

**V Semester B.Com. Examination, March 2023
(CBCS) (2022 – 23) (Fresh)
COMMERCE**

AC 5.6 : Accounting for Government and Local Bodies

Time : 3 Hours

Max. Marks : 70

Instructions : 1) Answer should be in **English/Kannada**.
2) Answer **all** Sections.

SECTION – A

Answer any five sub-questions. Each sub-question carries two marks. **(5×2=10)**

1. a) Mention three-tier system of PRIs.
- b) What is Adhoc committee ?
- c) List out any four non-tax receipt items.
- d) Mention accounting software section in PRIs.
- e) What are the four types of vouchers used in recording the transactions ?
- f) State two examples of unified grants.
- g) What do you mean by revenue payment ?

SECTION – B

Answer any three questions. Each question carries five marks. **(3×5=15)**

2. Write a note on Zilla Panchayat.
3. Explain the types of grants received by PRIs.
4. What are the functions of Municipal Corporation ? Explain.
5. From the following information, prepare Receipts and Payment A/c of 'PQ' Panchayat for the year ended 31-3-2022.

	₹
Bank balance as on 1-4-2021	1,00,000
State Govt. maintenance grant	6,00,000



Health and Family welfare	1,20,000
Education	1,00,000
Maintenance of community assets	50,000
Taxes on goods and passengers	80,000
Land Revenue	1,20,000
Art, Culture and Library	1,00,000
Salary to workers	3,00,000
Stamps and Registration fee	2,80,000

6. From the following information, prepare Income and Expenditure A/c of ULB for the year ended 31-3-2022.

	₹
Rental income from properties	5,20,000
Fees, users charges and other charges	2,50,000
Revenue grants and contribution	6,00,000
Operations and maintenance	10,00,000
Depreciation	2,00,000

SECTION - C

Answer any three questions. Each question carries twelve marks. (3×12=36)

- Describe the nature of accounting software of PRIs.
- Explain the Constitution's 73rd and 74th Amendments of PRIs.
- Describe the various types of urban local bodies.
- From the following information, prepare a budget of Municipal Corporation for the year 2022 - 23.

	₹ In lakhs
Property tax	180
Tax on advertisement	84

Tax on carriage	70
Grant development	190
Other grant received	40
General administration	165
Public and Civil works	140
License fee for Industries	90
Water and Electricity supply	75
Receipt from Municipal market	85
Health care	120
Sanitation and Water facilities	80
Education	160
Rehabilitation of affected people	70
Registration fee	90

11. From the following information, prepare Receipt and Payment A/c of ULB for the year ended 2021 and 2022.

	31-3-2021	31-3-2022
	₹ In lakhs	₹ In lakhs
Opening Bank balance/ BOD	45,670	-
Payment and other liabilities	3,430	6,750
Grants and contribution	6,540	8,240
Earmarked fund	6,780	9,870
Fixed assets disposal	5,640	7,680
Refund of deposits	2,870	4,080
Fees, user charges and others	7,630	9,450
Miscellaneous Income	3,240	5,320
Miscellaneous expenditure	4,530	5,620
Assigned revenue and compensation	5,430	6,870
Administrative expenses	7,680	9,830

Refundable deposits	9,800	9,450
Interest earned	4,710	4,600
Capital work-in-progress	67,560	69,050
Financial assistant or Grant in Aid	8,900	6,740
Other Receipts	3,240	5,430

SECTION - D

Answer the following question. Question carries nine marks.

(1×9=9)

12. Draw a chart structure of ULB Organisation of India.

OR

State any four items of the each heads of account of Block Panchayat imaginary figures with format.

- 1) Revenue Account/Receipts - Tax receipts - Non-tax receipts
- 2) Revenue Expenditure/payment
- 3) Capital Account - Expenditure
- 4) Capital Account - Receipt.

ಕನ್ನಡ ಅನುಚರಣೆ

ವಿಭಾಗ - ಎ

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಎರಡು ಅಂಕಗಳು.

(5×2=10)

1. a) PRIನ ಮೂರು ಹಂತದ ವ್ಯವಸ್ಥೆಯನ್ನು ಉಲ್ಲೇಖಿಸಿ.
- b) ತಾತ್ಕಾಲಿಕ ಸಮಿತಿ ಎಂದರೇನು ?
- c) ಯಾವುದಾದರೂ ನಾಲ್ಕು ತೆರಿಗೆಯೇತರ ಸಂದಾಯವ ಮೂಲಗಳನ್ನು ಪಟ್ಟಿ ಮಾಡಿ.
- d) PRI ನಲ್ಲಿ ಅಕೌಂಟಿಂಗ್ ಸಾಫ್ಟ್‌ವೇರ್ ವಿಭಾಗವನ್ನು ಉಲ್ಲೇಖಿಸಿ.
- e) ವಹಿವಾಟನ್ನು ರೆಕಾರ್ಡ್ ಮಾಡಲು ಬಳಸಲಾಗುವ ನಾಲ್ಕು ವಿಧದ ವೋಚರ್‌ಗಳು ಯಾವುವು ?
- f) ಏಕೀಕೃತ ಅನುದಾನದ ಎರಡು ಉದಾಹರಣೆಗಳನ್ನು ತಿಳಿಸಿ.
- g) ಆದಾಯ ಪಾವತಿಗಳ ಅರ್ಥವೇನು ?