

Name of Document	Double Entry Account System Operations Manual		
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

DEAS

Double Entry Accounting Information System

OPERATIONS MANUAL



User Departments
**Department of Rural Development & Panchayati Raj,
Himachal Pradesh**

SW Developed by: **NIC Himachal Pradesh**

Project Coordinated by: **HIPA**

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1.0 Introduction

1.1 Overview of the Double Entry Accounting Information System

DEAS is a computerised solution for maintenance of accounts on double entry system of accounting for development blocks and generating all mandatory reports like cash account, trial balance, ledgers, receipt and payment accounts. The financial transactions are captured in the form of vouchers and linked with development works being executed through Panchayats.

In the double entry system accounting, every transaction is routed through the vouchers which are filled in by the accountants/officials and countersigned by the next higher official. Every voucher debits one account and credits another account; hence all accounts will always balance. Even if some error is made, the correction has to be through a voucher. The vouchers of the following three types are used in this system:

- Payment voucher
- Receipt voucher
- Transfer/Journal Voucher

In the manual system besides writing vouchers, the accountant had to make entries in every Ledger affected through the transaction, generate bank reconciliation statement etc. Even finding correct ledger page number was a task. However, in the computerised system, only voucher entry is done and the SW ensures that correct posting in respective accounts/ledgers is done. There is linkage of financial accounting with physical progress of individual works so that monitoring is better.

The HP Institute of Public Administration started training of block officials from the year 2003 and all accounting staff was imparted training to switch the accounting system from single entry to double entry system. Thereafter, work started on the software development. The blocks of Rural Development department, numbering 75 in Himachal Pradesh, are located in rural areas and there is not much IT infrastructure available. Hence, a stand alone web-enabled application with scalability features (MS-Access to SQLServer 2005) was developed and implemented on stand alone machines in Mashobra and Kandaghat blocks keeping the system resources requirements to the lowest.

1.2 Objectives

- ✓ Switch to the Double Entry Accounting System in 75 Blocks & 70 panchayats
- ✓ Impart training to all concerned officials on the DEAS
- ✓ Maintain true and complete record of financial transactions
- ✓ To ensure greater accuracy, correctness
- ✓ Reduce manual work and increase efficiency at block level
- ✓ Improve decision making in view of better reporting mechanisms on funds utilization
- ✓ Facilitate watch over funds released, utilized and overall control over finances

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1.3 Benefits

- ✓ Better monitoring of programs/schemes/works resulting in **better fund utilization** at block level and monitoring of works carried out at anchayats
- ✓ Transparency in maintenance of accounts resulting in better governance
- ✓ **Provision for compilation of accounts at block and DRDA level**
- ✓ **True and complete record of accounts** as the double entry system of accounting follows standard commercial accounting procedures
- ✓ Greater accuracy and correctness of accounts and easy detection of errors
- ✓ Efficient and IT savvy human resource
- ✓ Reduction in the number of cash-books
- ✓ Reduced manual effort, as only vouchers need to be filled and signed

1.4 User Organisation

The spirit of India lives in villages and only by changing the face of rural areas, can we hope for a better future for the State and nation as a whole. Rural Development Department is engaged in changing the face of Rural Himachal through its many fold development schemes, working in a participatory manner with the rural folks.

The State Rural Development Department is engaged in the implementation of different rural development and poverty alleviation programmes. These include NREGA, DPAP/DDP/IWDP, Indira Awas Yojana, Total Sanitation Campaign Projects, National Social Assistance. The **Development Blocks** are the pivot for planning and implementation of various rural development schemes. **Panchayati Raj Institutions** at various levels are being involved in the planning and execution of poverty alleviation and employment generation programmes so that it is ensured that the benefits under these programmes reach the right person.

The District Rural Development Agencies (DRDA) mainly provide funds to the Blocks Development Office for implementation of various schemes. The BDOs further provide funds to Gram Panchayats for execution of individual works/ beneficiaries. The idea is to monitor these individual works/beneficiaries so that the basic objective of Rural Development Department of “**overall development of rural areas with the active participation of the community.**” The other objective is accurate account keeping of these funds received from the Government of India or State Government.

1.5 Document Organisation

The Operations Manual is meant to provide complete information to the Government Officials at Blocks/ Panchayats in switching over from the existing manual double entry accounting system to computerised accounting system. It is organised as following:

1. Overview of the system, Departments of Rural Development & Panchayati Raj, objectives, benefits of the SW
2. Double Entry Accounting System-Basic concepts, principles, theory and practice, how to adopt cash based accounting system
3. SW and Hardware requirements, including installation of SW, back-up of data

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4. Using the SW for the first time, switch over to the computerised system, pre-requisites and assumptions, actual software operation after complete switch over to the computerised system
5. Guidelines issued by the Department of Rural Development for smooth operation of the DEAS SW and audit requirements
6. Trouble shooting and frequently asked questions

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2.0 Double Entry System of Accounting in Development Blocks of H.P.

Accounting is the basic pillar of financial system of any organization. A well organized accounting system will not only be of help to the organization in achieving its objectives but also help in improved planning, monitoring and decision making. The Department of Rural Development is implementing various programmes viz. poverty alleviation, social assistance, self/ wage employment and natural resource management programmes. These programmes / schemes are being implemented through BDO offices/ DRDAs in the State. The funds for implementation of these programmes are being received by the Blocks from various sources and agencies including State and Central Governments. Some of these schemes are implemented by the Blocks itself and for implementation of some other schemes funds are being released to Gram Panchayats. The BDOs are required to maintain separate accounts of the funds received from different sources and send audit statements and utilization certificates to different funding authorities as per their guidelines, which also vary from agency to agency. In view of this, it is necessary that the BDO offices maintain complete and correct accounts of all schemes. Accounting is the guide post for management and therefore, it is imperative that these reflect the true and fair picture of the working of BDO offices / DRDAs . Moreover, the accounting acts as an aid to the decision makers through periodical reporting and therefore, it is necessary that these are prepared on sound accounting principles and are meaningful and reliable. In this regard, the Ministry of Rural Development, Govt. of India has issued guidelines on accounting procedure in the year 1984-. Revised accounting procedure for DRDAs / Societies was also issued in 2001 containing one of the amendment incorporated as the Accounts of the DRDAs/ ZPs / DLCs on NSAP ands Blocks shall be maintained on the accrual basis / Double Entry System of Accounting.

The **account keeping of different schemes and programmes** is one of the important functions at Block / DRDA levels which is being looked after by the Superintendents, Accountants, Sr. Assistants, Progress Assistants and other ministerial staff in the State. This accounting function includes maintenance of cash books, ledgers, bank reconciliation, trial balance, preparation of receipts and payments accounts and balance sheet. Most of these Sr.. Assistants (Accounts) are promoted from the category of clerks. These functionaries have no professional background in account though they maintain the accounts of different programmes at the block and DRDA level. The system of maintenance of accounts at block and DRDA level is not consistent and are found to be have a number of shortcomings in the single entry system. These accounts were maintained in a haphazard manner and there was a wide difference in the way these accounts were maintained in the different blocks. In order to make the accounting system uniform and to bring these in order with modern accounting practices, a meeting under the chairmanship of the then Secretary(RD & PR) was organized at HIPA during August, 2003. As a result of this meeting, the HIPA started training on the Double Entry System of Accounting to the block officials. The total target of officials to whom this training on Double Entry System of Accounting was to be provided was about 500 which includes Superintendents, Sr. Assistants(Accounts), Progress Assistants and Clerks. Since September, 2003 the HIPA which is also a State Institute of Rural Development (SIRD) has imparted 3 weeks training on Double Entry System of Accounting (DES) to about 421 block / DRDA officials. The Institute has also organized 3 – days refresher

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training on Double Entry System of Accounting (DES) to those block// DRDA officials who had already undergone the 3 weeks training on Double Entry System of Accounting (DES). Under this training the Institute has so far covered 274 block/ DRDA officials

In order to assess the **impact of the training programmes**, HIPA has carried out an impact study through a consultant with focus on the following areas during the year 2005-06.

- Extend to which training objectives have been achieved by organizing the training programmes on DES
- Impact of the training at the field level
- Stewardship in the form of guidelines and directions from the Directorate of Rural Development and the DRDAs
- Possible long term benefits

Some of the **important findings** of the above study were :-

- On an average 4 persons have been trained per block in the DES against the sanctioned ministerial staff of 7 per block.
- 19 out of 22 blocks under evaluation were switched over to Double Entry System of Accounting (DES) from Single Entry System of Accounting.
- As a result of the above training, a major reduction in number of cash books maintained was also observed.
- Improvement in Accounting System, accuracy of information and access of information for the preparation of reports were also observed.
- Almost 60% of ministerial staff had also working knowledge of computers as compared to 18% of Supervisory staff.
- About 85 % of the trainees covered under the study expressed strong need for the computer training in computerized training especially in computerized accounting software.

In view of the above findings HIPA has started working since April, 2006 on the computerization of Double Entry System of Accounting for implementation in the blocks and panchayats with the assistance of NIC. The **objective** is to do away with the manual system. The problem with the manual DES is that posting of the entries into various accounts/ ledgers and compilation of reports programme/ scheme-wise have to be done manually which is a tedious and time consuming task. In the computerized system of accounting, the work will be reduced considerably as all postings and reports generation will be done by the computer automatically so that the maximum benefits of DES could be derived in terms of better monitoring of programmes / schemes / works, transparency in maintenance of accounts, better reporting mechanism, true and complete record of accounts, greater accuracy and correctness of accounts.

The **accounting software** developed with the assistance of NIC/NICSI has been tested successfully in the two adjoining pilot blocks viz. Mashobra & Kandaghat. Now, the Department of Rural Development has decided to roll out the accounting software in all 77 development blocks w.e.f. 1st April, 2009. Therefore, moving towards this direction a manual is required to be prepared for the users. Although, this manual has already been

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prepared by the NIC, however, before using the customized accounting software, the accountant or the official who is responsible for maintaining the block accounts needs to be aware about the basic concepts, principles and rules of accounting as described in this chapter.

What is Accounting?

Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events, which are of financial character and interpreting results thereof.

What are the functions of Accounting?

Accounting performs the functions of recording of financial transactions, communicating of recorded facts, meeting legal requirements and interpreting of accounting records.

What are Accounting Principles?

The rules and conventions of accounting are commonly referred to as its principles. Accounting principles are described by terms like concepts and conventions. The term concepts is used to mean necessary accounting assumptions upon which accounting is based. Whereas the term convention is used to signify customs or traditions as a guide to prepare the accounting statements.

2.1 What are the Accounting Concepts?

Business Entity Concept: Accounting assumes that a business is separate and distinct from the person or persons who own it. e.g. B.D.O. office or DRDA or Gram Panchayats or any organization has a different entity from their administration or management.

Money Measurement Concept: Accounting records only those facts that can be expressed in terms of money.

Going concern Concept: The business will continue to operate for a indefinitely long period in the future unless there is a good evidence to the contrary.

Cost Concept: This concept states that a asset is recorded at its actual cost and this cost is the basis of all subsequent accounting for the assets.

Dual Aspect Concept: Every transaction entails two fold effect and this is called dual or double aspect or duality of a transaction. The set of records based on this duality is called double entry system of Accounting.

Accounting Period Concept: The life of a business is assumed to be indefinite. Therefore, the accounts are required to be maintained for certain period in order to assess the income in the business or take some other decisions. Similarly, the accounts of Govt. organizations are being maintained for the Financial Year (1st April to 31st March).

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Matching Concept: Expenses incurred in a particular period should be matched with revenues realized in that period. That is why the Profit & Loss Accounts, Income & Expenditure are prepared for a certain period. .e.g. Financial Year or Calendar Year.

What are Accounting Conventions?

Convention of Consistency: Consistency should be adopted while recording the accounting transactions or using methods / procedure. e.g. if you are using cash system of accounting then always use the cash system of accounting while recording the financial transactions or using accrual system then the accrual system should be used for all the transactions.

Convention of Conservatism: Anticipate no profits and provide for all losses. Making provision for doubtful debts or valuation of stock at cost or market price.

Convention of Materiality: The accounting records only material events not the immaterial events. Although there is no line of demarcation to separate these events, however, it depends upon the judgment and common sense.

What is Double Entry System of Accounting?

The theory of double entry system is based on the assumption that there are two aspects to every transaction. Every transaction must be recorded twice in an accounting system once for recording the gain of an asset and in the other the loss or liability. The mechanics of double entry system is such that every transaction affects and is recorded in two or more accounts with equal debits and credits. This method thus enables a full record to be kept of every account. It also helps in providing an automatic check on the arithmetic accuracy of accounting because total assets must be equal to total liabilities. In brief, double entry system is based on accounting equation i.e.

$$\text{Assets} = \text{Liabilities} + \text{Capital}$$

2.2 Meaning of Debit and Credit

In accounting, the left side of any account is called the debit side (Dr) and the right side is called the credit side (Cr) The act of recording a debit in an account is called debiting and the recording of a credit is called crediting. The difference between total debits and total credits recorded in an account is the account balance and this balance may be debit balance or a credit balance. An account has a debit balance when the sum of debits exceeds the sum of its credits. Also an account has a credit balance when its credits exceeds its debits. An account is said to be balanced when its debits equals to credits.

Types of Accounts

There are three types of accounts i. e. personal, real and nominal.

Personal Accounts: Account of natural persons or artificial persons such as debtor's a/c, creditor's a/c, scheme's a/c, grant in aid's a/c, salary outstanding a/c, interest prepaid a/c, bank a/c etc.

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Real Accounts: These are accounts of things tangible or intangible e.g. furniture account, machinery account, cash account, goodwill account, patent rights account, works account.

Nominal Accounts: These are the accounts of expenses and incomes, e.g. interest paid a/c, wages a/c, interest credited by bank, commission a/c, rent a/c, salary a/c, discount etc.

Rules of these Accounts :

Personal Account : Dr. the receiver and Cr. the giver.

Real Account: Dr. what comes in and Cr. what goes out.

Nominal Account: Dr. all expenses and losses and Cr. all incomes and gains

How to Journalize the Transactions?

Steps to be followed in Journalizing Transactions

Identify the two accounts involved in the transaction.

Classify each of these two accounts- Personal, real or nominal accounts.

Apply the respective principle/ rule on any one of them . That account either be debited or credited. If that account is debited then credit the other account.

2.3 Let's us take the following examples;

Example 1:

1.4.2008 : Received Grant in Aid Rs. 2.0 Crore under NREGS through D.D. No. H/K231675 and deposited in the U Co Bank Kandaghat.

Step 1: Two Accounts involved are : U Co Bank Kandaghat & Grant in Aid A/C under NREGS.

Step 2 : Classify the Accounts : U.Co Bank Kandaghat is a Personal Account & Grant in Aid is also a Personal Account.

Step 3: Apply the rule: Dr. the receiver which is Uco Bank A/c and other Account should be Cr.

<i>Date of Transaction</i>	<i>Particulars</i>	<i>L.F.</i>	<i>Debit</i>	<i>Credit</i>
1.4.2008	Uco Bank Kandaghat A/C Dr To NREGS Grant in Aid. (Being Grant in Aid received from DRDA under NREGS)		2.00 Crore	2.00 Crore

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Continuing the transaction Rs 50.00 lakh released to each to G.P. A, G.P. B, G.P.C & G.P. D as an advance for undertaking works under NREGS in these Gram Panchayats on 15.4.2008.

After spending these amounts on Construction of Village Road by the G.P. A, Water Tank by G.P. B, Check Dams by G.P. C and Afforestation by G.P.D submitted their accounts to the B.D.O Office Kandaghat on 30.6.2008.

<i>Date of Transaction</i>	<i>Particulars</i>	<i>L.F.</i>	<i>Debit</i>	<i>Credit</i>
1.4.2008	<i>NREGS Grant in Aid Dr To Village Road in G.P.A To Water Tank in G.P. B To Check Dams in G.P.C To Afforestation in G.P. D (Being Grant in Aid Transferred to works sanctioned as per Self of Project)</i>		2.00 Crore	50.00 lakh 50.00 lakh 50.00 lakh 50.00 lakh
15.4.2008	<i>Gram Panchayat A Dr. Gram Panchayat B Dr. Gram Panchayat C Dr. Gram Panchayat D Dr. To Uco Bank Kandaghat (Being amount transferred to the Gram Panchayats in advance vide cheque No. to for undertaking works)</i>		50.00 lakh 50.00 lakh 50.00 lakh 50.00 lakh	2.00 Crore
30. 6.2008	<i>Village Road in G.P.A Dr. Water Tank in G.P. B Dr. Check Dams in G.P.C Dr. Afforestation in G.P. D Dr. To Gram Panchayat A To Gram Panchayat B To Gram Panchayat C To Gram Panchayat D (Being Advance adjusted by the Gram Panchayats by submitting their accounts)</i>		50.00 lakh 50.00 lakh 50.00 lakh 50.00 lakh	50.00 lakh 50.00 lakh 50.00 lakh 50.00 lakh

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Example 2. Received a draft of Rs. 1,00,000 as grant in aid under SGSY and deposited in SBP, Kandaghat on 1.4.2008. The amount so sanctioned was released to the 10 members of SHG, Baishali Village @ Rs.10, 000 each as adjustment of Subsidy on 31.12.2008.

Date of Transaction	Particulars	L.F.	Debit	Credit
1.4.2008	SBP A/C Dr. To Grant in Aid under SGSY (Being grant in aid received from DRDA vide D.D. No. ----- dated----- and deposited in SBP)		1,00,000-00	1,00,000-00
1.4.2008	Grant in Aid A/C Dr. To Members of SHGs Baishali (Being subsidy received & transferred to the 10 members of SHG Baishali)		1,00,000-00	1,00,000-00
31.12.2008	Members of SHG Baishali Dr. To SBP A/C (Being subsidy released to 10 members of SHG Baishali @ Rs.10,000/ per member.)		1,00,000-00	1,00,000-00

Example 3: A sum of Rs. 250,000/- is received as grant in aid under IWDP-III for the works being undertaken in Micro Water Shed Ashwani Khad on 1.4.2008 and deposited the same in SBP. The funds so received are Rs. 50,000/- each on account of Percolation Tank, Check Dams, Water Harvesting Structures, Plantation of Kachnar & Rubina plants & Irrigation Kuhl. The first Instalment of Rs. 1,50,000/- has been released on 15.4.2008 to undertake the above activities to the watershed Committee as an advance. The second installment has also been released on 1.9.2008 after receiving the final adjustment vouchers in respect of first installment.

Date of Transaction	Particulars	L.F.	Debit	Credit
1.4.2008	SBP A/C Dr. To Grant in Aid under IWDP-III (Being grant in aid received from DRDA vide D.D. No. ----- dated----- and deposited in SBP)		2,50,000-00	2,50,000-00
1.4.2008	Grant in Aid under IWDP-111 A/C Dr. To Percolation Tank To Check Dams To Plantation works To Water Harvesting Structures To Irrigation Kuhl (Being Grant in received received & transferred to works account under IWDP-111)		2,50,000-00	50,000-00 50,000-00 50,000-00 50,000-00 50,000-00

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15.4 .2008	<p style="text-align: center;"><i>Watershed Committee A/C Dr.</i> <i>To SBP A/C</i></p> <p><i>(Being first installment released to the watershed committee as advance vide Cheque No. _____ dated: _____)</i></p>		1,50,000-00	1,50,000-00
1.9.2008	<p><i>Percolation Tank Dr.</i> <i>Check Dams Dr.</i> <i>Plantation works Dr.</i> <i>Water Harvesting Structures Dr.</i> <i>Irrigation Kuhal Dr.</i></p> <p style="text-align: center;"><i>To Watershed Committee A/C</i></p> <p><i>(Being vouchers received against the first installment released to the Watershed Committee)</i></p>		30,000-00 30,000-00 30,000-00 30,000-00 30,000-00	1,50,000-00
1.9.2008	<p style="text-align: center;"><i>Watershed Committee A/C Dr.</i> <i>To SBP A/C</i></p> <p><i>(Being second installment released to the watershed committee as advance vide Cheque No. _____ dated: _____)</i></p>		1,50,000-00	1,50,000-00

How to Prepare the Vouchers?

The above transactions can be journalized through vouchers. These vouchers may be supported by the documents such as resolution of G.P. , assessment by the Technical Staff, bills / cash memos etc. based on case to case basis . These vouchers can be classified based for the facilitation of the Accountant as Receipt, Payment and Adjustment vouchers. These vouchers can be authenticated by signing by the accountant who prepare the vouchers, by the Superintendent who checked the vouchers and by the B.D.O. who finally approved the vouchers. These vouchers should be prepared date wise on the basis of transactions take place. and a detail narration can be given about the transaction at the space prescribed for this purpose.

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Performa of Voucher

Office of the Project Officer/ B.D.O / Gram Panchayat
(Receipt / Payment / Adjustment Voucher)

Voucher No.

Date

		Amount
Account Name	Dr.	
Total		
Account Name	Cr.	
Total		
Detail Narration about the Transaction Enclosures: Supporting Documents		
Prepared by B.D.O./ Pradhan	Checked by	P.O./

After preparation of the vouchers the following process / steps are adopted for maintaining the block accounts if accounts are to be maintained manually:

1. Maintaining day wise Block Cash Book based on the vouchers.
- 2, Maintaining Ledger Accounts Scheme wise & Panchayat wise
3. Closing of Ledger Accounts & Preparation of Trial Balance.
4. Preparation of Receipt & Payment Account, Income & Expenditure Account and Balance Sheet
5. Bank Reconciliation & Audit of Accounts.

Computerization of Block Accounts:

The State Institute of Rural Development with the assistance of the State Centre of NIC has developed a customized accounting software based on double entry system of accounting to maintain the Block Level Account. Therefore, while adopting this software, the steps/ process mentioned above will be taken care of by the software. The Accountant has to prepare/ create and feed the vouchers in computer software. The Software will generate all types of reports which are required to be generated at the Block level. The procedure with regard to "How to Use" the software has been described in the following chapters.

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3.0 Technical Requirements/Installation/Data Backup

3.1 Hardware requirements

- Personal computer (with Windows OS)
- Printer (Laser or dot-matrix)
- UPS (with 30 minute back-up)
- LAN (preferred, in case of more than one user or PC is to be used for SW access)

3.2 Software requirements

- SQL Express, ASP (VBScript)
- IIS-Web server, Windows XP (Professional)
- Application SW (DEAS)

3.3 Other requirements

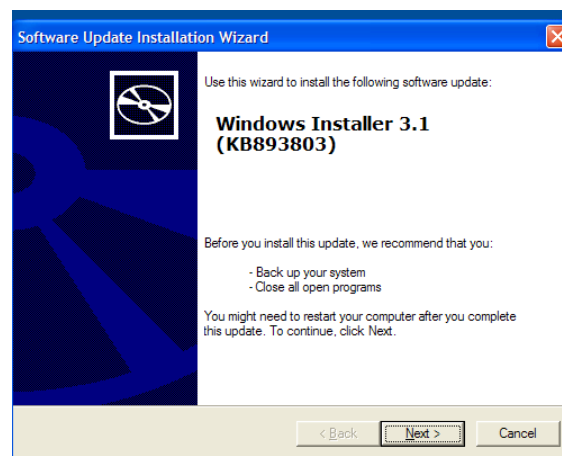
- The accountant must have working and functional knowledge of computer operation
- The accountant must have undergone training on double entry accounting system
- The accounts must be based on principles of cash based double entry accounting system
- The accounts must be ready in the form of Trial Balance (Statement of Affairs on the cut-off date when the computerized system is to be adopted)

3.4 Installation procedure

Installation of SQL Express

STEP I: Installation of Windows Installer 3.1

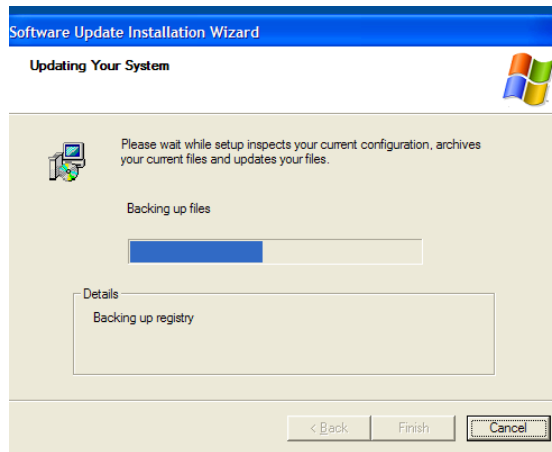
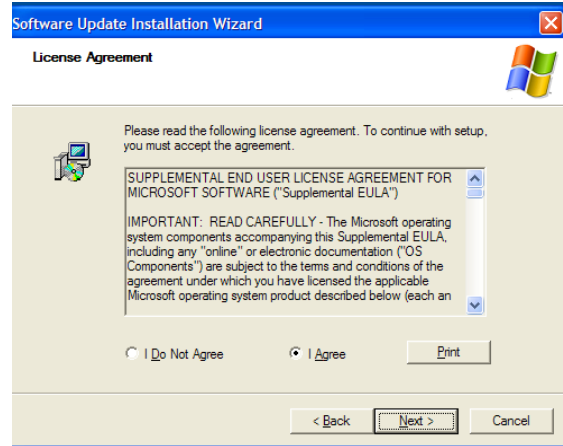
Close all running programs and double click the file "WindowsInstaller-KB893803-v2-x86.exe" to execute and install installer. The screen to the right will appear.



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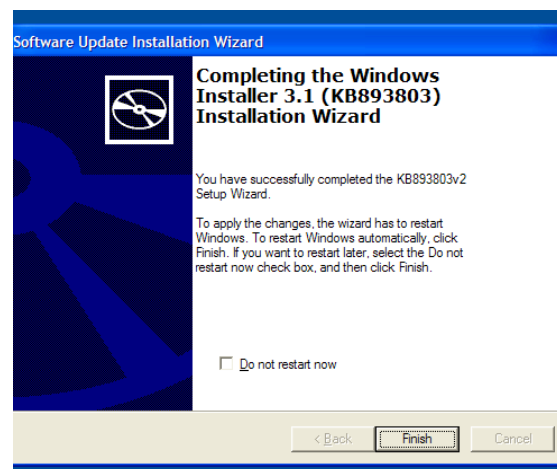
Press Next button to proceed further. Following screen will ask for term and conditions for which you need to press "I Agree" radio button and press "Next" button to move further in the screen shown on the left side.

Following screen will appear and installation procedure will start.



Following screen will intimate a requirement to restart your computer. Click "Finish" button to restart the computer.

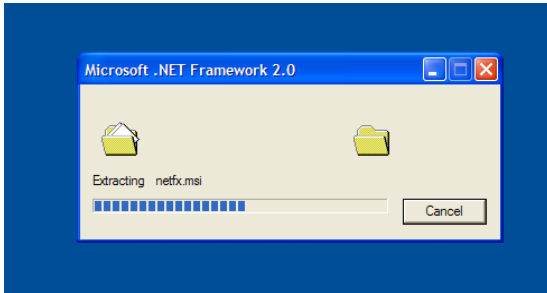
Windows installer installation is now over.



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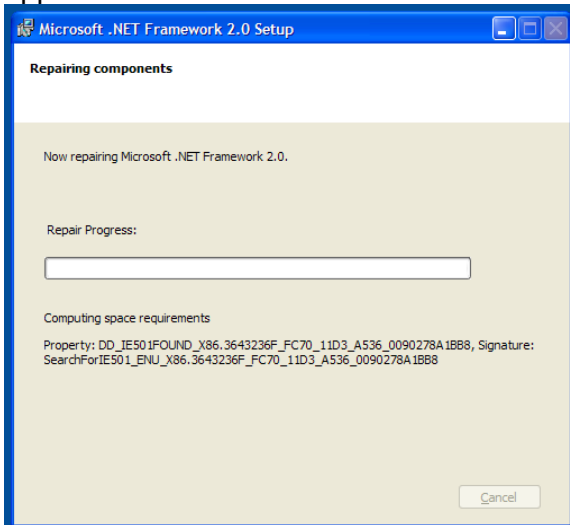
STEP II: Installation of MS .Net Frame Work 2.0

Double click “dotnetfx.exe” to start .Net framework installation. Following screen will appear which will install .Net framework on your computer.

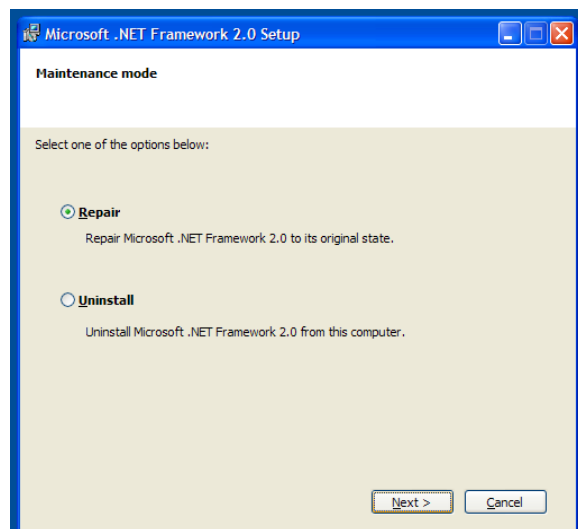


If your computer already contains any version of .Net framework, following screen will appear. Choose repair option and press “Next” button to proceed further.

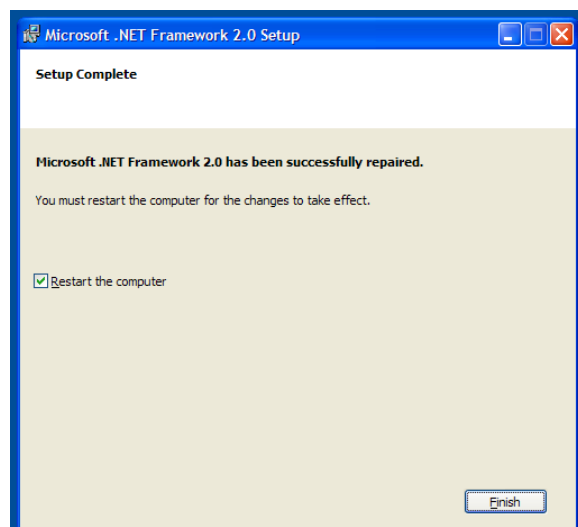
System will start repairing/installing the .Net framework 2.0 and following screen will appear:



This completes the installation of MS .Net Frame Work 2.0



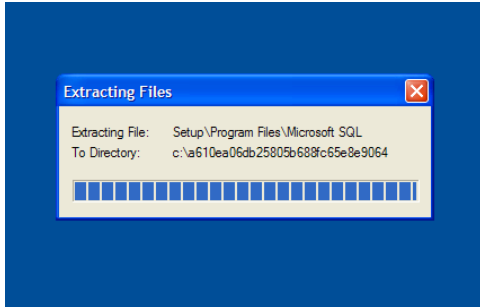
Following screen will ask you to restart your computer. Press “Finish” button to complete installation and restart computer.



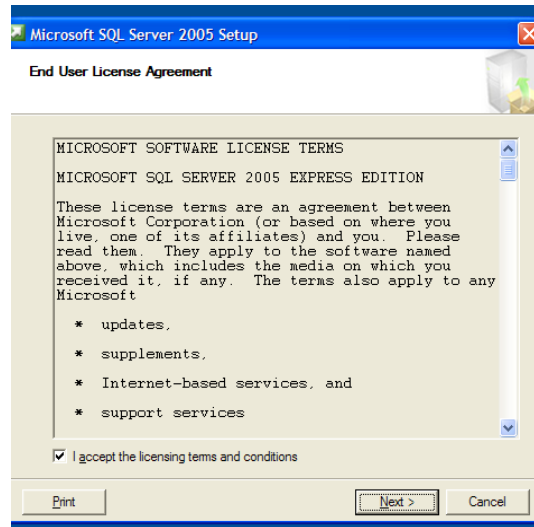
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STEP III: Installation of SQL Express 2005

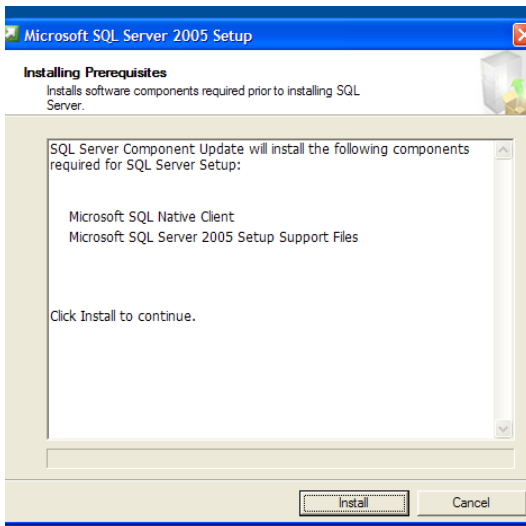
Double click on file "sqlexpr32.exe" to start installation. Following screen will appear.



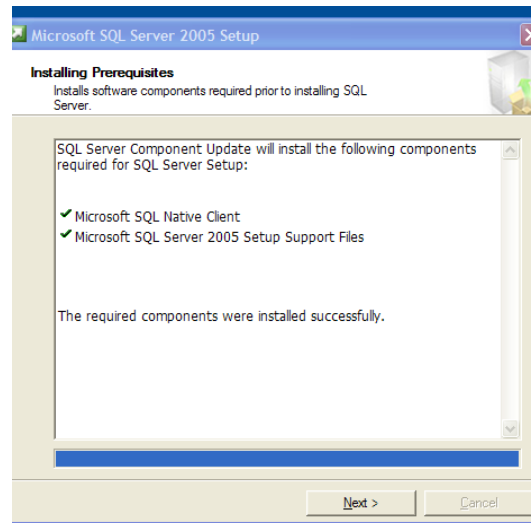
Following screen will ask for confirmation of licensing details. Press radio button I agree and choose "NEXT" button to proceed further.



Following screen will appear intimating prerequisites which will be installed on pressing "INSTALL" button

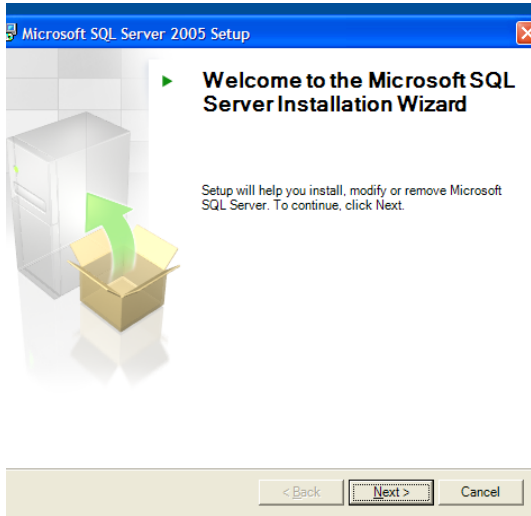


Following message will confirm installation of prerequisite components.



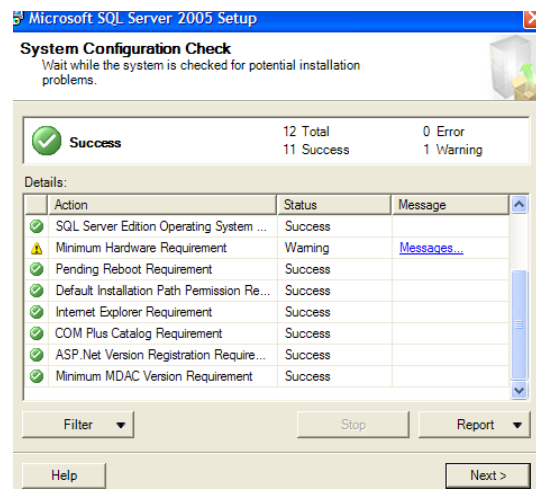
Press "NEXT" button to proceed further

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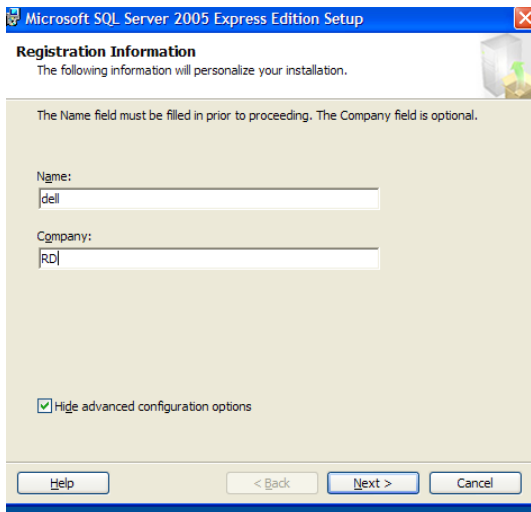


Installation procedure will check system configuration and following screen will appear intimating starting of installation procedure press “NEXT” to proceed further

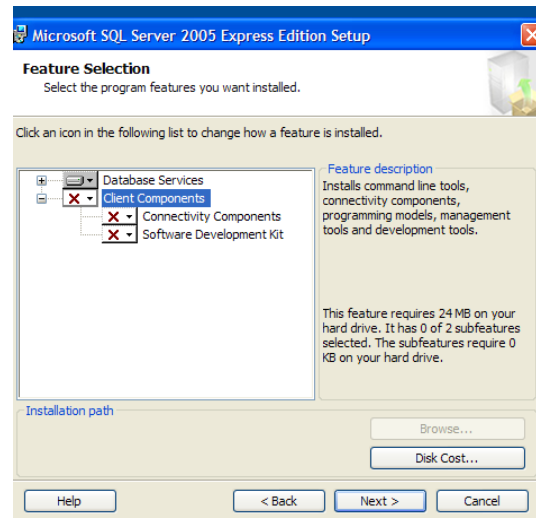
Following screen will intimate configuration related details



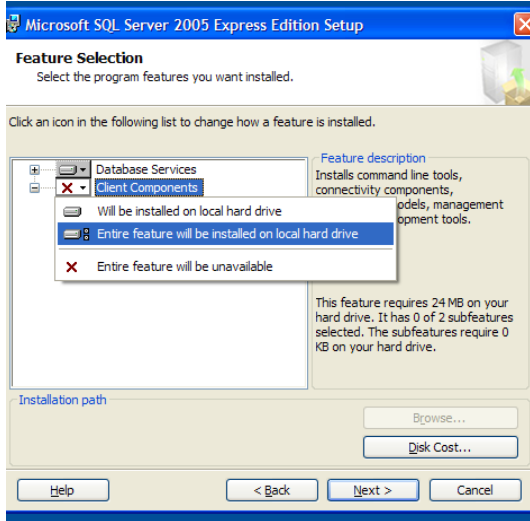
Press “NEXT” to start installation. Screen will appear asking for computer name and company name. Your computer name will appear by default which if required you can change company name is optional. Press “NEXT” to proceed further



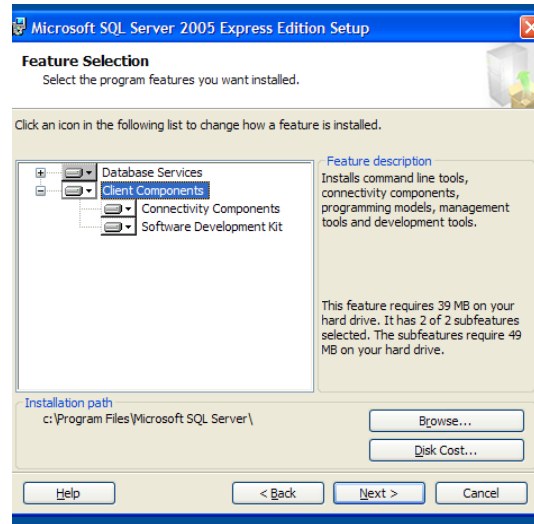
Following screen will appear



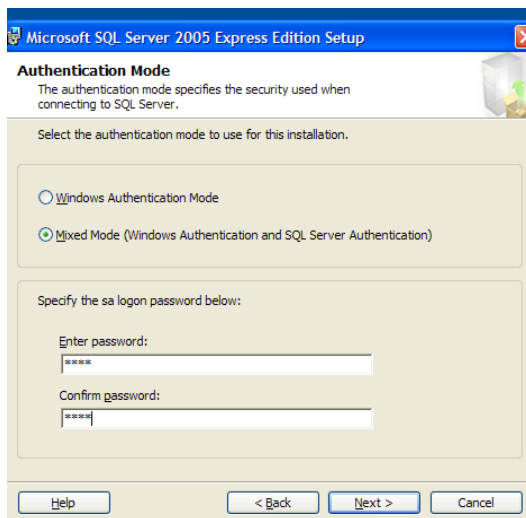
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Click client component to change status to “Entire feature will be installed to local hard disk”

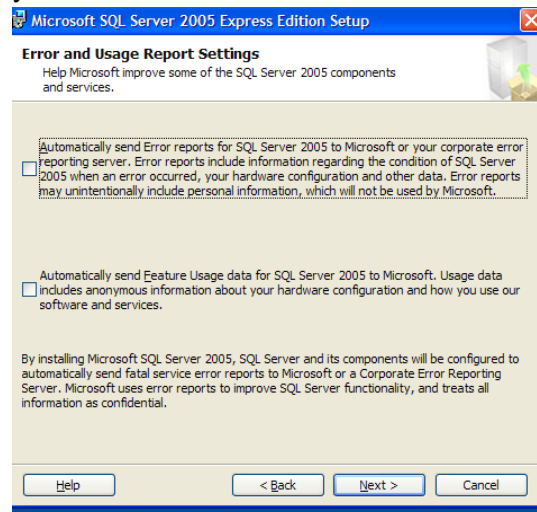


Now press “NEXT” to start installation.



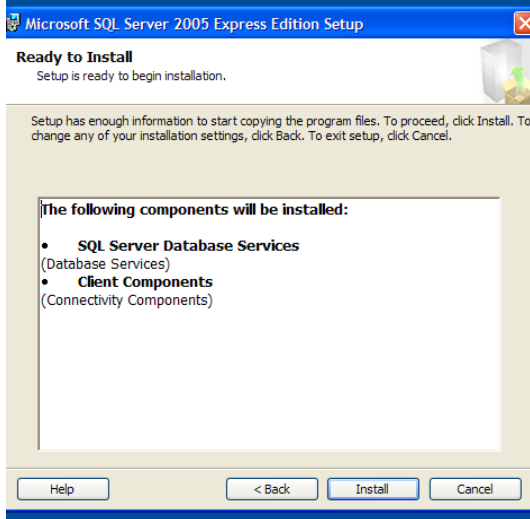
On next screen choose “**MIXED MODE AUTHENTICATION**” and enter password for sa. You have to confirm this password again before pressing “NEXT”. Keep this password with you on a safe place and do not share the same with anybody.

Do not opt for any of the 2 options on next screen and just press “NEXT” button to proceed further

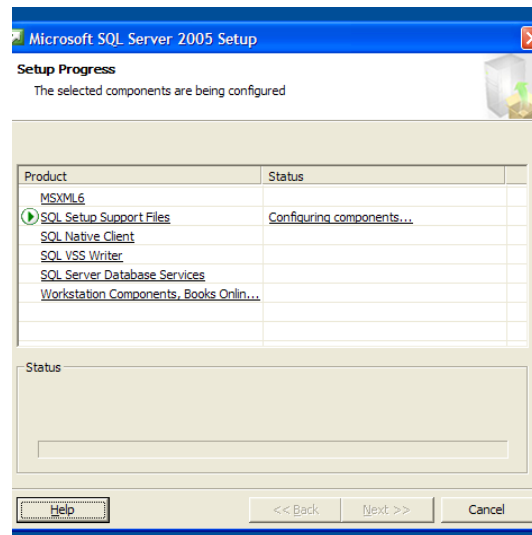


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Following screen will appear where press “INSTALL” button to proceed further.



Following screen will appear intimating installation in progress.



After installation “NEXT” button will be activated on above screen. Press Next to proceed. Following screen will confirm completion of installation press FINISH.



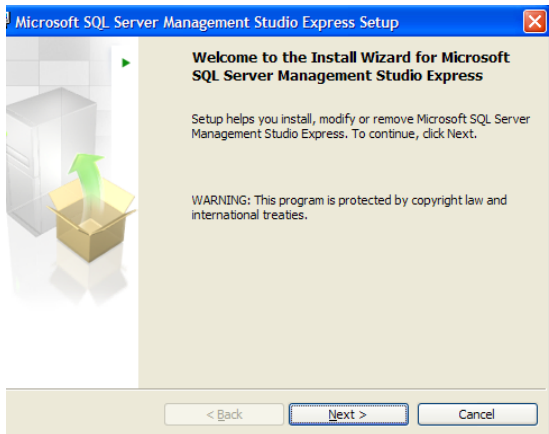
Now installation of SQL Express 2005 is over.

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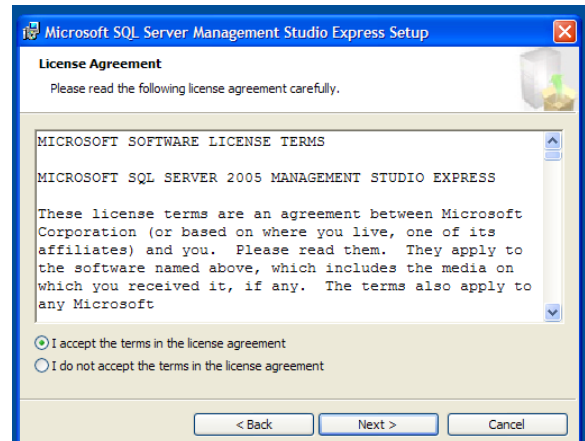
STEP IV: Microsoft SQL Server Management Studio Express

Double click on file "SQLServer2005_SSMSEE.msi"

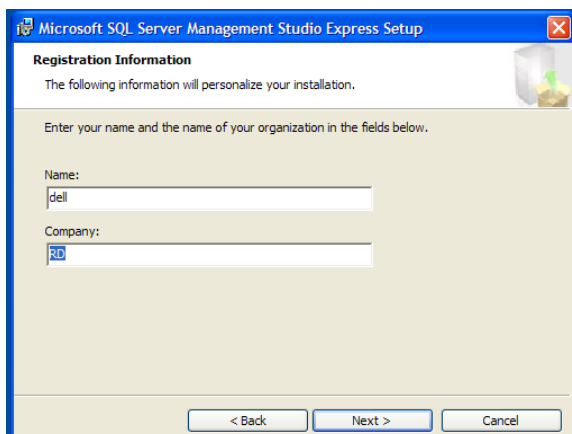
Following screen will appear, Press Next to continue



On pressing Next button following screen having license information will appear. Here select 'I accept the terms in License Agreement' radio button, on selecting this Next button will be activated, as shown in following Screen. Press Next to Proceed.

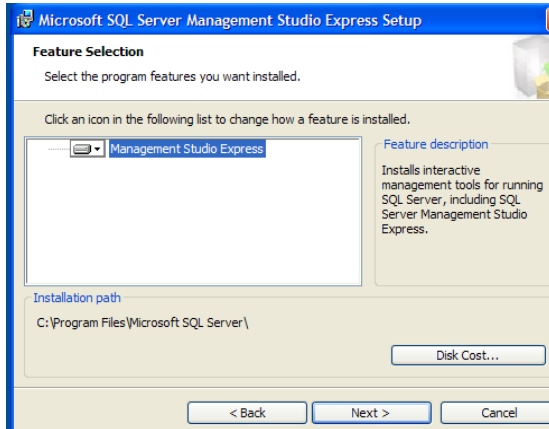


On pressing following screen asking for name and company will appear. Name will show the computer name, if desired this may be changed, as regards company, this is not mandatory but 'RD' can be entered in this field. After this press Next.

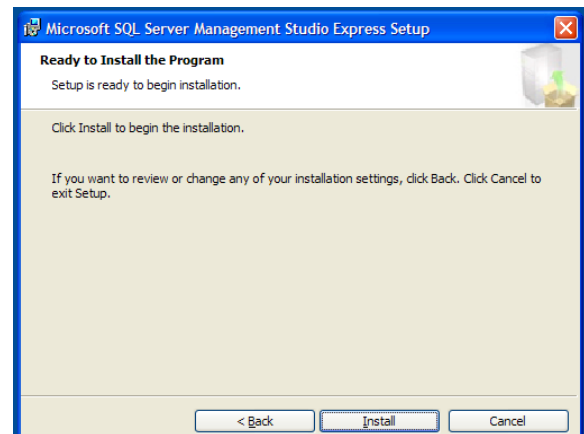


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After pressing Next following screen will be displayed. Press Next to continue.

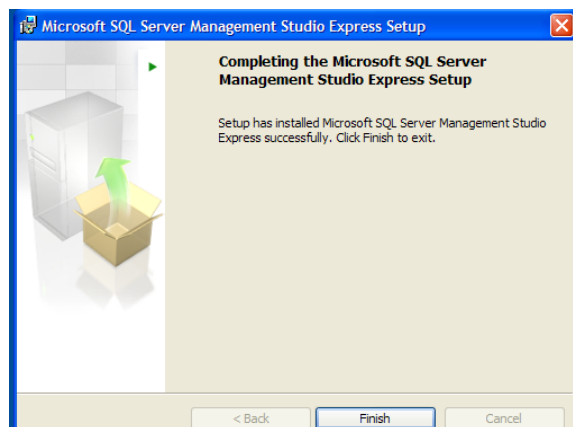


On pressing Next following screen will appear. Press Install to start installation



On Pressing Install Installation will start it will take few minutes. On completion following screen will be displayed.

On Pressing Finish, installation of SQL Server Management Studio Express is over.



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Installation of Application SW (Steps to copy software and data on local computer)

A. Steps to copy software (one time process)

Copy software at disk drive of the computer, where enough space is free. The software requires approximately 25MB space. Preferably, folder location and name, where software is being copied should be 'c:\inetpub\wwwroot\deas'.

Create new virtual directory for internet information service as per steps below.

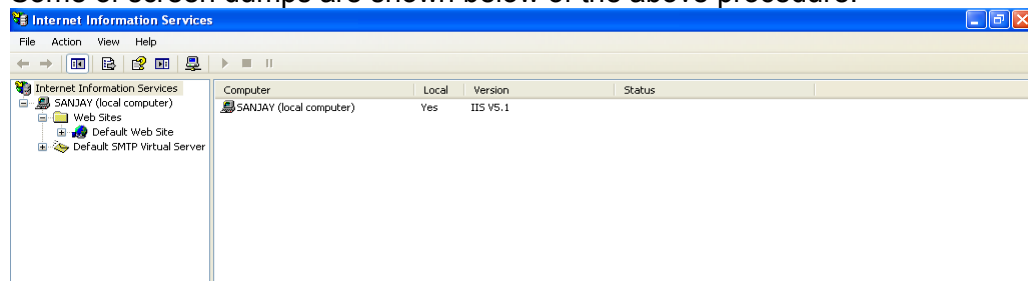
Click left button of mouse at START → SETTINGS → CONTROL PANEL → ADMINISTRATIVE TOOLS → INTERNET INFORMATION SERVICES.

At 'internet information services' option, expand options through '+' symbols and find 'default web services' option. Click right button of mouse at 'default web services' and follow steps below.

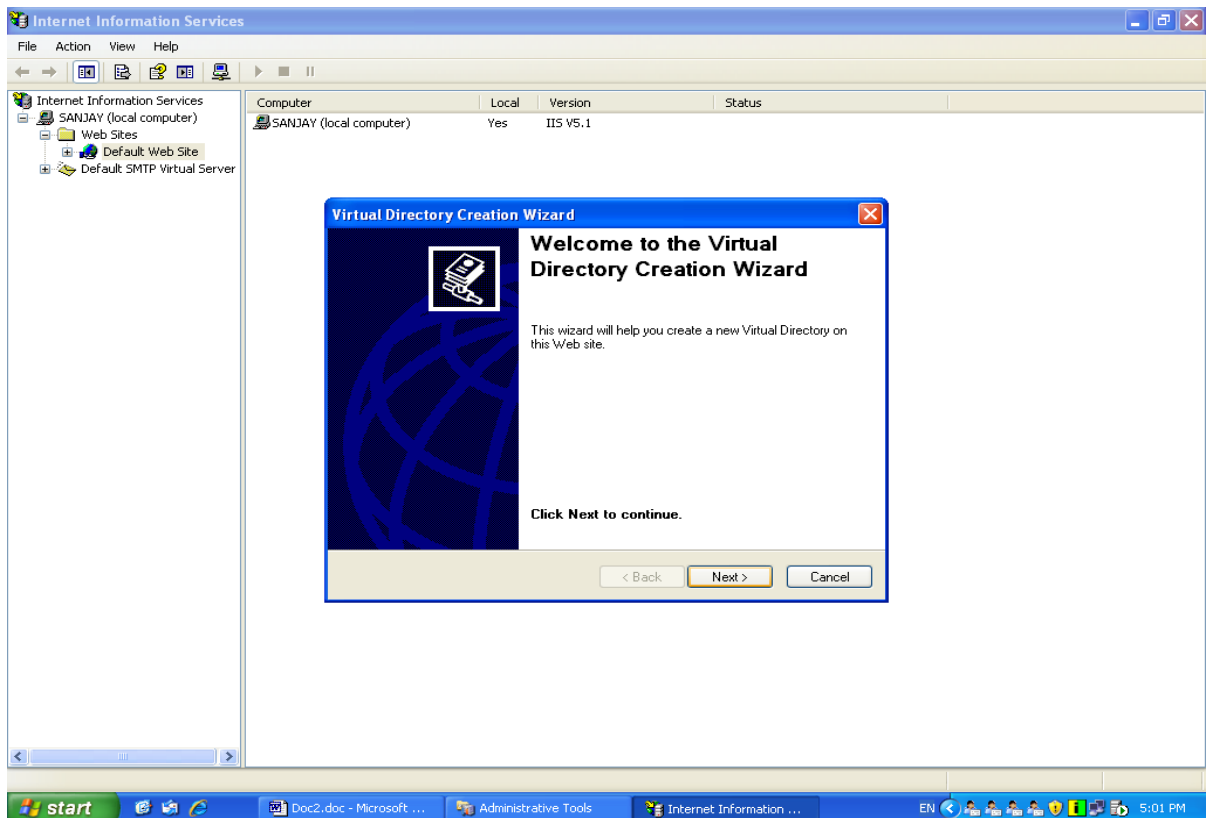
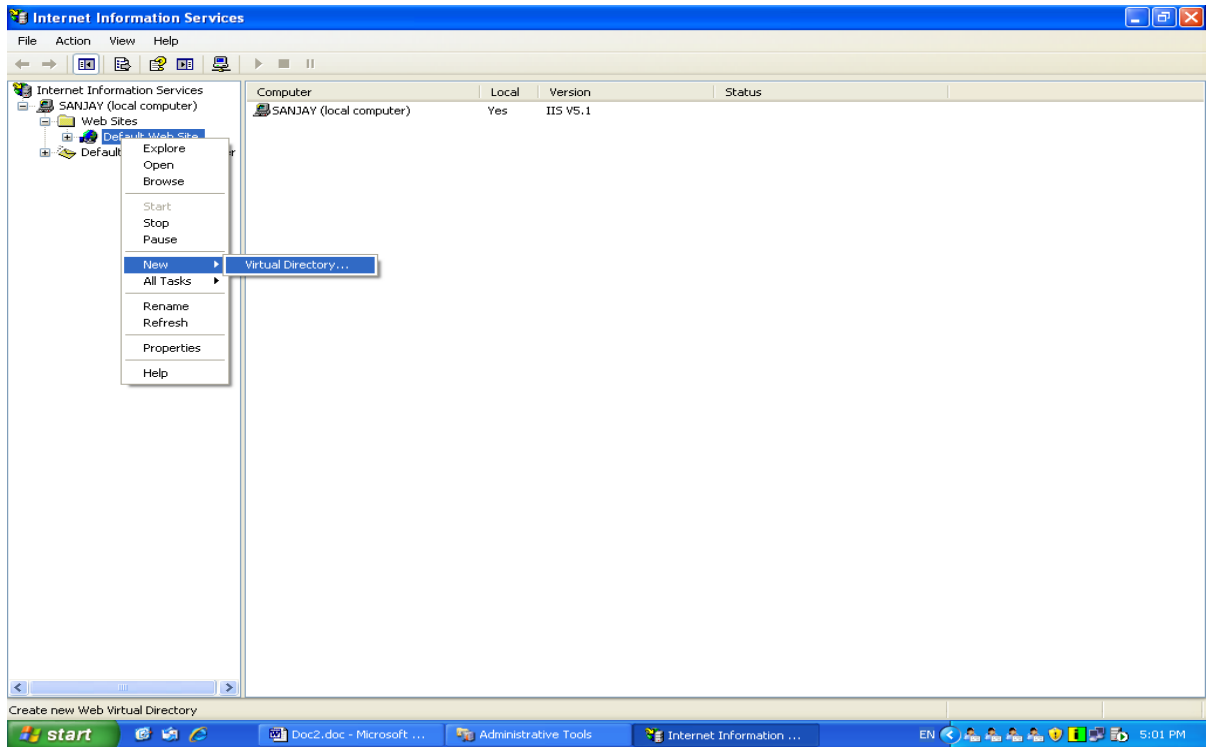
Default Web Services → NEW → VIRTUAL DIRECTORY → NEXT → Write name of your choice in text box or preferably 'deas' → NEXT → choose folder on your computer, where you have already copied the software → NEXT → NEXT → FINISH.

Now click right button of mouse at newly created option under 'default web sites' → PROPERTIES → DOCUMENTS → ADD → write 'LOGIN.ASP' in text box → OK → UP ARROW ON SCREEN WINDOW till newly added option LOGIN.ASP reaches at top → OK → close internet information services window → close administrative tools window.

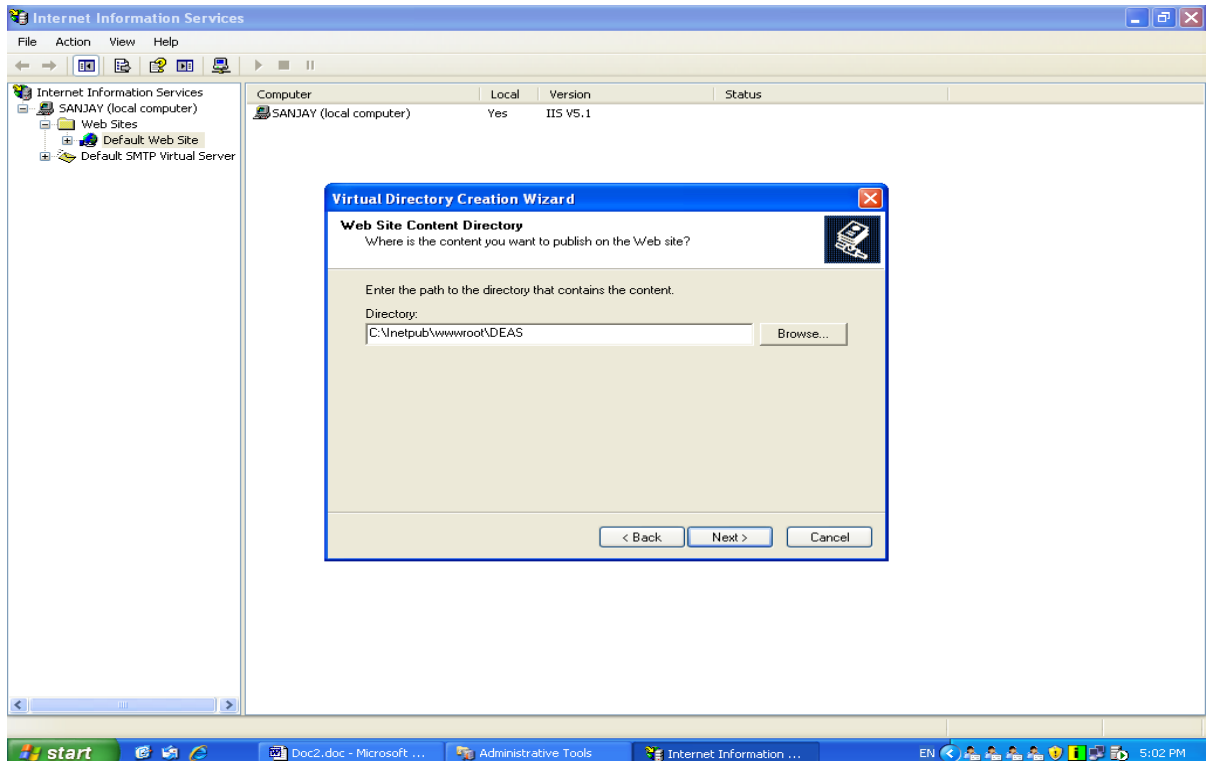
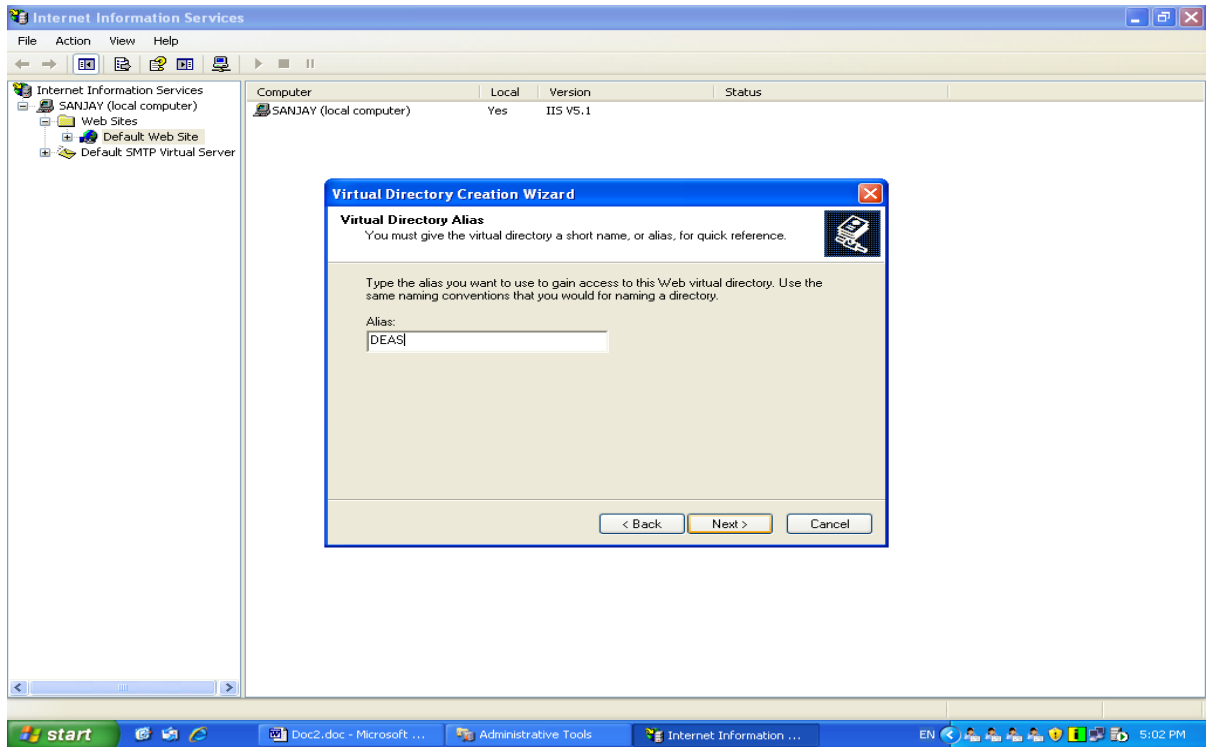
Some of screen dumps are shown below of the above procedure.



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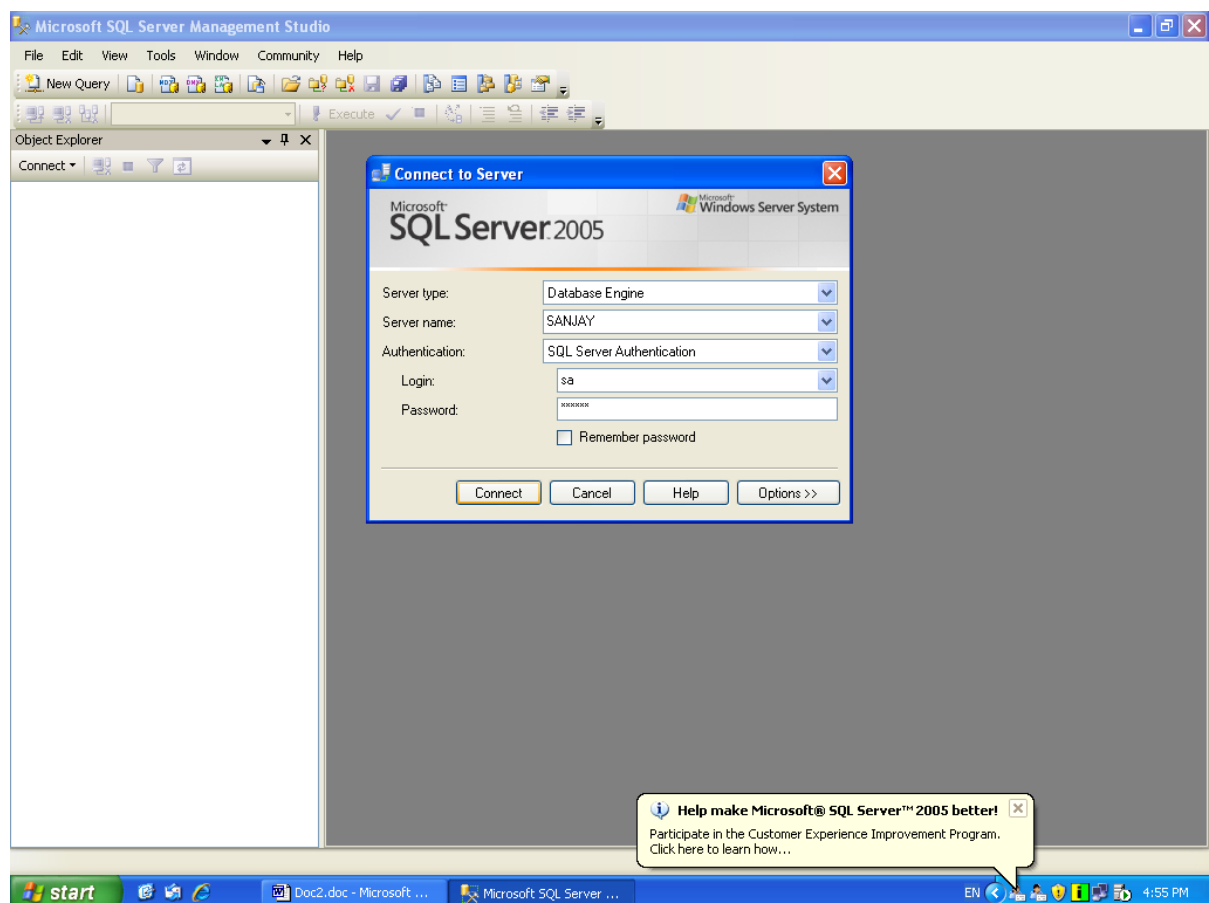
B. Steps to copy database

Copy DEAS.MDF and DEAS.LDF files supplied to you at your local computer, where enough space is free. These are data files and require approximately 500MB space, but preferably 2GB space must be provided for data files.

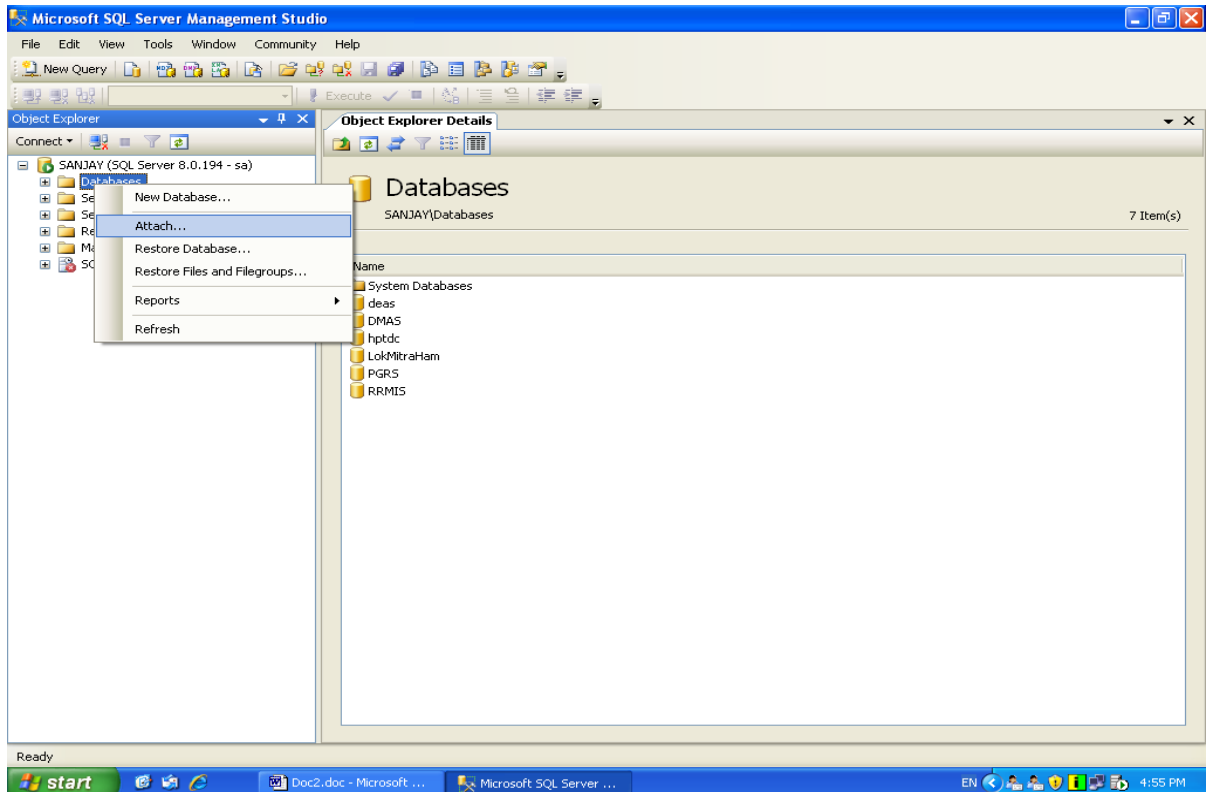
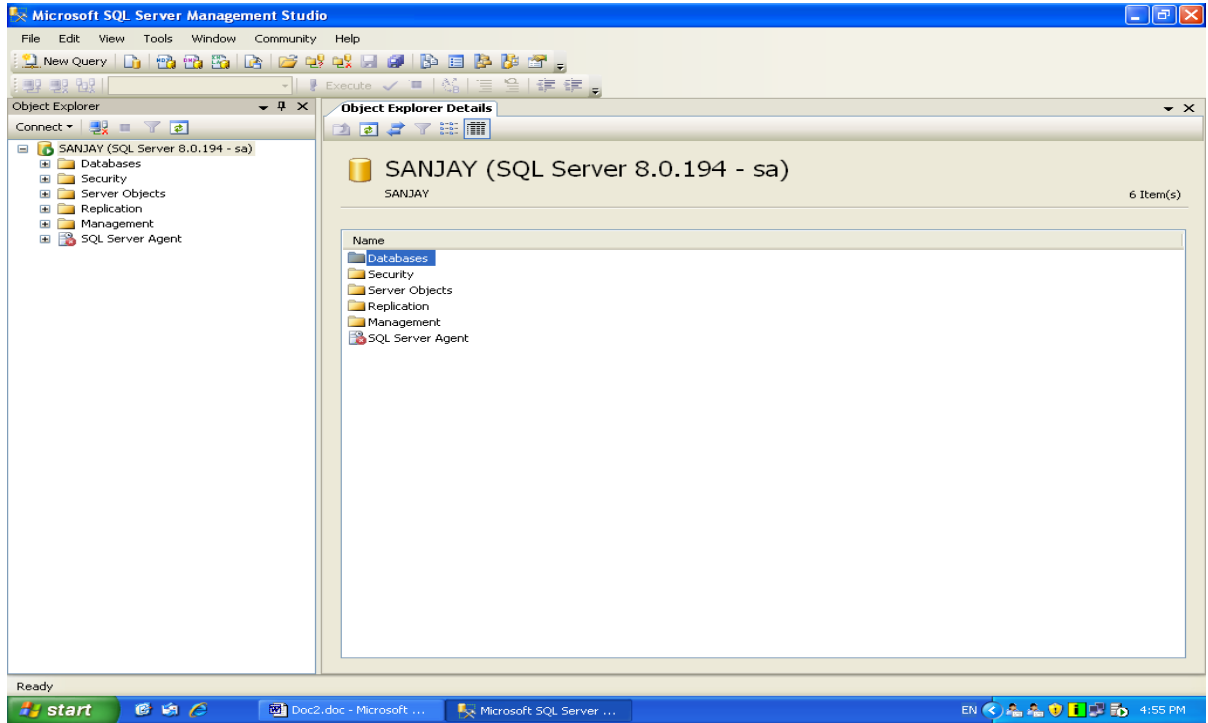
Now follow steps as given below.

START → PROGRAMS → MICROSOFT SQL SERVER 2005 → SQL SERVER MANAGEMENT STUDIO → supply correct username, password, authentication etc details → CONNECT → click right button of mouse on DATABASES → ATTACH → choose DEAS.MDB file, already copied on your local computer → OK.

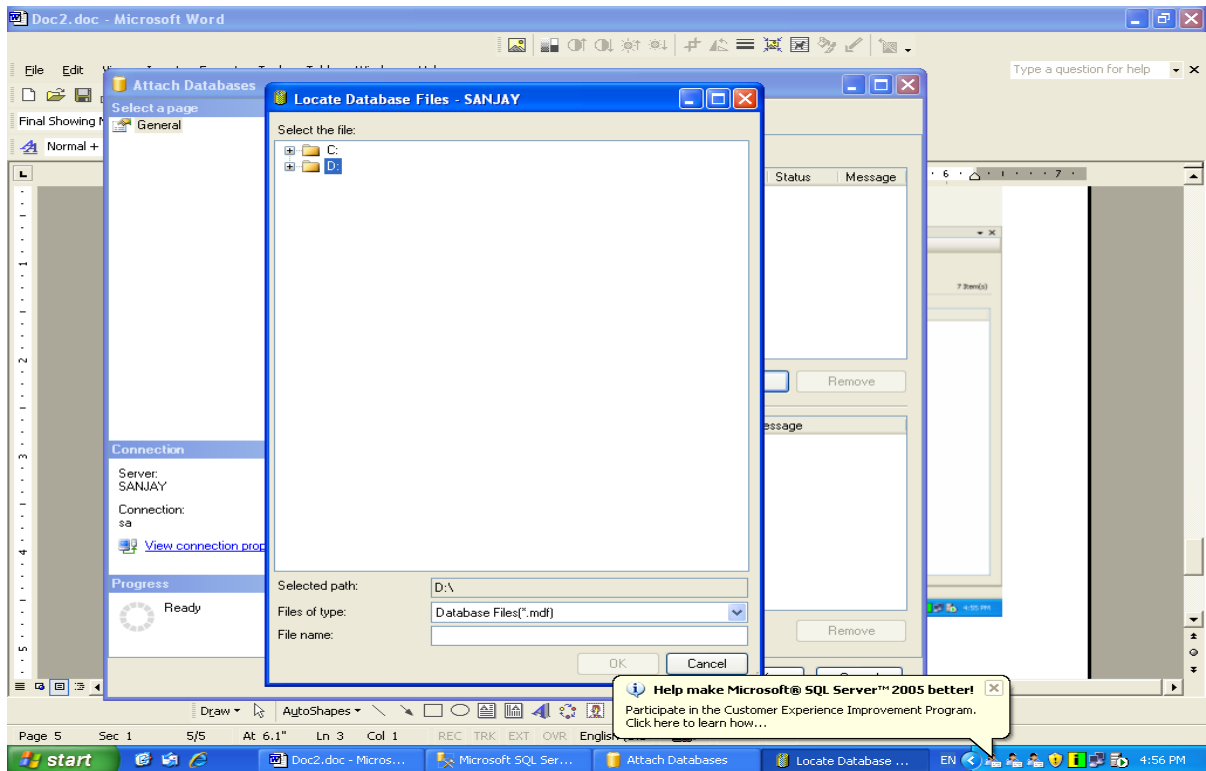
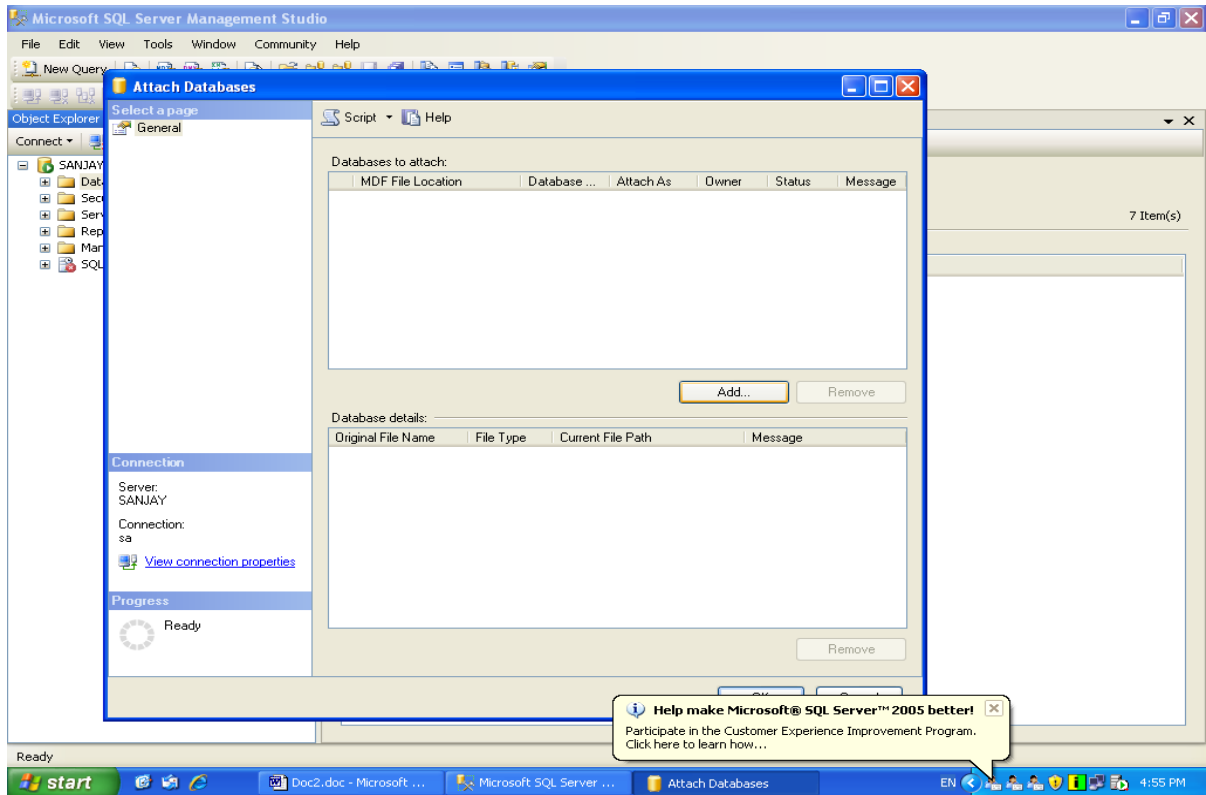
Some of screen dumps are shown below of the above procedure.



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3.5 Back-up routine and procedure

For taking back-up of database, use the Detach option instead of Attach option and once detached copy deas.MDF file to the back-up device/ location on same or other computer on LAN. And after copying it into the specified device/ location, again attach it as explained above from the location where it has been copied after detaching just now.

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4.0 Software Operation-Accounting

4.1 Steps for Switchover from Manual to Computerised System

- Get the DEAS SW installed on a PC
- Ensure that all Master files are ready. If required, make entries of panchayats, work types, scheme heads in the master files through the BDO account or through the TSP (technical support person responsible for initialization of the SW in Block)
- Prepare Statement of Affairs for every scheme
- Unaccounted funds must be transferred to a suspense account
- The total of debit amounts of one scheme must match credit totals of closing balances on the cut-off date
- Create accounts as per SoA (Trial Balance accounts).
- Transfer the closing balances to respective accounts by entering vouchers. Make use of multiple debit/ credit accounts entries for Journal Vouchers
- **After one scheme is complete, check its trial balance and move on to the next scheme head**
- **After all schemes are entered, check complete trial balance of DRDA or PLAN to verify its accuracy**
- Start entry of vouchers from the cut-off date
- Write down voucher number on every manually prepared voucher as per SW generated voucher number
- Generate daily cash book to verify accuracy of accounts. Take its print-out and store in file
- Generate necessary Accounting and MIS reports as per requirements, from time to time

4.2 Preparing Statement of Affairs (SoA) on cut-off date

The state of affairs (or trial balance) must be prepared in the following format for every scheme and must be equal (Dr and Cr totals):

Scheme Name:

Sr. No.	Account Name	Date of Sanction, Sanctioned Amount, type of account, Panchayat, target, executing agency, amount received so far from DRDA	Debit Closing Balance	Credit Closing Balance
1 2 3 ..		Must be given for every work and beneficiary account	Rupees	Rupees
		Totals		

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4.3 Manual Voucher Preparation

Once the Statement of Affairs (or Trial Balance) on the cut-off date has been prepared and verified for accuracy, the only document to be prepared manually for filing purposes is the **VOUCHER**. The Accountant will prepare the voucher and get it signed from the BDO (authorised signatory). These vouchers will be filed in a folder and will be referred in case of any issue regarding accuracy of data fed into the computerised system. A voucher number generated by the SW (after its entry) will be written in red color in a circle on the paper voucher.

4.4 Voucher Entry, View/ Delete Voucher

After the voucher has been signed, the next step is to select the “Add Voucher” option from the SW. The vouchers of the following type can be entered:

- Receipt Vouchers
- Payment Vouchers (multiple debit accounts)
- Journal Vouchers

Entry of Receipt Vouchers (Funds received from DRDA)

When funds are received from the DRDA (or other agency) under a Scheme, the entry will be done through a receipt voucher by Debiting the Bank Account of the Scheme (in which cheque is to be deposited) and Crediting the Scheme Head. Select the scheme and type of voucher-Receipt-Single. Enter the Voucher Date, Amount and select Debit and Credit Accounts from the drop down lists. In Narration, write full text like

“Funds received for 33 beneficiaries vide cheque no.034343 dated 21-Sep-2008 for subsidy for house construction”

Entry of Payment Vouchers (Payment made as advance to Works/Beneficiaries)

The BDO office may make advance payment for works/ beneficiaries account to different executing agencies like (Gram Panchayat etc.) through cheque. The amount of payment can not be greater than the balance amount available in the selected Bank account. **AND** it can't be more than the Total Sanctioned Amount MINUS Total Released Amount (through earlier payments). The sanctioned and released amounts are shown after selection of Work/ Beneficiary account. The following screen will come:

Narration must be written properly showing the cheque number and date plus any other relevant details which need to be mentioned.

Sometimes, a **single cheque** may be issued to Gram Panchayat **for multiple accounts**. In such a case, Credit account will be single but there will be multiple Debit accounts. In such a case, select multiple Debit accounts option in place of single account. The following screen will come

Entry of Journal Vouchers

Journal Vouchers will be entered in the following scenario:

- Closing a work/ beneficiary account by Debiting the Scheme Head and Crediting the individual work/ beneficiary account

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- Entry of closing balances of works/ beneficiaries from the Statement of Affairs on the switch over date by Debiting the work/ beneficiary account and crediting the Scheme Account
- Vouchers related to Nominal Accounts like interest, rent etc.
- Transfer entries from one account to another not involving bank accounts
- Correction of a wrongly entered Previous Vouchers as Vouchers **wrongly booked can neither be corrected nor deleted.**

You will need to Enter Total amount of Cheque against the Amount field in front of Date. Then individual work/beneficiary accounts will be selected and individual amount entered. Next button needs to be pressed. Next entry needs to be completed. Accounts once selected for payment will not appear in subsequent entries but appear below the Next button.

When you press Submit Vouchers button, the multiple vouchers will be booked and you will be shown the numbers. **However, Vouchers will be booked if**

- Total Credit Amount doesn't match multiple Debit Account amounts
- Total Credit Amount is more than the Balance available in the selected Bank account
- For individual work/beneficiary accounts, the individual amount being booked is more than the Total Sanctioned Amount MINUS Total Released Amount

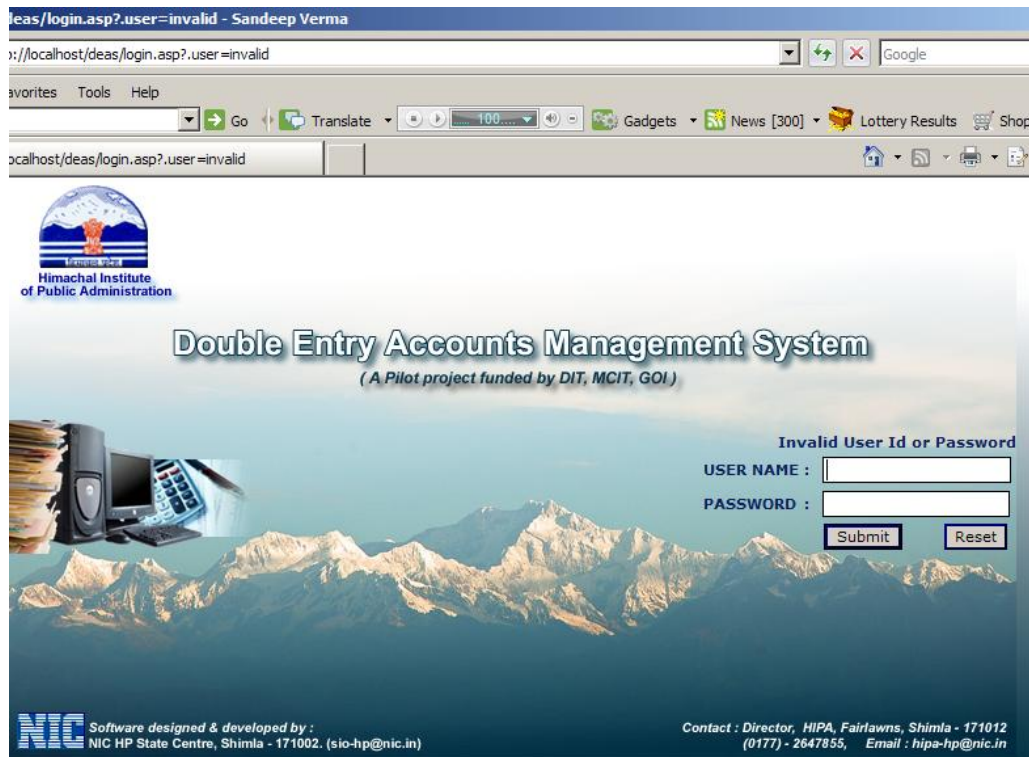
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5.0 Software Operation-Users, Roles, Operations

Software Operation:

The double entry accounting system SW can be used by three Users:

- Block Development Officer (User ID: bdo)
- Accountant-DRDA (User ID: drda)
- Accountant-Planning (User ID: plan)



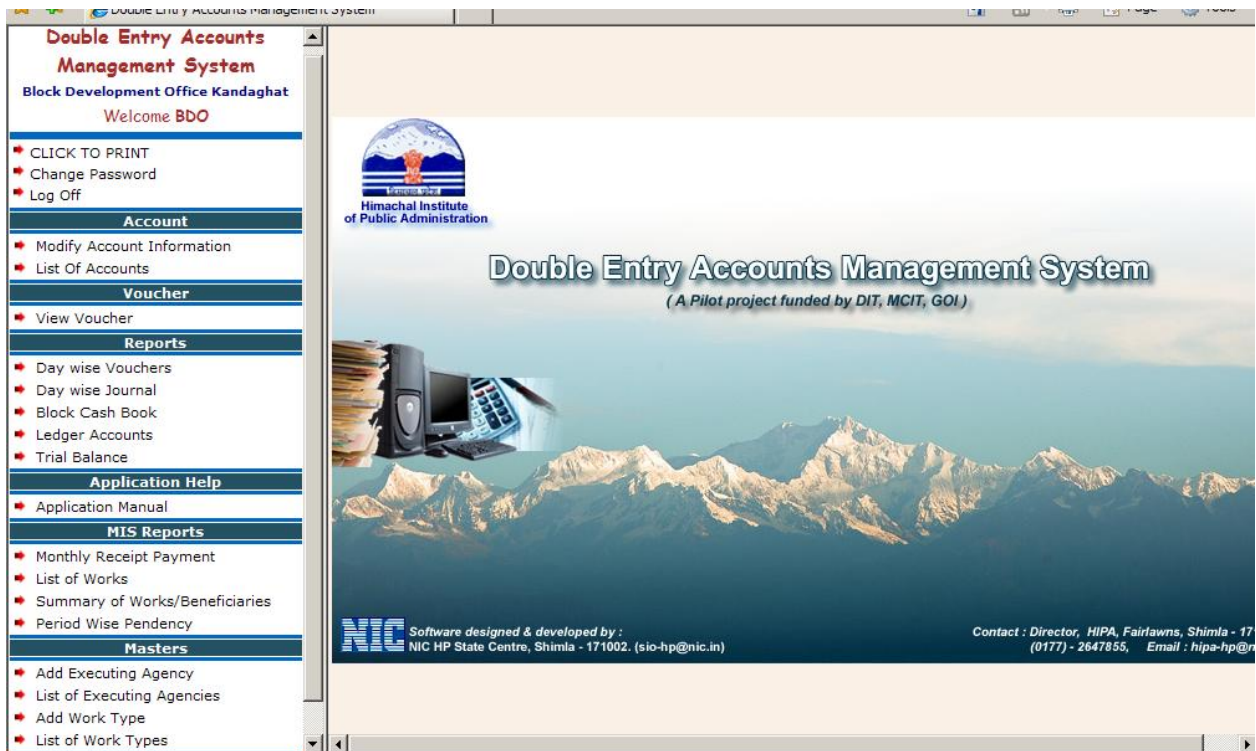
The operation of these users is governed by the User ID allotted (as shown above in the brackets).

After successful login, the next screen will show the Options available to that particular User only. For eg, the BDO can add entries in Master files and View all Reports but can not enter any voucher or account. Similarly, the DRDA Accountant can enter account / voucher data for DRDA schemes only. All reports generated by DRDA user will show only DRDA results. The Plan results will be available to the Plan Accountant.

These interfaces are explained in detail below:

5.1 BDO Interface: BDO Logins by using the User ID: BDO and the associated password (given to him during training/ handholding)

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Only BDO can add records in the following master files

- Executing Agency
- Work Types

The other masters (Panchayats, Scheme Heads) will be prepared by the master training after installation of the SW into the computer system assigned by the BDO.

For adding Executing Agency, the BDO will Select “Add Executing Agency” option under Masters and make the entries as following:

Note: Two /Three agencies like BDO, Gram Panchayat are already available under List Executing Agencies option, therefore, be careful while adding executing agencies. The objective is to keep the list short so that meaningful results are obtained during querying.

Add Executing Agency

Executing Agency Name

Similarly, you may add Work Types by selecting the option under Master as following:

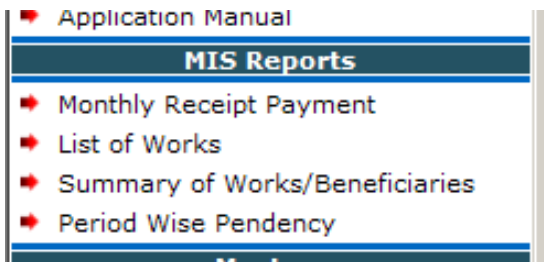
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First select the DRDA or PLAN Major Head, then select the appropriate Scheme Head under which the new Work Type is to be added. Then Enter, Work Description, whether Work or Beneficiary and Unit of Work from the drop down menus.

Note: Do not add unnecessary work types. Try to use from the existing set of Work-types.

Under Masters, the BDO can also list down, the List of Works, List of Executing Agencies and List of Work Types for a particular Scheme Head or DRDA or Plan.

5.2 MIS Reports: The BDO can generate the following MIS Reports:



Only the BDO can above MIS Reports for both DRDA and PLAN Major Heads. On selecting appropriate parameters, the reports of DRDA and PLAN Major Heads are displayed on the Screen as following:

Monthly Receipt Payment

The Monthly Block Receipt/ Payment Report is the mandatory report which is sent by the Blocks to the DRDA/ RDD every month. The report is basically a summary of all funds received by the block under various Scheme Heads during a year, its expenditure which is totaled cumulatively and during the month of reporting separately. The user has to select the month and financial year for generating the desired report.

Note: For all MIS reports, it is **MUST** that all entries are made accurately while creating the accounts for Works and Beneficiaries especially the date of sanction, amount of sanction, type of work, unit of work, executing agency, Panchayat etc. In case a specific type of work type and unit is not available under a particular scheme head, the same needs to entered in the master before creation of account.

Important: The date of entry of Statement of Affairs (Closing Balances) is an important factor in determining the value of Opening Balance as on 1-April of the concerned financial year. In case the switch over to the computerised system is being done from the 1st of April of a

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financial year, the closing balances, as per the Statement of Affairs, must be entered on 31st March of the previous financial year. For eg. for starting the SW from 1st of April 2008, the closing balances as per Statement of Affairs must be entered through vouchers dated 31st March 2008.

This will enable the SW to show Opening Balance values on 1-April of the financial year chosen. In case, entry of Statement of Affairs balances is on any other date/month, the values of Opening Balance on 1st April will be zero. However, after switchover, from next financial year onwards, the values will start appearing in this column too through the SW.

For generating the report, the user has to select the financial year and month as shown next. Select the Financial Year and Month of Report to generate the Report which shows DRDA data first and then the PLAN data.

Government of Himachal Pradesh Department of Rural Development Monthly Block Receipt Payment Report	
Financial Year	2008-09
Month	Jan
<input type="button" value="Get Monthly Receipt Payment"/>	

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Monthly Block Receipt Payment Report
For: **January 2008-09**

DRDA Scheme								
Sl.No.	Scheme	O/B on 1st April	Receipt during Month	Commulative Receipt	Total Availability	Expenditure during Months	Commulative Expenditure	Balance
1	CRSP	0	0	0	0	0	0	0
2	DRDA	0	0	0	0	0	0	0
3	FFW	0	0	0	0	0	0	0
4	GKY	0	0	0	0	0	0	0
5	GURU RAVIDASS	0	0	692444	692444	0	63000	629444
6	HYDRAM	0	0	0	0	0	0	0
7	IAY	0	0	374964	374964	0	363250	11714
8	IAY (UPGRADATION)	0	0	188	188	0	0	188
9	IWDP-II	0	0	59801	59801	0	0	59801
10	IWDP-III	0	0	5088216	5088216	0	996492	4091724
11	JRY (INOV)	0	0	0	0	0	0	0
12	JRY(ZP)	0	0	0	0	0	0	0
13	NFBS	0	0	40232	40232	0	40000	232
14	NREGA	0	0	3865619	3865619	0	3362749	502870
15	NREGA -ADMIN	0	0	0	0	0	0	0

Note: The grand totals are also shown below the report (at the end).

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List of Works:

The user needs to select, Scheme Head, Executing Agency, Panchayat and the status of various kinds of works is shown bifurcated as opening balance, new works/beneficiaries sanctioned, completed during the period and in progress. The user may further click on the number shown and the list of such works/beneficiaries will be displayed in a separate window. A combination of parameters gives different results. For eg, Choosing a DRDA Scheme Head and one Panchayat will give list of all works in that Panchayat for the selected Scheme Head

Government of Himachal Pradesh
Department of Rural Development
List of Works/ Beneficiary Report

Scheme Head

Executing Agency

Panchayat

Work Status

Block Development Office, Kandaghat List of All Works/ Beneficiary Report

Scheme: **All**
Panchayat: **BASHA**

Executing Agency: **All**

DRDA Scheme						
Sl.No.	Account Name	Physical Target	Sanction Date	Sanction Amount	Released Amount	Completion/ Abandoned
1	NREGA-Works-BASHA-Rural Connectivity-PULLY AND PATH PANCHAYAT GHAR BASHA	250	19/03/2008	25000	10100	
2	NREGA-Works-BASHA-Irrigation Canals-KUHAL SURON TANK TO SURON	138	19/03/2008	25000	15000	
3	NREGA-Works-BASHA-Rural Connectivity-PULLI AND PATH PANCHAYAT GHAR BASHA	250	19/03/2008	25000	0	
4	NREGA-Works-BASHA-Any Other Work-KUFFER FAGOI BAGETU	500	19/03/2008	50000	16800	
5	NREGA-Works-BASHA-Water Conservation and Harvesting-TANK SURO	70	19/03/2008	14363	14363	
6	NREGA-Works-BASHA-Revovation of Traditional Water Bodies-KUHAL & BOWRI SHUNGAL	129	19/03/2008	20000	20000	
7	NREGA-Works-BASHA-Rural Connectivity-PATH SCHOOL TO SHILVI	450	19/03/2008	45000	24000	
8	NREGA-Works-BASHA-Rural Connectivity-KACHHA PATH BAG TO BAGETU	600	19/03/2008	60000	34500	
GRAND TOTALS				264363	134763	
PLAN Scheme						
Sl.No.	Account Name	Physical Target	Sanction Date	Sanction Amount	Released Amount	Completion/ Abandoned
1	MPLAD(RS)-Works-BASHA-School Buildings-ONE ROOM GMS BASHA	1	31/03/2008	100000	0	
	...					

Note: It is advisable to use a number of permutations of parameters to get desired results. You may get a list of completed works, works not started, works in progress for a particular scheme or all schemes, for a particular panchayat or all pachayats and lists for a particular executing agency only. Try as many combinations.

Name of Document	Double Entry Account System Operations Manual		
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Summary of Works/ Beneficiaries:

This report gives the total number of work or beneficiaries based on certain set of parameters selected by the BDO. The selectable parameters are given below and can be selected in various combinations. The BDO office can generate a list of the works / beneficiaries of a particular scheme head, for a Gram Panchayat or other Executing Agency. In case no scheme head, Panchayat or executing agency is chosen, the report will show all works/ beneficiaries of the block. The output shows the name of the work/ beneficiary, date of sanction, physical / financial target, sanctioned amount, amount released so far through vouchers booked in the SW and current status of the work (whether complete/ in progress etc.).

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Mashobhra
List of Works/ Beneficiary Report

Scheme: **All**

Panchayat: **All**

Executing Agency: **All**

Sl.No.	Account Name	Physical Target	Sanction Date	Sanction Amount	Released Amount	Completion
1	NREGA-IEC-Beneficiary-CHAMYANA-Training - Others-Bhoomi Sudhar-	27	04/01/2008	200000	16800	
2	SGRY-Works-PUJARLI-Bridal Path-JUNGLE KHALINI	100	04/01/2008	100000	25000	

Government of Himachal Pradesh
 Department of Rural Development
Summary of Works/ Beneficiaries

Date 1 Apr 2008 To 21 Jan 2009
Major Head All
Scheme Head All
Executing Agency All
Panchayat All

We have selected BDO as the executing agency and the result is given below.

Name of Document	Double Entry Account System Operations Manual		
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Summary of Works/ Beneficiaries
Date: 1-4-2008 To 21-1-2009

Scheme: **All**
Panchayat: **All**

Executing Agency: **Block Development Officer**

Sl.No.	Work Type	No. of Works		From 1-4-2008 To 21-1-2009			Closing	
		Not Started	In Progress	Sanctioned	Completed	Abandoned	Not Started	In Progress
Scheme: NFBS , Executing Agency: Block Development Officer , Panchayat: CHAIL								
1	Assistance (10000, Rupees)	0	0	1	0	0	0	1
Scheme: NFBS , Executing Agency: Block Development Officer , Panchayat: DHANGHEEL								
2	Assistance (10000, Rupees)	0	0	1	0	0	0	1
Scheme: NFBS , Executing Agency: Block Development Officer , Panchayat: TUNDAL								
3	Assistance (20000, Rupees)	0	0	2	0	0	0	2
Scheme: NREGA , Executing Agency: Block Development Officer , Panchayat: BASHA								
4	Rural Connectivity (250, Mandays)	1	0	0	0	0	0	1
GRAND TOTALS		1	0	4	0	0	0	5

Period wise Pendency:

This report is specifically designed for targeting the works/ beneficiaries accounts which were sanctioned during the previous years, but are still incomplete. The objective is to focus on these works/beneficiaries to find the cause of their incompleteness, which could be requirement of additional funds, viability, lack of interest on the part of beneficiary and any other. The BDO may need to review these works with a view to completing these.

The user has to select the Scheme Head, Executing Agency and Panchayat. The output shows the number of works pending for 1, 2, 3, 4, and more than 4 years. On clicking the number figure, the actual work/ beneficiary accounts will be listed showing the sanctioned amount, released amount, date of sanction etc. as in List of Works Report

Government of Himachal Pradesh
Department of Rural Development
Period wise Pendency

Date: 21 Jan 2009

Major Head: All

Scheme Head: All

Executing Agency: All

Panchayat: All

Get Period wise Pendency

The result is given below for a particular Scheme Head "SGRY".

Name of Document	Double Entry Account System Operations Manual		
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Period wise Pendency
Works Pending for 21-1-2009

Scheme: **SGRY**
Panchayat: **All**

Executing Agency: **All**

Sl.No.	Executing Agency	Upto 1 Year	1 to 2 Years	2 to 3 Years	3 to 4 Years	Above 4 Years	Total
1	Gram Panchayat HINNER	1	0	0	0	0	1
2	Gram Panchayat KAHLA	2	0	0	0	0	2
3	Gram Panchayat KANAIR	2	0	0	0	0	2
4	Gram Panchayat KOT	1	0	0	0	0	1
5	Gram Panchayat MUMLEEG	1	0	0	0	0	1
Grand Totals		7	0	0	0	0	7

Besides, the above MIS reports, the BDO can get list of accounts created in the block as following:

List of Accounts

Scheme Head

Account Type

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Date: 21-1-2009

Sl.No.	Scheme Head	Account Type	Account Name
1	SGRY	Bank	SGRY-Bank-SBP-Kandaghat-55138434194
2			SGRY-Bank-JCC-Kandaghat-4138

[Home](#)

The BDO can also generate the following reports for both Plan and DRDA heads.

Reports
• Day wise Vouchers
• Day wise Journal
• Block Cash Book
• Ledger Accounts
• Trial Balance
Application Help

Name of Document	Double Entry Account System Operations Manual		
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

5.3 Accountant (DRDA or PLAN) Interface:

The accountant will login into the SW through the User ID and password allotted. The concerned DRDA or PLAN accounts screen will open as following (in examples, only DRDA accounts have been taken).



The options available to the Accountant are given in the above screen. These are explained below in the order in which they appear in the left hand panel.

ACCOUNTS

The Accountant will need to open accounts whenever a new work, scheme, beneficiary, bank account is to be opened. The options available under accounts are explained below:

- Add Account (work, beneficiary, bank, cash, scheme, other)
- Modify Account (Only work and beneficiary accounts)
- List of Accounts
- Completion Certificate (Complete or Abandoned Works / Beneficiaries)
- Additional Sanction (to increase the sanctioned amount)

Add Account

Different kind of accounts can be opened. These are work, beneficiary, scheme, bank and other. Only the **work account type** is explained here, the other kinds of accounts screens are given subsequently. First the Scheme Head and Account Type will be selected by the Accountant and then the screen for entry appears. The Accountant needs to select the Panchayat, whether it belongs to any particular cast –work, type of work, description of work (add only part of it), postal address of the work, select the executing agency, target of work, Total amount sanctioned, total amount received against sanction (in case of ongoing projects)

Name of Document	Double Entry Account System Operations Manual		
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

and sanction date. These parameters are needed to be entered for meaningful MIS reports. Therefore, the Accountant must be careful in entering these fields correctly.

Add Account	
Scheme Head	DRDA
Account Type	Works
<input type="radio"/> Real <input checked="" type="radio"/> Personal <input type="radio"/> Nominal	
Panchayat	Choose
Caste	Choose
Work Type	Choose
Ledger Account	DRDA-Works- write description of LEDGER ACCOUNT
Postal Address	
Executing Agency	Choose
Target Work	
Total Amount Sanctioned (Rs.)	
Amount Received against Sanction (Rs.)	
Account Sanction Date	21 Jan 2009
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

Adding a Bank Account-Only the Bank account number + date of opening of account has to be entered as following:

Add Account	
Scheme Head	SGRY
Account Type	Bank
<input checked="" type="radio"/> Real <input type="radio"/> Personal <input type="radio"/> Nominal	
Bank Name	Choose
Branch	Choose
Ledger Account	SGRY-Bank- write BANK ACCOUNT Number
Account Creation Date	22 Jan 2009
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

Adding a Scheme Account-Only date of opening of account + date of opening of account needs to be entered, provided the scheme head is available under the drop down menu):

Add Account	
Scheme Head	SGRY
Account Type	Scheme
<input type="radio"/> Real <input type="radio"/> Personal <input checked="" type="radio"/> Nominal	
Ledger Account	SGRY-Scheme Account
Account Creation Date	22 Jan 2009
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

Name of Document	Double Entry Account System Operations Manual		
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

Adding other (Suspense, Interest, Income) Account-Only account name + date of opening of account has to be entered as following:

Add Account	
Scheme Head	SGRY
Account Type	Others
<input type="radio"/> Real <input type="radio"/> Personal <input checked="" type="radio"/> Nominal	
Panchayat	Choose
Ledger Account	SGRY- write description of LEDGER ACCOUNT
Account Creation Date	22 Jan 2009
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

Adding Cash, if available, Account-Only account name + date of opening of account has to be entered as following:

Add Account	
Scheme Head	SGRY
Account Type	Cash
<input checked="" type="radio"/> Real <input type="radio"/> Personal <input type="radio"/> Nominal	
Ledger Account	SGRY-Cash- write description of LEDGER ACCOUNT
Account Creation Date	22 Jan 2009
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

Adding Beneficiary Account-Necessary details of individual beneficiary + date of opening of account has to be entered as following:

Add Account	
Scheme Head	SGRY
Account Type	Beneficiary
<input type="radio"/> Real <input checked="" type="radio"/> Personal <input type="radio"/> Nominal	
Panchayat	Choose
Caste	Choose
Assistance Type	Choose
Beneficiary Name	
Ledger Account	SGRY-Beneficiary- write description of LEDGER ACCOUNT
Postal Address	
Executing Agency	Choose
Target	
Total Amount Sanctioned (Rs.)	
Amount Received against Sanction (Rs.)	
Account Sanction Date	22 Jan 2009
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

Name of Document	Double Entry Account System Operations Manual		
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

Note: Please be very careful while opening accounts as only part of the information related to Works and Beneficiary accounts can be changed. No other account information can be modified by the User to keep consistency of double entry account from audit point of view. Sanctioned amount can be increased through Additional Sanction option.

Modify Account Information: Only Works & Personal Accounts can be modified by the User. The user will select the Scheme Head, Account type and name of account and modifiable information will be displayed below.

Modify Account Information	
Scheme Head	SGRY
Account Type	Works
Account Name	SGRY-Works-KANAIR-Play Ground-GSS KUFTU
Account Sanction Date	31-8-2008
Account Category	Nominal
Panchayat	KANAIR
Caste	None
Executing Agency	Gram Panchayat
Postal Address	None
Work Type	Play Ground
Target Work	1
Total Amount Sanctioned	100000
Received Amount (Rs.)	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

The work type, target of work and received amount can be modified for work/ beneficiary as shown above. Other fields are displayed for verification only. However, **Sanctioned Amount can be enhanced** by going to the Additional Sanction option and entering necessary details as explained subsequently.

List of Accounts

At any point of time, the user can view the list of accounts for a particular Scheme Head and for all or any specific account type like bank, cash, work, scheme, other, beneficiary etc.

Name of Document		Double Entry Account System Operations Manual	
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Classification	General	Audience	Accountants of RD Blocks

List of Accounts	
Scheme Head	SGRY
Account Type	All

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Date: 22-1-2009 (DRDA Scheme)

Sl.No.	Scheme Head	Account Type	Account Name
1	SGRY	Bank	SGRY-Bank-SBP-Kandaghat-55138434194
2			SGRY-Bank-JCC-Kandaghat-4138
3		Works	SGRY-Works-KANAIR-Play Ground-GSS KUFTU
4			SGRY-Works-KANAIR-Community Centre-SHARER
5			SGRY-Works-MUMLEEG-Land Development-OF PRAKASH CHAND S.O. NERU RAM RO NERI
6			SGRY-Works-KAHLA-Bridal Path-PUKKA PATH KAHLA
7			SGRY-Works-HINNER-Others-SHAMSHAN GHAT HINNER
8			SGRY-Works-MUMLEEG-Tank-IRRIGATION TANK OF SH. ROOP CHAND SO BHAGAT RAM
9			SGRY-Works-KAHLA-Tank-IRRIGATION TANK BADHAWANI
10			SGRY-Works-KOT-Road-LINK ROAD HALDU NALA TO GUNRORI
11		Others	SGRY-CONTINGENCY
12			SGRY-INTEREST JCC KANDAGHAT
13			SGRY-INTEREST SBP KANDAGHAT
14		Scheme	SGRY-Scheme-

Completion Certificate (when work is completed or abandoned)

There are two conditions when entry into the Completion Certificate option can be done by the User. Only work and beneficiary accounts can be closed. These are :

1. The Debit and Credit sides must be equal for the selected account, implying that there should be no balance in the particular account for which completion certificate entry is being done.
2. The Total of Debits must be equal to the sanctioned amount entered while opening an account. However, for ongoing works/ beneficiaries, this condition may not hold true. Therefore, the user is given a warning that although total of debits (amounts released through the computerised SW) is less than the sanctioned amount, he may proceed further, provided the first condition is met.

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Completion Certificate	
Scheme Head	SGRY
Panchayat	Choose
Executing Agency	Gram Panchayat
Account	-Road-LINK ROAD HALDU NALA TO GUNRORI
Date of Sanction	31-8-2008
Sanctioned Amount	Rs.100000
Status	Completed
Completion Date	22 Jan 2009
Remarks	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

The user can enter the status, whether completed or abandoned, completion date and remarks about abandonment etc.

Note: Please be careful while deciding when a work is to be treated as abandoned.

Additional Sanction

On selection of Scheme Head and/or panchayat, executing agency AND Account, the user can enter the sanction letter number, date of completion and amount of additional sanction.

Additional Fund Sanction	
Scheme Head	SGRY
Panchayat	Choose
Executing Agency	Gram Panchayat
Account	RY-Works-KANAIR-Play Ground-GSS KUFTU
Date of Sanction	31-8-2008
Sanctioned Amount	Rs.100000
Sanction Letter No.	
Date	22 Jan 2009
Amount	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Home"/>	

Note: Please enter only the additional sanction amount. It will automatically increase the sanctioned amount of that account in all reports.

At any point of time, the user can get a listing of accounts of a particular type of one Scheme Head to know the details of accounts opened for various types.

VOUCHERS

Once the accounts are created, the user has only to enter the vouchers. The procedure is to prepare the manual voucher, get it signed from all concerned (clerk/accountant/BDO) and enter it into the computer. The copy of voucher must be filed properly as it is the only document to be prepared manually in the computerised double entry accounting system.

Note: Please check the relevant account balance, sanctioned amount bank balance from the

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SW because otherwise the manually prepared voucher will not be accepted by the SW for entry.

Add Voucher

Add Voucher

Voucher Type

Receipt
 Payment
 Journal

Single Accounts
 Multiple Debit Accounts
 Multiple Credit Accounts

Scheme Head

Date **Amount (Rs.)**

DEBIT Account

CREDIT Account

Panchayat

Account Type

Write Narration

Three kinds of vouchers can be entered

1. Receipt (all amounts (cheques) received and deposited into Bank accounts)
2. Payment (all payments made from bank or cash accounts)
3. Journal (all other entries not covered above)

RECEIPT Vouchers (Bank/Cash and Scheme accounts only):

The user can enter receipt vouchers whenever money is deposited into the bank by debiting the bank and crediting the concerned scheme. In case more than one bank or cash account is involved, the user may select Receipt + Multiple Debits + Scheme Head and the following screen appears. The total amount of voucher (received amount) must be entered against the date of the voucher and then multiple debit entries have to be made. You can not submit a voucher unless all debit amounts equal to the total amount entered on top. The entries is shown below once the Next button in pressed to select second bank or cash account and amount deposited into that particular account. The credit side will show only Scheme Account and needs to be selected once only. In case of single account, amount will need to be entered once only.

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Add Voucher

Voucher Type Receipt Payment Journal
 Single Accounts Multiple Debit Accounts
 Multiple Credit Accounts

Scheme Head SGRY

Date 22 Jan 2009 **Amount (Rs.)**

Write Narration

DEBIT Account Choose

CREDIT Account Choose

Panchayat Choose

Account Type Choose

Amount (Rs.)

Note: Narration MUST be entered properly by the User giving cheque number, date, bank and other relevant details.

PAYMENT Vouchers :

Once the voucher is prepared after ensuring that amount being released for a work/ beneficiary is less than sanctioned amount (minus already released) and the amount being released is available in the bank account. The user may select multiple works / beneficiaries in case a single cheque is being issued for multiple works in a panchayat. Short-listing of accounts can be done based on account type and panchayat which can also be selected the User. The Credit side will always show bank or cash accounts.

Add Voucher

Voucher Type Receipt Payment Journal
 Single Accounts Multiple Debit Accounts
 Multiple Credit Accounts

Scheme Head SGRY

Date 22 Jan 2009 **Amount (Rs.)** 0

DEBIT Account Choose

CREDIT Account Choose

Panchayat Choose

Account Type Choose

Write Narration

Note: Narration MUST be entered properly by the User giving cheque number, date, bank and other relevant details of work and beneficiary. The multiple debit accounts option can be

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selected by the user and an interface similar to multiple receipt vouchers will appear. **Please also note that** although the user will enter multiple voucher entries through one screen, all entries will be treated as separate vouchers in the SW and these numbers are displayed to the user upon successful submission of vouchers. The number of individual vouchers are also displayed on screen for the convenience of the User.

JOURNAL Vouchers:

All entries not covered under Receipt /Payment vouchers are entered through the Journal vouchers. The Journal vouchers may have multiple Debit accounts or multiple Credit accounts. These will be very useful while making entries from the manually prepared TRIAL balance while switching over from the manual to computerised double entry accounting system.

For example, if a Scheme is having more than one Bank account, just select Multiple Debits under Receipt voucher and select bank accounts one by one to enter all bank entries in one go. Similarly, **for giving credit to various works/ beneficiary account when funds are received for these, select multiple Credit Accounts under Journal Voucher and debit the Scheme account and credit all these multiple works/ beneficiaries one by one.** A sample multiple Journal Voucher for giving credit to various works/beneficiary accounts is given below.

Add Voucher

Voucher Type Receipt Payment Journal
 Single Accounts Multiple Debit Accounts
 Multiple Credit Accounts

Scheme Head

Date **Amount (Rs.)**

Write Narration

DEBIT Account

CREDIT Account

Panchayat **Panchayat**

Account Type **Account Type**

Amount (Rs.)

Note: Please be very specific about entry of Narration, which must be entered.

View Voucher:

The user may view details of any particular voucher entered by entering its numbers as following:

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View Voucher

Voucher Number

VOUCHER DETAILS FOR VOUCHER NUMBER: 23. (DRDA Scheme)

Voucher Type	Debit Account	Credit Account	Amount	Date	Narration
Journal	SGSY-Scheme-	SGSY-SUBSIDY ACCOUNT	100000	31-8-2008	Closing Balance

[View another Voucher](#)

5.4 REPORTS-Accounts

The DRDA or PLAN User (Accountant) can generate the following mandatory accounting reports:

- Day wise Vouchers
- Day wise Journal
- Block Cash Book
- Ledger Accounts
- Trial Balance

Note: The DRDA or PLAN Accountant must generate day-wise cash book and file a copy of the print out in record in series. The Ledger Account can be generated for any particular account at any time. But Yearly Ledger account for all accounts must be printed and filed for record. The Trial Balance must be generated after switching to the computerised system for every scheme to know the discrepancies and yearly basis after that.

Day wise Vouchers

The User has to select the starting and ending date and whether Receipt or Payment or both vouchers for the selected dates are to be displayed. Accordingly, results will be shown.

Day-wise Journal:
While Receipt/Payment vouchers are shown under above option, the Journal

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Day wise Vouchers (DRDA Scheme)
Date: 5-10-2008 To 22-1-2009

Date	V.No.	Type	Particulars	Amount
21/10/2008	368	Receipt	To NREGA-Bank-SBP-Kandaghat-6504276343-(4 PERCENT) By NREGA-ADMINISTRATIVE EXPENSES 4 (4% amount received from NREGA Scheme Ch. No. 646034)	44222
25/10/2008	389	Receipt	To TSC-Bank-SBP-Kandaghat-55138434116 By TSC-Scheme- (Amount Received back From GP Kawarg A/c Toilet AW Kot=2500 & AW Kot=2500 vide Ch. No. 1010133 Dt. 20-10-08)	5000
25/10/2008	412	Receipt	To RGAY-AAV-Bank-SBP-Kandaghat-55138434069 By RGAY-AAV-Scheme- (Amount Received from GP Wakna A/c smt. Seeta Devi R/o Garu she is not interested to construct the house)	6000
25/10/2008	413	Receipt	To IAY-Bank-UCO-Kandaghat-8177 By IAY-Scheme- (Amount received from GP Wakna)	6000
03/11/2008	421	Receipt	To IAY-Bank-UCO-Kandaghat-8177 By IAY-Scheme- (Amount Received from PO DRDA Solan for 2008-09 houses vide DD No. 629157 dated 31-10-08)	105000
11/11/2008	427	Receipt	To NREGA-Bank-SBP-Kandaghat-65033073091 By NREGA-Scheme- (Amount received from PO DRDA Solan for works component vide DD No 017284 dated 7-11-08)	1500000
17/11/2008	489	Receipt	To TSC-Bank-SBP-Kandaghat-55138434116 By TSC-Scheme- (AMOUNT RECEIVED BACK FROM GP DELGI A/C ANGANWARI CENTER DELGI VIDE CH .NO. 1010312)	2500

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vouchers are listed under the Day wise Journal Option by selecting two dates.

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Day wise Journal Vouchers (DRDA Scheme)
Date: 22-10-2008 To 22-11-2008

Date	Particulars	Voucher No.	Amount
23/10/2008	By IWDP-III-Works-Multiple Panchayats-Check Dam-CHECK DAM KAMLAYAD WS GAMBER RIVER N-1 To IWDP-III-Scheme- (Amt. Transf.)	372	14000
23/10/2008	By IWDP-III-Works-Multiple Panchayats-Check Dam-SPUR VILL CHHACHI-1 WS GAMBER RIVER N-1 To IWDP-III-Scheme- (Amt. transf.)	373	17500
23/10/2008	By IWDP-III-Works-Multiple Panchayats-Check Dam-SPUR VILL CHHACHI WS GAMBER RIVER N-1 To IWDP-III-Scheme- (Amt. Transf.)	374	14000
23/10/2008	By IWDP-III-Works-Multiple Panchayats-Other-CATTLE POND VILL CHANOR WS GAMBER RIVER N-2 To IWDP-III-Scheme- (Amount Transferred)	378	7500
23/10/2008	By IWDP-III-Works-Multiple Panchayats-Other-CATTLE POND CHANOR (JABBAL) WS GAMBER RIVER N-2 To IWDP-III-Scheme- (Amount Transferred)	379	7500
23/10/2008	By NREGA-Works-JHAJHA-Water Conservation and Harvesting-KHURLI NEAR ISHWAR HOUSE PAWASH To NREGA-Scheme- (Amount Transferred)	380	19893
23/10/2008	By NREGA-Works-JHAJHA-Water Conservation and Harvesting-TANK JABBAL VILL PAWASH To NREGA-Scheme- (Amount Transferred)	381	30000

Block Cash Book

This is the most important report and a print-out of the report must be generated by the accountant on daily basis and filed in a file for record. The Cash book is generated on day basis and there is facility to know the cash position for every scheme too. For example, the Balance on Summary option gives one figure of cash (amounts in bank / cash accounts) for the whole block (for Plan or DRDA separately). However, selecting the Scheme wise Option, gives cash position separately for every Scheme Head. Also, vouchers can be directly accessed by clicking on the concerned voucher number on the screen. Two different screens are given below showing how the cash book appears with opening balance, transactions and closing balances.

Name of Document		Double Entry Account System Operations Manual	
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Block Cash Book (DRDA Scheme)
Date: 22-9-2008

Sl.No.	Vno	PARTICULARS	RECEIPT (DEBIT)		PAYMENT (CREDIT)	
			Cash	Bank	Cash	Bank
		OPENING BALANCE	0	7224715	0	0
		Day Transactions (Debits/Receipts)				
1	218	To NREGA-Bank-SBP-Kandaghat-65033073091 By NREGA-Scheme- (Amount received from PO DRDA vide DD No 627858)	0	10000	0	0
		Day Transactions (Credits/Payments)				
2	219	By IWDP-III-Bank-UCO-Kandaghat-8527 To IWDP-III-Works-Multiple Panchayats-Horticulture Plantation-PLANTATION, GRASS LAND DEV WORK GHAINTI W.S. NORTH-4 (Final Installment to WS Ashwani River North-4 vide Chq No 768840)	0	0	0	16100
3	220	By IWDP-III-Bank-UCO-Kandaghat-8527 To IWDP-III-Works-Multiple Panchayats-Aforestation-SOIL RETENTION WORK VIL BANEHAR W.S.ASHWANI RIVER NORTH-4 (Final Installment to WS Ashwani River North-4 vide Chq No 768840)	0	0	0	5000
4	221	By IWDP-III-Bank-UCO-Kandaghat-8527 To IWDP-III-Works-Multiple Panchayats-Check Dam-PUCCA JOHAR VIL GHAINTI WS ASHWANI RIVER NORTH-4 (Final Installment to WS Ashwani River North-4 vide Chq No 768840)	0	0	0	7500
5	222	By IWDP-III-Bank-UCO-Kandaghat-8527 To IWDP-III-Works-Multiple Panchayats-RWHS Tanks-PUCCA JOHAR VIL GHAINTI -1-WS ASHWANI RIVER NORTH-4 (Final Installment to WS Ashwani River North-4 vide Chq No 768840)	0	0	0	17500
		And the closing balance part, as given below:				
		768844)				
28	245	By IWDP-III-Bank-UCO-Kandaghat-8527 To IWDP-III-Works-Multiple Panchayats-RWHS Tanks-JOHAR VIL PANJROL (THAN KI DHAR) WS KUNI KHAD SOUTH-1 (Final Installment to WS Kuni Khad South-1 vide Chq No 768844)	0	0	0	17014
29	246	By IWDP-III-Bank-UCO-Kandaghat-8527 To IWDP-III-Works-Multiple Panchayats-Check Dam-VIL KUMHALI WS KUNI KHAD SOUTH-1 (Final Installment to WS Kuni Khad South-1 vide Chq No 768844)	0	0	0	22200
		Day Transaction Totals	0	10000	0	428869
		Grand Totals	0	7234715	0	428869
		CLOSING BALANCE	0	6805846	0	0

On selecting Balance Scheme wise option, following report will come

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Classification	General	Audience	Accountants of RD Blocks

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Block Cash Book - Scheme wise (DRDA Scheme)
Date: 22-9-2008

Sl.No.	Vno	PARTICULARS	RECEIPT (DEBIT)		PAYMENT (CREDIT)	
			Cash	Bank	Cash	Bank
		OPENING BALANCE GURU RAVIDASS	0	692444	0	0
		OPENING BALANCE IAY	0	6214	0	0
		OPENING BALANCE IAY(UPGRADATION)	0	188	0	0
		OPENING BALANCE IWDP-II	0	59801	0	0
		OPENING BALANCE IWDP-III	0	4851166	0	0
		OPENING BALANCE NFBS	0	232	0	0
		OPENING BALANCE NREGA	0	158669	0	0
		OPENING BALANCE OBB	0	9685	0	0
		OPENING BALANCE RGAY-AAY	0	39079	0	0
		OPENING BALANCE RGNDWM	0	157	0	0
		OPENING BALANCE SGRY	0	201995	0	0
		OPENING BALANCE SGSY	0	598400	0	0
		OPENING BALANCE TSC	0	606685	0	0
		Day Transactions (Debits/Receipts)				
1	218	To NREGA-Bank-SBP-Kandaghat-65033073091 By NREGA-Scheme- (Amount received from PO DRDA vide DD No 627858)	0	10000	0	0
		Day Transactions (Credits/Payments)				

Ledger Accounts:

This report may be generated financial year wise, printed and filed for record or as and when required. The report can be generated in different ways and results appear on a number of combinations showing all ledger accounts for a panchayat or executing agency or scheme etc as following:

Government of Himachal Pradesh Department of Rural Development Ledger Accounts	
Date	1 Apr 2008 To 31 Mar 2009
Scheme Head	All
Executing Agency	All
Panchayat	BANJANI
Account Type	All
Accounts	All
<input type="button" value="Get Ledger Accounts"/>	

Here, all works/ beneficiaries accounts for Banjani Panchayat are listed giving complete details of every account for MIS purposes like, date of sanction, sanctioned amount etc.

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Classification	General	Audience	Accountants of RD Blocks

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Ledger Accounts (DRDA Scheme)
Date: 1-4-2008 To 31-3-2009

Guru Ravidass-Works-BANJANI-CO Drinking Water Tank-BAG SHILLAI [Scheme:Guru Ravidass; Executing Agency:Gram Panchayat; Panchayat:BANJANI; Sanctioned Date:31/08/2008; Sanctioned Amount:40000]						
Sl.No.	DATE	PARTICULARS	AMOUNT			
			Debit	Credit	Dr/Cr	Balance
	01/04/2008	OPENING BALANCE	0	0	Cr	0
1	31/08/2008	To Guru Ravidass-Scheme- (Closing Balance)	0	40000	Cr	40000
2	03/10/2008	By Guru Ravidass-Bank-SBP-Kandaghat-65017138608 (Ist. instt. Paid to GP Banjni vide Ch. No. 917522)	20000	0	Cr	20000
	31/03/2009	CLOSING BALANCE	0	0	Cr	20000
Guru Ravidass-Works-BANJANI-CO Drinking Water Tank-SHILLAI [Scheme:Guru Ravidass; Executing Agency:Gram Panchayat; Panchayat:BANJANI; Sanctioned Date:31/08/2008; Sanctioned Amount:50000]						
Sl.No.	DATE	PARTICULARS	AMOUNT			
			Debit	Credit	Dr/Cr	Balance
	01/04/2008	OPENING BALANCE	0	0	Cr	0
1	31/08/2008	To Guru Ravidass-Scheme- (Closing Balance)	0	50000	Cr	50000
2	03/10/2008	By Guru Ravidass-Bank-SBP-Kandaghat-65017138608 (Ist. instt. Paid to GP Banjni vide Ch. No. 917522)	20000	0	Cr	30000
	31/03/2009	CLOSING BALANCE	0	0	Cr	30000
Guru Ravidass-Works-BANJANI-CO Drinking Water Tank-SHILLAI (BAG) [Scheme:Guru Ravidass; Executing Agency:Gram Panchayat; Panchayat:BANJANI; Sanctioned Date:31/08/2008; Sanctioned Amount:40000]						
Sl.No.	DATE	PARTICULARS	AMOUNT			
			Debit	Credit	Dr/Cr	Balance

Trial Balance:

Trial balance is very important to know the accuracy of the double entry accounts. The trial balance for every scheme head MUST match at the time of switching over to the computerised system of double entry account. The trial balance options can be used innovatively to generate list of all bank accounts, beneficiaries, schemes, other accounts as following by selecting appropriate options.

Government of Himachal Pradesh
 Department of Rural Development
Trial Balance

Date:
 Scheme Head:
 Executing Agency:
 Panchayat:
 Account Type:
 Account Category:

Name of Document		Double Entry Account System Operations Manual	
Version	2.0	Date of Last Change	27-January-2009
Classification	General	Audience	Accountants of RD Blocks

Government of Himachal Pradesh
Department of Rural Development
Block Development Office, Kandaghat
Trial Balance (DRDA Scheme)
Date: 22-1-2009

Scheme: **SGRY**
Panchayat: **All**

Account Type: **All**
Account Category: **All**
Executing Agency: **All**

Sl.No.	PARTICULARS	DEBIT AMOUNT	CREDIT AMOUNT
1	SGRY-Bank-JCC-Kandaghat-4138	2076	0
2	SGRY-Bank-SBP-Kandaghat-55138434194	197424	0
3	SGRY-CONTINGENCY	0	43449
4	SGRY-INTEREST JCC KANDAGHAT	0	255
5	SGRY-INTEREST SBP KANDAGHAT	0	7845
6	SGRY-Scheme-	0	8154
7	SGRY-Works-HINNER-Others-SHAMSHAN GHAT HINNER	0	15000
8	SGRY-Works-KAHLA-Bridal Path-PUKKA PATH KAHLA	0	1302
9	SGRY-Works-KAHLA-Tank-IRRIGATION TANK BADHAWANI	0	4800
10	SGRY-Works-KANAIR-Community Centre-SHARER	0	49957
11	SGRY-Works-KANAIR-Play Ground-GSS KUFTU	0	60000
12	SGRY-Works-KOT-Road-LINK ROAD HALDU NALA TO GUNRORI	0	0
13	SGRY-Works-MUMLEEG-Tank-IRRIGATION TANK OF SH. ROOP CHAND SO BHAGAT RAM RO Neri	0	8738
GRAND TOTAL		199500	199500

The above report can be generated at any point of time to know the exact Fund position available with the Block office.

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6.0 Troubleshooting

6.1 Frequently Asked Questions (FAQs)

Question: Should the switch-over from Manual to Computerised Double Entry Accounting System be done from 1st of April of the Financial year.

Answer: Normally, you may switch over from any date. It is advisable to switch from the date from which opening balances are required in the MIS report (financial). In case, you want to get opening balances under all Schemes Heads of 1st of April, then Trial Balance should be prepared on 31st of March and closing balances of 31st should be entered through vouchers. In case opening balances of 1st April are not important, you may switch over from the last date of any month. Say 31st of August.

Question: What are the technical requirements of operating the SW?

Answer: You need to have a Windows PC with SQL Express and IIS installed.

Question: Is Internet connection required for operating the SW?

Answer: No, Internet connection is not required. However, if you intend to back-up the data file on a different PC through LAN/WAN, a network connectivity of some sort will be required.

Question: What is to be done if the SW behaves strangely (gives wrong results)?

Answer: Please note down the voucher number after which the problem has been noticed and inform HIPA/ NIC (group1-hp@nic.in) through telephone/ email.

Question: What should be the frequency of taking back-ups?

Answer: It is advisable to take Back-up every day in case there are transactions for the day. But back-up must be taken after initialization (when SoF/Trial balances for a scheme are entered and tallied) and on weekly basis thereafter.

Question: Is it safe enough to write the back-up file generated by the SW on CD every week?

Answer: Besides writing the back-up file to a CD, it is advisable to copy the back-up file on another PC and preferably on a PC housed in a different physical location (building)?

Question: After switch over to the computerised system, do I need to write manual entries in Cash Book and concerned Ledger Accounts?

Answer: No. There is no need to write the Cash Book/ Ledger Accounts manually. You only need to write the Voucher manually and store it. However, a print-out of Cash Book on daily basis should be taken and filed in a folder for record purposes. The Ledger Accounts may be taken at pre-defined time intervals or as per requirement.

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Question: Do I need to open separate accounts for Panchayats and various Works/Beneficiaries in that Panchayat?

Answer: No. There is no need to open accounts of Panchayats. But while creating the accounts of various works/ beneficiaries in a Panchayat, you need to select the Gram Panchayat as Executing Agency (if the work is being executed through the Panchayat) and name of that particular Panchayat from the drop-down lists.

Question: In case, the Executing Agency is neither BDO nor Gram Panchayat, what should be done?

Answer: You may select "Other" from the drop down list in the Executing Agency. However, if a particular agency has been assigned more than 5 works/beneficiaries under a Scheme Head in different panchayats, you may go to the master files and add that Agency in the list of Executing Agencies.

Question: What are the sample entries for funds received, funds transferred to works/beneficiaries?

Answer: Sample Entry for **Funds received** under a Scheme Head at BDO level
Debit the Scheme's Bank Account in which cheque is deposited
Credit the Scheme Account

Sample Entry for **giving credit to work / beneficiary accounts** for funds received
Debit the Scheme Account
Credit all the work/beneficiary accounts -**Multiple Credit Journal Voucher**

Sample Entry for **advance paid** to Gram Panchayat (or other Executing Agency)
Debit the Work/Beneficiary Account
Credit the Bank account from which cheque is issued

Sample Entry for **Trial (SoA) Balance entries** for Debit work/beneficiary balances
Debit the Work/Beneficiary Account-Multiple Debit Journal Voucher
Credit the Scheme account

Sample Entry for **Trial (SoA) Balance entries** for Credit work/beneficiary balances
Debit the Scheme Account
Credit the Work/Beneficiary Account-Multiple Credit Journal Voucher

Question: How is a work/beneficiary account closed upon receipt of Completion/ Utilization certificate?

Answer: Normally, when all sanctioned funds have been released to the Executing Agency for a particular work/beneficiary account and the job is completed, a UC (Utilization Certificate) will be sent to the BDO office. Upon receipt of the UC, no need to ensure that

- Journal Voucher is booked (if not booked at the time of sanction) by Debiting the Scheme Account and Crediting the particular Work/Beneficiary Account.

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- Generate a ledger account for that work and check that there is no closing balance on either side. In case some advance amount is still available as Debit balance, transfer this amount by a receipt voucher by transferring this amount to the Bank account of that scheme (provided such money is received back from the Executing Agency).
- Go to the Completion Certificate entry option and enter the date of completion, remarks after selecting that particular account. (only if there is no balance in Ledger Account).
- The work/beneficiary will be treated as complete.

Question: Can an Account, created earlier be modified?

Answer: No. Account entries can not be modified. Therefore, be extra careful and prepare all details before creating an account for work/ beneficiary like Panchayat, work/ beneficiary name/ address, executing agency, sanction date, sanctioned amount, type of work etc.

Question: Since account can not be edited, how can additional funds sanctioned for a work/ beneficiary are to be treated?

Answer: For entry of additional funds for a work/ beneficiary, you will need to select the option for Additional Funds and select the account. Then you will be asked for the Additional Sanction letter number, date and amount. After saving these entries, the total sanctioned amount for that work/ beneficiary will increase by the amount of additional sanction.

Question: Can vouchers be entered in any order? For example, a voucher dated 10 September can be added after a voucher of dated 20th September has been entered?

Answer: No. Vouchers need to be entered on daily basis (date wise)? Once a voucher of 20th September has been entered, voucher dated 10th September can not be entered. Only Vouchers dated 20th September or higher can be entered. That is why it is advised to enter vouchers on daily basis into the SW and generate Cash Book (Print).

Question: Can a voucher be edited after its entry into the Software? (or can it be deleted?).

Answer: The voucher is the only document prepared manually for entry into the SW. This MUST be prepared carefully and checked properly by two officials. After entry, a voucher can not be edited or deleted. Provision has been made to delete the Last entered voucher.

Question: Somehow a wrong voucher has been entered. How to carry out the correction?

Answer: You need to correct the wrong voucher by booking a reverse Journal (Adjustment Voucher). While entering the Journal Voucher, the linked voucher needs to be entered (wrong voucher number) in case of correction entries. Then the correct voucher needs to be entered again.

Question: There is a field "Linked Voucher Number" in case of Journal Vouchers? What is to be entered in this field?

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Answer: This field is for entering voucher number of the wrong voucher entered earlier, in case of correction entries only (Adjustment). Under normal Journal vouchers, it needs to be

6.2 Contact Information

For problems in SW Operation

Specific query could be sent at group1-hp@nic.in Email account

For problems/ requests for enhancements in SW/ Additional Reports

The Director,
Himachal Pradesh Institute of Public Administration (HIPA)
Fairlawns, Mashobra, Shimla-171012 (HP)

And

The Director,
Department of Rural Development & Panchayati Raj,
Himachal Pradesh,
SDA Complex, Kasumpti, Shimla-171009 (HP).

State Informatics Officer
National Informatics Centre
Himachal Pradesh State Centre,
HP Secretariat, Shimla-171002 (HP)
Phone: 0177-2624045
Email: sio-hp@nic.in



Please visit <http://himachal.nic.in> and <http://himachal.nic.in/hipa>

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7.0 Guidelines/Directions from the Directorate of Rural Developmenton

Detailed guidelines for the implementation of Soft-ware on double entry system of accounting in the Development Blocks

7.1 Implementation Strategy/ Schedule:

For the smooth and implementation of this soft-ware w.e.f.1.4.2009, in a time bound manner, the following strategy/ schedule has been finalised:-

a) Completion of Manual Accounts.

i)All Development Blocks are required to prepare a statement of affairs as on 31.12.2008, and this work must be completed by 31st January, 2009.Under this process, the funds in hand or in Bank are required to be tallied with work/scheme. This work is very-very important and without its accomplishment, we cannot proceed further to implement the soft-ware and introduce the computerisation.

ii) In case, despite every possible effort, if some amount remains un-identifiable with work, a scheme-wise suspense account be opened and the differential amount be kept in that suspense account. However, efforts to locate the difference be continued.

iii)Amount once kept in the Suspense Account will not be available for spending till approval from the Special Secy.,-cum Director RD. All Block Development Officers will intimate the scheme-wise quantum of amount kept in Suspense Account to the RD headquarters before 15.2.2009 positively.

b) Training.

i)The Accounts Officers posted in DRDA and Computer Operators posted in the Sadar Development Blocks of districts (Mashobra block in case of Shimla district) have been indentified to be trainers who will first be imparted training at HIPA during January, 2009 under **TRAINING of TRAINERS (ToT)** programme regarding implementation of the software. **Necessary arrangements regarding TOT including arranging faculties will be made by the HIPA authorities.**

ii) The Project Officers, DRDA of all districts will conduct a training session of one week duration during February, 2009, preferably in the second week, for two Accountants and One progress Assistant each of all development blocks of the district and the training will be imparted by District Informatics Officer, Accounts Officer DRDA and Computer Operator, trained under TOT, of the district.

c) Implementation.

i) The Soft-ware will be made available by the NIC through DIO, after TOT schedule is over at HIPA.

vii) Immediately after the training schedule at district headquarters is over, the Project Officer, DRDA, with the assistance of District Informatics Officer, will ensure installation/implementation of soft-ware in all the development blocks in their district.

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- ii) The accounts of blocks (except CD Cash Book) will be generated through the soft-ware w.e.f. 1.4.2009 and the maintenance of manual accounts will be dispensed with after 31.3.2009. Therefore, each block is to re-prepare a statement of affairs as on 31.3.2009.
- iii) The print-out of Cash-Book will be drawn on day-to-day basis (when operated) and kept on record, duly signed by the DDO.
- iv) The print-out of ledgers should be drawn out monthly and kept on record.
- xi) Other material for the purpose of reporting, as per requirement.
- v) A soft copy of record must be kept month-wise on Compact Disc (CD).

7.2 Infrastructure:

Since the implementation of fully computerised Accounting system will definitely increase the work load on existing infrastructure, which is considered to be insufficient because presently there is only one Computer, which is being used by both the Accountants. Therefore, it has been decided that the Project Officers, DRDA will provide one additional Computer to each development block Offices in their district, which will be exclusively used for accounting purpose only. They will therefore, immediately start the process of purchasing/ procuring computers out of the Contingency funds available with them and ensure to provide computers immediately to each block, before 31.3.2009, positively. Similarly the local area network (LAN) connectivity within BDO Office campus may also be arranged by the concerned BDOs and expenditure thereof may be met from within the existing budgetary provisions.

7.3 Monitoring Cell:

A monitoring Cell at the State Headquarters (RD) has been constituted under the supervision of Director (RD), which consist of S/Shri S.S.Thakur, Dy.Controller (F&A) (Mobile phone 94180-65691) and Mohinder Bhatia, Section Officer, (Mobile No.94184-63236) RD headquarters and the field functionaries can contact the above Officers for any help.