

20.13 Maintenance of accounts in Comptroller and Auditor General's formats

Rural Development (C.2) Department

G.O. (Ms) No. 39

Dated : 23.03.2005

Read :

1. G.O. (Ms) No.371, Finance (FC-IV) Department, dated 11.11.2002
2. G.O. (Ms) No.74, Rural Development(C.3) Department, dated 05.04.2004.
3. G.O. (Ms) No.10, Rural Development (C3) Department, Dated 4.02.2005
4. The Director of Rural Development, Letter No 37380/04/PRI.II.3 dated 17.03.2005.

ORDER

In the Government Order first read above, orders were issued accepting the recommendation of the Second State Finance Commission (Para 8.1 / Chapter VIII) in pursuance of the recommendation of Eleventh Finance Commission on the engagement of Para - accounting professionals at Panchayat Union level to compile monthly / annual computerized accounts of all Village Panchayats under each Panchayat Union. In the Government Order second read above, orders were issued for the maintenance of accounts of rural local bodies in the formats prescribed by comptroller and Auditor General of India. In the Government Order third read above, orders were issued for the adoption of database formats approved by the Comptroller and Auditor General of India. Guidelines were also issued in the said Government Order to maintain the database formats by the regular accountants of Panchayat Unions and by Panchayat Assistants in Village Panchayats with the assistance of regular accountants of the respective Panchayat Unions.

2. The Government of India have released a sum of Rs. 5.1912 Crores per annum under Eleventh Finance Commission grant for five years from 2000 - 2001 up to first installment of 2004 - 2005 totaling to Rs. 23.3604 Crores towards the maintenance of accounts of Village Panchayats and intermediary level Panchayats in the formats prescribed by the Comptroller and Auditor General of India.

3. The Director of Rural Development has now requested to sanction the withheld amount of Rs. 2595.60 Lakhs under Eleventh Finance Commission grant for the purchase of computers to a further batch of Village Panchayats along with a matching contribution at 25% of the grants received i.e. Rs. 648.90 Lakhs to be provided by Village Panchayats. A balance sum of Rs. 104.0745 Lakhs intended for the creation of database in Rural Local Bodies withheld already is also due to be released.

4. As per the guidelines of Government of India, the Eleventh Finance Commission grants for the maintenance of accounts shall be utilised for the upkeep of accounts in Panchayats if staff / facilities are not available with them. All the Panchayat Unions are having regular accountants and both the accountants of Panchayat Unions and the Panchayat Assistants in Village Panchayats have already been trained maintain the accounts and database in Comptroller and Auditor General's formats. Since trained accounting professionals are already available at Panchayat Union level and computerization is the basic facility required for the maintenance of accounts / database in Comptroller and Auditor General's format at Village Panchayat level, it is decided to computerize further batch of Village Panchayat level from out of the Eleventh Finance Commission grants towards the maintenance of accounts in Rural Local Bodies for the award period of Eleventh Finance Commission i.e. Rs. 25.956 Crores and the balance funds towards the creation of database i.e. Rs. 1.0407450 Crores along with 25% matching contribution to be provided by Village Panchayats.

5. The Government after careful examination and taking in to account the second installment yet to be received from Government of India, accept the proposal of Director of Rural Development and accord administrative sanction for a sum of Rs. 3374.59312 Lakhs (Rupees Thirty three crores seventy four lakhs fifty nine thousand three hundred and twelve only). Out of this amount, a sum of Rs. 2699.67450 Lakhs (Rupees Twenty six crores ninety nine lakhs sixty seven thousand four

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hundred and fifty only) shall be met from the Eleventh Finance Commission grant and Rs. 674.91862 (Rupees Six crores seventy four lakhs ninety one thousand eight hundred and sixty two only) shall be borne by the Village Panchayats as matching contribution to be provided by the Panchayat Raj Institutions as per the Guidelines of Government of India. Accordingly, financial sanction is accorded for the release of a sum of Rs. 2699.67450 Lakhs (Rupees Twenty six crores ninety nine lakhs sixty seven thousand four hundred and fifty only) for the purchase of Computers to a further batch of Village Panchayats as per schedule decided by the Director of Rural Development.

6. The expenditure towards the purchase of computer furniture, modern facilities, provision of telephone connection, wiring electrical works and partition of computer room etc. shall be borne by the Village Panchayats as matching contribution within 25% of the grants received by them.

7. The Director of Rural Development is authorized to draw the amount of Rs. 2699.67450 (Rupees Twenty six crores ninety nine lakhs sixty seven thousand four hundred and fifty only) sanctioned in Para 5 above and disburse the same to the Managing Director, Electronic Corporation of Tamil Nadu limited, Chennai, pending provision of necessary funds in the FMA 2004-2005. The Managing Director, Electronic Corporation of Tamil Nadu shall keep the amount sanctioned and paid to him, in the P.D account and procure and supply computers, software and other accessories immediately, to a further batch of Village Panchayats as per the configuration and number of Panchayats proposed by Director of Rural Development.

8. The expenditure of Rs. 2699.67450 Lakhs shall be debited to the following head of account:

“3604-00 - Compensation and Assignments to local bodies and Panchayat Raj Institutions - 197 - Assistance to Block Panchayats / Intermedia level Panchayats - Schemes in the Tenth Five Year Plan - II State Plan - JB. Grants to Village Panchayats as per the recommendations of 11th Finance Commission - 09 Grants in Aid - 01. Grants for current expenditure. (DPC NO.3604-00-197-JB-0919)”

9. The Pay and Accounts Officer (South) shall admit and honour the bill pending provision of necessary funds in the FMA 2004-2005.

10. Since the regular accountants of Panchayat Unions are responsible for the maintenance of accounts in Panchayat Unions, the maintenance of accounts in computerized Comptroller and Auditor General's formats and their dissemination in the networked environment through NIC shall be entrusted to the regular accountants of Panchayat Unions. The scheme accountants / assistants in the accounts wing of Panchayat Unions shall also have the combined responsibility in fulfilling the task of maintenance of accounts in Comptroller and Auditor General's formats.

11. The regular accountants of Panchayat Unions shall have to train the Panchayat Assistants of Village Panchayats coming under the jurisdiction of the respective Panchayat Unions, giving priority to Village Panchayats where computers were available, to fill up and maintain the accounts of Village Panchayats in computerized Comptroller and Auditor General's formats and arrange to bring them in the network through NIC till network connectivity between Village Panchayat, Panchayat Unions, Assistant Directors (Panchayats) and District NIC is made. From this centre, the data could be uploaded to the Government in Rural Development Department / Finance Department / State Planning Commission and could be seen by the Rural Development Ministry of Government of India, as well.

12. Regarding District Panchayats, the procedure laid down in Para 2 (vii) of the Government Order third read above for the maintenance of database formats shall be followed for the maintenance of accounts in Comptroller and Auditor General's formats also.

13. The Assistant Director (Panchayats) shall be the District level data holder for the accounts in Comptroller and Auditor General's formats for all the three tiers of rural local bodies under his control. Similarly, the Director of Rural Development shall be the State level data holder and he is responsible for the consolidation of accounts of all Panchayat Raj Institutions in the network created in the Director of Rural Department.

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14. Necessary training programmes for the Panchayat Assistants, accounting personnel of Panchayat Unions and other District level officials to make data entries and to maintain the accounts in computerized Comptroller and Auditor General's formats shall also be conducted by the SIRD / RETCs in association with NIC.

15. The procedures and guidelines stipulated in the Government Orders second and third read above shall also be followed wherever applicable.

16. The Director of Rural Development is requested to furnish the Utilization Certificate for the administrative sanction accorded in Para 5 above immediately so as to forward the same to Government of India.

17. This order issues with the concurrence of Finance Department vide its U.O.No.55/JS (TK)/05, dated: 22.03.2005.

(By order of the Governor)

SANTHA SHEELA NAIR
SECRETARY TO GOVERNMENT