

Tibbia College Board Rules, 1953

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Tibbia College Board Rules, 1953

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CHAPTER 1

GENERAL RULES AND PRINCIPLES

1. Short title :-

These rules may be called the Delhi Tibbia College Board Rules, 1953.

2. Definitions :-

For the purpose of these rules

- (a) "Act" means the Tibbia College Act, 1952;
- (b) "Bank" means the Imperial Bank of India, Delhi;
- (c) "Budget" means the budget for a financial year prescribed by Section 12 of the Act;
- (d) "Chairman" means the Chairman of the Board;
- (e) "Employ" means an Officer or Servant employed by the Board and includes Government Servants whose services have been lent to the Board;
- (f) "Fund" means the Tibbia College Fund created under Section 10 of the Act;
- (g) "Office" means the Office of the Board;and
- (h) "Secretary" means the Secretary of the Board.

3. Custody of Funds :-

An account to be called the Tibbia College Fund Account shall be opened in the Bank. All moneys at the credit of the Board, other than those invested under clause (a) of sub section 2 of section 15 of the Act, shall be deposited in that account. Detailed arrangements for deposit and withdrawal etc., will be made in consultation with the Finance Department, Delhi State Government, Delhi.

4. . :-

(a) Responsibility for maintaining Accounts The Board shall be responsible for keeping a proper account of receipts and expenditure including assests, liabilities, advances, loans, investments, etc. The Accounts Department of the Board shall be in the immediate charge of an Accountant to be appointed by the Board who shall be subject to be general superintendence of the Secretary. The Accountant will be assessed by such suitable staff as may be sanctioned by the Board.

(b) Functions of the Board's Accountant The functions of the Accountant are three fold-

(i) As accountant, i.e, the compilation of monthly and annual accounts;the preparation of budget, the maintenance of service books leave accounts and other accounts registers etc.,in accordance with the prescribed rules;

(ii) As primary auditor charged with the responsibility of applying proper checks to vouchers, accounts stores, works, permanent advances, etc.;and

(iii) As financial assistant to assist and advise the Chairman in all matters, relating to the accounts and to the operation of the account and financial rules generally.

5. Only prescribed registers and forms are permitted to be used :-

While no addition to or modification of these rules including registers and forms prescribed in Chapter VI of these Rules can be made or published except in accordance with provisions of the Act, it will be open to Chairman to settle matters of details connected with the accounts if those details are not specifically dealt with in these Rules.

6. Maintenance of Accounts and Registers :-

All accounts and registers shall be maintained in English. Books of accounts and registers shall be strongly bound and paged before being brought into use and unless otherwise specifically stated, accounts shall not be prepared on loose sheets or in loosely bound volumes.

7. Corrections in accounts and vouchers :-

Corrections and alterations in accounts shall be neatly made in red in (a single line being drawn through the original entry which it is desired to correct) and attested by the dated signature of the person signing the receipt, and each correction or alteration in an order of payment shall be attested in the same way by the officer ordering the payment. Erasures and over-writings shall on no account be made in registers, statements, cheques, vouchers or accounts of any description.

8. Credit of money received :-

All money transactions to which any officer or servant of the Board in his official capacity is a party shall immediately and without any reservation be brought to account in the books of the Board and all moneys received, other than moneys withdrawn from the Bank to meet current expenditure, shall without delay be paid in full into the Bank and shall be credited to the appropriate account and shall not be utilised to meet current expenditure.

9. Elimination of pies :-

Pies shall be omitted from all salary, establishment and travelling

allowance bills and cheques issued on the bank. All individual items in such cases, whether they pertain to payments or deductions, shall be calculated to the nearest anna, fractions below half an anna being omitted and half an anna or over being reckoned as one anna. In the maintaining of accounts of the Hindustani Dawakhana and Rasayan Shala, the accounts may, however, be counted for the last pie.

10. Audit of accounts :-

(i) The accounts of the Board shall ordinarily be audited under the orders of the Finance Department, Delhi State Government at intervals not exceeding one year and the Secretary shall be responsible that all accounts and other connected records are made available for inspection.

(ii) The result of Audit will be communicated by the Finance Department, Delhi State to the Chairman of the Board for necessary action and to the Chief Commissioner for information. This communication will be in 2 parts viz. (i) Objection statement, (ii) Audit. The Audit Note shall contain the following certificate signed by an officer authorised by the Finance Department, Delhi State Government "Certified that the copy of the Annual Budget furnished to Chief Commissioner under Section 12 of the Act has been compared with the local records and found correct subject to the following remarks". The words "subject to the following remarks" will be omitted if necessary.

(iii) The Board shall pay to the State Government the cost of such audit, which will be calculated according to such orders as may be issued by the State Government from time to time.

11. . :-

(i) As soon as the Audit Note and the objection Statement are received in the office of the Secretary, the same shall forthwith be taken into consideration and the Secretary shall arrange to convene a meeting of the Board to decide upon the action to be taken in regard thereto. The action so taken shall be indicated, on an interleaved copy or on the margin of the Audit Note, which shall be sent to the Finance Department, Delhi State Government and the Chief Commissioner, Delhi, as promptly as possible and at least within two months of the date of the receipt of the Note. A similar annotated copy shall be kept in the office of the Secretary and shall

be placed before the Audit Officer at his next visit together with replies to the items in the objection statement attested by the Chairman.

(ii) Cases in which, in the opinion of the Finance Department, Delhi State Government suitable action has not been taken on the Audit Note, shall be sent for orders to the Chief Commissioner.

12. Losses :-

(1) Whenever any loss of the Board's money, stores or other property by embezzlement, fraud, theft, negligence of employees or other cause is discovered, a preliminary investigation shall forthwith be made into the loss by the Board or by some person or persons appointed in this behalf by the Board and the result of such preliminary investigation if the loss incurred exceeds Rs.200 shall be reported to the Chief Commissioner and to the Finance Department, Delhi state Government, Delhi.

(2) The Chief Commissioner, will, if necessary, arrange with the Finance Department, Delhi State Government, for expert examination of the accounts in connection with the loss. When the matter has been fully enquired into, a report showing the total sum of money lost, the circumstances in which the loss took place and the steps taken or recommended to recover the money and to punish the offenders and the measures taken or proposed to be taken to avoid recurrence of such losses in future, will be submitted to the Board for final action. A copy of this report shall also be sent to the Chief Commissioner and the Finance Department, Delhi State Government.

(3) The Board may order the amount of the loss to be written off, provided that such order shall not take effect without the previous approval of the Chief Commissioner, if the loss exceeds Rs.200.

13. Issue of Duplicate receipts and Vouchers :-

The Secretary or any other employee of Board shall not issue duplicate or copies or receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from or paid to a certain person.

14. Interpretation :-

In case of doubt regarding the extent, applicability, meaning and intention of any of these rules, the matter shall be referred to the Chief Commissioner for interpretation and orders. His decision thereon shall be final and binding on all parties and persons concerned.

14A. Delegation of Boards Powers :-

The Board may, with the previous approval of and subject to such conditions as may be prescribed by the Chief Commissioner, delegate to any of its officers any powers conferred upon it by these rules. Further, require the prior approval of the Board and the Chief Commissioner.

CHAPTER 2

BUDGET ESTIMATES ANDRE-APPROPRIATIONS

15. Submission of Budget :-

As early as may be after the budget has been finally passed by the Board and in any case not later than the first day of March, in each year, the Chairman shall submit to the Chief Commissioner the budget for the ensuing financial year for approval under Section 12 of the Act.

16. . :-

The following general instructions shall be observed in preparing the budget:

(a) Form of Budget Estimate The Budget shall be drawn up in Form 1.

(b) Estimate of Income The estimate of income shall take into account the average of the actuals of the past three years in respect of all income derived from various sources including grants and loans Government (Central or Delhi State) and donations, etc. from Public with such modifications as may be necessary in the light of probable increase or decreases due to factors which can be foreseen.

(c) Estimate of Establishment expenditure and Fixed Recurring Charges The estimate of expenditure on fixed establishment as well as fixed monthly recurring charges on account of rent, allowances etc., shall be made according to sanctioned scales and shall provide for the gross sanctioned pay without deductions of any kind. To this shall be added a suitable provision for leave salary

based on the experience of the past with due regard to the intentions of the members of the staff in regard to leave as far as they can be ascertained. If experience indicates that the total provision for fixed charges made on these lines is likely to be excessive, a suitable lump deduction should be made from the total.

(d) Estimate of Contingent Expenditure For contingent expenditure, the estimate shall be based upon the average actual expenditure of the past three years inclusive of any special items of expenditure of the past three years inclusive of any special items of expenditure that may have been incurred during those years. Variations may, however, be made if considered essential but they should be adequately explained.

(e) Estimate of Capital Expenditure on New Original Works, Estimate for annual repairs to Buildings and other repairs The estimates of capital expenditure on New Original Works will be submitted for approval to the Chief Commissioner, who may consult the Chief Engineer, Central Public Works Department, where necessary. These estimates of capital expenditure shall be prepared separately. The estimates of annual repairs to buildings and other repairs shall be based on standard estimates of costs with due regard to the prevailing rates and in case of other repairs on the basis of past figures, variations being made, if necessary, with suitable explanations. These estimates will form part of revised budget.

(f) Estimate of Stores The estimate of stores required for operation shall be framed as laid down in rule 44.

17. . :-

The Budget Estimate of each year should be framed in such a manner that a closing balance of at least Rs.5,000 is left.

18. Re-appropriation and Emergent expenditure :-

No expenditure (a) not covered by provision in the sanctioned budget estimates or (b) likely to cause excess over the amount provided under any head shall be incurred without provisions being made by re-appropriations from some other head under which savings are ascertained or anticipated. All such re-appropriations shall require the prior approval by the Chief Commissioner.

19. Supplementary Estimates :-

The supplementary estimates of Expenditure not included in the

original budget estimates which cannot be met by original re-appropriation from some other head shall be prepared and submitted to the Chief Commissioner accompanied by a proposal is submitted, the reason for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year should be stated. It should also be explained why the need for the expenditure was not foreseen in time for its inclusion in the budget estimates. It should be made clear whether the extra expenditure can be met from the surplus Revenue of the Board and, if not, how it is to be met.

(b) Early in the month of January each year, revised budget estimate including the charges rendered necessary by sanctioned re-appropriations and supplementary estimates shall be prepared in Form III and submitted to the Chief Commissioner for approval duly sanctioned by the Board.

20. Inevitable payments :-

The want of provision in the budget estimates or the temporary exhaustion of the budget allotment under any head shall not operate to prevent payment or refund of any amount due by the Board or to prevent record of any payment under the Board or to its proper head of account. All liabilities incurred shall be liquidated without delay and in no circumstances shall a liability be allowed to stand over and be paid from the budget grant of the following year, nor shall payments of refunds be postponed to the last days of a month or the last month of a financial year.

CHAPTER 3

RECEIPTS AND PAYMENTS OF MONEY

21. Entry of all receipts of money in the Cash Book :-

All moneys received for credit to the Fund shall be entered in a Cash Book maintained in the form prescribed in Rule 35.

22. Acknowledgement of money and the Receipt Books :-

All money received shall be acknowledged on a receipt in Form No. IV. These forms shall be bound in counterfoil books, each containing 100 consecutively numbered and printed forms.

23. Stock of register of Receipt Books :-

All receipt Books which have not been brought in use shall be kept under lock and key in the personal custody of the secretary and a Stock Register of Receipt Books shall be maintained in Form No.V.

24. Precautions necessary before signing the receipt :-

Before signing the receipt in Form No IV, it shall be the duty of the Secretary to see that the money received has been duly recorded in the Cash Book and in token of the check, the entry in the Cash Book shall be initiated and dated at the same time by the Secretary.

25. Daily Payments of money into the Bank :-

All money received for credit to the Fund shall as far as possible be remitted to the Bank the same day. In no circumstances shall the amount left in the Custody of the Cashier, exceed the security furnished by him and all money on hand on the last working day of each month shall be remitted on that day. All these remittances shall be entered in the Cash Book in a separate column provided for the purpose and each item shall be initialled by the Secretary after he has seen the Bank's acknowledge- ment which shall be used as a voucher for the remittance and may either be filed separately in serial order or pasted on the page of the Cash Book.

26. Payment of money :-

Ordinarily, all payments except in case of the pay, allowances etc., of establishment which have necessarily to be paid in cash, should be made by cheque, but sums of less than Rs.30 may be paid from the permanent advance.

27. Pay order to be recorded on all vouchers before, making payment :-

(1) Every item of expenditure shall be entered in a bill in the form prescribed in these rules, but supplies of stores and other may furnish their own bills setting forth the necessary details. Additional particular required should be added by the office. Bills and the vouchers presented for payment shall be examined by the Secretary and for payment shall if the claim is admissible, the authority good, the signature true and in order and the receipt a legal quitance, he shall, if he has the power, make an order to pay on the bill and sign it otherwise he shall submit the bill for the pay order of the Chairman. The pay order shall specify the amount payable both in words and figures. The Secretary shall be personally responsible that the bill is complete and affords sufficient information as to the nature of the payment and that the payee actually receives the sum passed.

(2) After the order to pay has been recorded on the bill and

passed, the payment shall be made either by cheque drawn in the name of the payee or in cash from the permanent advance. In the former case, the requisite entry shall be made in the Cash Book, and the bill having been stamped paid by cheque No.....dated.....shall be filled. In the later case, the bill having been amount stamped paid in "cash" alongwith the entries of the amount of the payment and the head of account shall be retained in the custody of the holder of the permanent advance and the requisite entry shall be made by him in his permanent advance account.

28. Cheque Book :-

On receipt of a Cheque Book from the Bank, the Secretary shall record on it the number of forms it contains with their commencing and closing number, and kept it under lock and key in his personal custody.

29. Signing of Cheques :-

Every cheque shall be signed by any two of the Chairman, Registrar, Principal and Secretary.

30. Drawing of Cheques :-

No cheque shall be drawn in favour of any person other than the actual payee or an authorised agent or bank holding legal power or an authorised agent or attorney on behalf of the payee. Every cheque shall be made payable to order only unless the payee requests in writing that the cheque be made payable to bearer. In the absence of a specific request from the payee, cheques shall always to crossed. Subject the payee, to any instructions received from the payee, a cheque shall be crossed, "and Co." with the addition of the words "Not negotiable" between the crossing. All cheques shall have written across them at right angles to the type found sum being multiple often, a title in excess of the sums for which, it is drawn thus "under thirty rupees" shall mean that the cheque is for sum not less than Rs.20 but less than Rs.30 and similarly "under rupees one hundred and seventy" will show that it is less than Rs.170 but not less than Rs.160.

31. Action to be taken when the currency of a cheque lapse :-

Bank cheques remains current for six months from the date of issue. After the expiration of that period payment is refused by the Bank and it will be necessary for the person on whose favour the cheque was drawn to return it. In the event of a cheque being so

returned, no fresh cheque will be issued, but the lapsed cheque shall be re-dated and the alteration signed by the person authorised to sign cheques, a note of the fact of re-dating being entered in the Cash Book against the original entry and also on the counterfoil. The alteration will not affect the accounts and no further entries should be made. All cheques remaining unpaid for one year should be cancelled.

32. Cancelled Cheques and their disposal :-

A signed cheque when cancelled shall be effaced or stamped "Cancelled" by the Secretary and the fact of cancellation shall be noted in red ink over the initials of the Secretary, upon the counterfoil and across the pay order on the bill or voucher. Such cheques shall be preserved under lock and key in the custody of the Secretary until the accounts have been audited, when they shall be destroyed by the auditor, who shall certify to the destruction upon the counterfoil.

33. Entries to be made in the Cash Book when a cheque is cancelled :-

When a cheque is cancelled before the Cash Book has been closed for the day on which the cheque is issued, the entry in the Cash Book shall be struck off in red ink over the initials of the Secretary. When a cheque is cancelled after the Cash Book has been closed, a fresh entry in red ink "cancelled cheque" will be made, exhibiting the amount of the cheque as a minus figure on the payment side of the Cash Book. Thus, the head of account to which the charge was originally debited will be relieved. A counter reference to the second entry of the cheque should be given in the Cash Book, against the original entry.

34. Lost Cheques :-

If a cheque is believed to have been lost or destroyed intimation of the fact shall at once be given to the Bank with instructions that if the cheque has not been cashed payment should be stopped. The loss of the cheque shall be noted on the counterfoil. If a fresh cheque is not issued in place of the lost cheque, the procedure laid down in rule 33 shall be followed. If a new cheque is issued, its number and date shall be quoted against the original entry in the Cash Book with the remark that the original cheque has been lost and the following note shall be made on the counterfoil, of the new cheque "Issued in lieu of cheque No. dated, lost /destroyed."

35. Form of Cash Book and method of its posting :-

The Cash Book shall be in Form No. VII and shall be closed and the balance varified on the last working day of each month (unless orders are issued by the Chairman to close and balance it at more frequent intervals) and signed by the Secretary. All the cash and Bank transactions shall be recorded in the Cash Book (as soon as they occur). The posting of the cash Book should on no account be allowed to fall into arrears. Payments made from the permanent advance shall be incorporated in the Cash Book from the Imprest Account at the time of each recoupment of the permanent advance, in the manner described in rule 42. At fixed intervals, the Bank sends to the Book a pass Board showing all sums received or paid on its behalf.

36. Pass Book and its check with the Cash Book :-

The entries in the pass Book will be checked item by item with the Cash Book and a certificate of verification shall be recorded therein under the dated signatures of the Secretary. If, however, any mistake is detected in the Pass Book the Secretary shall at once bring it to the notice-of the Bank's Agent for necessary correction.

37. Action required is the Case of cheques outstanding for more than 3 months :-

If on comparison of the Cash Book with the Pass Book, any cheque appears to be outstanding for more than 3 months enquiries shall be made regarding it and if it cannot be traced, its payment shall be stopped by the Secretary by writing to the Bank.

38. Check of Cash Book :-

The secretary is required to check all the entries in the Cash Book as soon as possible after the date of their occurrence and he should initial the book after the last entry checked. The Cash Book shall be signed by him at the end of the month and such signatures shall be understood as fixing responsibility for all the entries of the month inclusive of the closing balance.

39. Verification of Cash Balance and adjustment of discrepancies on the accounts :-

(1) The actual cash balance in the chest shall be counted by the Secretary as frequently as possible and in any case on the last working day of each month. The result of these verifications of each balance which shuld, as far as possible, be made by surprise, should be reorded in the Cash Book and the Imprest Account under the signature of the Secretary of the actual balance differs from the

cash Book balance, an adjusting entry "cash found surplus in the chest" or "Cash found short in the chest" should be made on the receipt or payment side of the Cash Book as the case may require. The former transaction should be classified under "Deposits" and the latter under "Advances". All such discrepancies shall be investigated by the Secretary and prompt action will be taken to adjust them.

(2) All initials and signatures in the Cash Book shall be dated.

40. Permanent Advance :-

In order to meet cash payments on accounts of postage, telegrams, terminal tax, stationary and similar other normal charges, the Secretary may allowed a permanent advance of such amount as the Board may, subject to a maximum of Rs.200, consider suitable.

41. Imprest Cash Account :-

The Permanent Advance Account called the Imprest Cash Account shall be maintained in Form No. VIII.

42. Examination of the Imprest Cash Account by the Chairman before recoupment :-

The Chairman should examine the imprest cash account and the supporting vouchers, initial and date the vouchers, in case where this has not already been done and by a formal pay order recorded on the account authorise the recoupment, enhancement, reduction or closing of the imprest as the case may be. The account should be abstracted and incorporated in the Cash Book by posting totals for each head of account.

CHAPTER 4
STORES

43. Custody of Stores :-

The Board is responsible for making proper arrangements for the custody of various stores in its charge and for their protection from deterioration and fire and also the correct accounting of the stores. A procedure for store accounting should be prepared by the Board for the purpose which should be approved by the Board for the purpose which should be approved by the Chief Commissioner.

44. Estimate for Stores :-

The Board shall cause to be prepared an estimate of the requirements of ail kinds of stores during the ensurring the financial year in the following form

45. Statements to accompany the estimate of Stores :-

The estimate will be accompanied by the following statements

(a) A statement showing how the estimated requirements have been arrived at.

(b) A statement showing the heads of accounts to which the stores will be charged so as to connect the "estimate of stores" with the budget estimates.

46. Orders of the Board as to how purchases of Stores will be made :-

The estimate shall be considered by the Board along with the annual budget and the orders of the Chief Commissioner obtained thereon as to how purchases will be made unless they are covered by the standing orders of the Board framed with the approval of the Chief Commissioner, after the annual estimate is approved by the Chief Commissioner, the Secretary or the Chairman or any official authorised by the Board in this behalf may obtain stores as required from time to time upon the amount in the sanctioned estimate at the rate accepted in the tenders or the rates approved by the Board as the case may be subject in all cases to the rules applicable to Government Departments of Delhi State in respect of the acceptance of tenders and the execution of contracts.

47. Report on Surplus unserviceable and obsolete Stores and their disposals :-

All articles of store which become surplus, obsolete or unserviceable should be reported by the Secretary to the Board along with the estimate of stores and the Board shall pass orders as to their disposal, with the approval of the Chief Commissioner. The report should be prepared by a Board of Survey, comprising of a non-official member of the Board, the Chairman, the Secretary and the head of the Department concerned, if any. This Board shall meet once in six months or as often as may be necessary for the purpose of survey. The report shall be prepared in Form No. IX.

48. Supervision Charges on stock :-

When stock materials are sold to the public including the Board's employees or a local body or any department of Government an addition of 10 per cent, must be made to cover charges on account of supervision, storage and contingencies. This additional charge may, however, be waived by the Board in the case of surplus stock which in the opinion of the Board would otherwise be unsaleable.

49. Supplementary estimate of Stores :-

If any stores are required which are not included in the sanctioned estimate or in excess of the amount or quantity entered therein or which cannot be obtained at the rates approved by the Board, a supplementary estimate shall be submitted for the special sanction of the Board provided that in cases of emergency, the Chairman may sanction such estimate upon Rs.200 and lay it before the Board for approval at the next meeting.

50. Physical verification of Stores :-

A physical Verification of all stores should be made at least once a year by such officer as may be nominated by the Chairman, preferably an outside officer. The verification should in no case be entrusted to any officer directly responsible for the receipt, custody and issue of stores. The results of stock-taking shall be prepared in Form No.X and submitted to the Board. Losses and excesses shall be entered in stock Register in red ink and action regarding losses taken as in rule 12. It is desirable that the verification of stores should, as far as possible, be made by surprise.

CHAPTER 5

MISCELLANEOUS

51. Investments in securities :-

(a) The balance at the credit of the Fund and the subsidiary Funds like the Depreciation Fund (vide rule 52) shall be invested in such securities and to such extent, keeping in view the requirements of day to day expenditure as may be approved by the Chief Commissioner.

(b) A record of all investments made by the Board including fixed deposit placed with the Bank shall be maintained in a Register of Investments in Form No.XI. Each entry therein shall be attested by the Secretary. Government securities shall be kept distinct from other investments.

52. Depreciation Fund :-

A subsidiary Fund to the main Fund called the Depreciation Fund shall be maintained in which a certain contribution shall be made annually, calculated in the manner specified below. In respect of each asset, a payment shall be made into the Depreciation Fund out of the revenues of the Board of such sum as if paid in each year of the estimated future life of the asset and accumulated at 3 per cent. Compound interest, will yield, at the close of that life, an

amount equal to the opening value of the asset, as recorded in the register, showing particulars of each asset, the date of purchase, the cost of the asset, the estimated life of the asset to be maintained in Form No. XII. The annual amounts credited to Depreciation Fund shall be entered against the respective assets in this register together with the proportionate amounts of interest earned by investment (vide rule 51). Even after all the instalments of depreciation have been credited to the Depreciation Fund, the Fund should be kept open for crediting the annual proportionate interest till the asset is replaced out of the amount so calculated.

53. Form of Statement of Assets and Liabilities and the inclusion in the Annual Administration Report :-

The annual Administration Report of the Board shall inter-alia contain the following statements

1. Statement of the receipts and income of the Board.
2. Statement of Assets and Liabilities in Form No XIII.

CHAPTER 6

FINANCIAL POWERS OF SANCTION

54. . :-

(A) The Board shall exercise full powers for sanctioning expenditure in respect of items for which specific provision has been made in the Budget Estimates of the financial year concerned subject to the following exceptions and to the restrictions imposed by the Act and any rule of order made thereunder and/or any other law in force. In no case shall the expenditure or any item exceed the amount provided for in the budget for that item

SI.No	Item	Restrictions etc.
1.	Re-appropriation	The Board shall have full powers for appropriation and re-appropriation within the various sub-heads of a department subject to the following conditions:
		(a) Funds may not be appropriated or reappropriated to met any

		item of expenditure which has not been sanctioned by the authority empowered to sanction it;
		(b) Funds may not be appropriated or reappropriated to meet expenditure on a new service not contemplated in the budget as approved by the Chief Commissioner;
		(c) Funds may not be appropriated or reappropriated to meet any expenditure other than the contingent expenditure which is likely to involve further outlay in the future financial year; and
		(d) No re appropriation shall be made between the "Revenue" and the "Capital" portions of the budget, Not for the purpose of this rule, Tibbia College, Hospital. Hindustani Dawakhana, Rasain Shala, etc., shall be treated as separate department.
2.	Writeoff of losses	The Board may write off the loss upto Rs.200/- -in each case.
(i)	Loss of irrecoverable value of stores of money due to fraud, theft, etc.	
(ii)	Loss of revenue or irrecoverable advance.	The Board exercises no powers in this respect.
1	2	3
(iii)	Deficiencies and depreciation	The Board may write off (i) the

	in the value of stores	deficiencies in the value of store upto Rs.500/-in each case due to stock taking "Medicines equipment and furniture should be treated as separate items for the purpose of each case". (ii) the shortage due to evaporation, wastage spillage during bottling and ampulling upto 1%.
(iv)	Loss or irrecoverable overpayment.	The Board may write off the loss upto Rs. 100/- -in each case.
3.	Miscellaneous expenditure (other than contingent expenditure).	The Board may sanction expenditure upto Rs. 200/-per annum (recurring) and Rs. 500/- (Non-recurring).
4.	Grant of Honorarium	The Board may sanction expenditure for this purpose upto Rs.100/-in each case subject to a maximum of Rs. 1,000/- per annum.
5.	Contracts	The Board may enter into any contract not exceeding Rs. 5,000/-in each case.

(b) When the Budget Estimates are before the commencement of the financial year the power of the Board for incurring expenditure shall be limited to the proportionate provision made in the uddget estimates of the preious year.

(c) No expenditure shall be incurr Budget without prior approval of the Chief Commissioner.

(d) The procedure for making purchases of stores, execution of works, entering into contracts etc., shall be laid down by the Board separately with the prior approval of the Chief Commissioner.

(e) The financial powers given above to the Board may be re-delegated to the Chairman and/or any of its officers to such extent and subject to such conditions as may be approved by the Chief Commissioner.