

**U.G. 5th Semester Examination-2021****COMMERCE****[HONOURS]****Discipline Specific Elective (DSE)****Course Code : BCOM-H-DSE-T-02A****(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.*

Students have the **option** to give answer to the question **either** BCOM-H-DSE-T-02A OR BCOM-H-DSE-T-02B

**[FOR ANSWERING QUESTIONS No. 2 and 3B, COPY THE GIVEN BLANK FORMATS IN YOUR ANSWER BOOK]**1. Answer any **ten** questions: 2×10=20যে-কোনো **দশটি** প্রশ্নের উত্তর দাও :

- i) What do you mean by Local Bodies?  
স্থানীয় সংস্থা বলতে কি বোঝ?
- ii) Define Gram Sabha.  
গ্রাম সভার সংজ্ঞা দাও।
- iii) Name the Form used for Cash Book and Subsidiary Cash Book of Zilla Parishad.  
জেলা পরিষদের ক্ষেত্রে Cash Book এবং Subsidiary Cash Book প্রস্তুতে কোন্ Form ব্যবহার হয়?

iv) What are the different forms of Urban Local Bodies?

স্থানীয় পৌরসংস্থাগুলি কি কি?

v) What is 'Accounting Standards'?

'Accounting Standards' বলতে কি বোঝ?

vi) Mention Constitutional amendment of the Panchayati Raj Institution.

পঞ্চায়েত রাজ প্রতিষ্ঠানের ক্ষেত্রে সংবিধান সংশোধন উল্লেখ কর।

vii) Define 'Panchayat' as per West Bengal Panchayat Act, 1973.

পঞ্চায়েত আইন ১৯৭৩ এর প্রেক্ষিতে পঞ্চায়েত এর সংজ্ঞা দাও।

viii) Mention the Constitutional provisions for Audit of Accounts for Panchayat.

গ্রাম পঞ্চায়েতের হিসাব নিরীক্ষা সম্পর্কে সংবিধানের ব্যবস্থাসমূহ উল্লেখ কর।

ix) Which Forms are used for General Ledger and Cheque Book Register of Gram Panchayat?

গ্রাম পঞ্চায়েত এর ক্ষেত্রে General Ledger এবং Cheque Book Register লিখনে কোন্ কোন্ Form ব্যবহার হয়?

x) What is Going concern accounting assumption for ULB?

স্থানীয় পৌর সংস্থার ক্ষেত্রে চলমান হিসাব সংক্রান্ত ধারণা কি?

xi) Mention the provisions of the Section 187 of the Panchayat Act.

পঞ্চায়েত আইনের ১৮৭ নং ধারার ব্যবস্থা সমূহ উল্লেখ কর।

xii) What are the primary accounting documents used by ULB?

স্থানীয় পৌরসংস্থার ক্ষেত্রে কি কি প্রাথমিক দলিল ব্যবহার হয়?

xiii) Mention Rule 27 for submission of reports and accounts by the Gram Panchayat.

নিয়মাবলী ২৭ অনুসারে গ্রাম পঞ্চায়েত এর বিবরণী এবং হিসাব সম্পর্কে উল্লেখ কর।

xiv) Mention important reports generated for ULB.

স্থানীয় পৌরসংস্থার সৃষ্ট গুরুত্বপূর্ণ বিবরণীগুলি উল্লেখ কর।

xv) Mention Rule 4 for preparation of budget for Zilla Parishad or Panchayat Samity.

জেলা পরিষদ ও পঞ্চায়েত সমিতির নিয়মাবলী ৪ অনুসারে বাজেট প্রস্তুতি উল্লেখ কর।

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

Date	Particulars	Amount (Rs.)
01.11.2021	Opening Balance Cash- Bank-	15,700 10,12,000
02.11.2021	Paid salary to Executive Assistant by cheque	45,000
04.11.2021	Paid Electricity Bill to WBSEDCL, by cheque	22,200
04.11.2021	Received united Fund from Govt. of West Bengal (cheque)	10,00,000
05.11.2021	Taxes collected – received in cash from tax collector M. Hassan	15,500
05.11.2021	Toll Tax – received in cash from collector B. Biswas	7,500
06.11.2021	Licence fee on Vehicle – in cash from S. Sarkar Rs.3,500 and in cheque from S.Rahaman Rs. 4,000	
06.11.2021	Rent received from Community Hall (cash)	5,000
07.11.2021	Paid telephone charges in cheque	2,246
07.11.2021	Paid office expenses in cash to A. Majumdar	855
08.11.2021	Paid for repairing of Tube Wells – cash	5,400
08.11.2021	Received Grant under SSK scheme from Govt. of WB in cheque	98,000

09.11.2021	Received Donation in cash from K. Pramanik	3,000
09.11.2021	Payment made to Sishu Bikash Kendra from SSK scheme in cheque	1,51,000
11.11.2021	Taxes collected - received in cash from tax collector M. Hassan	5,500
15.11.2021	Paid Travelling expenses to secretary in cash	775
18.11.2021	Collection from Cultural Festival – in cash collected by B. Biswas	29,000
20.11.2021	Paid advance against salary to Executive Assistant (cheque)	12,000
25.11.2021	Paid for Construction of Health Centre to Choudhury Construction (cheque)	4,55,000
27.11.2021	Commission paid to tax collector M. Hassan – cash	1,900
28.11.2021	Grant from PMGSY scheme from Central Govt. in cheque	95,00,000
28.11.2021	Paid for road construction under PMGSY scheme to Saha& Co. in cheque	21,00,000
30.11.2021	Bank charges by PNB	200

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. Answer any **four** questions:  $5 \times 4 = 20$

যে-কোনো চারটি প্রশ্নের উত্তর দাও :

i) Discuss the main features of the Constitution (Seventy-third Amendment Act, 1992).

সংবিধানের ৭৩ তম সংশোধনীর গুরুত্বপূর্ণ বৈশিষ্ট্যগুলি আলোচনা করো।

ii) Write the Accounting Standards for Local Bodies.

স্থানীয় সংস্থার Accounting Standard গুলি লেখ।

iii) Discuss principles for maintenance of accounts of Zilla Parishad and Panchayat Samity.

জেলা পরিষদ ও পঞ্চায়েত সমিতির হিসাব প্রস্তুতের নীতিসমূহ আলোচনা করো।

iv) Write the provisions for maintaining Cash Book of Zilla Parishad and Panchayat Samity.

জেলা পরিষদ ও পঞ্চায়েত সমিতির Cash Book লিখনের সংস্থানগুলি আলোচনা কর।

v) Discuss Para 4.2 and 4.3 of Accounting Manual for Urban Local Bodies.

স্থানীয় পৌর সংস্থার Accounting Manual এর অনুচ্ছেদ ৪.২ ও ৪.৩ আলোচনা করো।

vi) Mention the provisions for preparation of annual statement of Receipts and Payments of Gram Panchayat.

গ্রাম পঞ্চায়েতের Receipts and Payments এর বার্ষিক বিবরণী প্রস্তুতের সংস্থানগুলি আলোচনা করো।

3B. From the Receipts and Payments Account given below prepare an Income and Expenditure Account/Statement of Kalyani Municipality for the year ended on 31.03.2021, in the format given at the end of the question. 20

(Ignore “Previous Year” column of the said Format)

**Receipts and Payments Account for the year ended 31.03.2021**

Receipts	Amount	Payments	Amount
	(Rs.)		(Rs.)
Opening Balance- Cash	1,23,000	Salary & Allowance	2,70,00,000
- Bank	2,80,40,500		
Municipal Tax collections	21,00,000		
Tax on Advertisement	95,000	Staff Group Insurance	3,50,000
Revenue assigned by Govt. of W.B.	24,00,000	Administrative Expenses –	
Rent from Auditorium	80,000	(i)Accounts Deptt.	2,90,000
Rent from Playground	500	(ii) Law Dept.	1,15,000
Trade License Fees	5,00,000	(iii) Engg. Deptt.	13,00,000
Mutation Fees	14,75,000	(iv) Health Deptt.	10,80,000
Ambulance hire charges	55,000	(v) Personnel Deptt.	2,55,000
Car parking charges	5,000	Road Maintenance	65,00,000
Govt. Grants for –		Water Supply	

(i) Road maintenance	87,00,000	Maintenance	32,00,000
(ii) Water supply	63,00,000	Garbage Clearance	15,70,000
(iii) Salary & Allowance	2,55,00,000	Street Electricity Expenses	13,00,000
Interest on Investment	2,55,000	Interest on Bank OD	6,15,000
Interest from Bank	85,000	Health Awareness	
Fines	1,700	Programme	3,75,000
Donations	80,000	Blood Donation Camp Exp.	35,000
		Purchase of Stores	29,00,000
		Subsidies for Toilet	
		Construction	15,35,000
		Hire charges for Cars	3,50,000
		Investment in Govt. Bonds	7,10,000
		Closing Balance - Cash	1,15,000
		- Bank	2,62,00,700
	<b>7,57,95,700</b>		<b>7,57,95,700</b>

*Additional Information:*

- Depreciation for the year – Rs. 17,55,000
- There was no opening and closing balance of stores.
- Outstanding Exp. as on 31.03.2021: Salary Rs. 3,05,000 and Electricity Bill Rs. 2,15,000
- 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 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			
	<i>Net balance being surplus/deficit carried over to Municipal Fund</i>			