
GUJARAT MUNICIPAL FINANCE BOARD, FINANCIAL AND ACCOUNTS RULES, 1986

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GUJARAT MUNICIPAL FINANCE BOARD, FINANCIAL AND ACCOUNTS RULES, 1986

Whereas certain rules intitld as the Gujarat Municipal Finance Board, Financial and Accounts Rules, 1984 were published as required by sub-section (1) of section 28 of the Gujarat Municipal Finance Board Act, 1979 (Guj. 12 of 1979) at page 62-1 to 62-57 of the Gujarat Government Gazette, Part I-A Central section (Extra Ordinary) dated the 16th June, 1984 under Government Notification, Urban Development and Urban Housing Department No. KV/76/84/MFB-1081/746-F, dated the 16th June, 1984 inviting

objections and suggestions from all persons likely to be affected thereby, within a period of one month from the date of its publication in the Official Gazette. And whereas objections and suggestions which were received by the Secretary to Government, Urban Development and Urban Housing Department with regard to the said draft rules before the expiry of the aforesaid period have been considered. Now, therefore, in exercise of the powers conferred by section 28 read with sub-section 1 of section 21 of the Gujarat Municipal Finance Board Act, 1979, the Government of Gujarat hereby makes the following Rules, namely:

1. Short Title :-

These rules may be called the Gujarat Municipal Finance Board, Financial and Accounts Rules, 1986

2. Definitions :-

In these rules unless the context otherwise requires:

(i) "the Act", means the Gujarat Municipal Finance Board Act, 1979;

(ii) "Auditor" means the person appointed by the State Government under sub-section (2) of section 21 of the Act;

(iii) "Financial Year" means the year commencing on the first day of April;

(iv) "Form" means Accounts form appended to or referred to in these rules:

(v) "Board" means the Gujarat Municipal Finance Board;

(vi) "Chief Executive Officer" means the Chief Executive Officer of the Board;

(vii) "Competent authority" in relation to the incurring of expenditure or doing certain acts, means the authority who under the Act, is delegated powers to incur such expenditure or do such act;

(viii) "Fund" means the fund of the Board;

(ix) "Head of Office" means an officer so declared by the Chief Executive Officer;

(x) "Section" means the section of the Act. General Rules and Procedure of Accounts:

3. General instructions regarding bills, cheques, loans, advances and instructions in other matters :-

Where no accounts rules or procedure for the regulation of any particular transaction exists in these rules, the rules or procedure existing or in vogue under Government shall be followed in so far as they are not inconsistent with the provisions of the Act or these rules.

4. Maintenance of accounts, financial records in accordance with Rules :-

The accounts and financial records of the Board shall be maintained in the forms and registers specified or referred to in these rules. The Chief Executive Officer may for administrative convenience maintain additional or subsidiary registers auxiliary to the accounts books specified in these rules.

5. Records of accounts to be subject to approval and control of certain officers :-

All accounting records of the Board shall be subject to the approval and control of the Deputy Director (Finance) Accounts Officer and Chief Executive Officer in accordance in these rules.

6. Accounts to be maintained separately for each year, each month and each day and other procedure :-

(1) The Accounts shall be maintained separately for each day, each month and financial year and shall be kept as far as possible in Gujarati as provided in the rules;

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

(3) The pages of all account books shall be serially numbered and each page shall be stamped with the seal of the Board. The pages of receipt books shall before issue be similarly stamped. The Officer in-charge of accounts shall record on each book before its being issued a certificate of the number of pages it contains.

7. Accounts regarding receipt books and other articles :-

An account of all the receipt books, cheque books and other articles having money value brought to stock by the Board shall be maintained in Account Form No. 1. The following instructions regarding the maintenance of the account shall be strictly observed:

(i) The stock of receipt books, cheque books and other articles shall be in the personal custody of the Deputy Director (Finance) Accounts Officer who shall maintain an account thereof in account Form No. 1.

(ii) As soon as the receipt books, cheque books and other articles are received from the press or bank respectively, total number of receipts contained in each books shall be examined and certified by the Deputy Director (Finance)/Accounts Officer in the last page of the book. The receipt shall be stamped with the seal of the Board 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 where such procedure is not practicable the return of the books immediately after completion shall be watched separately.

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

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

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

(vii) On return of the completed receipt books, the entries therein shall be carefully scrutinised by the Deputy Director (Finance)/Accounts Officer and the original receipts therein shall be counted to ensure that no receipt has been removed or misused and a certificate to that effect shall be recorded on the reverse of the last original receipt, Erasures and corrections shall be critically scrutinised and the used books shall be kept in the personal custody of the Deputy Director (Finance)/Accounts Officer.

8. Corrections and alterations to be made in red ink and other instructions :-

Every correction or alteration in account shall be made nearly in red ink by drawing a single line through the original entry to be corrected and attested with the date and full signature of the officer. All corrections and alterations in bills and vouchers shall be similarly attested by the officer drawing the bill or person preferring

the claim and in the case of pay orders the same shall be similarly attested by the officer signing them. Erasures shall be absolutely forbidden and no documents with an erasure shall be accepted.

9. Receipt of money to be deposited and other instructions in such matter :-

(1) All money transactions to which any member, officer or servant of the Board is a party in his official capacity shall forthwith and without any reservation be brought to account in the appropriate register and all moneys received by such member or officer or servant at the Head Officer of the Board shall be deposited immediately, but not later than the following business day into the appropriate bank account and all moneys received in any centre or sub-office approved by the Board for receipt of the cash of the Board shall be deposited daily at a branch of the approved bank, and shall form part of the balance of the fund of Board.

(2) All collection of revenue deposited at any branch of the bank by any sub-office shall be transferred to the principal bank account of the Board not later than the last day of each month.

10. Form of receipt of money and other instructions in that behalf :-

As soon as any sum is received in the officer of the Board, a receipt in Account Form No. 2 duly signed and dated shall be issued out of printed book containing the receipt form by using double sided carbon paper. The carbon duplicate copy shall be made over to the person concerned, and the original retained shall be retained in the office for record, The head of account to which the amount is credited in the classified register shall be noted on the original receipt which shall be signed by the person receiving the money and by the officer in charge of the accounts in token of its having been entered in the accounts by the Accountant. Each printed book of receipt shall bear the book number and serial number both affixed by machine.

11. Operation of bank accounts :-

The bank accounts shall be operated by the Chief Executive Officer or in his absence by the Secretary and Deputy Director (Finance)/Accountant Officer acting jointly in the name of the Board at a bank or the bank specified sub-section (3) of section 17 of the Act.

12. Sums received to be entered in cash book and in

clarified register of receipt :-

All sums received in the office of the Board or paid into the Bank into the Board account shall be entered in the receipt side of the main cash book and is the classified register of receipt under the appropriate head and the entries shall be initialled by the Deputy Director (Finance)/Accounts Officer.

13. Presentation of voucher for claiming money with stamped receipt :-

Any person having a claim against the Board shall present a voucher duly receipted and stamped with a revenue stamp if the amount of the claim exceeds Rs. 20/-

14. Instructions regarding preparation of bills :-

The bills shall be prepared and signed in ink or ball point pens. The amount of the bill shall, as far whole rupees are concerned, be written in the words as well as in figures, paise may, however, be written in figures after the words, stating the number of rupees, but in case of there being no 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 examples "Rupees twenty six only" "Rupees twenty five and four paise only". Every bill shall have written across it in red ink, an amount a little in excess of the amount of the bill and in whole rupees e.g. on a bill for Rs. 25.04 shall be written as "under rupees twenty six." The cash section of the Board shall not prepare any vouchers except for bank charges, bank interest, revenue stamps and permanent advance recoupment.

15. Payment of money on voucher to be made by Authorised Officer and other instructions :-

No payment shall be made on a voucher or order signed by a person other than the officers authorised by the Board to sign the payment order. No money shall be paid on a voucher or order signed with a rubber or foscimile stamps. When the acquittance on a voucher is given by a mark or seal or thumb impressiod, it shall be attested by some known person.

16. Sanctioning order to be mentioned in the Bill :-

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

17. No payment to be made except on presentation of vouchers except in special circumstances :-

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

18. Date of payment to be noted by payee :-

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

19. Postal money order receipt to be kept with voucher and other instructions :-

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 payment 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.

20. Manner of payment in case of deceased persons :-

A claim for an amount not exceeding Rs. 500/- preferred on behalf of a deceased person may be paid without the production of a legal authority under order of the Chief Executive Officer after such inquiry into the right, title and interest of the claimant as may be deemed sufficient. In the case of claims exceeding Rs. 500/- but not exceeding the amount authorised by the Board if the Chief Executive Officer is satisfied as to the right, title and the interest of the claimant and consider that under delay and hardship would be caused by insisting on the production of letters of administration or other legal authority, he may order for the payment on execution by the claimants of an indemnity bond with such sureties as he may fix. In any case of doubt, payment shall be made only on production of a legal authority.

21. No duplicate or other copy of receipt to be given :-

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 a certain account was received from a certain person.

22. Responsibility of person holding permanent or temporary advance :-

The holder of a permanent advance, temporary advance or imprest 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.

23. Endorsement regarding payment to be made by holder of advance :-

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

24. Form of register of bills and duty of officer making payment :-

A bill register shall be maintained in Account Form No. 3 for all the bills presented, the bills shall be drawn up by the Heads of Offices and passed for payment by the officer authorised in this behalf by the Board All the bills presented for payment shall be examined by the Account who shall if he is satisfied that the claim is admissible, that the authority is good, that the signature is true and in order that the receipt is a legal quittance, makes an order to pay on the bill and submit it for signature to the Deputy Director (Finance)/Accounts Officer. The order shall specify the amount payable both in words and figures. Any excess payment in the bill shall be recovered in cash or by short payment from the subsequent bill of the payee.

25. Cheque to be signed by competent authority and form of cheque register :-

After Use payment order is signed, the cheque shall be prepared as per payment order and shall be signed by the competent authority and the details of the cheque shall be entered in the cheque register in Account Form No. 4.

26. Details of cheque to be noted on the bill and other instructions :-

When the cheques are signed by the officer or officers authorised for the purpose, endorsement of payment shall be written on every bill noting the number and date of the cheque in which the claim is included. The voucher number and the head of account to which the expenditure is debited in the classified register shall also be noted on the enfacement of the bill.

27. Posting of bills in classified register and verification of entries in register :-

(1) Every bill shall also be posted in the classified register of payment under the appropriate head. The Accountant shall compare the entries in the classified register, the cheque register and the general cash book when the cash book is closed for the day.

(2) Cash recoveries shall be brought to account by minus entries under corresponding heads in classified registers and general cash book provided that the recovery is made in the same financial year.

28. Payment to be made by cheque except in certain circumstances :-

(1) All payment shall ordinarily be made by cheque but claims below Rs. 100 may be paid from the permanent advance. Except in the case of claims by Government, no cheque shall be issued for claims, below Rs. 10/-. Payment relating to salaries, wages and allowance (including advance of travelling allowances and other individual claims) exceeding Rs. 100/-; shall be paid by account payee's cheque.

(2) When the cheque book is received it shall be carefully examined to ensure that the number of forms contained in cash books is in fact and a certificate to that effect shall be recorded on the fly leaf. The cheque books shall be kept under lock and key in the personal custody of Deputy Director (Finance)/Accounts Officer.

29. Cheque to be generally drawn in favour of payee and other instructions :-

No cheque shall be signed unless it is required for immediate delivery to the payee or unless money is required for immediate 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 of establishment or contingencies or recoupment of advance or imprest.

30. Presentation of cheques not to be valid and such other matters :-

No cheque shall be valid for more than six months after the date of issue. After the expiry of that period, payment shall be refused at the bank and it shall be necessary for the payee to return the cheque for reading under the initials of the drawer. A note of the reading shall be made in the general cash book and cheque register against the original entries 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 fresh cheque shall be issued when required.

31. Preservation of cancelled cheque and other matters :-

When a cheque cancelled, the fact of the cancellation shall be recorded on the counter foil and on the cheque, if produced under the drawer initials and over the payment orders on the bill or voucher. Cancelled cheques shall be carefully, preserved under the lock and key in the custody of the Deputy Director (Finance)/Accounts Officer until the accounts for the period to which they relate have been audited. When they are destroyed by the Auditor, he shall certify on the counterfoil of each cheque that the cheque has been destroyed.

32. Entries of cancelled cheque in cash book and cheque register :-

If a cheque is cancelled before the 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 the drawing officer. When the cheque is cancelled that after cash book has been closed the accounts shall be adjusted by minus entries under the corresponding expenditure heads in the classified registers and cash book and a note shall be made in the cheque register and other register in which transactions may have been noted.

33. Procedure in case when cheque is lost or destroyed :-

If a cheque is lost or destroyed and intimation of the fact shall be given at once to the bank and its payment shall be stopped after ascertaining from the pass book and by enquiry at the bank that the cheque has not been cashed. If a fresh cheque is issued its

number and the date shall be quoted against the original entries in the main cash books and the cheque register with the remarks that the original cheque has been lost or destroyed and a note shall be made on the counter-foil of the fresh cheque as follows : "Issued in lieu of Cheque No.....dated.....of Rs.....lost/destroyed".

34. Procedure in case of handling money in cash :-

No cheque shall be presented at the bank for encashment by any servant of the board unless it is issued in his name or is endorsed in his favour by the drawing officer. The services of Group D servants of the Board to fetch or carry money shall be discouraged and when it is absolutely necessary to employ him for this purpose, a person having service of ten years and proved trust worthiness shall only be selected. Ordinarily one person may carry an amount up to Rs. 500/-. When the amount is in excess of Rs. 500/- a clerk or cashier shall carry the cash. When the amount is in excess of Rs. 5000/- two persons shall carry it and one of such persons invariably must be cashier or Accountant.

35. Deposits and Advances to be accounted in Classified register of receipts and payments and other matter :-

All deposits advances shall be accounted for as such in the classified register of receipts and payments. At the end of the year, the outstanding deposits and advances shall be carried forward to the next year's accounts. When the advance is recovered by adjustment from a bill, the full amount of the bill shall be debited against the appropriate head and the amount of advances recovered shall be taken as receipts. The actual amount paid shall be recorded in the cheque register but the full amount of the bill shall be shown in classified register under the payment side and the advance recovered under the concerned receipt head.

36. Interest and other terms and conditions in case of loan :-

Every loan raised, received or given by the Board shall be accounted for in the classified register. Interest on loan shall be charged or paid according to the terms and conditions of the loan determined by rules or orders issued in this behalf by Government.

37. Procedure in case of embezzlement of theft of money of the Board :-

Whenever an embezzlement, loss or theft or otherwise of the money of the Board is discovered inquiry shall be made at once by

the Chief Executive Officer and the fact of the embezzlement, theft or loss shall be immediately reported by him directed to the Audit Officer. Every such case shall as soon as possible be reported to the nearest police station for institution of criminal proceedings. Intimation shall also be sent to the Administrative Department of the Government of Gujarat. The matter shall also be referred to the Board in its next meeting. When the matter has been fully inquired into, the Chief Executive Officer shall send a complete report to the Administrative Department and the Auditor showing the total sum of money misappropriated stolen or lost, the manner in which it was effected and the steps taken to recover the money, to punish the offenders and to prevent the recurrence of similar embezzlement or theft or loss.

38. Duties of Accountant and other officers to enforce financial rules :-

(1) The Accountant shall ensure that the rules, regulations and orders in force are observed in respect of all monetary transactions of the Board.

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

(3) Money borrowed on the security of allotted revenue shall be expended on those objects only which are provided by these rules.

(4) No authority shall exercise its powers of sanctioning expenditure which is directly or indirectly to its own advantage.

(5) The fund of Board shall not be utilised for the benefit of a particular person or section of the community unless,

(a) the amount of expenditure involved is insignificant,

(b) the claim for the amount is enforceable in a Court of Law, or

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

(6) The amount of allowances such as travelling allowances granted to meet expenditure shall be so regulated that the allowances are not on whole a source of profit to the recipients.

39. Regulation of financial transaction between board and

Government :-

All financial transactions between the Board and the State Government shall be regulated by the appropriate provisions of the rules contained in the Treasury Rules or any rules or orders issued by the Government relating to such transactions.

40. Preparation of bills or pay and allowance of staff of Board :-

All bills, for pay, allowances and other claims payable to the staff of the Board shall be prepared separately branch-wise i.e. Establishment branch, Accounts branch and other branches.

41. Procedure in case of pay and allowances to Gazetted Officer posted under Board :-

The pay and allowances of Gazetted Government Officers posted under the Board on deputation shall be paid on the basis of their entitlement as communicated by the Accountant General. The Chief Executive Officer shall intimate to the Accountant General all details as date of transfer of charge, dated of proceeding on leave and returning from leave, date of transfer of the Gazetted Government Officer.

42. Procedure of preparation of bills regarding pay of servants of Board :-

While preparing pay bills the names of both the substantive and officiating incumbents shall be shown against each post. When pay is drawn for a broken period of the months only the rate at which it is drawn and the period for which it is claimed shall be clearly stated in the bill.

43. Procedure when pay or leave salary is withheld :-

When pay or leave salary is withheld for future payment the reasons for the same shall briefly be stated in the remarks column. When the amount is subsequently drawn on a supplementary bill, cross references to the supplementary and the original bill in which the charge was withheld shall be cited to prevent a second claim from being entertained.

44. Arrears of pay or allowances to be drawn by separate bill :-

Arrears of pay or allowances shall not be drawn in the ordinary monthly bill but shall be drawn in a separate bill, the amount claimed for each month being entered separately, quoting the bill from which the charge was omitted or withheld or on which it was

refunded by deduction or of any special order sanctioning the payment with retrospective effect. Such bill may be paid at any time and may include as many items as may be necessary.

45. Recoveries which may be made from pay bills of servants of Board :-

(1) The following classes of recoveries shall be made by deduction from pay bills of servants of Board :

- (a) Fines imposed on members of the establishment.
- (b) Recoveries on account of security deposits by employees.
- (c) Recoveries on account of advances of pay, House Building Advance, purchase of conveyance, advance, Festival Advance or such other advances.
- (d) Recoveries on account of provident fund subscription.
- (e) Recoveries on account of provident fund advances.
- (f) Income Tax and profession tax.
- (g) Premia for postal insurance if recovered from salaries.
- (h) Any other recoveries and such other deductions as may be statutorily prescribed from time to time for deduction at source from the salary of employee.

(2) Recoveries on account of attachment from a civil court for payment into a court of law shall be recovered from the pay bill of the concerned employee.

(3) Recoveries on behalf of Government Departments such as postal life insurance, income-tax, house rent and other recoveries shall be remitted into the State Bank of India by means of a chalan or sent by demand draft as could be mutually agreed with the concerned department.

46. Instruction regarding medical certificate of fitness on appointment of an employee :-

(1) When the name of any person appointed permanently or in an officiating capacity or on probation appears for the first time in a pay bill, the medical certificate for fitness of appointment to service shall be produced by such person within a period of six months from the date of such appointment and appended to the pay bill for

the next month after it is so produced. If the person has been previously holding another post, the last pay certificate shall be attached to the pay bill in which his name appears for the first time after his transfer.

(2) The certificate referred to in sub-rule (1) shall be in the form prescribed by State Government for servants of State Government and may be signed by the Civil Surgeon or such other medical officer as may be prescribed by the Board.

47. Contingent charges not to be included in pay bill :-

The pay of establishment which is treated as contingent charge shall not be included in pay bills.

48. Separate cheques to be drawn for separate purposes :-

Cheques Shall be drawn in payment of pay bills one for the net amount payable to person whose names are shown in the pay-bill and other cheques on account of the Income-tax or Provident Fund deduction or deductions towards Professional Tax and other deductions towards advances etc., payable to Government or other authorities, as considered necessary.

49. Responsibility of officer signing pay bill and other instructions :-

The officer signing a pay bill shall be personally responsible for all pay and leave salaries drawn thereon untill the same have been paid to the proper recipients or refunded by short drawal in the next bill. When the payee is illiterate, his thumb impression or mark shall be attested by the disbursing officer. Pay and leave salary shall be disbursed by the cashier or by a person authorised by the Deputy Director (Finance)/ Accounts Officer in this behalf. If in any case, it is not convenient to obtain payee's receipts on the bill itself, a separate receipt in acquittance roll in Account Form No. 5 shall be obtained and attached to the bill.

50. Employees entrusted with custody of each, stores and valuable articles to furnish security and other instructions :-

(1) All employers who are entrusted with the custody of cash, stores, and such other valuable articles shall be required to furnish security. The amount of security shall be determined by the Chief Executive Officer according to the circumstances of each case. An employee required to furnish security may at his option deposit cash in lump sum or by monthly deductions from pay bill or execute

a bond

(2) If a bond is executed, the number of sureties shall be one or more at the option of the employee if the amount of security does not exceed five hundred rupees but the number of sureties shall not be less than two when the amount of security exceeds five hundred rupees: Provided that in addition to the furnishing of cash or other security such employees shall also execute a bond in writing for the due observance of the terms and conditions as may be set out in this bond by the Board.

(3) The Chief Executive officer or any officer authorised shall carefully scrutinise the securities and satisfy himself as to the sufficiency when they are first offered and thereafter at least once a year. If he considers any of the said securities to be insufficient he shall require the person concerned to furnish additional or fresh security. He shall take care to ensure that the same person is not accepted as surety on behalf of a disproportionately large number of officers or servants.

51. Employee not to hold in custody amount larger than security furnished :-

No employee shall ordinarily hold a larger amount in his custody than that for which he has furnished security.

52. Establishment branch to maintain register of securities :-

The establishment branch shall maintain a register of securities furnished by each employee and at the beginning of every financial year. It shall make enquiries about the existence and solvency of the sureties and record a certificate against each entry that the securities are solvent and alive. Provisions Regarding Provident Fund.

53. Subscription of provident fund to be recovered monthly from pay bill :-

When the Board has established a provident fund, the subscription of employee to such fund shall be recovered monthly by deduction from the pay bills according to the rules of the fund.

54. Amount of subscription and interest to be adjusted at the end of 31st March of every year :-

The contribution and the interest due on subscription payable by the Board shall be adjusted in the accounts of the Board on the

31st March of every year.

55. Account of each subscriber to be kept separately :-

The account of each subscriber shall be kept separately and shall show the amount of his subscription, and the interest accrued thereon.

56. Board to send statement regarding subscription to subscriber before 30th June of next financial year :-

After the close of every financial year, the Deputy Director (Finance)/Accounts Officer as soon as may be practicable send or cause to be sent to each subscriber before 30th June of next financial year a statement of his account showing the opening balance, the deposits and withdrawals during the year and the closing balance and interest paid upto 31st March. Every subscriber shall satisfy himself as to correctness of the statement and unless ensure are brought to the notice of the Deputy Director (Finance)/Accounts Officer within one month from the date of the receipt by the subscriber of the statement the Board shall not be responsible for any amount not included in the account.

57. Contingencies for charges incidental to management of office and other instructions :-

(1) Contingencies comprise such charges as are incidental to the management of an office debitable to budget head "contingencies".

(2) A lumpsum shall be allotted by the Board within which the Heads of offices may incur contingency expenditure as may be required subjected to the prescribed rules and regulations. No pay of any kind and no additions to pay shall be charges as contingent expenditure. Transfer of Charge of Office.

58. Transfer of charge of officers authorised to sign cheques to be reported to bank :-

Every transfer of charge of officers who have powers to sign cheque shall be reported to Bank with specimen signature of the relieving officer concerned.

59. Procedure in case of transfer of officers in charge of account of advance or imprest :-

In the case of transfer of charge of officers in charge of the account of advance or imprest, if any, shall be closed on the date of transfer and a note shall be recorded in it over the signature of both the relieved and the relieving officers showing the cash on hand and

the unrecouped vouchers made over and received by them respectively.

60. List of stock, stores tools and other matters to be prepared by officer or person relieved and inspection relieving officers or person :-

In case of the transfer of charge of the officers or the person dealing with stock, stores and such other matter, the officer or the person to be relieved shall prepare a complete list of the balance of stock, tools and plant and other stores and such other materials under his charge and the cash in hand. The relieving officer shall then unless otherwise ordered, proceed with the officer or such person to be relieved to inspect the stores and materials. He shall also examine the accounts, count the cash on hand, inspect the stores and count, weigh and measure certain selected articles in order to test the accuracy of the entries in the list. The time spent in inspection by both the officers shall be considered as duty and both shall be entitled to pay and allowances for such period.

61. Duty of relieved officer to furnish statement to relieving officer :-

The relieved officer shall in every case furnish the relieving officer with a complete statement of all unadjusted claim with reason thereof and a report as to any contingency likely to arise owing to their non-adjustment.

62. Destruction and elimination of records :-

The vouchers, registers and other forms shall not be eliminated or destroyed otherwise than in accordance with regulations in Appendix-I appended to these rules Provisions Regarding Single Entry System.

63. Board to adopt single entry system of accounting except in special circumstances :-

(1) The single entry system of accounting shall be adopted to record all financial transaction of the Board on the lines of the systems adopted for Government accounting

(2) In case, however, the Board desires to adopt any other financial scheme the Board may decide to maintain such performat accounts for the said scheme as may be found necessary for the purpose with the approval of the State Government.

64. Form of general Cash Book and Bank Cash Book and

instruction in that behalf :-

(1) The general cash books shall be maintained in Account Form No. 6. All transaction of the Board whether by way of cash or cheques shall be recorded in such cash hook. The money drawn on self cheques from the Bank for disbursement of salary of staff members or for the purpose of incurring expenditure on account of contingent charges of the Board shall be shown on the receipt side of the cash book under the cash column and subsequent payment thereof on final disbursement shall appear on payment side as cash payment.

(2) After all such cash transactions are recorded for the day in cash column the daily total of the Bank cash book shall be recorded in the "Bank column" of the General Cash Book and the total shall be checked, verified and balanced for the day of all cash and bank transactions.

(3) The Bank Cash Book shall be maintained in Account Form No. 7. All transactions regarding the amount of receipt credited to the fund of the Board shall be recorded on the left side of the Form and on the right side of the Form the amounts of all cheques drawn from the fund of the Board with their number and the names of the persons in whose favour the cheques are d rawn shall be recorded.

65. Forms of classified Registers of receipts and other matter :-

The daily total of each credit and debit from the General cash book shall be Carried to the corresponding detailed head of the classified register of receipts and payments in Account Form No. 8 and Account Form No. 9 respectively. The amount of self cheques in accordance with which the final expenditure is made in case to recipients as cheques are drawn for deductions made from the salaries of the office staff shall not be reflected in the classified registers to avoid duplication of figures.

66. Balancing Bank Book and compariag of entries thereof with Bank Pass Book :-

The Bank Cash Book shall be ballanced at the end of each day on which there is a transaction. At the end of each month the entries o r receipts and expenditure in the Bank cash book shall be compared with every item in Bank Pass Book and Bank statement and the balance shall be tallied. If there is any difference such difference shall be explained by notes in the Cash Book.

67. Surplus check of cash balance to be arranged by Deputy Director (Finance)/Accounts Officer :-

The Deputy Director (Finance)/Accounts Officer shall arrange to have a surprise check of cash balance at least once in a month and a certificate to that effect shall be recorded in the Cash Book.

68. Form of Classified register of receipts and payments :-

The Classified register of receipts and classified register of payments shall be maintained for receipts and payments respectively in Account Form No. 8 and Account Form No. 9 respectively. The budget heads with the estimated receipts and estimated allotment shall be entered at the top of the page of Register. A page of set of page shall be assigned for each major head and detailed heads shall be shown horizontally in the pages so provided.

69. Additions and alterations in budget grants to be noted :-

All additions to or alterations in the budget grants which shall be sanctioned by the Board during the course of the financial year shall be noted against the detailed heads concerned in red ink with a plus or minus entry and the authority for each such addition or alteration shall be quoted.

70. Credit to the fund of Board to be noted in cash book and classified register :-

Every item of credit of fund of Board into Bank shall immediately, without reservation, be brought to account in the cash book and daily total of each head shall be taken to the classified register at the end of the day.

71. Items of expenditure to be noted in classified register of expenditure and shown in general cash book :-

Every item of expenditure shall be brought to account in the classified register of expenditure from bills under appropriate head and the daily totals of all the heads shall be tallied with expenditure shown in the general cash book.

72. Figures in Classified Registers to be checked monthly and other instructions :-

At the end of the each month, the figures in both the classified registers shall be added up and progressive total of all the columns shall be worked out below the monthly total for the purpose of compiling the monthly statement of accounts and annual statement of accounts. Where the grand total under a head in the register of

payments shows that the budget grant is likely to be exceeded steps shall forthwith be taken to meet the excess either by reappropriation or by a supplementary allotment.

73. Procedure for transfer of amounts from one head of account to another head of account :-

If for any reason amount is required to be transferred from one head of account to another, the transfers shall be effected through the transfer sheet by plus or minus entries under to appropriate heads in the place provided as soon as the necessity for such transfer is discovered.

74. Government grants and contributions to be credited under suspense head and procedure in respect thereof :-

Where Government grants are made for specified objects and contributions are received for specified purposes such amounts shall in the first instance be credited under suspense head. A separate page shall be set apart for each kind of grant or contribution for each work or scheme. The expenditure incurred by the local authority to which the said amount is disbursed shall be debited to the appropriate service head of expenditure and as soon as the work or scheme is completed or at the end of each month. The expenditure incurred from the Government grant or contribution shall be shown by expenditure under the suspense head and the anspent amount shall be shown as balance in the suspense account till the final accounts are received from the concerned local authority.

75. Object of Register of Cheque :-

The Objects of the Register of Cheques in Account Form No. 4, is to record the purpose and the amount for which and the person in whose favour each cheque is drawn. The date and the manner in which each cheque is sent to the payee shall be noted in the column provided for the purpose.

76. Disbursement to be properly noted in Register of cheque :-

When a cheque is drawn for items which have to be paid by the officer, the disbursements shall be noted in the proper column.

77. Amount of Chaque to be noted in General Cash book :-

Every amount for which a cheque is drawn and cashed shall at once be noted in the General Cash Book.

78. Form of Transfer Sheet Register and its object :-

The transfer sheet shall be maintained in Account Form No. 10, The object of transfer sheet register is to correct errors of classification and to bring to account recoveries of overpayments. All transfer entries shall be made in such register in such concise manner as possible and particulars sufficient to explain both the stated in shall be clearly nature of the adjustment and the grounds for corrections. Every such entry shall be initialled by the Deputy Director (Finance) Accounts Officer in token of correctness.

79. Manner of adjustment of recoveries of over payment :-

The recoveries of over payment in cash or by short payment shall be adjusted as follows:

- (1) If the original payment was made in the current financial year,
 - (i) and if a recovery is made by a short payment of an item chargeable to detailed head under which the previous overpayment occurred, no further adjustment is necessary, as the short payment is required to be set off against the excess payment;
 - (ii) and if a recovery is made in cash, the amount shall be taken to the head "Cash Recoveries" as a credit item.
- (2) If the recovery is effected by short payment of an item chargeable to a detailed head other than that under which the overpayment was previously made;
 - (a) the total payment (i.e. the amount actually paid plus the amount short paid) shall be entered under the detailed head to which the item short paid pertains;
 - (b) the amount short paid shall be entered as a credit item under "Cash Recoveries".
- (3) The various credit items pertaining to overpayment made during the same year shall be entered as deduction in the classified register of payments under the detailed heads to which they pertain. Before the accounts of each month are closed, the total cash recoveries effected in the month shall be debited to the head "Cash Recoveries" in the order to clear the corresponding credit head in the classified register of receipts.
- (4) All recoveries of over payments relating to previous year shall be taken to the head "Miscellaneous".

80. Register of Loans :-

The Register of Loans shall be maintained in Account Form No. 11. Each item of loans raised, received or given shall be entered immediately in such register with the name from whom it is received or given. The recovery and payment of loans shall be watched until the whole amount of the loans is received or paid. All recoveries and payments shall be shown in the columns provided for the purpose against the original entry of loan and the balance worked out at the end of the year.

81. Details of outstanding loans to be carried forward in Register of Loans in the beginning of next year :-

At the beginning of each year the details of all the outstanding loans such as receipts and payment shall be carried forward in the register and initialled by the Deputy Director (Finance)/Accounts Officer. No adjustment shall be made unless such bill has been accepted and passed.

82. Form of Register of Deposits and instructions in that behalf :-

The Register of deposits shall be maintained in Accounts Form No. 12. Each item of deposit received shall at once be entered in such register with the name of the person from whom it is received and its final disposal shall be watched. Repayments shall be shown in the columns provided for the purpose; When a deposit is adjusted by transfer to some head of accounts, it shall be shown as repaid and the fact of adjustment shall be noted in the remarks column, quoting the major head of account, and the date of adjustment. No deposits shall be left unaccounted and it shall be immediately shown in general cash book.

83. Details of deposit to be carried forward to the next year :-

At the close of each year, the total repayments from the balance of each item of deposit shall be worked out in the register and the latter shall be carried forward to the register for the following year. The deposit register shall be examined at frequent intervals by the Deputy Director (Finance)/ Accounts Officer.

84. Lapse of deposits and procedure for payment thereof :-

(1) All deposits not exceeding five rupees unclaimed for one whole year, balances not exceeding five rupees of deposits partly repaid during the previous year and all balance unclaimed for more than three complete years at the close of March in each year, shall be

treated as lapsed deposits, and adjusted as revenue receipts by means of transfer entries. A note of such lapsed deposits shall be made against the respective items, quoting the date of credits.

(2) The deposits so credited under sub-rule (1) shall not be paid repaid without the sanction of the Board. Such sanction may be given on ascertaining that the item was really received and was credited as lapsed deposits and is claimed by the person who might have drawn it at any time before the lapse. The amount of a lapsed deposit refunded shall be charged in the accounts of the Board as refund and not debited to deposits.

85. Repayment of deposit to be tallied with the entries in Classified Register :-

The monthly column of repayments of deposits shall be totalled and the total shall be tallied with the entries in the classified register.

86. Register of Advances and instructions in that behalf :-

The register of advances shall be maintained in Account Form No. 13. Each item of advance paid shall be at once entered in such register with the name of person to whom it is paid and its recovery shall be watched until the whole advance is repaid. Recoveries shall be shown in the columns provided for the purpose against the original entry of advance and the balance worked out at the end of the year.

87. Details of outstanding advance to be carried forward in register of advance for next year :-

At the beginning of each year all the outstanding advances shall be carried forward in the Register and initialled, by the Deputy Director (Finance)/Accounts Officer. When one advance is recoveree by deduction from a bill or by transfer entry, the amount shall be noted against the original advance in the column for the month in which the adjustment is made. No adjustment shall be made unless such bill has been accepted and passed. The monthly column of recoveries shall be totalled at the end of the month and the total shall be tallied with the corresponding credit under advances in the classified register. Monthly Statement of Accounts.

88. Monthly statement of account and instructions in that behalf :-

(1)The monthly statement of account shall be mainiaincd in Account Form No. 14. Such statement shall be prepared from the classified registers of receipt and payments by 15th of the second

month following the month to which the accounts relate.

(2) The following items shall accompany the monthly statement Accounts.

(i) A list of all investments made out of the fund of Board during the month.

(ii) A list of all investments encashed during the month.

(iii) A list of all dead stock articles and movable or immovable articles the value of which exceeds Rs. 1,000/- in each case procured during the month.

(iv) A list of dead stock articles and movable or immovable property articles the value of which exceeds Rs. 1,000/- in each case disposed of during the month.

89. Annual statement of accounts and instructions in that behalf :-

(1) The annual statement of accounts shall be maintained in Account Form No. 15 for each financial year such register shall be prepared from the classified registers of receipt and payments by 15th July of the year following the year to which the Annual statements of accounts relates.

(2) The aforesaid annual statement of accounts shall be accompanied by

(i) A statement indicating all investments made out of the fund of Board during the financial year.

(ii) A statement indicating all investments encashed during the financial year.

(iii) A statement indicating all investments standing in the name of Board as on the last date of the financial year.

(iv) A statement indicating all deadstock articles and movable and immovable property articles value of which exceeds Rs. 1,000/- in each case procured during the financial year.

(v) A statement indicating all dead stock and other articles as aforesaid disposed of during the financial year.

(vi) A statement indicating all deadstock and movable and immovable articles value of which exceed Rs. 1,000/- in each case

standing in the name of the Board on the last day of the financial year.

(3) Income and expenditure Accounts and Balance sheet shall also be maintained in Account Form No. 16 and Account Form No. 17 respectively.

90. Audit Register of Establishment :-

The audit register of establishment and fixed establishment charges shall be maintained in Account Form No. 18. The following instructions shall be observed in maintaining the Register.

(a) The establishment shall be arranged in the order of budget heads and entered in such register. A few blank pages shall be left after each major head for the entry of any permanent establishment subsequently sanctioned.

(b) One or more pages set apart for each section of establishment for the total charge of establishment when the number of sections exceeds one. All sections shall be arranged alphabetically.

(c) The periodical charges shall be shown in the separate pages for periodical charges at the end. The term "periodical charges" shall include the following items:

(i) Rent, rates and taxes,

(ii) Grant-in-aid, contribution or other payments to other local bodies,

(iii) Contributions or grants to other institutions,

(iv) Other fixed amounts paid at regular intervals.

(d) When periodical charges are paid quarterly, half yearly, or yearly, the heading of the monthly columns shall be altered to correspond, with the number of payments.

(e) The payments shall be noted in the month in which the expenditure is incurred.

(f) An index shall be prepared and kept at the beginning of the register.

91. Register of establishment charges to be used for four year :-

A register shall ordinarily be used for four years. No new register need be opened every year. The orders sanctioning the charges

shall be quoted in the first column and initialled by the Deputy Director (Finance)/Accounts Officer. The sanctioned scale of each post sanctioned from time to time shall be noted in the register.

92. Minimum and Maximum pay to be mentioned in the register :-

The minimum and maximum pay shall be mentioned in the register when the pay is progressive and as soon as an increment is sanctioned the actual pay shall be noted in the "actual" column against the section in which the increment is granted. Each grade in the schedule shall be treated as a separate section. Sufficient space shall be left between two sections.

93. Manner of posting certain entries in audit register :-

In posting in the audit register, the amount shown in the column of pay bill headed "net charge" for each section shall be entered against each section and below that shall be written in red ink the withheld pay and fines as shown in the bill to check arrears, bills preferred and fines subsequently remitted. The amount of undisbursed pay subsequently refunded shall be noted in the column of the amount to which it pertains. No subsequent claim not covered by the last three entries or by special authority to utilise savings shall be admitted without full explanation of the circumstance under which it was committed from the monthly bills which are expected to exhibit the full claim for month.

94. Manner of recording certain entries regarding pay in audit register :-

(1) Where the payment on account of pay is to be recorded, Such payment shall be recorded in column of audit register for the month for which the pay is due and not for the month in which it is disbursed. The number and month of voucher shall be quoted in the entry as briefly as possible for example "23/6 " would indicate voucher-23 of the month of June.

(2) When excess over the sanction scales are passed, consequent on arrangement made in leave vacancies, a note to that effect specifying the period of leave shall be made in the remarks column.

95. Manner of recording entries regarding pay of temporary establishment in audit register :-

The temporary establishment shall be similarly recorded but it shall be shown in a separate page or pages of the audit register. The period for which the sanction holds good shall be distinctly specified

in the second column below the details of the appointments sanctioned and lines shall be drawn across the pages for the month previous and subsequent to that period so as to prevent admission of pay for a period in excess of sanction.

96. Duty of accountant to verify claim with entries in audit register :-

Before the pay bill of each section is passed for payments, the accountant shall verify the claim with the entries in the register and a memo showing the charge shall be kept with every pay bill.

97. No claim to be admitted unless supported by competent sanction :-

No claim shall be admitted for payment unless it is entered in the audit register and is supported by competent sanction.

98. Form of maintaining travelling allowance register :-

The travelling register shall be maintained in Account Form No. 19. The travelling allowance drawn by members of the Board and stipendiary officer or servants shall be recorded in such register. One page shall be set apart for each claimant and the amount paid to each claimant shall be noted on that page.

99. Place of residence of members of Board Officers and Servants of Board to be recorded in travelling allowance register :-

The place of residence of every members of Board, officers and servants of Board shall be ascertained by calling for a declaration from each such member, officer and servant and recorded in the register on the page allotted to him and any further change in the place of residence notified by the member, officer and servant shall be similarly recorded in the register in Account Form No. 19.

100. Form of register for maintaining pay and allowances of members of Board :-

(1) The pay and allowances other than travelling allowance of the members of the Board establishment shall be recorded in Account Form No. 20.

(2) The permanent travelling allowances, conveyance allowance and house rent allowance shall be recorded along with pay in the same form.

(3) When the pay bill is cashed, the money shall be promptly

disbursed to the payee concerned and their signatures, with stamps where necessary, shall be taken in the column provided for the purpose. If the payee does not present himself before the end of the month, the amount drawn for him shall be refunded by short drawal on the next bill and shall be redrawn when required. In the meanwhile the undisbursed amount shall be credited to the cash book.

101. Manner of maintaining books, ledger and balance sheet in respect of provided fund and instructions in that behalf :-

(1) Where a provident fund is established the following books shall be maintained:

- (a) A Day Book in Account Form No. 21,
- (b) A Ledger in Account Form No. 22,
- (c) A Balance sheet in Account Form No. 23.

(2) The total subscriptions for the month, refunds of withdrawals from the fund, interest received shall be posted on the receipt side of the Day Book maintained in Account Form No, 21. Advances from the fund, final payments to subscriber and investments if any, shall be shown on the expenditure side of the Day Book. The book shall be balanced on every day on which there is a transaction.

(3) The subscriptions of individual subscribers, withdrawals and refund of withdrawals shall be posted into the ledger in Account Form No. 22 from monthly pay bills and the balance in column No. 7 shall be worked out. A page or set of pages shall be assigned to each subscriber The ledger shall be indexed.

(4) Before the close of each month, subsequent to the month to which the transactions pertaining to the provident fund relate, the figures of the subscription, refunds and other items shall be posted from the ledger to the balance sheet in Account Form No. 23 and the total receipts and withdrawals for the month shall be tallied with the Day Book.

(5) At the close of the year, the columns of the Balance Sheet shall be totalled and the interest earned shall be calculated and posted in the ledger in the space provided for the purpose.

(6) A copy of the amount of subscriber shall be furnished to each

subscriber by the end of June of the following year.

(7) When an account is closed, the amount at credit shall be dealt with according to the rules of the provident fund.

(8) A register shall be maintained in the form of Register of Advances for recording the Advances made from the provident fund. As soon as advance is sanctioned and paid, it shall be recorded in this register and repayments shall be recorded as soon as they are made in such register immediately.

(9) When recoveries of advances which are made from the pay, the amount of monthly subscription and the amount of advance recovered shall be shown separately in the pay bills.

102. Manner of drawing travelling allowance bills :-

(1) The travelling allowance other than permanent or fixed allowance of members of Board and stipendiary officers and servants, shall be drawn in the manner in which travelling allowance bill are drawn in respect of Government servants.

(2) Every claim for the cost of carriage of personal effects shall be supported by a certificate that the actual expenses incurred was not less than the sum claimed.

(3) When a journey is performed by a hired conveyance, vouchers in support of charges incurred shall be attached to the bill presented for payment. If no voucher is available, the claim may be admitted on the authority of a certificate signed by the claimant and accepted by the Chief Executive Officer.

103. Travelling Allowance bill to be countersigned by Chief Executive Officer :-

No claim for travelling allowance of stipendiary officers and servants shall be paid unless the bill is countersigned by the Chief Executive Officer. No claim of travelling allowance of the members of the Board or any committee appointed by the Board shall be paid unless the bill is countersigned by the Chief Executive Officer.

104. Form of Petty Contingent Register :-

(1) All miscellaneous charges for which separate forms are not prescribed shall be drawn on a petty contingent voucher in Account Form No. 24. Every claim of contingent charges shall be supported by valid sub-voucher or bills or statement of account of the

claimant.

(2) The charges under two major heads shall not be included in one bill.

105. Bills for petty contingency expenditure to be signed by person concerned :-

The certificates on the bill for petty contingency shall be signed by the person preferring the bills. Such person shall be responsible to ensure that the charges made in the bill are of obvious necessity and are at fair and reasonable rates that previous sanction for any item requiring it is attached and that the requisite sub-vouchers are all received and are in order.

106. Form of contingent register and instruction in that behalf :-

(1) The contingent register shall be maintained in Account Form No. 25 to enable the disbursing officer to watch the progress of the expenditure against the allotment. As soon as the budget is sanctioned, the allotments sanctioned for each sub-head under "Contingencies" of each major head shall be noted in each column at the top of the page of form and when each payment is made, the date of payment, the voucher number and the amount paid shall be posted in that register.

(2) At the end of every month, the monthly and progressive totals of each column of the register shall be recorded in red ink in the register.

107. Register of permanent Advance made to officers :-

An officer who is required (i) to incur petty expenses which are to be paid before money can be drawn on cheque; or (ii) to make payment to daily labourers or piece workers; or (iii) incur expenditure for the emergent purchase of stores, stamps and such other purposes a permanent advance may be allowed by the Board. The advance shall not exceed generally the requirements as determined by the average monthly expenditure and the opportunities for encashing bills. The permanent advances allowed to the officers under the Board shall be recorded in the register of permanent advances made to officers.

108. Duties of officers allowed facility of permanent advance :-

Each officer who is allowed a permanent advance shall, on receipt

of the amount and on the first working day of each financial year send to the Chief Executive Officer, an acknowledgment in the following form: "I hereby acknowledge to have in my possession permanent advance of Rs.....which sum is due from and to be accounted for by me".

109. Duty of officers allowed permanent allowance on transfer :-

On the transfer of an officer having possession of permanent advance an acknowledgement in the Form specified in rule 108 for the full amount of permanent advance in his possession shall be submitted to the Chief Executive Officer and also to the relieving officer.

110. Investment and withdrawal of money forming part of Fund of Board :-

Subject to the direction of the State Government under sub-section (3) of section 17 all moneys forming part of the Fund of the Board shall be invested and withdrawn in accordance with the written sanction of the Chief Executive Officer.

111. Form of register of investment and instructions in that behalf :-

(1) A record of investments of the fund of Board either in government securities or in any approved banks shall be maintained in the register of Investments in Account Form No. 26.

(2) Government promissory notes and similar valuable belonging to the Board shall be kept in a bank approved by Government in a strong box or a locker. The keys of such strong box or locker shall remain in custody of the Chief Executive Officer or such officer as the Board may by written order direct.

(3) The securities shall be examined and verified by the Chief Executive Officer in the first week of April of each year and a certificate of verification shall be recorded in the remarks column of the register against each class of securities.

(4) If the Fund of the Board is invested in any approved bank in current account or saving account it shall not be necessary to show the same in the register but the amount invested in fixed deposit for specific period shall be shown in the register.

(5) An abstract of all the investments shall be prepared at the end

of every month and shall be kept with the register and a certificate shall be recorded by the Chief Executive Officer or any officer authorised by him to the effect that the total payments of investments tally with the amount shown in monthly statement of accounts.

112. Form of register of securities and contents thereof :-

The register of securities shall be maintained in Account Form No. 27. In each such register the name and designation of the officer or servant who has furnished security, the amount and the nature of security, the date on which the bond, if any, is executed the names of sureties and also the results of enquiries made by the Board regarding the existence and solvency of the sureties.

113. Form of register of grants by Board to local authorities :-

A register of all grants sanctioned by the Board in favour of the municipalities and municipal corporations shall be maintained in Account Form No. 28.

114. Form of register of loans sanctioned by board to local authorities :-

A register of all loans sanctioned by the Board in favour of all the municipalities and the municipal corporations shall be maintained in Account Form No. 29.

115. Form of register of dead stock and instructions in that behalf :-

(1) The register of Dead stock shall be maintained in Account Form No. 30. Such register shall consist of two parts. One part shall consist of for all dead stock articles and the other part shall consist of movable property of a permanent and durable nature the value of which is more than Rs. 1000/-. A separate page or pages shall be set apart for each kind of article. As soon as an article is purchased a certificate shall be recorded on the bill pertaining to that article to the effect that the article has been entered in the register quoting the page number.

(2) When any article is disposed off finally by sale or otherwise or is written off, the particulars of disposal shall be suitably recorded in the register.

(3) All articles entered in the register shall be verified once a year by the officer authorised for the purpose by the Chief Executive

Officer and certificate indicating the result of verification shall be recorded in the register under signature of such officer.

(4) Unserviceable or lost articles shall be written off under the order of the Chief Executive Officer where the cost of such articles does not exceed Rs. 500/- and where the cost of such articles exceed Rs. 500/- sanction of the Board shall be obtained.

116. Form of register of Immovable Properties and instructions in that behalf :-

A register of immovable properties shall be maintained in Accounts Form No. 31. Such register shall consist of three parts one part for land, one Part for buildings and one part for miscellaneous immovable properties in which all the immovable properties shall be entered. Separate pages shall be set apart for each kind of property. The original cost of the property as well as the additions, if any made to them from time to time or any increase in the value shall be recorded in such register.

117. Form of Register of books of Library of Board and contents thereof :-

(1) The register of books of library of the Board shall be maintained in Account Form No. 32. In such register all books, maps and other articles pertaining to official purpose of library shall be entered quoting the date of purchase and price of each such book, map or article. As soon as any book, map or article is purchased, a certificate to that effect that the book, map or article has been entered in such register quoting page of register shall be recorded in the bill.

(2) All books, maps and other articles entered in the register shall be verified once in a year by the officer authorised by the Chief Executive officer for this purpose and a certificate indicating the results of verification shall be recorded in the register.

118. Forms of petrol purchase, log book and history sheet of vehicles :-

The accounts for quantity of petrol purchased and kilometres travelled by the vehicles shall be maintained in Account Form No 33. The log book of the journey travelled by vehicles shall be in Account Form No. 34. The history sheet of vehicles shall be maintained and written for all vehicles in the manner followed in Government department in Account Form No. 35.

119. Form of Register of stamps and contents thereof :-

(1) A register of postal stamps purchased shall be maintained in Account Form No. 36. The postal stamps of all denominations purchased shall be entered in the register and the fact to this effect shall be recorded in the bill over the signature of Administrative Officer quoting page number of the register.

(2) All postal stamps entered in the register shall be verified at least once a year by the officer authorised for the purpose by the Chief Executive Officer and a certificate indicating the results of verification shall be recorded in the register over his signature.

120. Compliance of audit objections :-

The Deputy Director (Finance)/Accounts Officer shall attend promptly to all objections and orders communicated to him by the Auditor. He shall ensure that objections are settled satisfactorily and very expeditiously. Special care shall be taken in respect of such objections which involve the possibility of recurring loss being incurred unless quick remedial action is taken to prevent such loss. The audit objections shall be brought to the notice of the Chief Executive Officer.