**

- Income to be classified as
  - **Accrual Income – (Rule 19) –**
    - All accrual Income shall be accrued at the beginning of the year or as on the date of accrual based on demand details provided in KMF No 13
    - Any subsequent changes in demand shall be rectified through adjustment entry based on details provided in KMF No 13A.
    - At the time of receipt, it should be credited to receivable head
  - **Non accrual income – (Rule 20)**
    - All Income which are not accruable shall be accounted on cash basis
    - At the time of receipt, it should be credited to income head

## **Grants: - (Rule 72)**

- Grants to be classified as
  - **General Grants –**
    - To be accounted as Income on receipt and to be accrued incase of year-end grant order received pending receipt of money.
  - **Specific Grants –**
    - To be accounted as liability at the point of receipt or accrual.
    - On utilization of grants – (Grant Register KMF 35)
      - To the extent of revenue expenditure incurred, proportionate amount spent shall be transferred to Income and Expenditure account (1658\_\_).
      - To the extent of capital expenditure incurred, proportionate amount spent shall be transferred to Deferred Income account (3491\_\_)
        - Proportionate amount of depreciation on assets created out of capital expenditure as above shall be transferred to Income & Expenditure account (1648\_\_) from deferred Income(3491\_\_)

## **Expenditure Transactions:**

### ▪ **Accrual Expenditure – (Rule 36) –**

- All accruable expenditure shall be accounted as and when they are incurred and approved
- All claims shall be presented in KMF bill formats whichever is applicable
  - KMF 38 - Contractor's bill
  - KMF 50 & 50A - Pay Bill cum Acquaintance Roll
  - KMF 59 -Detailed bill of other Expenditure
- At the time of payments, it shall be debited to Payable head of Account.

### ▪ **Non accrual Expenditure**

- All expenditure which are not accruable shall be accounted on cash basis by preparing bill in KMF 59

## **Earmarked Fund:**

### Government Circular:

- ನಅಇ 220 ಜಿಇಎಲ್ 2009 ದಿನಾಂಕ 26-8-2009
- ನಅಇ 93 ಸಿಎಸ್‌ಎಸ್‌2009 ದಿನಾಂಕ 21-7-2010

- These funds are created for specific objectives by earmarking certain percentage of the receipts or Income of the ULB. Following are the important earmarked funds;
  - SC/ST Development Fund (22.75%)
  - Basic services to Urban Poor (7.25%)
  - Physically handicapped welfare fund
  - Sinking Fund
  - Revolving Fund
  - Any other earmarked fund
- Specified percentage on Income under each earmarked fund shall be transferred to relevant **liability account head** by passing journal voucher and transferring such amount to the escrowed bank account through a contra voucher.

- On utilization of earmarked fund – (Earmarked Fund Register KMF 73)
  - All revenue expenditure incurred out of earmarked Fund shall be directly debited to earmarked fund account head(Liability)
  - To the extent of capital expenditure incurred, proportionate amount spent shall be transferred to earmarked fund utilised account (3331\_\_\_)

### **Inter Fund Transactions:**

- Funds are considered as different accounting entity. Any transactions between two funds require preparation of voucher and entries in the books of account of both funds.
- The Account heads are to be used for Inter fund transactions are:
  - Inter fund transfer Account - General Fund - 486100
  - Inter fund transfer Account - Water Supply & sewerage Fund – 486200
  - Inter fund transfer Account- Enterprise Fund – 486300
- Inter fund transfer accounts are running accounts reflecting transactions of one fund with the other two funds
- The payment of amount in one fund will result in receipt of amount in another fund and vice versa.
- In any fund if the inter fund account is showing debit entry/balance and simultaneously credit entry/ balance should reflect in other fund.
- At the end of each inter fund transaction, all the three inter fund transfer accounts aggregated as a whole shall be zero balance.

### **Period end Requirements: (Rule 121-122)**

- **Daily procedures:**
  - Closing of Cash Book and Bank Book
  - Physical verification of Cash balance with chitta and cash book
  - Checking postings to ledger accounts from prime books of entry.
- **Monthly procedures:**
  - Recording of expenditures incurred against permanent advance;
  - Payment of pension contribution and leave salary contribution in respect of employees on deputation;
  - Compilation of details of stock used during the month, for recording the consumption of stores;

- Recording transfer entry pertaining to Welfare Funds
  - Closing of ledger accounts.
  - Payment of Government dues (cesses, tax deducted at source, royalty and loan etc with reference to the concerned registers).
  - Reconciliation of Classified Register of Receipts and Payments with total receipts and payments as per Monthly Receipts and Payments Account.
  - Reconciliation of sub-ledgers or registers with the corresponding account in the General Ledger.
  - Reconciliation of utilisation of Earmarked Funds and Earmarked Fund (Utilised) account;
  - Reconciliation of transfer of specific grants used for revenue expenditure to income with expenditure incurred.
  - Reconciliation of utilisation of specific grants for capital expenditure with transfers to deferred income.
- **Yearly procedures:**
    - Reconciliation of deposits, advances, receivables and incomes with subsidiary records and registers;
    - Accrual of interest on borrowings;
    - Recording of provision for bills remaining unpaid;
    - Accrual of interest on advances and investments;
    - Reconciliation of Capital Work in Progress account with records and registers;
    - Provision of depreciation for half year;
    - Transfer from deferred income to income in proportion to depreciation of assets constructed or acquired out of specific grants or contributions.
    - Physical verification and reconciliation of stores;
    - Physical verification of fixed assets;
    - Confirmation of all categories of advances;
    - Confirmation from Government and Government agencies on outstanding loans;
    - Provision for depreciation on various types of assets in accordance with the policies in this regard;
    - Provision for amounts receivable, in accordance with the provisioning norms in this regard;
    - Annual closing of revenue accounts in ledger, by transfer to Income & Expenditure Account.



## **Preparation of Budget (Rule 131-135):**

- Budget shall be prepared on cash basis.
- Budget shall be prepared using budget codes, which shall be combination of the Function code and Account code.
- All the sections of ULBs are to be involved in Budget preparation by providing information through Budget Information Detail Sheet (BIDS)
- Public consultation is made mandatory by prescribing two rounds of meetings involving local VIPs, NGO's & invitees by council body.
  - Public consultation shall be held on
    - I round during November
    - II round during December
- Budget shall be prepared in KMF 79 to KMF 85
- Budget shall be prepared and placed before the council on or before 15th January of the year.
- To be published abridged version of approved Budget in two local news papers having highest Circulation in the district through District publicity and Information officer
- Notice shall be published in two news paper as above to inform the public to avail a copy of the budget by paying necessary fees.
- Approved budget shall be published in ULB website
- Copy of Budget shall be sent to
  - DMA
  - Deputy Commissioner of the District
  - Controller, SAD
  - Assistant Controller, Concerned Local Audit Circle



## Preparation of Annual Performance Report-APR (Rule 125 & 126)

- Annual Performance Report (APR) consists of:
  - a) **City Management Report** – This is similar to Director’s report to shareholders, elucidating the functioning of ULB for the reporting year.
  - b) **Cost & Performance Indicator** – This gives some basic performance indicators as against the standards set as benchmarking. This involves service indicators such as water supply, solid waste management, infrastructure facility etc., also financial indicators such as surplus to revenue, tax collection efficiency, etc.,
  - c) **Financial Statements:** This includes Balance sheet, Income & expenditure a/c & receipt & payment a/c. This states the financial status & performance of the ULB for a period.
    - Financial Statements for each year shall be caused to be prepared by Municipal Commissioner/Chief Officer within two months from the end of financial year.
  - d) **Budget Variance:** Budget is an effective tool for appraisal of the performance of an ULB. Budget estimate will be compared against the actual & the variances are shown as adverse or favorable, thus making the administrative staff accountable & transparent to the management & public.
  - e) **Notes to Accounts:** This gives an insight into the accounting policies used for preparation of financial statements.

## Financial Statement Audit - Rule 129:

- Financial statement Auditor shall be a Chartered Accountant appointed by DMA in consultation with Controller, SAD
- Financial statement audit shall be completed within 4 months from the end of financial year
- The remuneration of financial statement Auditor shall be fixed by DMA and paid by the Municipality from its municipal fund.
- Publicising audited “**Annual Performance Report**” within 6 months from the end of financial year
- Publish the Annual Performance Report on the website of Municipality
- Abridged version of (i) Income & Expenditure, (ii) Balance Sheet and budget variance statement shall be sent to the District publicity and Information officer to publish in two local newspapers having highest circulation in the District

- Notice shall be published in two news paper as above to inform the public to avail a copy of the APR at the Municipality
- Copy of APR shall be sent to
  - DMA
  - Deputy Commissioner of the District
  - Controller, SAD
  - Assistant Controller, Concerned Local Audit Circle

**KMF FORMS PRESCRIBED IN SCHEDULE VI OF KMABR,2006 RULES:**

Name of Forms	KMF NO.	Rule No	To be maintained by
Cash Book	1	11(1)	Accounts Section
Register of Cash drawn and Disbursed	2	11(3)	Cash Section
Bank Book	3	12(1)	Accounts Section
Journal Book	4	13(2)	Accounts Section
Ledger Book	5	14(2) &15(1)	Accounts Section
Classified Register of Receipts and payments	6	15(2)	Accounts Section
Monthly Classified Abstract of Receipts and payments for the Month of .....	7	15(2)	Deleted
Receipt Voucher	8	16(3)	Accounts Section
Payment voucher	9	16(3)	Accounts Section
Contra voucher	10	16(4)	Accounts Section
Journal voucher	11	16(5)	Accounts Section
Voucher Number Register	12	17(2)	Accounts Section
Summary Statement of Demand Raised or Income Accrued	13	19(2)	Revenue/Health/ Engineering Section
Monthly Summary Statement of change in Demand or Adjustment	13A	53(3)	Revenue/Health/ Engineering Section
Receipts	14	23(1)&24(1)	Bill collectors
Register of Cheque Received	15	24(2)	Cash Section
Collection Register ( Cash/Cheque collections)	16	25(1)	Revenue/Health/ Engineering Section
Collection Register (Bank Collections)	16A	27(3)	Revenue Section
Chitta	17	28(1)	Cash Section
Summary of Daily Cash Collection	18	29(1)	Cash Section
Summary of Daily Cheque Collection	19	29(2)	Cash Section
Summary of Daily Collection through Bank/ Treasury	20	29(3)	Revenue Section
Departmental Register of Bills Received	21	37(3)	All Sections
Payment Order	22	37(4)	Deleted
Register of Bills received by Accounts Department	23	37(6)	Accounts Section
Demand Collection & Balance(DCB) Cum Form	24	53(1)(A)	Revenue Section

III Register			
Special Demand Collection & Balance (DCB) Register	25	53(1)(b), 64(1)&66(1)	Engineering Section
Miscellaneous Demand Collection & Balance (DCB) Register (License Fees)	26	53(1)(A)	Revenue Section
Demand Collection & Balance (DCB) Register	26 A	53(1)( d)	Health Section
Register in changes in Demand and Adjustment	27	53(3)	Revenue/Health/ Engineering Section
Suspense Register	28	53(4)	Revenue/Health/ Engineering Section
Register of Civil Suits	29	55(2)	Revenue/Health/ Administrative Section
Register of Decrees	30	55(2)	Revenue/Health/ Administrative Section
Form of License	31	61(1)	Health Section
Stock Register of Ticket Books for the year .....	32	65(2)	Revenue Section
Register of Ticket Books issued to Collection Staff	33	65(4)	Revenue Section
Register of Miscellaneous Sales or Auction	34	67 & 115(3)	Revenue/Health/ Engineering Section
Grant Register	35	72(2)	Accounts Section
Advice showing the details of delegated Loan raised	36	73(b)(2(ii))	Accounts Section
Progress report on the project undertaken under delegated loans for the month of.....	37	73(b)(iv)	Engineering Section
Contractors Bill	38	76(1)	Engineering Section
Nominal Muster Roll	39	78(1)	Engineering Section
Daily Labour Report	40	78(9)	Engineering Section
Register of Public Works	41	79(1)	Engineering Section
Summary statement of status of capital works-in-progress	42	83(3)	Engineering Section
Royalty Register	43	84(1)	Engineering Section
Register of Land	44	87(1)	Revenue Section
Register of Land under Roads	44A	87(1)	Engineering Section
Register of Immovable Properties (Other than Land)	45	87(1)	Engineering Section
Register of Movable Properties	46	87(1)	Engineering/ Health/ Administrative Section
Register of sinking fund for asset replacement	47	89(5)	Accounts Section
Proposition Statement for revision of Establishment	48	92(1)	Administrative Section
Scale Register	49	93(1)	Administrative Section
Pay Bill cum Aquittance Roll of permanent or temporary Establishment of the ..... Municipality for the Month of .....	50	95(1)	Administrative Section
Abstract of Pay Bill cum Aquittance Roll	50A	95(1)	Administrative Section
Periodical Increment Certificate	51	95(3)(VI)	Administrative Section

Detailed Statement of the Permanent/ Temporary pensionable /non-pensionable Establishment of the ..... as it stood on 1 <sup>st</sup> march ( Annual Return of Establishment)	52	104(1)(3)	Administrative Section
Register of Stores	53	106(1)	Engineering/Health Section
Material Receipt note	54	106(2)(a)	Engineering/Health Section
Material Issue Note	55	106(2)(b)	Engineering/Health Section
Summary of Materials issued to other Departments for the Month of .....	56	106(2)(c)	Engineering/Health Section
Yearly statement of closing stock ( For the year ended ..... )	57	106(2)(e)	Engineering/Health Section
Log Book for vehicles	58	107(2)	Engineering/Health Section
Detailed Bill of other Expenditure	59	108(1)	All sections
Statement of Bills pending Approval as At 31 <sup>st</sup> March ..... (Year)	60	109	All sections
Register of Advances	61	110(1)	Accounts Section
Register of Interest on Loans and Advances to Employees for the Year .....	62	110(3)	Administrative Section
Permanent Advance Register	63	111(3)	Accounts Section
Stamps Register	64	112	Administrative Section
Stationery Stock Register for the Year ... ..	65	113	Administrative Section
Register of Investments for the Year ... ..	66	114(1)	Accounts Section
Register of Deposits	67	115(1)	Accounts Section
Register of Bank Guarantees	68	115(2)	Accounts Section
Deposit Refund / Adjustment / Lapse Advice	69	116	All sections
Register of Securities	70	118	Accounts Section
Register of Loans	71	119(1)	Accounts Section
Register of Sinking Funds for Repayment of Loans	72	119(2)	Accounts Section
Earmarked Fund Register	73	120	Accounts Section
Receipts and Payments Account for the Year / Month Ended ... ..	74	123 & 125(2)(a)	Accounts Section
Trail Balance As At ... ..	75	124(1)	Accounts Section
Consolidated Statement of Demand, Collection and Balance for the Month of ... ..	76	124(2)	Accounts Section
Balance Sheet As At ... ..	77	125(2)(b)	Accounts Section
Income and Expenditure Account for the Year Ended ... ..	78	125(2)(c)	Accounts Section
Budget Summary Statement for the Year ... ..	79	132(1)	Accounts Section

... ..			
B1. Estimate of Revenue Receipts (Function wise)	80	132(2)	Accounts Section
B2. Estimate of Revenue Payments (Function wise)	81	132(2)	Accounts Section
C1. Estimate of Capital Receipts (Function wise)	82	132(2)	Accounts Section
C2. Estimate of Capital Payments (Function wise)	83	132(2)	Accounts Section
D1. Estimate of Extra-Ordinary Receipts	84	132(2)	Accounts Section
D2. Estimate of Extra-Ordinary Payments	85	132(2)	Accounts Section
Application for Additional Allotments By Transfer on Account of Expenditure not for in the Budget Estimate	86	134(1)	Accounts Section
Stock Book of Forms, Receipts Books and Cheque Books	87	140(1)	Administrative Section
ಹಣ ಕಾಸು ತಃಖ್ತೆ ಪರಿಶೋಧಕರು ವರದಿ ಮಾಡುವ ಇತರೆ ಹೆಚ್ಚುವರಿ ವಿಷಯಗಳು		130(4)	ಲೆಕ್ಕ ಪತ್ರ ಶಾಖೆ

# FLOW CHARTS

## :Accruable incomes Accounting flows:

