

**U.G. 5th Semester Examination - 2021****COMMERCE****[PROGRAMME]****Discipline Specific Elective (DSE)****Course Code : BCOM-G-DSE-T-2A****(Accounting for Local Bodies)**

Full Marks : 60

Time : 2½ Hours

*The figures in the right-hand margin indicate marks.**Candidates are required to give their answers in their own words as far as practicable.***[FOR ANSWERING QUESTIONS No.2 and 3B, COPY THE GIVEN BLANK FORMATS IN YOUR ANSWER BOOK OR TAKE A PRINTOUT & ATTACH THOSE WITH YOUR ANSWER BOOK]**1. Answer any **ten** questions:  $2 \times 10 = 20$ 

যে-কোনো দশটি প্রশ্নের উত্তর দাও :

i) What are the different forms of Rural Local Bodies?

গ্রামীণ স্থানীয় সংস্থাগুলি কি কি?

ii) Mention year and Constitution amendment number for Panchayat Raj Institutions.

পঞ্চায়েত রাজ প্রতিষ্ঠানের সংবিধান সংশোধন ক্রমিক নং ও বৎসর উল্লেখ কর।

iii) Who makes provisions for Panchayat accounts?

পঞ্চায়েত হিসাব প্রস্তুতের নিয়মাবলী কে প্রস্তুত করেন?

iv) Write the provisions of the Section 186 of the Panchayat Act.

পঞ্চায়েত আইনের ১৮৬নং ধারার সংস্থানগুলি লেখ।

v) Discuss the basis of accounts for Zilla Parishad (ZP) and Panchayat Samity (PS).

জেলা পরিষদ ও পঞ্চায়েত সমিতির হিসাবের ভিত্তি আলোচনা কর।

vi) Write the Form used by Gram Panchayat for General Ledger.

General Ledger প্রস্তুতে গ্রাম পঞ্চায়েত কোন Form ব্যবহার করে?

vii) Discuss the Forms used for Credit vouchers and Debit vouchers in ZP and PS.

জেলা পরিষদ ও পঞ্চায়েত সমিতি Credit ও Debit voucher প্রস্তুতে কোন Form ব্যবহার করে?

viii) Name the Financial Statements as per Urban Local Bodies (ULB) Manual.

স্থানীয় পৌর সংস্থার Manual অনুসারে আর্থিক বিবরণী গুলির নাম লেখ।

ix) Write Additional Statements included in the Annual Report of the ULB.

স্থানীয় পৌর সংস্থার বার্ষিক বিবরণীর সাথে অন্তর্ভুক্ত অতিরিক্ত বিবরণীগুলি লেখ।

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- x) Discuss the requirements to comply new accounting system by the ULBs.

স্থানীয় পৌর সংস্থার ক্ষেত্রে নতুন হিসাব ব্যবস্থার প্রেক্ষিতে প্রয়োজনগুলি উল্লেখ কর।

- xi) Define Gram Unnayan Samiti.

গ্রাম উন্নয়ন সমিতির সংজ্ঞা দাও।

- xii) Discuss Rule 32 for preparation of accounts by the Gram Unnayan Samiti.

গ্রাম উন্নয়ন সমিতির হিসাব প্রস্তুতে নিয়মাবলী ৩২ আলোচনা কর।

- xiii) Write Rule 3 – General procedure for keeping the accounts and register of Gram Panchayat.

গ্রাম পঞ্চায়েত হিসাব এবং অন্যান্য বই প্রস্তুতে সাধারণ পদ্ধতি নিয়মাবলী ৩ অনুসারে আলোচনা কর।

- xiv) What are the different forms of Urban Local Bodies (ULB)?

স্থানীয় পৌরসংস্থাগুলি কি কি?

- xv) Write the provisions regarding Subsidiary Cash Book of Gram Panchayats.

গ্রাম পঞ্চায়েত এর Subsidiary Cash Book এর সংস্থান গুলি লেখ।

2. From the following information write a Cash Book of Ramnagar Gram Panchayat in the format given at the end of this question: 20

Date	Particulars	Amount (Rs.)
01.10.2021	Opening Balance Cash-	28,700
	Bank-	6,72,500
02.10.2021	Paid salary to Executive Assistant by cheque	45,000
04.10.2021	Paid Electricity Bill to WBSEDCL, by cheque	12,200
04.10.2021	Received Untied Funds from Govt. of West Bengal (cheque)	8,50,000
05.10.2021	Taxes collected – received in cash from tax collector C. Das	10,500
05.10.2021	Toll Tax – received in cash from collector S.Das	5,700
06.10.2021	Licence fee on Vehicle – in cash from S. Biswas Rs.5,500 and in cheque from K. Mondal Rs. 10,000	
07.10.2021	Rent received from Community Hall (cash)	1,200
07.10.2021	Paid telephone charges by cheque	1,040
07.10.2021	Paid office expenses in cash to R. Roy	1,050
07.10.2021	Paid for repairing of Tube Wells – cash	7,400
08.10.2021	Received Grant under SSK scheme from Govt. of WB in cheque	1,00,000
09.10.2021	Received Donation in cash from A. Basu	9,000
09.10.2021	Payment made to Sishu Bharati from SSK scheme in cheque	80,000
10.10.2021	Taxes collected - received in cash from tax collector S.Das	3,500
15.10.2021	Paid Travelling expenses to secretary in cash	1,075
18.10.2021	Collection from Poush Mela – in cash collected by S.Das	15,000

20.10.2021	Paid to advance against salary to Executive Assistant (cheque)	22,000
25.10.2021	Paid for Construction of Health Centre to Das Construction (cheque)	4,50,000
27.10.2021	Commission paid to tax collector S.Das – cash	1,100
28.10.2021	Grant from PMGSY scheme from Central Govt. in cheque	80,50,000
28.10.2021	Paid for road construction under PMGSY scheme to Saha & Co. in cheque	21,25,000
30.10.2021	Bank charges by SBI	400

Note: Assume that separate bank accounts have not been opened for funds received from Govt. under different schemes.

### Form 1- Cash Book

.....Gram Panchayat

RECEIPTS							PAYMENTS						
Date	From Whom Received and Purpose	R No	L F	Cash	Bank	Sig. Of E.A.	Date	To Whom Paid and Purpose	R No	L F	Cash	Bank	Sig. Of E.A.

Total Receipts:	Details of Closing Balance:	Total Payments:
Opening Balance:	Cash in hand:	Closing Balance:
Grand Total:	Cash at Bank:	Grand Total:

Signature of the Secretary/Authorized Employee with date

### 3. Give answer to Either 3A OR 3B:

3A অথবা 3B প্রশ্নের উত্তর দাও :

3A. Answer any **four** questions: 5×4=20

যে-কোনো চারটি প্রশ্নের উত্তর দাও :

- Discuss the concept of Local Bodies  
স্থানীয় সংস্থার ধারণা আলোচনা কর।
- What are the “Fundamental Accounting Assumptions” of ULB?  
স্থানীয় পৌরসংস্থার হিসাব বিদ্যার মৌলিক অনুমানগুলি কি কি?
- Discuss the rules for maintenance of Cash Book for Gram Panchayat.  
গ্রাম পঞ্চায়েত এর Cash Book প্রস্তুতের নিয়মাবলী আলোচনা কর।
- What are the relevant provisions of the Panchayat Act related to maintenance of accounts?  
পঞ্চায়েত আইন অনুসারে হিসাবরক্ষণের যথোপযুক্ত সংস্থানগুলি কি কি?

- v) Write the Para 4.1 and Para 4.2 of Accounting Manual for ULB.

স্থানীয় পৌরসংস্থার Accounting Manual এর অনুচ্ছেদ ৪.১ এবং ৪.২ লেখ।

- vi) Discuss the Rule 117 and Rule 133 of Zilla Parishad and Panchayat Samity.

জেলা পরিষদ ও পঞ্চায়েত সমিতির নিয়মাবলী ১১৭ এবং ১৩৩ আলোচনা কর।

3B. From the Receipts and Payments Account given below prepare an Income and Expenditure Account/Statement of Domkal Municipality for the year ended on 31.03.2021, in the format given at the end of the question:

Ignore “Previous Year” column of the said Format

Receipts and Payments Account for the year ended 31.03.2021

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance - Cash	1,33,000	Salary & Allowance	2,86,00,000
- Bank	1,97,40,500	Staff Group Insurance	3,18,000
Municipal Tax collection	21,00,000	Administrative Expenses –	
Tax on Advertisement	95,000	(i) Accounts Deptt.	3,10,000
Revenue assigned by		(ii) Law Dept.	2,25,000
Govt. of W.B.	32,00,000	(iii) Engg. Deptt.	20,50,000
Rent from Auditorium	80,000	(iv) Health Deptt.	8,80,000
Rent from Playground	1,200	(v) Personnnel Deptt.	1,35,000
Trade License Fee	8,00,000	Road Maintenance	80,00,000
Mutation Fee	21,55,000	Water Supply Maintenance	35,00,000
Ambulance hire charge	25,500	Garbage Clearance	36,55,000

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Car parking charge	1,32,000	Street Electricity Expenses	23,00,000
Govt. Grants for –		Interest on Bank OD	7,55,000
(i) Road maintenance	67,00,000	Health Awareness	
(ii) Water supply	43,00,000	Programme	2,85,000
(iii) Salary & allowance	2,55,00,000	Blood Donation Camp Exp.	29,000
Interest on Investment	2,45,000	Purchase of Stores	28,40,000
Interest from Bank	85,500	Subsidies for Toilet	
Fine	500	Construction	25,32,000
Donation	5,50,000	Hire charges for Cars	6,00,000
		Investment in Govt.	
		Bonds	8,50,000
		Closing Balance – Cash	2,50,000
		- Bank	77,29,200
	6,58,43,200		6,58,43,200

*Additional Information:*

- Depreciation for the year – Rs.19,62,000
- There was no opening and closing balance of stores.
- Outstanding Exp. as on 31.03.2021: Salary Rs.4,25,000; Electricity Exp. Rs.1,55,000
- Transfer to Reserve Fund @ 10% of surplus, if any.

In your workings, prepare separate schedule for each item of income and expenditure mentioned in the Format. For example –

Prepare a schedule of Tax Revenue (Schedule no 1-1), by taking Municipal Tax and Tax on Advertisement. Then

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put the total of the Schedule in Income and Expenditure Account.

**FORMAT**

Name of the Urban Local Body.....  
 Income and Expenditure Statement for the period  
 from.....to .....

Code	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
110	Tax Revenue	1-1		
120	Assigned Revenues & Compensations	1-2		
130	Rental Income from Municipal Properties	1-3		
140	Fees & User Charges	1-4		
150	Sale & Hire Charges	1-5		
160	Revenue Grants, Contributions &	1-6		
170	Subsidies	1-7		
171	Income from Investment	1-8		
180	Interest Earned	1-9		
190	Other Incomes	1-10		
<b>A</b>	<b>Total Income</b>			
	<b>EXPENDITURE</b>			
210	Establishment Expenses	1-11		
220	Administrative Expenses	1-12		
230	Operations & Maintenance	1-13		
240	Interest & Finance Expenses	1-14		
250	Programme Expenses	1-15		
260	Revenue Grants, Contributions &	1-16		
270	Subsidies	1-17		

271	Provisions & Write Off	1-18		
272	Miscellaneous Expenses	1-19		
273	Depreciation			
<b>B</b>	<b>Total Expenditure</b>			
A-B	Gross surplus/(deficit) of income over expenditure before Prior Period Items			
	Add/Less: Prior Period Items (Net)	1-20		
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items			
	Less: Transfer To Reserve Funds			
	<b>Net balance being surplus/deficit carried over to Municipal Fund</b>			