

DISTRICT AND DIVISIONAL ACCOUNTSDistrict Accounts -

7.1 The district is the unit of administration Board and is in charge of a District Organiser. The salaries and allowances of the district staff are drawn by the District Organiser and remitted to the Divisional Offices for disbursement. Apart from this, he may also have to incur certain contingent items of expenditure, for which varying imprests have been given to the District Organiser. To enable them to account for these transactions, the District Organiser should maintain a Cash Book in Form No. ACCOUNTS-1. In this book they should enter all receipts and all payments.

7.2 At the end of the month, the District Organiser should forward to the Divisional Office a Receipt and Payment Account in Form No. ACCOUNTS-40, along with full details of the credits received during the month and with vouchers for the expenditure incurred during the same period. The Receipt and Payment account will be divided into four parts, apart from showing the opening and closing balances of cash, both in hand and in bank. In part I should be shown the revenue receipts and expenditure duly classified under the heads of account prescribed in Appendix I of the Manual. In Part II should be shown the recoupments received from the Divisional Office and the remittances, if any, to the Divisional and Head Offices. Special remittances and temporary advances received for meeting particular expenses, (as distinct from the recoupment of imprests meant for normal contingent expenditure) should be shown separately in Part III. Transactions of a temporary and local nature and not requiring to enter the Board's accounts should be shown in Part IV. The Receipt

