

ANNEXURE B

Register No.1

CASH BOOK.

Receipts				Expenditure					
Date	Receipt No.	Particulars	Amount		Date	Voucher No.	Particulars	Amount	
1	2	3	4		5	6	7	8	
			Rs.	P.				Rs.	P.
		Total					Total.		
		Opening Balance					Closing Balance		
		Grand Total					Grand Total		

Instruction

Signature.

Register No.1

CASH BOOK

Entries in the cash book are to be made daily and the balance for the day recorded both in words and figure of the signature of Executive Officer/Managing Trustees, All receipts in cash should be entered in the receipt side and all expenditures made entered in the expenditure side Under Col.2 the number and date of the receipt should be entered and in Col.No.3 detailed particulars of income i.e from whom received and on what accounts should be entered. Similarly detailed particular of expenditure should be entered in Col.7.All the cash transactions should be shown in the cash book as soon as they occur. The account should be closed regularly every day. The cash should be counted physically and tallied with the closing balance shown in the Cash Book. Erasures or over writings in the cash book are strictly prohibited. In any entry is in correctly made, it should be cut through clearly and the Executive Officer/ Managing Trustee should put his signature below the words figures so cult.

Register No.2

CROP ACCOUNT BOOK

Month.....

Receipt				/	Expenditure		
Date	From whom received	Details of kind of receipt.	Quantity	Date	Crop wise details of the purpose of expenditure	Quantity	
1	2	3	4	5	6	7	
		Total Month income Opening balance... Grant Total	<hr style="width: 50%; margin: 0 auto;"/> <hr style="width: 50%; margin: 0 auto;"/>		Total monthly expenditure..... Closing Balance Grand Total <p style="text-align: center; margin-top: 20px;">Signature</p>		

Yearly abstract

Total receipts of different crops

Total expenditure on different crops.

Balance in granary at the end of the year ending the 31ST March

Signature

Register No.2

CROP ACCOUNT BOOK

This is an important record of account which will show both the income and expenditure of crop received and consumed by the institution. Separate pages may be allotted for different kinds of crop i.e., paddy, green gram, black gram, bengalgram, jute, sugarcane, etc. The account should be closed once a month and yearly abstract drawn up as to know at a glance the yearly income of the institution from different crops.

Register No.3

YEAR WISE CROP RECEIPT REGISTER

(For self-cultivated lands and self-managed orchards)

For the year.....

Identification details	Paddy	Rabi Crop	Coconut	Mango	Other fruits	Misc	Remarks
1	2	3	4	5	6	7	8
Village Khata No. Plot No. Area Kusam 							

Signature

Register No.3

YEARWISE CROP RECEIPT REGISTER

(For self-cultivated lands and self managed orchards etc.)

This register is intended to show at a glance quantities of different crops the institution has received in a year from each plot of land/orchard under self cultivation or management.

Under Col.1 the name of the village should be written and different plots of land in that village along with details of khata No. area and kisan should be entered one after the other. Against each plot, different crops received during the year should be shown. After all plots in one village are entered, another village will taken up and plots of land in that village entered and so on.

Register No.4

REGISTER SHOWING CULTIVATION EXPENSES FOR SELF CULTIVATION LANDS/GARDEN

For the year---

(Financial year)

Month

Date	Particulars of expenditure							
	Seeds		Seedling		Manure		Wages to hired labour	Wages to halias
	Quantity	Value	Quantity	Value	Quantity	Value	Amount	Amount
1	2	3	4	5	6	7	8	9
							Rs. P	Rs. P.

Maintenance of Bullocks etc.		Maintenance of Farm Machinery/implements		Miscellaneous expenditure	Remarks
Particulars	Amount	Particulars	Amount		
10	11	12	13	14	15
	Rs. .		Rs. P.		

Register No.4

REGISTER SHOWING CULTIVATION EXPENSES FOR SELF CULTIVATED LANDS/ORCHRDS, ETC.

This register is intended to show the expenditure incurred during the year in raising crops in the lands/orchards under self cultivation management. Expenditures under various heads will be entered in this Register according to the dates on which expenditure on any head is incurred. Where wages have been made in kinds, say paddy the market value of such quantity of paddy should be calculated and entered in columns 8 and 9.

Petty expenses incurred should be shown under Col.14.

At the end, an abstract of the expenditure should be drawn up and total struck.

Signature

Register No.5

PROCESSED PRODUCT ACCOUNT BOOK.

This book is intended to keep a record of the receipt and expenditure products. As soon as any produce is given for processing, it should be entered under Col.2 with the date under Col.1. Similarly when the processed product is received; it will be entered under Col.4, with date under Col.1. Each page/ pages may be allotted for each kind of crop. This account should be kept month wise and abstract extracted at the end of the financial year.

Register No.6

TENANTS LEDGER

The Tenants' Ledger is intended to maintain personal ledger account of each individual tenant. Separate page(s) in the Register is/are to be allotted to each tenant. It will not be necessary to open a new register every year. A register opened once, will be current for five years. At the end of the fifth year a new register will be opened and got ready for use before the IST April of the sixth year.

For separate plots of land leased out, separate entries will be made under different columns. Col.1 would show the balance left uncollected in the previous year. Figure under Col.6 should be repeated in Col.7; similarly figure under Col.12 repeated in Col.13 and so on.

Register No.7

REGISTER OF SAIRATS.

This is a permanent register of Sairat sources and should be prepared and maintained with great care. Cares should be taken to auction the sairats before the date of commencement of the year and agreement on suitable form taken before entrusting the Sairats to the lessee. It is always desirable that the entire lease amount is recovered from the lessee before he is allowed to derive any benefit from the Sairat.

Register No.8

PISCICULTURE ACCOUNT
(For self-managed sources)

Name of the source-Pond

Village

Khata No.

Plot No.

Area

Expenditure			Income		
Date	Particulars of expenditure	Amount	Date	Particulars of income	Amount
1	2	3	4	5	6

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Signature

Register No.8

PISCICULTURE ACCOUNT (FOR SELF-MANAGED SOURCES)

This register is intended to help to find out whether pisciculture undertaken is economic. The column are simple and do not need any explanation.

Register No.9

DIARY ACCOUNT BOOK

Month.....

No and description of cattle

Cows.....

Buffaloes.....

Calves.....

Others.....

Expenditure				Income				Details of use	
Date	Particulars	Quantity	Money	Date	Particulars	Quantity	Money	Milk used for Nity	Milk sold

	of expenditure		value		of income		value	& festivals				
								Quantity	Value	Quantity	Value	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

. Signature

(e) SUIT COSTS.

No. of the case for which suit cost is demanded	Name of the court and parties.	Amount demanded	Amount Paid		Balance	Remarks
			Receipt No. And date	Amount		
1	2	3	4	5	6	7

Total Rs.													
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Register No.11.

REGISTER OF BUILDING RENTED OUT.

Though this register collection of rent from tenants occupying the building of the institution is watched. One page in the register is to be allotted to one building. If there is a change in the tenant or a new year begins, another page should be used for the same building.

Rent remaining unrealized at the end of a month is to be carried out as arrears for the next month. At the end of the year, an abstract of demand, collection, balance of rent should be drawn up.

Register No.12

REGISTER OF PALIS OF SEBAKS.

Serial No.	Name and address of the Sebak	Nature of service rendered	Duration of Pali	Remarks
1	2	3	4	5

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Register No.12.

REGISTER OF PALIS OF SEBAKS.

This is a simple but important Register. Entries to be made in this register after proper enquiry and in consultation with the Sebaks.

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Register No.13

REGISTER OF JAGIR- HOLDERS.

This register is intended to keep the accounts of the services of jagir-holders of the institution. The register is simple and needs no elaboration to the remarks column entry is to be made if a particular jagir-holder is rendering the services for which he enjoys the jagir.

REGISTER OF INVESTMENTS.

Register No.14.

(A)Account No.

Date of investment

Amount

Nature of investment

Rate of interest

Date of maturity.

(B) Name of the Bank/Post Office or Government account where invested.

Period of investment.

Interest of investment

Date of drawal

Amount drawn

Remarks.

Register No.14.

REGISTER OF INVESTMENT.

This register is intended to keep a record of the investment of surplus funds of the institution and to watch timely realization of the interest on each investment. For different investments different pages in the register should be used.

Register No.16

REGISTER FOR STOCK AND STORE.

In this register entries will be made of such articles of stock and store as have not been entered in the property register to be maintained U/S-15 of the Act. To illustrate, all articles of furniture and stationeries, consumable goods brought to stock for use, should be entered in the register. Furnitures will include articles like clock, typewriters, cycle etc. If any article has been acquired not through purchase the exact manner of acquisition may be recorded under column-2.

Register No.17.

REGISTER OF GIFTS/ OFFERINGS

Serial No.	No. and date of receipt granted to the Doner	Name and address of the Doner	Nature of Gifts/ Offering					
			Land		Cash	Kind		
			Description	Value	Exact amount	Description	Quantity	Value
1	2	3	4	5	6	7	8	9

Mental				Live Stock			Others			Specific purpose if indicated by the Doner
Description	No.	Weight	Value	Description	No.	Value	Description	No.	Value	
10	11	12	13	14	15	16	17	18	19	20

Signature of the Officer accepting the gift.	Mode of disposal	Signature of Trustee/president/I.E. verifying the Register.	Remarks.
21	22	23	24

Register No.17

REGISTER OF GIFTS /OFFERINGS

Instruction issued in Memo No. 1581, dated the 2nd December 1976 should be followed in maintaining this register. This register should be put up in every meeting of the Board of Trustees and the President of the Board should sign the register after physical verification of gifts received. Where there is no board of trustees, the register should be put up before any officer of the department visiting the institution. Copy of the Memo No.1581 dated the 2nd December 2020 is extracted for guidance.

ODISHA HINDU RELIGIOUS ENDOWMENTS OFFICE, BHUBANESWAR

Memorandum No.1581, dated the 2nd December 1976

SUBJECT— Gifts to deities by devotees- instructions regarding

Devotee- Hindu often present to deities gifts in various forms sometimes with certain specific purpose. It is necessary that receipt of gifts are duly acknowledged by the managements and kept in safe custody and utilized for specific purpose, if any, so indicated by the doner-devotes. With this end in view, the following instructions are laid down which should be followed by all Executive Officers/Managing Trustees/Person-in-management.

2. At the entrance of the institution and/or in the ' Natmandir' of the temple there should be a Board saying that devotees are requested to deposit gifts, offerings (not bhog or cloth worth less than Rs.5.00) they want to present to the deities, with the Executive Officers/Managing Trustees/person-in-management of the institution or persons authorized by him and obtain receipts for the same, and not to hand them over to pujaks at work.

As and when a devotee approaches to offer gift in any form (excepting bhog or cloth worth less than Rs.5.00) the Executive Officer/Managing Trustees/person-in-management or any person duly authorized by him would receive the article, and make an entry in a register to be maintained in the form enclosed and grant a printed receipt, acknowledging the gift.

3.The register of gift should be put up in every meeting of the Board of Trustees and President of the Board should sign the register after making a physical verification of the gifts received, where there is no Board of Trustees, the Register should be put up before any Officer of the Department visiting the institution, who shall sign the Register after verification.

