TIME BOUND-URGENT



No. PCH-HA (5)C(15)-2(C)(6) ·7 125-225 Government of Himachal Pradesh Panchayati Raj Department

From

The Pr. Secretary (RD & P. Raj) to the, Government of Himachal Pradesh.

То

- 1) All the Chairpersons, Zila Parishad, Himachal Pradesh
- All the DPOs-Cum-Secretary, Zila Parishad, Himachal Pradesh
- All the BDOs-Cum-Executive Officer, Panchayat Samiti, Himachal Pradesh

Shimla-9

dated 3, May, 2012

Subject-

Instructions regarding filling up of 8 data base formats.

Madam/Sir,

In continuation of this office letter of even number dated 24.04.2012, instructions regarding filling up 8 data base formats is enclosed with this letter.

You are requested to fill up the above said formats as per instructions and send the information <u>strictly as per time schedule already mentioned in</u> <u>the letter dated 24.04.2012</u> positively as information of the 8 data base formats has to be supplied to the GOI before 15th of June 2012 as the performance grant under <u>13th Finance</u> <u>Commission will be released only after receipt of the above information. ANY DEVIATION IN THE TIME BOUND PROCEDURE SHALL BE VIEWED SERIOUSLY.</u>

Yours faithfully,

to the Government of Himachal Pradesh. dated 3-5-12,

Endst. No. 7726-37 Copy to

1) All the Project Officer, DRDA Himachal Pradesh for immediate necessary action please.

Joint Secretary Panchayati Raj to the Government of Himachal Pradesh.

State AUDIT CELL

GENERAL

- These formats have been produced & derived from the formats prescribed by C&AG.
- All formats to be filled in for FY 2011- 2012 Financial Information only.
- Name & Code of the PRIs (ZP/ BP/GP) have already been pre- populated based on the information derived from the NPD. In case of incorrect/ missing information, please add a new row at the end of the table (before total row) and input the required information. In no case whatsoever, delete any row or column from any formats.
- Instruction are applicable for 3 tiers of PRIs (ZP/BP/GP) i.e. Zila Parishad/Panchayat Samiti/Gram Panchayat
- Tax Receipt: PRIs income due to taxation e.g. House Tax(MH 0035), Land Revenue(MH 0029), Liquor Cess(MH 0045) etc.
- Non-Tax Receipt: Revenue not generated from tax e.g. Tower Fee (MH 0515), rent from building(MH 0515), Income from royalty(MH 0515), interest received(MH 0049), fee and fine(MH 0515) etc.
- Central Government Grant: Grant received from Government of India (Direct or through Line Department, PRIs)i.e MGNREGA, Indira Awas Yojna, 13th Finance Commission, Total Sanitation Campaign etc.
- State Government Grant: Grant received from State Government (Direct or through Line Department, PRIs)i.e 3rd State Finance Commission, Vidhayak Kshetra Vikas Nidhi Yojna , Atal Awas Yojna etc.
- *Revenue Expenditure: Revenue Expenditure is that expenditure which is generally used for day to day small expenses i.e. purchase of small items & maintenance, Repairs etc.*
- Capital Expenditure: is an amount spent to acquire or improve a long term asset or is a money spent by a business as items that are going to be used more than on time i.e. machine , building etc.

1. Format 1- Consolidated Financial Position

Column No.	Field	Description
1	Code Number of ZP/BP/GP	Already derived and populated from the NPD data.
2	Name of ZP/ BP/ GP	Already derived and populated from the NPD data.
3	Area in Sq. Km	Area (Square Kilometer)of the PRI (ZP/ BP/ GP) needs to be populated
4	Population	Population details for the PRI (ZP/ BP/GP) available from 2001 Census needs to be used
5	Opening Balance	Available funds (as closing balance of FY 2010-11 on 31 st . March, 2011 for all the Centre Schemes, State Schemes, Own Resource etc.) with the PRIs (ZP/ BP/GP) need to be quoted in this section.
6	Target Receipts	As the Accounting system is cashed based, furnishing of information in this section is optional.
7	Actual Receipts	Sum total of all funds (i.e. Central Grants, State Grants & Own Resource) received by the PRIs (ZP/BP/GP) for FY 2011- 2012 (up to 31 st March, 2012) required to be filled here.
8	Total Expenditure	Sum total of all expenditure (i.e. from Central Grants, State Grants & Own Resource)done by the PRIs (ZP/ BP/ GP) for FY 2011- 2012 (i.e. up to 31 st March, 2012) required to be filled here.
9	Balance	No manual entry required, Account balance for the PRI (ZP/BP/GP) would be automatically calculated based on the values inputted in Columns 5,7,8 (as above)
10	Cash In Hand	Dreakurs of the Delence (Column O on on 21 st Mouch 2012)
11	Bank	Breakup of the Balance (Column 9 as on 31 st March 2012). i.e. Cash in hand/Bank/Treasury/Personal Ledger Account/Post Office as on 31 st March, 2012
12	Treasury	
13	PLA	
14	РО	

2. Format 2- Summary of Receipts & Expenditure

Column No.	Field	Description
1	Code Number of ZP/BP/GP	Already derived and populated from the NPD data.
2	Name of ZP/ BP/ GP	Already derived and populated from the NPD data.
3	Tax Receipts**	PRI (ZP/BP/GP) earnings from Tax Sources (Land Revenue, <u>House</u>
		Tax, Liquor Cess, Stamp duty etc.) for FY 2011- 2012. For details of heads refer format 3
4	Non Tax Receipts**	PRI (ZP/BP/GP) earnings from Non- Tax sources (interest receipts,
		Rent Receipt etc.) for FY 2011- 2012. For details of heads refer format 4.
5	Central Government	Sum total of all grants received from the Central Government for
	Grants**	FY 2011- 2012
6	State Government	Sum total of all grants received from the State Government for FY
	Grants**	2011-2012
7	Grants from Other	Sum total of all grants received from any other institutions for FY
	Institutions	2011-2012
8	Total Receipts (3+4+5+6+7)	No manual entry required, Total receipts for the PRI (ZP/BP/GP)
		would be automatically calculated based on the values inputted
		in Columns 3,4,5,6,7 (as above)
9	Total Revenue Expenditure	Expenditure undertaken for maintenance of assets and/ or other
		functions of Panchayat in FY 2011- 2012.
10	Total Capital Expenditure	Expenditure undertaken for creation of long term assets in FY
		2011- 2012.
11	Total Expenditure (9+10)	No manual entry required, Total receipts for the PRI (ZP/BP/GP)
		would be automatically calculated based on the values inputted
		in Columns 9 & 10 (as above)

** Note:-

Tax Receipt: PRIs income due to taxation e.g. House Tax(MH 0035), Land Revenue(MH 0029), Liquor Cess(MH 0045) etc.

<u>Non-Tax Receipt: Revenue not generated from tax e.g. Tower Fee (MH 0515) , rent from building(MH 0515), Income from royalty(MH 0515), interest received(MH 0049), fee and fine(MH 0515) etc.</u>

<u>Central Government Grant: Grant received from Government of India (Direct or through Line Department, PRIs)i.e MGNREGA, Indira Awas Yojna, 13th Finance Commission, Total Sanitation <u>Campaign etc.</u></u>

<u>State Government Grant: Grant received from State Government (Direct or through Line Department, PRIs)i.e 3rd State Finance Commission, Vidhayak Kshetra Vikas Nidhi Yojna , Atal Awas Yojna etc.</u>

<u>Revenue Expenditure: Revenue Expenditure is that expenditure which is generally used for day to day</u> <u>small expenses i.e_purchase of small items & maintenance, Repairs etc.</u>

<u>Capital Expenditure: is an amount spent to acquire or improve a long term asset or is money spent by</u> <u>a business as items that are going to be used more than on time i.e. machine, building etc.</u>

3. Format 3- Profile of Income from Tax Receipts (Own Source)

• Amounts quoted in this format should match and be equal to the Tax Receipts (Column 3) of format 2

Column	Field	Description
No.		
1	Code Number of ZP/BP/GP	Already derived and populated from the NPD data.
2	Name of ZP/ BP/ GP	Already derived and populated from the NPD data.
3, 4	Taxes on Profession,	In Column No.3 to 20, Collection means actual collections
	Trades etc.	House Tax(MH 0035), Land Revenue(MH 0029), Liquor
5,6	Land Revenue	Cess(MH 0045) etc. (excluding figures under Minor Head '901-
7,8	Stamps & Registration	Share of net proceeds assigned to Panchayats' since the
	Fees	assignment by state government cannot be treated as own
9, 10	Taxes on Property other	receipts of Panchayats. The assigned revenue will be shown in
	than agriculture Land	Format no. 5 column no.5)
11, 12	Taxes on Vehicles	 In Column No.19&20, Tax Receipts, if any, other than those
13, 14	Taxes on Goods &	captured in other columns are to be given.
	Passengers	 Target of Income means Demand+ arrears
15, 16	Service Tax	• Furnishing of information about 'target' under each column is
17, 18	Taxes on Duties &	not mandatory.
	Commodities	
19, 20	Other Tax Receipts	
21, 22,	Total Income from Tax-	• Column 21 to be sum total of columns 3, 5, 7, 9, 11, 13, 15, 17
23,24	Receipts (Own Source)	& 19.Furnishing of information about 'target' column is not mandatory.
		 Column 22 to be sum total of columns 4,6,8,10,12,14,16,18 & 20.
		• Column 23 would be auto populated deriving the requisite information from column 21 & 22.
		• Column 24 would be the difference between target amount (column 21) & Collection (column 22).
		• Amount quoted in column 22 should match and be equal to
		the Tax Receipts (Column 3) of format 2

4. <u>Format 4</u>- Profile of income from non-tax receipts (own sources)

• Amounts quoted in this format should match and be equal to the Non Tax Receipts (Column 4) of format 2

Column	Field	Description
No.		
1	Code Number of ZP/BP/GP	Already derived and populated from the NPD data.
2	Name of ZP/ BP/ GP	Already derived and populated from the NPD data.
22	PRI Level & Number	Leave blank
3, 4	Interest Receipt	In Column No.3 to 18, Collection means actual collections
5,6	Rent Receipts	Tower Fee (MH 0515), rent from building (MH 0515), Income
	(Maintenance of	from royalty (MH 0515), interest received (MH 0049), fee and
	Community Assets +	fine (MH 0515) etc.
	Market & Fairs)	• Figures under "others" would be sum total of MH- 0202
7,8	Contribution & Recoveries	(Education) +0210(Health & Family Welfare) +0216 (Rural
	Towards (Pension and	Housing)+0403 (Animal Husbandry, Dairying, Poultry and Fuel
	other Retirement Benefits)	and Fodder) +0405 (Fisheries) +0406 (Forestry) +0435
9, 10	User Charges (Water	(Agriculture including Agriculture Extension) +0702 (Minor
	Supply & Sanitation)	Irrigation) +0801 (Rural Electrification) +0810 (Non-
11, 12	Royalty on minor minerals	Conventional Sources of Energy) +0851 (Village and Small
13, 14	Fée etc. (Panchayati Raj	Scale industries) + 0075 (Other Misc. Receipts).
	Programmes)	 Target of Income means Demand+ arrears
15, 16	Others	• Furnishing of information about 'target' under each column is
17, 18	Capital Receipts	not mandatory.
19, 20,	Total Income from Non-	• Column 19 to be sum total of columns 3, 5, 7, 9, 11, 13, 15 &
21,223	Tax Receipts(Own Source)	17. Furnishing of information about 'target' column is not mandatory.
		 Column 20 to be sum total of columns 4, 6, 8, 10, 12, 14, 16, 18.
		• Column 21 would be auto populated deriving the requisite information from column 19 & 20.
		Column 223 would be the difference between target amount
		(column 19) & Collection (column 20).
		• Amount quoted in column 20 should match and be equal to
		the Non Tax Receipts (Column 4) of format 2

5. Format 5- Total Receipts

Column No.	Field	Description
1	Code Number of ZP/BP/GP	Already derived and populated from the NPD data.
2	Name of ZP/ BP/ GP	Already derived and populated from the NPD data.
3	Own Tax Receipt	Should match column 22 format 3 i.e. figures to be taken from format-3, Column 22
4	Own Non Tax Receipt	Should match column 20 format 4 i.e. figures to be taken from format-4, Column 20
5	Assigned Taxes	figures to be taken from Receipts and Payments Accounts (minor Head '901- Share of net proceeds assigned to Panchayats' under all Receipts). Any tax imposed by the Panchayat under the provisions of the various acts. Such as <i>Liquor Cess(MH 0045)</i>
6	Share in State Taxes	There is no provision for sharing of tax with state
7	General Purpose Grants other than SFC	All Grants except SFC
8	Special Purpose Grants	Any Grant for special activities which is provided by the State Govt.
9	State Finance Commission Grants	Grants received under 3 rd State Finance Commission
10	Transfers under Agency Functions	Fund transferred to the Panchayat for Agency Functions by State
11	Total State Govt. Transfers	Total Amount column 5 to 10
12	General Purpose Grants other than CFC	All Grants except CFC
13	Special Purpose Grants	Any Grant for special activities which is provided by the Centre Govt.
14	Central Finance Commission Grants	Grants received under 13 th Finance Commission
15	Agency Functions	Fund transferred to the Panchayat for Agency Functions by Centre
16	Total Central Govt. Transfers	Total Amount column 12 to 15
17	Transfer from Other institutions	• In Column No. 17, figures are to be taken from MH 1601-103 of Receipts and Payments Accounts
18	Capital A/c Receipts	Capital A/C Receipt MH -4000
19	Total Receipts (3+4+11+16+17+18)	• Column would be auto populated deriving the requisite information from columns 3, 4, 11, 16, 17 & 18.

Note: SFC : State Finance Commission i.e 3rd State Finance Commission

CFC: Central Finance Commission i.e. 12th & 13th Finance Commission

6. <u>Format 6</u>- Details of Expenditure

Column	Field	Description
No.		
1	Code Number of ZP/BP/GP	Already derived and populated from the NPD data.
2	Name of ZP/ BP/ GP	Already derived and populated from the NPD data.
3	Water Supply & Sanitation	Total revenue expenditure (from Centre Schemes, State
4	Street Lighting	Schemes &/ or Own Resources)should be noted against these
5	Total Core Functions (3+4)	heads
		• Column 5 would be auto populated deriving the requisite information from columns 3 & 4.
6	Administration	• Total revenue expenditure (from Centre Schemes, State
7	Interest Payments	Schemes &/ or Own Resources) should be noted against these
8		heads
	Community Assets	• Column 11 would be auto populated deriving the requisite
9	Pension and other	information from columns 6, 7, 8, 9&10.
	retirement benefits	
10	Other Revenue	
	expenditure	
11	Total Non-Core Functions	
	(6+7+8+9+10)	
12	Water Supply & Sanitation	Total capital expenditure (from Centre Schemes, State
13	Street Lighting	Schemes &/ or Own Resources) should be noted against these
14	Other capital Expenditure	heads •
15	Expenditure under	The expenditures booked under columns
_	Schemes Assigned by state	3,4,6,7,8,9,10,12,13,& 14 would be required to be split
	Govt.	between Expenditure incurred by State Govt. (i.e. State
16	Expenditure under	Schemes & Own Resources) & Central Government (Central
	Schemes Assigned by	Schemes)
	central Govt.	,
<mark>17</mark>	Total Expenditure	 Sum total of all expenditures (Column 5, 11, 12, 13, 14)
	<mark>(5+11+12+13+14)</mark>	

7. <u>Format 7</u>- Physical progress of funds allocated by Central Finance Commission CFC)/State Finance Commission (SFC)

Column No.	Field	Description
1	Code Number of ZP/BP/GP	Already derived and populated from the NPD data.
2	Name of ZP/ BP/ GP	Already derived and populated from the NPD data.
3	Funds received under CFC	Total funds received under 13 th FC for FY 2011- 2012
4	Funds received under SFC	Total funds received under 3 rd SFC for FY 2011- 2012
5	Total Funds received under	Sum total of funds listed in column 3 & 4
	CFC/ SFC	
6		Not in used.
7	Panchayat Buildings	• Expenditure details (from 13 th FC funds)for Asset classes as
8	Other Buildings	listed in column 7- 10
9	Roads/Bridges	• Column 11 would be auto populated deriving the requisite
10	Others	information from columns 7, 8, 9 & 10.
11	Total Assets created	
12	Staff/Manpower	• Expenditure details (from 13 th FC funds) for O&M as listed in
13	Water Supply	column 12- 19
14	Sanitation	• Column 20 would be auto populated deriving the requisite
15	Street Lighting	information from columns 12, 13, 14, 15, 16, 17, 18& 19.
16	ICT/e-Panchayat/e-	
	governance	
17	Data-base	
18	Repairs and Maintenance	
19	Others	
20	Total O&M	
21	Grand total	• Column 20 would be auto populated deriving the requisite information from columns 11&20.
22	Panchayat Buildings	• Expenditure details (from 3rdSFC funds) for Asset classes as
23	Other Buildings	listed in column 22- 25
24	Roads/Bridges	• Column 26 would be auto populated deriving the requisite
25	Others	information from columns 22, 23, 24&25.
26	Total Assets created	
27	Staff/Manpower	• Expenditure details (from 3 rd SFC funds) for O&M as listed in
28	Water Supply	column 27- 34
29	Sanitation	• Column 35 would be auto populated deriving the requisite
30	Street Lighting	information from columns 27, 28, 29, 30, 31, 32, 33&34.
31	ICT/e-Panchayat/e-	
	governance	
32	Data-base	
33	Repairs and Maintenance	
34	Others	
35	Total O&M	
36	Grand total	• Column 36 would be auto populated deriving the requisite information from columns 26&35.