

**GUJARAT GRAM AND NAGAR PANCHAYATS FINANCIAL,  
ACCOUNTS AND BUDGET RULES, 1964**

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### **GUJARAT GRAM AND NAGAR PANCHAYATS FINANCIAL, ACCOUNTS AND BUDGET RULES, 1964**

No. KP/9/PRR.22/63-H.-In exercise of the powers conferred by section 323 of the Gujarat Panchayats Act, 1961 the Government of Gujarat hereby makes the following rules, namely:-

**1. . :-**

These rules may be called the Gujarat Gram and Nagar Panchayats Financial, Accounts and Budget Rules, 1963.

**2. . :-**

In these rules the context otherwise requires,-

- (i) "the Act" means the Gujarat Panchayats Act, 1961;
- (ii) "financial year" means the year commencing on the first day of April.
- (iii) "Form" means a Panchayat Account form appended to these rules;
- (iv) "Panchayat" means in the case of a Gram, Gram Panchayat or, in the case of Nagar, Nagar Panchayat as the case may be;
- (v) "Secretary" means the Secretary of a panchayat;

(vi) "Section" means a section of the Act;

(via) "Superior Panchayat" in relation to a Gram Panchayat means the taluka Panchayat to which such Gram Panchayat is subordinate and in relation to a Nagar Panchayat means the District Panchayat to which such Nagar Panchayat is subordinate";

(vii) "Year" means a financial year;

(viii) words and expressions not defined in these rules but defined in the Act shall have the meanings assigned to them in the Act.

### **3. . :-**

(1) On or before the 15th day of January in each year, a Panchayat shall submit to the <sup>1</sup> [Superior Panchayat in Form I a budget estimate stating.-

(a) the opening balance in its fund and its estimated income for the following financial year:-

(b) the expenditure proposed on the establishment and discharge of its duties under section 88 of the Act, and;

(c) the amount to be contributed to the District Development Fund established under section 199 of the Act.

(2) On return of the budget estimates from Superior panchayat after scrutiny, the panchayat shall approve the budget estimate before the commencement of the financial year to which the budget estimates relate.

1. Inserted and Substituted vide ON PH and UDDNo. KP/I10/PRR 22 (2)/77- 7H dd. 14-7.77

### **4. . :-**

Where a Panchayat desires to appropriate the sums sanctioned for one head in the budget estimate to another head therein the panchayat shall prepare a statement of reappropriation in Form 2 and submit the same to the Superior panchayat.

### **5. . :-**

(1) The Secretary shall keep the accounts of the panchayat in Forms and Registers in Forms 3 to 32

(2) The panchayat shall maintain monthly and annual accounts in Form No. 3, and on or before the last day of June in each year, the

annual accounts kept in Form 3 of the year immediately preceding shall be sent to the Superior panchayat.

**6. . :-**

A panchayat shall contribute every financial year to the District Development Fund constituted under section 199 five per cent of its income realised during the preceding financial year from all sources including contributions from the State Government but excluding income from the commercial undertakings.

**7. . :-**

The Bombay Village Panchayats, Budget and Accounts Rules, 1959 in so far as they relate to panchayats are hereby repealed.

**8. . :-**

Provisions of the Gujarat Taluka and Districts Panchayat Financial, Accounts and Budget Rules, 1963 shall so far as may be necessary apply to matters for which no specific provision has been made in these rules.

**9. . :-**

The accounts and the financial records of the panchayat shall be maintained in the Forms and Registers prescribed or referred to in these rules but a Panchayat may, for administrative convenience maintain such registers as may be auxiliary to the account books prescribed in these rules.

**10. . :-**

The accounts shall be maintained separately for each financial year and shall be kept in Gujarati as far as practicable.

**11. . :-**

All books of account and registers shall be strongly bound. No accounts shall be prepared on loose sheets or in loosely bound volumes.

**12. . :-**

The pages of all account books shall be serially numbered and each page shall be stamped with the Panchayat's seal. The pages of receipt books shall before issue be similarly stamped. The Officer in charge shall record on each book before issue a certificate of the number of pages it contains.

**13. . :-**

Every correction or alteration in accounts shall be made neatly in

red ink (a single line being drawn through the original entry to be corrected) and attested by the dated full signature of the officer. All corrections and alteration in bills and vouchers shall be similarly attested by the officer drawing the bill or person preferring the claim, while those in the pay orders shall be similarly attested by the officer signing them. Erasures shall be absolutely forbidden and no document with an erasure shall be accepted.

**14. . :-**

(a) All money transactions, to which any member, officer or servant of a panchayat is a party in his official capacity, shall forthwith and without any reservation be brought to account in the appropriate register and all money..: received by such member or officer or servant shall be paid at once into the Treasury or Bank and shall form part of the Panchayat Fund balance. Any person paying money into the Treasury or Bank for being credited to the Panchayat Fund will present it with a challan in triplicate showing distinctly the nature of the payment. One copy of the challan shall be retained by the Treasury or Bank and the other copy shall be returned to the person paying the amount who shall immediately send an intimation of such credit to the Panchayat Officer and the third copy shall be sent to the panchayat.

(b)

(1) Every officer shall exercise the same vigilance in respect of expenditure incurred from panchayat revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(2) Money borrowed for any object on the security of allotted revenues shall be expended on that object only. If the money is utilised on works which are not productive, arrangements should be made for amortization of the debt.

(3) No authority shall exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Panchayat Fund shall not be utilised for the benefit of a particular person or section of the community unless-

(i) the amount of expenditure involved is 'insignificant.

(ii) the claim for the amount could be enforced in a Court of Law or,

(iii) the expenditure is in pursuance of a recognised policy or custom.

(5) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type shall be so regulated that the allowances are not on the whole a source of profit to the receipt.

**15. . :-**

As soon as any sum is received in the office of a panchayat, a receipt Form No. 4 duly signed and dated shall be issued out of a printed book containing the receipt form in duplicate by using double sided carbon. The carbon duplicate shall be made over to the person concerned, and the original receipt shall be retained in the office for record. If the amount exceeds Rs. 20 the receipt shall be stamped with a revenue stamp. The head of account to which the amount is credited in the classified abstract shall be noted on the original receipt which shall be signed by the person receiving the money, and by the officer incharge of the accounts in token of its having been entered in the accounts.

**16. . :-**

All the sums received in the office or paid into the Treasury to the credit of the Panchayat Fund shall be entered in the classified abstract of receipts under the appropriate head and the enteries shall be intialled by the Secretary.

**17. . :-**

Any person having a claim against a panchayat shall present a voucher in the prescribed Form duly receipted and stamped with a revenue stamp, if the amount of the claim exceeds Rs. 20.

**18. . :-**

The bills shall be prepared and signed in ink. The ball point pens should not be used for this purpose. The amount of the bill shall as far as whole rupees are concerned, be written in words as well as in figures, naye paise may however, be written in figures after the words slating the number of rupees, but in case of there being no naye paise the word "only" should be written after the number of whole rupees. Care shall be taken to leave no space for interpolation as in the following examp- les. Rupees twenty six only", "Ruppes twenty-five 4 nP." Every Bill shall have written across it in red ink an amount a little in excess of the amount of the bill in whole rupees e.g. on a bill for Rs. 25 04 nP. should be

written as under "Rupees twenty six",

**19. . :-**

Charges against two major heads shall not, as far as possible, be included in one voucher. No payment shall be made on a voucher or order signed by a person other than the officer authorised by the panchayat to sign the payment order. No money shall be paid on a voucher or order signed with rubber or facsimile stamp, when the acquittance on a voucher is given by a mark or seal or thumb impression. It shall be attested, by some known person.

**20. . :-**

When a bill is presented on account of charges incurred under any special orders, the order sanctioning the charge shall be quoted in the bill. Copies of sanction accompanying shall be duly certified by the head of the office.

**21. . :-**

Every voucher shall bear or have attached to it an acknowledgement of the payment signed by the person or in whom or in whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the disbursing officer and endorsed if necessary by his superior officer shall be placed on record. Full particulars of the claims shall invariably be set forth.

**22. . :-**

Date of payment shall whenever possible be noted by the payees in their acknowledgments. If for any reason, such illiteracy or the presentation of a receipt in anticipation of payment, it is not possible to note the date of payment by the payee, the date of actual payment may be noted by the disbursing officer under his initials either separately for each payment or by groups as may be convenient.

**23. . :-**

In the case of payment made by remittance through the post office, the postal money order receipt shall be kept with the voucher. In the case of payments for articles received by value payable post the value payable cover together with the invoice or bill showing the details of the items paid for shall be kept with the voucher.

**24. . :-**

No duplicate or copy of a receipt granted for the money received, or of a bill or other document for the payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on certain account was received from, or paid to a, certain person.

**25. . :-**

The holder of a permanent advance shall be responsible for the safe custody of the money placed in his hands and he shall at all times be ready to account for it by producing the relevant vouchers or cash or both.

**26. . :-**

When payment is to be made from the permanent advance, an endorsement of payment shall be made on the bill by the holder of the advance and it shall remain with him until he presents it for recoupment of the advance.

**27. . :-**

All bills presented for payment shall be examined by the Secretary, who shall if the claim is admissible, the authority good, the signature true and in order and the receipt a legal quittance, make an order to pay on the bill and submit it to the Sarpanch/Chairman. as the case may be, for signature.

**28. . :-**

Every bill shall also be posted in the classified abstract of expenditure under the appropriate head. The Secretary shall compare the entries in the classified abstract, and the general cash book before the cash Book is closed for the day.

**29. . :-**

An account of all the receipt books, licence, forms, cheque book and other article having money value brought to stock by the panchayat shall be maintained in Form No. 25. The following instructions regarding the maintenance of the account shall be strictly observed.

(i) The stock of receipt books, licenses, cheque books etc., shall be in the personal custody of the Secretary who shall maintain an account thereof in Form No. 25. Receipt books, licenses and cheque books etc., pertaining to different departments shall be recorded on different pages.



(ii) As soon as the books are received from the press, treasury etc., the total number of receipts contained in each book shall be examined and certified by the Secretary on the last page of the book. The receipts shall be stamped with the panchayats seal at the time of issue of the books.

(iii) No receipt books shall be issued to the collection staff unless it is immediately required for use. Fresh issues shall not be made until after the completed books are returned and when this is not always practicable, the return of the books immediately after completion shall be watched separately.

(iv) The note of every issue of a receipt book etc., in the register and its return after completion shall be attested by the accountant.

(v) The books shall be issued in serial order, the number of receipts contained therein being also noted in the register.

(vi) Unless the partly used receipt books are brought into use during the next year, the unused receipts therein shall be cancelled at the close of year and an endorsement to that effect shall be made by the Head of the office.

(vii) On return of the completed books, the entries therein shall be carefully scrutinised by the Secretary and the original receipts therein shall be counted to see that none have been removed or misused any certificate to that effect shall be recorded on the reverse of the last original receipt. Entries and corrections shall be critically scrutinised and used books shall be kept in the personal custody of the Secretary.

### **30. . :-**

(1) Cheques shall be in counterfoil and shall be bound in books. Each book shall bear a book number and each cheque therein shall bear the book number and the serial number both affixed by machine. The cheque books shall, on receipt be carefully examined to see that the number or forms contained in each book is intact and a certificate of count shall be recorded on the fly leaf.

(2) The cheque books shall be kept under lock and key in the personal custody of the Secretary. He shall from time to time notify to the Treasury Officer the number of cheque book and the numbers of cheques contained therein as each book is brought into use.

**31.** . :-

No cheque shall be signed unless it is required for immediate delivery to the payee or unless money required for immediately payment. No cheque shall be drawn in favour of any person other than the actual payee except in the case of pay or travelling allowance or establishment contingencies or recoupment of permanent advance.

**32.** . :-

No cheque shall be current for more than three months after the month of issue. After the expiry of that period payment shall be refused at the Treasury and it shall be necessary for the payee to return the cheque for redating under the initials of the drawer, a note of the redating being made in the general entries cash book, and cheque register against the original provided the redating is done during the currency of the year in which the cheque was drawn. Such cheque if not redated till the end of the said year shall be considered as cancelled and a fresh cheque shall be issued when required.

**33.** . :-

When a cheque is cancelled, the fact of the cancellation shall be recorded on the counterfoil and on the cheque, if produced under the drawer initials and also over the payment order on the bill or voucher.

**34.** . :-

Cancelled cheque shall be carefully preserved under lock and key in the custody of the Secretary until the accounts for the period to which they relate have been audited, when they shall be destroyed by the Auditor who shall certify on the counterfoil of each cheque that the cheque has been destroyed.

**35.** . :-

If a cheque is cancelled before the general cash book is closed for the day of issue, the entries in the cash book and cheque register or any other register in which the items included in the cheque may have been posted shall be struck out in red ink under the initials of Secretary. When the cheque is cancelled after the cash book has been closed the account shall be adjusted by minus entries under the corresponding expenditure heads in the classified registers and general cash book, a note being made in the cheque register and other registers in which the transaction may have been noted.

**36. . :-**

If a cheque is lost or destroyed an information of the fact shall be given at once to the Treasury or the Bank and its payment shall be stop- ped after as certaining from the Pass Book or by enquiry at the Treasury or the bank whether the cheque has been cashed. If a fresh cheque is iss- ued, its number and the date shall be quoted against the original entries in the general cash book and the cheque register with the remarks that the original cheque has been lost or destroyed and a note shall be made on the counterfoil of the fresh cheque as follows :- "Issued in lieu of cheque No.....dated.....lost/destroyed."

**37. . :-**

No cheque shall be presented at the Treasury or Bank for encashment by any servant of the Panchayat unless it is issued in his name or is endorsed in his favour by any Superior Officer of the Panchayat :

Provided that the service of Class IV servants of the panchayat to fetch or carry money should be discouraged and when it is absolutely necessary to employ him for this purpose, a man of some length of service and proved trust worthiness should only be selected. Ordinarily one person may carry an amount upto Rs. 200. When such amount exceeds Rs. 200 two persons should be sent. When the amount is in excess of Rs. 5,000 one of the persons must invariably be a clerk or a cashier."

**38. . :-**

Deposits and advances shall be accounted for in the classified registers of receipts and expenditure under the suspense head At the end of the year, the account of outstanding deposits and advances shall be included in the balances of suspense accounts. When an advance is recovered by adjustment by deduction from a bill the full amount of the bill shall be debited against the appropriate head and the amount of advance recovered shall be taken as receipts. The actual amount paid shall appear in the cheque register but the full amount of the bill shall be shown in the classi- fied abstract with a note of deduction in the remarks column.

**39. . :-**

The Secretary shall promptly, report to the Sarpanch or the Chairman as the case may be, of the panchayat, all cases of fraud, embezzlement, theft or loss of money or property of panchayat.

The Sarpanch or the Chairman, as the case may be of the panchayat, shall make enquires at once and the fact of fraud, embezzlement, theft or loss of money property of panchayat shall immediately be reported by him direct to the Collector and the audit authorities and the The Sarpanch or as the case may be, Chairman shall also place such report together with the relevant extracts thereof before the panchayat innext meeting." Intimation shall also be sent to the superior panchayat when the matter has been fully enquired into. to the Sarpanchor the Chairman as the case may be, of the panchayat, shall send a complete report to the Collector and the audit authorities and the Superior panchayat showing the total sum of money misappropriated or lost, the manner in which it was effected and the steps taken to recover the money, to punish the offenders and prevent the recurrence of similar fraud, embezzlement, theft or loss of money or property of panchayat.

**40. . :-**

Service books or rolls shall be maintained for all the employees in the permanent of temporary service of the panchayat in the forms in use for servant of the State Government. The service books and rolls shall be kept in the custody of the Secretary.

**41. . :-**

(i) The service book or roll is a contemporary record of the employee's official life and shall show leave of every description other than casual leave enjoyed by the employee, periods of suspension from employment and other interruptions of duty with full details of the duration of each suspension and interruption and also warnings and fines. Every entry relating to the aforesaid items shall be written across the pages and attested by the Secretary of the panchayat. The entries relating to the service of the Secretary shall be attested by the Secretary of the concerned taluka panchayat.

(ii) The entries regarding reduction to lower post, transfer, dismissal, or any other punishment shall be shown in the service book or roll. No material reduction shall be made in the birth date once entered in the service book or roll. The entries shall be verified with reference to pay bills by the Secretary annually.

**42. . :-**

It shall be duty of every employee to see that, his own service book

is properly written up to date and attested. He shall sign the service book periodically, at least once in every three years.

**43.** . :-

deleted vide GNPH and UDDNo. KP/72-83/PRR 22(2)/77, JH, dt. 26-12-82

**44.** . :-

deleted vide GNPH and UDDNo. KP/72-83/PRR 22(2)/77, JH, dt. 26-12-82

**45.** . :-

deleted vide GNPH and UDDNo. KP/72-83/PRR 22(2)/77, JH, dt. 26-12-82

**46.** . :-

When a panchayat has with the sanction of Government established a Provident Fund, the subscription of employee to such Fund shall be recovered monthly by deduction from the pay, shall according to the regulations approved by Government in this behalf.

**47.** . :-

The contribution and the interest due on subscriptions payable by the Panchayat shall be adjusted in the Panchayat's Account on the 31st March of every year, or when necessity arises such as retirement are of the employee according to the rules framed in this behalf.

**48.** . :-

The account of each subscriber shall be kept separately and shall show the amount of his subscription, a the Panchayat's contribution if any and the interest accrued thereon.

**49.** . :-

After the close of every financial year, the Secretary shall, as soon as may be practicable, send or cause to be sent to each subscriber a statement of his account showing the opening balance, the deposits and withdrawals during the year and the closing balance and interest made upto 31st March. Every subscriber shall satisfy himself as to the correctness of the statement and unless errors are brought to the notice of the Secretary within one month from the date of the receipt by the subscriber of the statement, the panchayat shall not be responsible for any amount not included in the account.

**50. . :-**

Where a panchayat makes a permanent arrangement for Contributing for pensions payable by Government for its permanent employees or for any specified class or classes of them by paying to Government contribution at a rate fixed by Government from time to time, the amount of contribution payable to Government shall be added to the establishment bill and shall be paid from its own fund by credit to Government at the time the establishment bills is cashed. Such persons shall on retirement receive the pensions from Government unless then Pension Fund is transferred to the panchayat.

**51. . :-**

Contingencies comprise such charges as are incidental to the management of an office.

**52. . :-**

Every transfer of charge of Sarpanch or Chairman as the case may be shall be reported to the Treasury or Bank with the specimen signature of the relieving Sarpanch or Chairman as the case may.

**53. . :-**

In the case of transfer of charge of stipendiary officers, the account, of permanent advance, if any, shall be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving officers showing the cash on hand the unrecouped vouchers made over and received by them respectively.

**54. Plans and Estimates :-**

(1) For every new work or work of repairs detailed plans and estimates shall be prepared by the Executive Engineer or other qualified officer and shall be approved and sanctioned by the panchayat and necessary provision therefor shall also be made in the annual budget. In cases of emergency however, this rule may be relaxed and works costing upto Rs. 500 may be carried out immediately, but the estimates shall be prepared and sanctioned by the panchayat at the earliest possible date thereafter and shall be included in the supplementary budget estimates or by reappropriation of funds.

(2) The estimate for each work shall bear an endorsement of sanction quoting the number and date of the resolution under the signature of the Sarpanch or the Chairman as the case may be.

(3) The rates provided in the estimates shall not ordinarily exceed those in the schedule of rates prepared sub-rule (9) of this rule. If however a higher rate is provided, the reasons for the variation shall be given in a foot note in order to enable the sanctioning authority to approve the higher rate.

(4) Deviation from the original estimates shall not be made without the sanction of the panchayat which approved them in the first instance and any deviation sanctioned shall be noted in the estimates over the signature of the officer.

(5) A revised estimate shall be prepared when the original estimate is likely to be exceeded by more than 10 per cent or where change of design or plan is proposed, or for a renewal of a work which was abandoned after partial execution and shall be submitted for approval as if it were an original estimate.

(6) Additional items of work which are not contingent on the proper execution of the work and which are subsequently found to be necessary shall be covered by a supplementary instead of a revised estimate and shall be supported by a full report of the circumstances which rendered them necessary.

(7) The authority granted by a sanction to an estimate shall be looked upon as strictly limited to the precise object for which the estimate was intended to provide, and accordingly any anticipated or actual savings on a sanctioned estimate for a definite work shall not, without special authority of the Panchayat be applied to carry out any additional works, not, contemplated in the original plan and estimate for the work.

(8) The provision for contingencies, if any provided in a work estimate shall be utilised only to meet unforeseen and unavoidable expenditure incidental to the main project.

(9) Schedule of rates in the Forms as adopted by the panchayat, shall also be maintained by the Panchayat on the lines of similar schedule prepared by the Government Executive Engineer. The schedule shall be kept corrected up-to-date so as to be trustworthy record of the rates at which work is actually being done.

(10) When a work is to be carried out as a piece work, an agreement shall be entered into with the contractor regarding the rate only and without any reference to the total quantity of work to

be done. The rates shall not exceed those in the sanctioned estimates. If petty works are to be carried out as job works the detailed rates or quantities need not be shown.

#### **55. Contracts :-**

(1) The contractor's bills be prepared in Form No. 26 and shall furnish full particulars of the work done so as to admit of the items being identified and checked by a comparison with the estimate.

(2) In panchayats where there is an executive Engineer, the bill shall be checked by that officer with the measurement book and other records and if in order, it shall be passed on to the panchayat office for payment. In other cases this check shall be exercised by the Secretary.

(3) The final bill shall be distinctly marked as such and shall be checked by the accountant or the Secretary before payment with reference to connected documents (eg. contract deed sanctioned estimate and measurement book) and with reference to the corresponding entries in the register of works.

#### **56. Departmental Labour :-**

(1) When any work is done by daily labour, a muster roll shall be maintained in Form No. 27 by the officer in charge of the work and shall be written up daily.

(2) A report in Form No. 28 shall be submitted by the subordinate in charge of the work every morning to the Executive Engineer or the Secretary showing the details of the labour employed. This report shall be used in the Executive Engineer's or the Accountant's office to check the muster-roll when presented for payment. Labour employed daily as shown in these reports shall be test checked as often as practicable by the Executive Engineer or secretary who shall attest the musters in token of such check.

(3) When the muster is closed, the work turned out shall be measured and recorded on the muster roll in terms of items given in the sanctioned estimate. When the work turned out is not susceptible of detailed measurements, such measurements may be dispensed with and the payments may be made on the certificate of the officer in charge of the work to the effect that the work turned out is commensurate with the amount spent shown thereon.

(4) A separate muster roll shall be maintained for each work which



has been separately estimated for. All forms of the muster shall bear the name of the work for which the muster is issued and shall be numbered stamped with the panchayat seal and signed by the Executive Engineer or where there is no Executive Engineer, by the Secretary, before issue. An account of such forms issued shall, be maintained in the office of issue.

#### **57. Measurement Books :-**

(1) All works done whether by contract, piece-work or daily labour and materials received which can be counted or measured shall be counted or measured and the count or measurement shall be entered in a measurement book in the form similar to the form in use in the Government Public Works Department.

(2) The measurement books shall be numbered serially and when completed shall be filed in the panchayat office, where their return shall be watched through the stock book.

(3) When a bill is passed the connected entries in the measurement book shall be crossed over, and cross references in the bill and in the measurement book.

(4) The measurements recorded in the measurement book shall be checked by the Executive Engineer, or where there is no Engineer by the Secretary and the measurement book signed by him. The calculations in the measurement books shall be checked in the Panchayat Office.

#### **58. Completion Reports :-**

When a work is finished, a completion report shall be given by the Executive Engineer, or by the Secretary where there is no Executive Engineer, to the effect that the work has been satisfactorily done in accordance with the sanctioned plan and estimate. In case of contract works the final bill shall not be paid without this competent report.

#### **59. Register of Works :-**

For every work undertaken by the panchayat, the estimated cost of which does not exceed Rs. 2,000 an account shall be kept in a register in Form No. 29.

#### **60. . :-**

(1) The accounts of all works other than those mentioned in the preceding rule shall be kept in Form No. 30 in which the

expenditure shall be recorded duly classified according to the several heads shown in the estimates. All items, the total estimated cost of which does not exceed Rs. 500 may, however, be grouped under one sub-head "Miscellaneous".

(2) The quantity of work done and the amount paid shall be recorded from the bills as they are passed for payment. When a work is completed a double red line shall be drawn below the entries and the following note made in the register and duly dated :- "Work completed and completion certificate furnished on."

#### **61. Material Account :-**

(1) For road materials such road metal, etc., a stock account shall be kept in Form No. 31 in which a separate page or pages according to requirements shall alloted to each kind of material.

(2) The stock account shall be closed every year and the balances verified and certified by the Executive Engineer or the Secretary.

(3) All surplus materials after the completion or abandonment of a work and all old materials of a work which is demolished shall be recorded in the stock account in Form No 31 through which their subsequent disposal shall be watched.

#### **62. Register of Tools and Plant :-**

(1) A register of tool and plant shall be maintained in Form No. 32 in suitable sections (i) Plant and Machinery, (ii) Instruments and (iii) Tools and petty miscellaneous articles.

(2) No entry shall be made in this register for the issue of articles on works done departmentally or by contract. Issues and returns of all articles shall be watched through a separate register in which the signatures of the persons concerned shall be obtained at the time of issue and return of the articles,

#### **63. Water Works and Drainage Accounts :-**

The water works and drainage account of a Panchayat shall be maintained in the manner and forms prescribed by Government from lime to time.