

GUJARAT TALUKA AND DISTRICT PANCHAYATS FINANCIAL ACCOUNTS AND BUDGET RULES, 1963

CONTENTS

CHAPTER 1 :- Preliminary

1. Short title
2. Definitions

CHAPTER 2 :- General principles and rules regarding Account

3. .
4. .
5. .
6. .
7. .
8. .
9. .
10. .
11. .
12. .
13. .
14. .
15. .
16. .
17. .
18. .
19. .
20. .
21. .
22. .
23. .
24. .
25. .
26. .
27. .
28. .
29. .
30. .
31. .
32. .
33. .
34. .
- 34A. .
35. .
36. .
37. .
38. .
39. .
40. .
41. .
42. .

- 43. .
- 44. .
- 45. .

CHAPTER 3 :- Establishment

- 46. .
- 47. .
- 48. .
- 49. .
- 50. .
- 51. .
- 52. .
- 53. .
- 54. .
- 55. .
- 56. .
- 57. .
- 58. .
- 59. .
- 60. .
- 61. .
- 62. .
- 63. .
- 64. .
- 65. .
- 66. .
- 67. .
- 68. .
- 69. .
- 70. .
- 71. .
- 72. .
- 73. .
- 74. .
- 75. .
- 76. .
- 77. .
- 78. .
- 79. .
- 80. .
- 81. .
- 82. .
- 83. .
- 84. .
- 85. .
- 86. .
- 87. .
- 88. .
- 89. .
- 90. .
- 91. .
- 92. .
- 93. .
- 94. .

CHAPTER 4 :- General Principles

- 95. .

96. ₁
97. ₁
98. ₁
99. ₁
100. ₁
101. ₁
102. ₁
103. ₁
104. ₁
105. ₁
106. ₁
107. ₁
108. ₁
109. ₁
110. ₁
111. ₁
112. ₁
113. ₁
114. ₁
115. ₁
116. ₁
117. ₁
118. ₁
119. ₁
120. ₁
121. ₁
122. ₁
123. ₁
124. ₁
125. ₁
126. ₁
127. ₁
128. ₁
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130. ₁
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132. ₁
133. ₁
134. ₁
135. ₁
136. ₁
137. ₁
138. ₁
139. ₁
140. ₁
141. ₁
142. ₁
143. ₁
143A. ₁
144. ₁
145. ₁
146. ₁
147. ₁
148. ₁
149. ₁
150. ₁
151. ₁
152. ₁

153. .
154. .
155. .

CHAPTER 5 :- Miscellaneous

156. .
157. .
158. .
159. .
160. .

CHAPTER 6 :- Annual Budget Estimate

161. .
162. .
163. .
164. .
165. .
166. .

CHAPTER 7 :- Forms and Manner for the Maintenance of Account

167. .
168. .
169. .
170. .
171. .
172. .
173. .
174. .
175. .
176. .
177. .
178. .
179. .
180. .
181. .
182. .
183. .
184. .
185. .
186. .
187. .
188. .
189. .
190. .
191. .
192. .
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200. .
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202. .

203. u
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206. u
207. u
208. u
209. u
210. u
211. u
211A. u
212. u
213. u
214. u
215. u
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219. u
220. u
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223. u
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256. u
257. u
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260. .
261. .
262. .
263. .
264. .
265. .
266. .
267. .
268. .
269. .
270. .
271. .
272. .
273. .
274. .

CHAPTER 8 :- Form of Annual Report of Administration of Panchayat

275. .

GUJARAT TALUKA AND DISTRICT PANCHAYATS FINANCIAL ACCOUNTS AND BUDGET RULES, 1963

No.KP (4/PRR/21/63-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:-

CHAPTER 1

Preliminary

1. Short title :-

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

2. Definitions :-

In these rules unless the context otherwise requires:-

(i) "the Act" means the Gujarat Panchayats Act, 1961

;

(ii) "auditor" means the Examiner or any other person empowered by the State Government to perform the functions of an auditor under the Gujarat Local Fund Audit Act, 1963

;

(iii) "financial year" means the year commencing on the 1st day of April

;

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

;

(v) "Heads of offices" means such of those officers who are so declared by the Secretary of the District Panchayat

;

(vi) "panchayat" means ataluka panchayat or a district panchayat as the case may be

;

(vii) "President" means in the case of taluka panchayat, its president and in the case of district panchayat its president and includes the Vice-President of the taluka Panchayat or the district Panchayat when acting for the President

;

(viii) "proposition statement" means a statement setting forth the financial effect of a proposal involving the creation or abolition of an appointment in the establishment

;

(ix) "reappropriation" means the transfer of funds from one budget head to another

;

(x) "recurring charges " means a charge which involves a liability beyond the financial year in which it is originally sanctioned

;

(xi) "Secretary" means the District Development Officer or the Taluka Development Officer as the case may be

;

(xii) "section" means a section of the Act

;

(xiii) "Deputy Engineer" means an Officer in charge of a public works Sub-Division as declared by the panchayat

;

(xiv) "suspense account" means the head of account under which transactions of a temporary character, which are not to be adjusted forthwith in the account as financial receipts or outlay or the correct classification of which cannot be determined, are recorded

;

(xv) "treasury" means a Government Treasury or a sub-treasury or a Bank to which the Government Treasury business has been made over or a Co-operative Bank, approved by Government for deposit panchayat and within specified limits or such Bank whether a Scheduled Bank a. not in the State of Gujarat as may be approved by Government in this behalf

;

(xvi) "Treasury Officer" includes a Sub-Treasury Officer or the Manager of the Bank referred to in clause (xv)

;

(xvii) "year" means a financial year

;

(xviii) Words and expressions not defined in these rules but denned in the Act shall have the meanings assigned to them in the Act.

CHAPTER 2

General principles and rules regarding Account

3. . :-

Where no accounts rules or procedure for the regulations of any particular transactions exist 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 these rules or those of the Act.

4. . :-

The accounts and 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 the rules.

5. . :-

The Panchayat may confer all or any of the functions of the Secretary under these rules as enumerated in appendix II to these rules to Officers mentioned therein.

6. . :-

(a) The accounts shall be maintained separately for each month and year and shall be kept as far as practicable in Gujarat

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

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

7. . :-

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

(i) The stock of receipt books, licences, cheque books etc. shall b3 in the safe custody of the Secretary who shall maintain an account thereof in Form No. I Receipt books, licences and cheque books etc. pertaining different department 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 the books.

(iii) No receipt book shall be issued to the collections 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 party used receipt books are brought into used during the next year, the unused receipts therein shall be cancelled at the close of the 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 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 safe custody of the Secretary.

Explanation.-For the purpose of this rule, the word "accountant" includes "divisional accountant".

8. . :-

Every correction or alteration in account shall be made neatly in red ink by drawing a single line through the original entry to be corrected and attested by the dated, 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, while those in the pay orders shall be similarly attested by the officer signing them. Erasures shall be absolutely forbidden and no documents with an erasure 'shall be accepted.

9. . :-

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 moneys 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, 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.

10. . :-

As soon as any sum is received in the office of a panchayat a receipt in Form No. 2 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. 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 by the Accountant. Each printed book of receipt shall bear the book number and serial number both affixed by machine.

11. . :-

All 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 in the receipt side of the cash book and the entries shall be initialled by the Accountant.

12. . :-

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.

13. . :-

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 stating 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 examples "Rupees twenty six only" Rupees 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 and in whole rupees e.g. on a bill for Rs. 25.04 should be written as "under Rupees Twenty six."

14. . :-

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 a 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.

15. . :-

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

16. . :-

Every voucher 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 the 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 record. Full particulars of the claims shall invariably be set forth.

17. . :-

Date of payment shall whenever possible 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 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.

18. . :-

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.

19. . :-

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 orders of the Secretary after such inquiry into the right, title and interest of the claimant as may be deemed sufficient. In the case claims exceeding Rs. 500, if the Secretary is satisfied as to the right, title and the interest of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority he may obtain the order of the panchayat for payment on execution by the claimant of an indemnity bond with such sureties as the panchayat may fix. In any case of doubt, payment shall be made only on production of a legal authority.

20. . :-

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 document, a certificate may be given that on a specified day, certain sum on a certain account was received from, or paid to a certain person.

21. . :-

The holder of a permanent advance or temporary advance or an 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.

22. . :-

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

23. . :-

A bill register shall be maintained in Form No. 4 for all bills presented. The bills shall be drawn-up by the Heads of the offices and passed for payment by the officers authorised in this behalf by the District Panchayat. All bills presented for payment shall be examined by the Accountant 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 for signature to the Secretary. The order shall specify the amount payable both in words and figures. Any excess payment made in any bill shall be recovered in cash or by short payment from a subsequent bill of the payee.

24. . :-

After the payment order is signed, every bill shall be entered in the cheque registered in Form No. a.nd cheques shall be prepared from this register. In the case of transactions with the Public Works Department the cheques register shall be maintained in the form of Memo, of cheques drawn by the officers of the Government in the Public Works Department.

25. . :-

When the cheques are signed, endorsement of payment shall written on every bill noting the number and date of the cheque in which the claim is included, the voucher number and the heid of account to which the expenditure is debited in the classified registered shall also be noted on the enfacement of the bill.

26. . :-

(1) Every bill shall also be posted in the classified abstract of expenditure under the appropriate head. The Accountant shall compare the entries in the classified abstract, the cheque register or the memo, of cheque drawn 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 expenditure heads in the classified register and general cash book, provided that the recovery is made in the same financial year.

27. . :-

Payment shall ordinarily be made by cheque, but claims below Rs. 100 may be paid from the permanent advance or imprest account, except in the case of claims by Government no cheque shall be issued for claims below Rs. 10. Every cheque shall have written across in words at right angles to the type a sum little in excess of that for which it is issued for example cheque for Rs. 49.50 shall be written under Rs. 50 only".

28. . :-

As the Panchayat Fund is also deposited in a Government Treasury, sums due to Government shall be paid only by a cheque drawn on the Treasury: whenever a cheque is so issued in payment of a claim of the State Government it shall be accompanied by a challan in duplicate in support of the credit.

29. . :-

The cheque books shall on receipt, be carefully examined to see that the number of forms contained in each book is intact and a certificate of count shall

be recorded in the fly leaf. 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 or the Bank concerned, the number of cheque book and the number of cheques contained therein as each book is brought in to use.

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31. . :-

(a) 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 actual payee except in the case of pay or travelling allowance of establishment, contingencies or recoupment of advance or imprest;

(b) Apayment due to a contractor may be made to an approved bank; if the contractor executes a power of attorney or transfer deed in favour of the bank, cheques issued to a contractor may be made payable to order.

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 initials of the drawer, a note of the redating being 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 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's initials and over payment orders on the bill or voucher. Cancelled cheques 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 has been destroyed.

34. . :-

(1) All cheques issued in favour of third party (i.e. other than the officer of the Panchayats) in excess of Rs. 500/- shall invariably be crossed with the mark of rubber stamp "Account payee only".

(2) While transferring funds from the Panchayat to another Panchayat, the Panchayat shall use the distinct colour cheque form, bearing printed endorsement "Not payable in cash".

(3) The provision of sub-rule (2) shall apply in respect of cheques issued for payment into Government accounts.

34A. . :-

No cheque issued by any Panchayat shall be payable in cash by the bank or treasury as the case may be unless the bank or Treasury has received an advice from the Panchayat under the signature of the drawer of the cheque in following form. Advice to the Bank/Treasury in respect of cheques drawn by..... Panchayat of date.....

Sr.No. Cheque No. Name of Account of the Remarks and date payee cheque.

(Signature and Designation of the drawer).

Note.-The cheque signing officer i.e. drawn of the cheque shall send the advice to the bank or Treasury/Sub Treasury twice in a day under his own signature, provided that on the last working day of the year cheque signing officer may send the advice more than twice.

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 posted shall be struck out in red ink under the initials of the Head of the Office. 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 intimation of the fact shall be given at once to the Treasury or the Bank and its payment shall be stopped after ascertaining from the Pass Book or by enquiry at the Treasury or the Bank that the cheque has not cashed. If a fresh cheque is issued. its number and the date shall be quoted against the original entries in the general cash book and the cheque register with the remark that the original cheque has been lost or destroyed and a note shall be made on the counter-foil of the cheque as follows. \ \ \ \ \"Issued in lieu of cheque No..... \ \ \ \ \ \ \"lost\" \ \ \ \ \ \ ----- \ \ \ \ dated..... \ \ \ \ \ \ 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 services of Class IV servants of the panchayat to fetch or carry money shall be discouraged and when it is absolutely necessary to employ him for this purpose, a man of some length of service and proved trustworthiness shall only be selected. Ordinarily one person may carry an amount upto Rs. 200. When such amount exceeds Rs. 200, two persons shall be sent. When the amount is in excess of Rs. 5000, one of the persons must invariably be a clerk or a cashier.

38. . :-

Deposits and advances shall be accounted for as such in the classified registers of receipts and expenditure. At the end of the year, the amount of outstanding deposits and advances shall be carried forward to the next year's accounts.

When an advance is recovery by adjustment by deduction from a bill 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 classified abstract under the payment side and the advance recovered under the concerned receipt head.

39. . :-

Every loan raised, received or given by panchayat shall be accounted for in the classified register, interest on loan shall be charged as per the terms and conditions of the loans and/or according to the Government Orders issued in this behalf.

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41. . :-

Whenever an embezzlement of panchayat money or loss of money by theft or otherwise is discovered, enquiry shall be made at once by the Secretary and the fact the embezzlement shall be immediately reported by him direct to the Examiner. Intimation shall also be sent to the Development Commissioner. When the matter has been fully enquired into, the Secretary shall send a complete report to the Development Commissioner and the Auditor 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 to prevent the recurrence of similar embezzlement or loss.

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44. . :-

(1) The Accountant shall see that the rules and orders in force are observed in respect of all transactions of the panchayat. If he considers that any transaction or order affecting receipt or payments is such as would be challenged by the Auditor or Examiner, it shall be his duty to bring it immediately to the notice of the Secretary through an objection book in form No. 5. Every entry in the objection book shall be signed by the Accountant. The Secretary shall also similarly enter in the objection book any transaction which is allowed by the President and submit, the objection book for reconsideration and orders by the President.

(2) Every Officer should 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.

(3) Money borrowed on security of allotted revenues should be expended on these objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilised on works which are not

productive, arrangements should be made for the amortization of the debt.

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

(5) 'Panchayat revenues should 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,

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

45. . :-

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

CHAPTER 3

Establishment

46. . :-

Bills for pay, allowances and other claims payable to the panchayat staff appointed under sections 122 and 142 of the Gujarat Panchayats Act, 1961 shall be prepared separately for the permanent and temporary section of establishment.

47. . :-

Whenever any change, permanent or temporary is proposed in the establishment of the panchayat the secretary shall submit to the panchayat a memorandum explaining the proposals, showing therein-

(i) the existing strength and the [expenditure] of the whole or section or sections as the case may be, the establishment affected.

(ii) the strength and [expenditure] after revision,

(iii) the number and pay and other details of the posts which it is proposed to added or modify,

(iv) the ability of the panchayat to meet the additional expenditure from its normal income, and

(v) the date or dates from which the proposed changes are to take effect.

48. . :-

In case of the general revision of establishment the memorandum shall be accompanied by a proposition statement in Form No. 6 showing clearly the financial effect of the proposed changes.

49. . :-

The pay and allowances of Gazetted Government servants posted under the panchayats under section 207 of the Act, shall be drawn on the basis of their entitlements as intimated by the Accountant General until otherwise prescribed.

50. . :-

The Secretary shall intimate to the Accountant General all details such as date of transfer of change date of proceeding on and return- ing from leave, date of transfer from one panchayat to another etc., of the Gazette Government Servant.

51. . :-

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 month only, the rate at which it is drawn and the period for which it is claimed, shall be clearly stated in the bill.

52. . :-

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

53. . :-

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 any special order sanctioning the payment with retrospective effect. [Such bill may include as many items as may be necessary].

(i) In respect of Panchayat Service personnel whose pay and allowances are drawn on establishment bills, the responsibility for preferring claims rests with the Head of Office concerned, who shall ensure that all claims invariably preferred within one year of their becoming due.

(ii) The head of office should, while preferring the claims which are more than six months' old state in the bill the reason for delay.

(iii) In cases where a bill which is pre-audited by the Examiner, Local Fund Account or District Assistant Examiner, Local Fund Accounts is preferred for payment after a period of one year or more from the date of its pre-audit, the Head of Office shall again obtain the sanction of the Examiner, Local Fund Accounts or District Assistant Examiner, Local Fund Accounts.

(iv) A claim for an amount of fine deducted on pay bills by the head of an office and remitted by him may, if the claim is not year old be paid without the sanction of the Examiner, Local Fund Accounts or District Assistant Examiner, Local Fund Accounts.

54. . :-

The monthly bills shall ordinarily be supported by an absentee statement if any member of the establishment was absent during the month on account of deputation or suspension or [on leave with or without pay] other than casual leave.

55. . :-

xxx]

56. . :-

(1) The following classes of recoveries [xxx] shall be made by deduction from pay bill.-

(a) Fines imposed on members of the establishments.

(b) Recoveries on account of security deposits by employees.

(c) Recoveries on account of advances on account of p y, the house building, purchase of conveyance, festival advance or such other advances.

(d) [xxx]

(e) Recoveries on account of Provident Fund subscription.

(f) Recoveries on account of Provident Fund Advances.

(g) Income Tax (the panchayat shall credit the income tax into the nearest Treasury to the credit of Central Government.

(h) Premia for Postal Insurance if recovered from salaries.

(i) Any other recoveries and such ether deductions as may be statutorily prescribed from time to time for deduction at source from an employee's salaries.

[

(2) Recoveries on account of attachment from a Civil Court for payment into a Court of Law shall be recovered in cash.

57. . :-

When the name of any person appointed permanently, in an officiating capacity or on probation appears for the first time in a pay bill, if that person has been appointed for the time, the health certificate 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.

58. . :-

The health certificates shall be in the form prescribed by State Government for servants of State Government and may be signed by the Health Officer of the panchayat if there is one or by a Government Medical Officer at the Taluka headquarter or by the Civil Surgeon of the District.

59. . :-

When a periodical increment is drawn for any servant of the panchayat in any Pay Bill, it shall be supported by an increment certificate signed By the [Head of the office concerned.

60. . :-

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

Note -Rules 45 to 59 shall not apply to establishment charged to words.

61. . :-

Two cheques shall be drawn in payment of pay bill, one for the net amount payable to the persons whose names are shown in the bill and the other on account of the income tax or Provident Fund deductions or person contributions and other contributions payable to Government: Provided that where the panchayat directs that the salary of an employee of the panchayat drawing more than Rs. 200 per mensem should be paid by means of a cheque, the panchayat shall prepare a separate pay- bill for payment of the salary of such employee: [Provided that claims of arrears of pay which have remained unpaid for a period exceeding one year shall not be paid except with the approval of the District Development Officer where the period is less than three years and with approval of the District Panchayat where the period is more than three years, subject to the rules regarding preservation of records: Provided further that such arrears shall not be paid unless such claims are pre-audited by the Examiner, Local Fund Accounts or District Assistant Examiner, Local Fund Accounts: Provided also that no claim regarding travelling allowances preferred after a period of one year shall be entertained.

] [

(2) The period of one year for the purpose of sub-rule (1) shall be calculated in the manner indicated below:-

(a) Claims for travelling allowance:-The period of one year shall be calculated from the date succeeding the date of completion of the journey in, respect of which the claim is preferred. In case where a journey is under taken to attend an obligatory examination where admissibility or otherwise of the travelling allowances is conditional and can be determined only after the result of examination from the date on which the result is announced, the period of one year shall be calculated from the date of the result.

(b) Claim for increment of pay.-

(i) In cases where no specific orders withholding an ordinary increment have been issued before the date on which it falls due, the period shall be calculated from the date on which increment falls due and not with reference to date on which the increment certificate is signed by a competent authority.

(ii) In cases where an increment has been withheld, the period shall be calculated from the date on which the increment falls due after taking into account the period for which it is withheld.

(iii) In cases where an increment next above the efficiency bar is allowed or where a premature increment is granted, the period shall be calculated from the date of sanction of the increment or the date of its accrual, whichever is later.

(c) Claims for officiating pay and leave salary:-The period shall be calculated from the date of issue of order granting the officiating promotion or sanctioning the leave.

(d) Claims resulting from the sanction given with retrospective effect.-The period shall be calculated from the date on which the sanction has been issued.

(e) Claims of pay and allowances not specifically covered by clauses (a) to (d).-The period shall be calculated from the date on which the sanction order giving rise to the claims is issued.

62. . :-

The officer signing a pay-bill shall be personally responsible for all pay and leave salaries drawn thereon until 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 Accountant or by a person authorised by the Secretary in this behalf. If in any case it is not convenient to obtain the payee's receipt on the bill itself, a separate receipt in Form No. 7 may be obtained and attached to the bill.

63. . :-

Service Books or rolls shall be maintained for all the employees in the permanent or temporary service of the panchayat in the forms in use for servants of the State Government. The service books and rolls of the employees under the control of Taluka Panchayats shall be kept in the custody of the Taluka Development Officer and the service books and rolls of the employees under the control of the District Panchayat shall be kept in the custody of the District Development Officer.

64. . :-

(a) 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 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 page and attested by the Taluka Development Officer for office under the control of the [Taluka Panchayat] or the officer authorised by the District Development Officer [for offices under the control of the District Panchayat.

]

(b) The entries regarding reduction to lower post, transfer, dismissal removal or any other punishment shall be shown in the Service Book or Roll. No material correction 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 [Taluka Development Officer] or the officer authorised by the District Development Officer annually and a note of such verification shall be recorded therein.

65. . :-

It shall be the duty of the 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. A duplicate service book may also kept if considered necessary.

66. . :-

(1) All employees who are entrusted with the custody of cash or stores valuables etc. shall be required to furnish security The amount of security to be furnished by each employee shall be determined by the [District Development 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 deposit Government paper 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 surities shall out be less than two, when the amount of security exceeds five hundred rupees. Provided that in addition to the furnishing of cash or other securities 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 panchayat.

(3) The [District Development Officer] shall carefully scrutinise the securities and satisfy himself as to the sufficiency where 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 case to see that the same person is not accepted as surety on behalf of a disproportionately large number of officers or servants.

67. . :-

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

68. . :-

The [District Development Officer] shall maintain a register of securities furnished by each employee and at the beginning of every financial year he shall make enquiries about the existence and solvency of the sureities and record a certificate against each entry that the sureities are solvent and alive.

69. . :-

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 bills, according to the rules approved in this behalf by Government.

70. . :-

The contribution and the interest due on subscriptions payable by the panchayat shall be adjusted in the panchayat's accounts on the 31st March of every year.

71. . :-

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

72. . :-

After the close of every financial year, the [Account Officer] 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 [Account Officer] within one month from the date of the receipt by the subscriber of the statement, the pancha) at shall not be responsible for any amount not included in the account.

73. . :-

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 bill is cashed. Such person shall on retirement receive their pensions from Government.

74. . :-

Where a panchayat has framed its own pension regulations which are approved by Government, the pensions of its employees shall be regulated in accordance with such regulations, except as provided in cases governed by rule 73 above.

75. . :-

When a panchayat establishes its own pension fund, an amount fixed by regulations which are approved by Government, shall be drawn along with the pay every month and credited to the said fund.

76. . :-

The amounts drawn for credit to the pension fund shall be debited to the sub-head "Pensions" under the major head "Superannuation".

77. . :-

Pensions payable to the retired employees shall be debited to the pension fund and not to the general Panchayat Fund. No amount from the pension fund shall be spent for any other purposes without the previous sanction of Government.

78. . :-

A separate account shall be maintained for the pension fund showing the credits debits and balance in the form of the general cash book.

79. . :-

Pensions payable wholly or partly by Government shall be sanctioned by the panchayat on obtaining a report from the Accountant General. A copy of the such sanction shall be sent to the Accountant General for issue of a Pension Payment Order.

80. . :-

Pensions payable wholly by a panchayat shall be sanctioned by the authority competent to fill the appointment held by the pensioner. In such cases, the Pension Payment Order shall be issued by the Secretary.

81. . :-

Where pension is payable partly by Government and partly by a Panchayat, the Treasury Officer shall forward to the Secretary an attested copy of the Pension Payment Order. For the panchayat's share of pension a separate bill shall be presented and paid in accordance with the provisions of rules.

82. . :-

If the pension is payable at Taluka or District Headquarters, a bill in the form prescribed for pensions payable from Government revenues, shall be presented at the panchayat office for scrutiny and payment.

83. . :-

The Secretary shall identify the pensioner, check the claim against the sanctioning order, pay it either in cash or by cheque and note of payment on both halves of the pension payment order.

84. . :-

Pensions not exceeding Rs. 100 per month, may at the pensioner's option, and at his cost be remitted by money order as under:-

(a) The pensioner shall on the first occasion personally present his half of the pension payment order together with a declaration that he desires to have his pension remitted to him by money order at his cost.

(b) The Secretary shall after identifying the pensioner, place the declaration and both halves of pension payment order in a separate file. On or before the 5th each month, the Accountant shall make out a money- order for the pension deducting money order commission, shall make necessary entries in the pension, payment order and shall submit the money- order and the pension payment order alongwith the register to the Secretary, who shall sign the money-order and initial the entries on the pension pay- ment order after carefully comparing the three documents.

(c) As a protection against fraud the Secretary shall compare the signature on the money order receipt every month with the pensioner's recorded specimen signature.

85. . :-

Every pension bill which is not personally presented shall be accompanied by a life certificate when payment is made on a life certificate it shall be made only for one or more completed calendar months prior to the date of certificate.

86. . :-

A life certificate submitted under rule 85 must be signed by the nearest panchayat member or by the Police Patel, or any person exercising the powers of a Magistrate or the Registrar under the Indian Registration Act, 1908/ or any pensioner who before retirement exercised the powers of a Magistrate, or any

Gazetted Government servant. The Secretary shall also satisfy himself every six months in such other manner as he considers necessary that the pensioner is alive.

87. . :-

At the beginning of each month, the Secretary shall record the following certificate:- "Certificate that I have satisfied myself that all pensions included in the register for the previous month have been paid in the previous month and that money-order receipts from the poyees in support of these payments have been duly filed. These certificates shall be kept in a separate file and shown to the auditors during audit.

88. . :-

Claims of travelling allowance payable to an official or member of the panchayat shall be regulated by the Gujarat Panchayats (Travelling Allowance to Presidents, Vice-Presidents, and Members of Taluka and District Panchayats Rules, 1964) and those for the [officers and other] members of the establishment shall be the regulations framed under the Bombay Civil Services Rules as amended from time to time.

89. . :-

(i) Contingencies comprise such charges as are incidental to the management of an office

(ii) A lump sum shall be allotted by the panchayat within which the Head of Offices may, without further sanction, incur expenditure as may be required. No part of any kind and no additions to pay shall be charged as contingent expenditure.

90. . :-

No charge which binds the panchayat beyond a single payment shall be incurred without the sanction of the panchayat as contingent expenditure. Recurring charges such as repair of a building or land occupied for panchayat purpose, Municipal or Cantonment taxes, assessment payable to Government and small monthly payments for supplying drinking water or for sweeping offices and such other petty items may however be incurred by head of offices provided the total allotment is not exceeded. Such charges may be debited to contingencies.

91. . :-

Every transfer of charge of officers who have powers to draw cheques shall be reported to the Treasury or Bank with the specimen signature of the relieving Officer concerned.

92. . :-

In the case of transfer of charge of [xxx] Officers, the account of advance or imprest, 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 case on hand and the unrecouped vouchers made over and received by them respectively.

93. . :-

In case of the transfer of charge of the public works staff, the Officers, to be relieved shall prepare a complete list of the balance of stock. tools and plant other stores and materials at site etc. under his charge and the cash in hand. The relieving Officer shall, then, unless otherwise ordered proceed with the Officer to be relieved to inspect the stores works and materials at site. 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 and should minutely inspect the works in progress as to their quality. The time spent on inspection of works by both the Officers shall be considered as on duty and both shall be entitled to pay and allowances for such period.

94. . :-

The relieved Officer shall in every case furnish the relieving Officer with a complete statement of all unadjusted claims with reasons thereof and a report as to any Contingency likely to arise owing to their non-adjustment.

CHAPTER 4

General Principles

95. . :-

Where no account rules, procedures, principles or form etc. for the regulation of any particular transaction exists in these rules, procedures, principles, forms etc., laid down by the Bombay Public Works Department Manual and the various orders of the Government of Gujarat issued from time to time shall be followed, mutatis mutandis, in so far as they are not inconsistent with the provisions of these rules as well as the provisions of the Act. Necessary modifications to the wordings in the forms etc. are however permissible i.e. in place of Governor of Guj./Govt. of Guj. the name of the District/Taluka Panchayat etc. may be adopted as the occasion demands. [Similarly the Public Works Division of the panchayat. may adopt in place of the cash book, cheque register, classified register, register of advances and deposits, register of works the corresponding registers of cash book, memo, of cheques drawn, classified register, register, of advances and deposits. register of works as prescribed for and followed by the Government Public Works Divisions.]

96. . :-

In financing any works the panchayat shall consider whether it is possible to provide the full requisite amount in one year. If for want of funds, the full amount cannot be provided for in one year the panchayat shall, in consultation with the Executive Engineer, fix a programme as to the items to be carried out every year. In fixing the programme, care shall be taken to see that the items to be executed are not damaged and the amount spent on them is not wasted.

97. . :-

Repairs shall ordinarily be given precedence over original works. Adequate provisions shall be made for the due [execution] of works in hand at the close of the previous year. Past expenditure shall not be allowed to go to waste by neglect to maintain the existing work or to complete the unfinished works.

98. . :-

In order to enable the panchayat to make adequate provisions for the upkeep of the existing works, the Executive Engineer shall state his full requirements for the year in the month of December. Whenever necessary, he may submit proposals for reappropriations of allotments sanctioned for one work to another, explaining the necessity for such reappropriations and the effect of such reappropriations not being made.

99. . :-

The sanction accorded to current repairs estimates shall lapse at the end of the year ; but the sanction accorded to special repairs or original works shall hold good till the repairs or works are completed.

100. . :-

The sanction accorded for the allotment of funds shall continue in force till the end of the year to which it pertains. In the case of original works and special repairs however, the Public Works Committee or the panchayat may, after calling for a statement of incomplete works at the end of the year and of the probable amount required for completion. sanction a reallocation of that amount so that the works may be proceeded within the next year. Such sanctioned reallocations shall be included in the first supplementary budget.

101. . :-

The estimates shall be prepared generally in the forms used in Public Works Department of Government namely in (Forms Nos. 8 and 9). The Executive Engineer may however make additions or alterations in the headings on the face sheets according to requirements. In preparing the estimate the instructions given in the Public Works Department Hand Book shall as far as possible be followed.

102. . :-

A schedule of rate for] each kind of work, labour, materials etc. shall be prepared every year in the month of January on the basis of the rates prevailing in the areas of the district and maintained separately for (1) works (2) materials and (3) labour in Form No. 10 by the Executive Engineer and got approved by the Panchayat before March, so that it may serve as basis for the preparation of the plans and estimates for works etc. proposed to be executed in the following year. [The schedule shall be so prepared by the Executive Engineer so as to leave as little as disparity as possible between the panchayat rates and the Government rates prevailing in the same district. It shall be kept corrected up-to-date so as to be trustworthy a record of the rates at which work is actually being done."].

103. . :-

The estimates shall provide for the complete work and not piece meal work. The cost of the work shall generally be calculated at the rates given in the schedule of rates and if for any reason these rate are not considered adequate and higher rates are necessary a detailed statement showing the manner in which the rates entered in the estimates are arrived at shall be appended to the estimate.

104. . :-

All incidental expenditure which can be foreseen shall be provided for in the

estimate. Provision may be made to the extent of 5 percent of the total charges for unforeseen contingencies. The provision for unforeseen contingencies shall not be diverted to any new item not provided for in the estimate without the sanction of authority which 'sanctioned the original estimates.

105. . :-

The annual repair estimates for buildings shall also provide for rates and taxes payable in respect of building and for pay of the watchmen or keepers if any.

106. . :-

Annual repair estimates to roads shall be based on a Kilometre rate varying according to the nature of road, nature of country through which it passes and the importance of the road for traffic. The Kilometre rate shall be fixed by the Executive Engineer of the panchayat.

107. . :-

When the original estimate is likely to be exceeded for any reason or when a change of design or plan is necessary, a revised estimate shall be prepared as soon as the necessity arises and before the completion of the work.

108. . :-

If a work is abandoned after partial execution and is proposed to be taken up again, a fresh estimate shall be prepared before the work is restarted.

109. . :-

Deviations (Form No. 11) from the sanctioned estimate and extra items which do not necessitate the preparation of revised estimate may be carried out with the sanction of the Public Works Committee. Such deviations shall however be shown in a statement to be kept on record with the sanctioned estimates. Where the necessity arises for the preparation of revised estimates, the sanction of the panchayat shall be obtained.]

110. . :-

Subject to the provisions contained in r 95 previous sanction under the Gujarat Panchayat (Execution of Works and Development Schemes and Grant-in-aid) Rules, 1964" shall be obtained.

111. . :-

The authority granted by an approval to an estimate for any original work shall be strictly limited, to the precise object for which the estimate was intended to provide. Any anticipated or actual saving on an approved estimate shall not be applied to carry out additional work not contemplated in the original plan estimate for that work.

112. . :-

No work shall be commenced without proper authority. An order to prepare an estimate is no authority for execution and no work shall be commenced or expenditure in connection with it incurred until funds are provided. With regards to the execution of works verbal orders shall not be sufficient authority, but where such orders are given they shall be confirmed in writing as soon as possible but within ten days]

113. . :-

x x x]

114. . :-

Works may be carried out departmentally or by contract works to be carried out departmentally may be got done by (1) daily labour (2) rate list or (3) piece works.

115. . :-

(1) When a work is done by daily labour, a muster roll in Form No 12 shall be maintained in the prescribed form by the official in charge of the work. A separate muster roll shall be maintained, as far as practicable, for each work which has been separately estimated for. All forms of the muster shall bear the name of the work or which for muster is issued and shall be numbered, sealed with the panchayat seal and signed by the Executive Engineer or Deputy Engineer before issue. An account of such forms issued shall be maintained in the office.

(2) The muster which is the initial record of the labour employed each day, on a work shall be written up daily by the subordinate deputed for the purpose.

116. . :-

xxx]

117. . :-

xxx]

118. . :-

Morning reports (Form No. 13) showing the number of labourers employed on each work on each day, shall, as far as possible, be sent to the [xxx], or the Overseer as the Executive Engineer may direct. These reports shall be used to check the muster when presented for payment. Labour employed daily may be checked as often as practicable by the Executive Engineer, [xxx] or Overseer.

119. . :-

Whenever the muster is closed the work turned out shall be measured. The description of the work shall be lucid so as to admit of easy identification and check. Where 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 thereon.

120. . :-

Rate lists in Form No. 14 shall be sanctioned by the Public Works Committee or Executive Engineer upto Rs. 3,000. The rates allowed shall not ordinarily exceed those provided in the estimates. The higher rates are sanctioned for any item of work the Public Works Committee or the Executive Engineer shall be recorded on the sanctioned rates lists, the reasons for the higher rates. A copy of the sanctioned rate list shall be supplied to the Accountant.

121. . :-

When a work is to be done by piece-work only a rate shall be agreed upon with

a particular individual without any reference to the quantity of work to be completed.

122. . :-

Tenders in the prescribed forms as in the Government Public Works Department shall be invited publicly for all works given out by piece work or otherwise in such manner as the Executive Engineer may deem suitable.

123. . :-

(1) Original works the cost of which does not exceed [Rs. 50,000/-] may be given by piece work or on rate list without the special sanction of the District Panchayat or any Committee thereof. Original works the cost of which exceeds [Rs. 50,000/-] may also be carried out departmentally as far as possible on 'piece work' system with the previous sanction of the District Panchayat or any Committee to which the power of the District Panchayat in that behalf has been assigned. The financial limit of individual 'piece work' and 'rate list' agreements shall not exceed [Rs. 50,000/-] and [Rs. 5,000/-] respectively and it shall be ensured that a contractor is not employed simultaneously one more than one piece work pertaining to the same work. Quotations shall be invited from piece workers by the Executive Engineer every six months, so as to ascertain the market fluctuations, for works of similar type. If work of different type is undertaken, special quotations shall be invited before piece work contracts are given.

124. . :-

(a) The following general principles shall be followed by officers of a panchayat entering into contracts involving expenditure from Panchayat revenues:-

(1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.

(2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

(3) Standard forms of contracts as in the Government Public Works Department should be adopted with suitable changes in the wordings etc., wherever necessary, the terms to be subject to adequate prior scrutiny.

(4) The terms of a contract once entered into should not be materially varied without the previous consent of the panchayat.

(5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the panchayat.

(6) Whenever practical and advantageous, contracts should be placed only after tenders have been openly invited and in cases where lower tender is not accepted, reasons should be recorded for accepting a higher one.

(7) In selecting the tender to be accepted the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(8) Even in case where a formal written contract is not made no order for supplies, etc., should be placed without at least a written agreement as to price.

(9) Provision must be made in contracts for safeguarding panchayat property entrusted to a contractor.

(10) In contracts enduring or likely to endure for a period of more than five, years provision should, whenever feasible, be made for an unconditional power of revocation or cancellation of the contract at any time on the expiry of six months' notice to that effect or such shorter period as may be fixed by the panchayat.

(11) All items of work and other terms and conditions should be clearly specified in the tender notice for separate quotations.

(12) Utmost care should be taken to scrutinise the tenders to ensure that the quotations cover all the items of work mentioned in the tender notice and are also according to the terms and conditions prescribed in the tender.

(13) The letter of acceptance of the tender should clearly specify the rates for all items of works for which quotations have been called for.

(14) The verbal discussions and assurances obtained from the contractor should be always reduced to writing immediately and got confirmed from the contractor in writing.

(15) The contractors are not allowed to operate contracts on verbal assurances from them without getting the agreement incorporating the verbal assurances executed by them except in special and emergent circumstances, where work is required to be started before the formal execution of an agreement. In any case the condition mentioned in sub-cl. (14) above must be fulfilled before the works starts and the agreement should be got formally executed as soon as possible.

[

(16) The auditors or, as the case may, be the Accountant General may examine contracts and bring in their audit reports of any case or cases where competitive tenders have not been accepted or where other irregularities in the procedure have been noticed by them.

[(b) In the case of original works estimated to cost more than Rs. 25,000 tenders shall be publicly invited by advertisement in one more local news papers, if any, and in such other manner as the Executive Engineer thinks fit;]
[Provided that where the estimated cost of the work does not exceed the amount specified in column of the Table below, such work may be entrusted to the Labour Co-operative Societies specified in column 2 thereof without inviting tenders if such Societies are approved by the Registrar of Co-operative Societies.] \ \ \ \ \

125. . :-

Whenever a work is to be given by contract, the following particulars shall invariably be furnished to intending contractors.

- (a) Name of work with the amount of estimate.
- (b) The time that would be allowed for completion of the work.
- (c) When and where the tender forms with schedules of quantities and specifications will be supplied and at what price.
- (d) When and where the tenders should be submitted.
- (e) When and where and by whom the tenders will be opened.
- (f) The amount of the earnest money to accompany tender.
- (g) The amount and nature of security required in case the tender is accepted, and
- (h) With whom the acceptance of tender will rest, and that the power to reject any or all the tenders so received shall always be reserved.

126. . :-

The amount of earnest money to be deposited with a tender shall be fixed by the Executive Engineer in each case and shall be sufficiently large to be a security against loss, in case the contractor fails to furnish the required security within the appointed time after the acceptance of his tender.

127. . :-

The earnest money received with the tenders shall be credited to the Register of undisbursed amounts and shall be refunded to the party whose tender is not accepted. If the tender is accepted, the earnest money shall be taken to form part of security deposit and transferred to the deposit register.

128. . :-

Security shall in all cases be taken from every contractor for the due fulfilment of the contract as per rates which should be not less than 75% of the rates prescribed by the Government for similar transactions in the Government Public Works Department. Such security shall be returned to the contractor only after the completion of the work and full satisfaction of the panchayat's claim against him. The amount of security shall be credited to the register of deposit : Provided that such security may not be taken from the contractor if such contract is entrusted to Bharat Sevak Samaj, the Labour Co-operative Society or to gram or nagar Panchayat : [Provided further that where Bharat Sevak Samaj, the Labour Co-operative Society, or the gram nagar panchayat is entrusted with any contract and the materials are supplied by the panchayat, the security shall be charged at the rate of 50% of the usual rates.

129. . :-

Notwithstanding anything contained in rules 127 and 128 guarantee bonds executed or fixed deposit receipts cash certificates and such other similar instruments representing and special classes of deposits, tendered by Scheduled Banks on behalf of their clients may also be accepted as earnest money or security for the due implementation of contract subject to the principles laid down by Government for acceptance if such guarantee in respect of Government Contracts; when such guarantee bond or other instrument is

received in lieu of earnest money or security deposit, the particular thereof shall be entered in a separate register to be opened for the purpose in Panchayat's Account Form No. 15. Any such instrument if received with a tender in lieu of earnest money deposit shall be returned to the party whose tender is not accepted; if the tender is accepted, such instrument shall be taken to form part of the security deposit.

130. . :-

An agreement on stamped paper shall be taken and executed for every work given on contract.

131. . :-

Every sanction to contract shall be entered in register and each entry shall be initialled by the Accountant. Payment made to contractors from time to time shall be noted in the register under the initials of the Accountant.

132. . :-

Time for commencement and completion of the work shall be mentioned in the agreement, and power shall be reserved therein to the panchayat or Secretary for cancellation of contract, and or getting the work done by any other agency at the cost of contractor in case of failure on the part of the contractor to commence the work in time or keep in progress with due diligence provision shall also be made in the agreement for imposing a penalty for breach of any condition of the agreement.

133. . :-

(1) Work shall be executed strictly in accordance with the specifications given in the approved estimates. The terms of every agreement shall be strictly enforced and nothing shall be allowed to be done tending to nullify or vitiate any agreement.

(2) A contractor shall not be given a verbal promise of being allowed higher rates than those agreed upon in consideration of any peculiar or unforeseen circumstances. If in any case higher rates are considered necessary, specific orders of the panchayat shall be obtained.

134. . :-

In case the contractor is asked to do any work in addition to, or in modification of, that specified in the estimate, the conditions under which he is to carry it out shall be embodied in a statement and his signature shall be obtained thereon in token of acceptance.

135. . :-

Where payments are made to contractor in running account bills, or where he was been advance payments, secured advances or where certain recoveries are to be watched against him, necessary record should be kept in the contractors ledger in Form No. 16. Register of contract shall also be maintained as in the Government Public Works Divisions.

136. . :-

All works done or materials supplied whether departmentally or by contract shall

be measured by the officer in charge of the work. The measurements shall be recorded in the measurement book in the form used in Government Public Works Department. The printed instructions in the measurement book shall be strictly followed.

137. . :-

The measurement book shall be the most important record since it forms the basis for all payments. Full particulars and the name of the work measured shall be given in the measurement book to admit of the work being readily identified and the measurement being checked.

138. . :-

A register of measurement books shall be maintained in the Executive Engineer's Office showing the printed number on each book, the name of the person to whom issued, the date of issue and the date of return.

139. . :-

x x x]

140. . :-

(a) In exceptional cases, if for any reasons to be recorded in writing it is not possible to check measure any work, payment may be made on the certificate of the [Deputy Engineer] of the Executive Engineer to the best of his knowledge, the work billed for has been done.

(b) No final payment shall be made for an original work costing more than Rs. 500 until [at least 10%] of the measurements recorded are check measured. The check measurement shall be done by the [Deputy Engineer] for works above Rs. 500 and by the Executive Engineer to the works above Rs. 20,000.

141. . :-

(1) Where advance payments are proposed to be made detailed measurement are not necessary but payments for work actually executed can be made on the certificate of the [Deputy Engineer] or the Executive Engineer to the effect that the quantity of work paid for has actually been done and the Officer granting such a certificate is personally held responsible for any over payment which may occur on work in consequence. "Payment for such bill shall be made on the bill in form No. 17. Final payment shall however in no case be made without detailed measure- ments].

(2) Secured advance shall also be paid to the contractors on the bill in form No. 18. In the following cases:-

(a) Cases in which a contractor, whose contract is for finished work requires an advance on the security or materials, brought on to site, Executive Engineer may in such cases, sanction advance upto an amount not exceeding 75 per cent of the value (as assessed by him) of such materials provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which panchayat secures a lien on the materials and is safeguarded against losses due contractor postponing the work or to the shortage or misuse of the materials and against the expense entailed for their

proper watch and safe custody. Payment of such advances should be made only on the certificate of an Officer not below the rank of [Deputy Engineer] that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence. Recoveries of advance so made shall not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used the necessary deductions being made whenever the items of work in which they are used are billed for.

142. . :-

Before making payments the entries in the measurement book shall be crossed diagonically in red ink [Note of payment amount passed for and such other details shall also be recorded in the measurement book and signed by the officer passing the bill.]

143. . :-

Bazar materials debitable to establishment contingencies may not be shown in the measurement book. Requisition (Form No. 19) may be used for purchase of such materials. For all other purchases, entries, should be recorded in the measurement book Except in the case of urgency. no purchases shall be made unless requisitions are duly sanctioned by the Executive Engineer.

143A. . :-

If at any time it is noticed or discovered that a measurement book whether blank or partly or fully written is lost or destroyed, the Executive Engineer shall inquire about such loss or destruction and send his report to the Executive Committee of the panchayat. The Executive Committee may after making such inquiry as it deems fit fix the responsibility for the same and taken such action for recovery of amounts which would have been recoverable on the basis of the said measurement book or such other action including action "write off" the said measurement book as it considers necessary. The Executive Engineer shall take such steps as are necessary to cary out the decisions of the Executive Committee in this behalf.

144. . :-

Bills shall be prepared in the prescribed Forms Nos. 20 to 23. When work is done daily by daily labour, muster roll, accompanied by an abstract of work done shall be the basis of account Every bill or muster roll shall bear a reference to the number of page the measurement book in which the measurements of the work are recorded. Charges for miscellaneous petty payments for and for petty works not susceptible of measurement may be drawn on hand receipts in hand receipt Form No. 24.

145. . :-

x x x]

146. . :-

Labour employed on muster rolls shall be paid by the Overseer or the [Deputy Engineer] from the permanent advance or temporary advance given to him. No payment shall be made unless the work turned out is check measured and approved for payment by the [Deputy Engineer] or the Executive Engineer. Payment to every body shall be initialled by the Overseer and the endorsement of the total payment made shall be recorded on the muster and dated by him: Provided that where any scarcity work is entrusted by Government to the panchayat the following procedure shall be observed, namely:-

(1) The Overseer or the [Deputy Engineer] holding permanent advance may, on any first and final bill which has been passed for payment, make payment in cash to labourers or piece-workers of an amount not exceeding Rs. 250. As soon as possible after the payment has been so made the Overseer or the [Deputy Engineer] shall take immediate steps for check-measuring the work turned out.

(2) Overseers and [Deputy Engineer] may if so authorised by the Secretary make payment of muster rolls without pre-audit of an amount not exceeding Rs. 300 per muster roll. The [Deputy Engineer] shall [scrutinise] all such bills and muster rolls regarding such payment at the time of recoupment of permanent or special advance and regularise the discrepancies if any.

147. . :-

Wages remaining unpaid from an approved muster may be paid subsequently when claimed, in which case the procedure given below shall be observed:-

(a) Full amount of the muster shall be debited to the permanent advance at the time of payment and any undisbursed amount shall at the same time be credited to the Register of undisbursed amount with full details, a note to the effect being made in the muster against each labourer who is not paid.

(b) Subsequent payments shall be made on hand receipts in Form No. 24 and reference to the muster in which the charge was originally included and the serial number of the particular person there in shall be quoted in each case. Such hand receipts shall be sub nitted for record with the original muster.

(c) Such unpaid amount shall be kept by the Overseer till the completion of the work concerned and if it is not claimed before that date it shall be credited to the Panchayat Fund a note not of this kept for record with the original muster.

148. . :-

Every bill received for payment of recoupment of permanent advance shall be [scrutinised] in the accounts branch. The Account shall maintain an objection shall be entered. The irregularities, if any noticed shall be entered therein in the proper column. The order of the Executive Engineer and the Secretary shall also be noted in the objection book.

149. . :-

No bill pertaining to Public Works expenditure shall be paid unless it is signed by the Deputy Engineer or the Executive Engineer and passed for payment. After a bill is passed, it shall be posted, in the register of works in account of work concerned.

150. . :-

Payment to a contractor or supplier shall be made by means of a cheque drawn in his favour. Such cheque shall be delivered to the contractor or supplier concerned directly.

151. . :-

On completion of every work other than a current repair work, a completent certificate shall be recorded in the concerned file. Such certi- ficate shall be signed by-

(i) Such technical officer as the District Panchayat may direct for the works cost of which does not exceed Rs. 10,000;

(ii) the Deputy Engineer for works the cost of which exceeds Rs. 10,000 but does not exceed Rs. 20,000.

(iii) The Executive Engineer for the works the cost of which exceed Rs. 20,000."

152. . :-

(1) At the end of every year, all documents connected with each [major] woik shall be filed in the following chronological order, namely:-

(1) Original estimate and revised estimate, if any.

(2) Deviation statement, if any.

(3) Rate list or sanctioned piece work tender.

(4) Contract Bond, if any.

(5) Vouchers (work bills or muster or hand bills).

(6) Inspecting Officers' remarks, if any.

(7) Completion certificate.

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(2) So far as minor repair works are concerned, it shall not be necessary to maintain work files separately. In such a case. the vouchers may be arranged monthwise in serial orders and shall be carfully preserved and made rapidly available if so required by the auditors.

153. . :-

Accounts for stock and tools and [plant] will be kept in the Forms 25 to 31 road side materials at site accounts shall be maintained in the Form No. 32 and the Executive Engineers shall arrange for the periodical verifications and shall record the necessary certificates as in the forms. Certificate of actual verification of materials in materials at site accounts shall also be maintained in the forms prescribed.

154. . :-

(1) When any panchayat work is entrusted for execution to the Government. Public Works Department, the Sectary of the panchayat shall send to the Executive Engineer the sanctioned plans and estimates and communicate to him

the budget allotment.

(2) Every such work shall be entered in the register of works and the Government Public Works Department shall be shown as the agency executing the work.

(3) At the end of every month or whenever necessary the Executive Engineer shall send a requisition to the Secretary of the panchayat showing the cost incurred on each such work. In the panchayat accounts the requisition shall be treated as a voucher and payment shall be the Executive Engineer by cheque on the strength of requisition. The expenditure incurred in connection with each work shall be shown against the respective work in the register of work.

155. . :-

(1) If any work of any otherbody or if [Governments is] entrusted to the panchayat for execution, the Secretary shall obtain from the authority who entrusts the work for execution to the panchayat the necessary sanctioned plans and estimates and the requisite amount.

(2) The estimates for such work shall include the establishment and tools and plant charges payable to the panchayat.

(3) Such work shall be treated as Panchayat works so far as execution is concerned. It shall be entered in the Register of works, a separate set of pages being allotted for such works.

(4) The amount received under sub-rule (1) shall be taken as a deposit and the expenditure incurred shall be debited as an advance in the suspense account. At the end of every month or on the completion of the work necessary adjustment shall be made. The establishment and tool. and plant charges shall be calculated and added to the amount of advance. An amount equal to the total advance thus carried out shall be debited against the deposit amount as re-payment. If the deposit amount falls short of the deficit shall be shown as outstanding advance and arrangements shall be made to cover from the authority concerned. If the deposit is in excess the surplus shall be repaid to the authority concerned. The suspense account in respect of such items shall be closed at the end of the year or on completion of the work, whichever is earlier:- Provided further that tender involving an increase over the estimated cost of any work may be sanctioned as aforesaid by the Secretary only when the increase within 5 percent of the estimated cost. If the increase excess this limit, the tender shall be forwarded to the Superintending Engineer of the Government, Public Works Department Circle concerned in respect of Government works entrusted to Panchayat on agency basis and to other parties whose work is entrusted on agency basis for necessary sanction.

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(5) In respect of Government works transferred to a Panchayat for execution for which Government Grants are given to the panchayat, the tenders shall be accepted by the panchayat. But where the tender cost exceeds the estimated cost by 25% or more, the Government Public Works Department shall be

consulted before accepting a tender as Government may have to prove for the extra grant payable to the panchayat, unless Government in the Public Works Department have exempted from such a procedure in respect of certain type or types of cases".

CHAPTER 5

Miscellaneous

156. . :-

The Common seal of panchayat shall remain in the custody of the Secretary or of any other Officer authorised in this behalf by the panchayat. It shall be affixed to instruments by which transfer of property, including Government Securities, are affected by the panchayat to contracts and other documents which have to be executed on behalf of the panchayat.

157. . :-

All orders regarding appointment, promotions, suspensions, fines, leave, securities to be furnished by the employees and any other orders affecting the service of the panchayat employees shall be filed in serial order in a separate file.

158. . :-

An account of all forms shall be kept in every office which indents for forms. In the case of forms on which receipts for money received are granted the number of each book with number page in each shall be entered in the account. The books shall be issued in serial order and a new book shall not be issued until all forms in the book previously issued have been used and the book with counterfoils is returned. [The balance of forms shall be verified by the head of each office at least once a year and a certificate of such verification shall be recorded in the register.

159. . :-

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160. . :-

Vouchers, registers and other forms shall not be eliminated or destroyed otherwise than in accordance with the rules in Appendix I appended to these rules.

CHAPTER 6

Annual Budget Estimate

161. . :-

(a) The budget estimate of district panchayat for the next year shall be prepared in form No. 33 and circulated by the Secretary amongst the district panchayat members before the [20th March] every year and approved by the district panchayat before the [31st March] every year.

(b) The taluka panchayat shall prepare its budget estimates for the next year in Form No. 33 and shall submit it to the district panchayat before [10th March] every year. On return of such 'Budget Estimates from the district panchayat after scrutiny, the taluka panchayat shall approve the budget estimates before [31st March] every year.

(c) The budget estimate shall be so prepared that at the end of the year the panchayat shall have at its credit a balance of 1/10th amount of its total income derived from its own resources and statutory grants.

(d) In approving the budget estimate, the panchayat shall satisfy itself:-

(i) that the estimate of receipts is exhaustive and cautious (receipts should include anticipated grants and contributions):

(ii) that due provision has been made for all obligatory charges;

(iii) that provision has been made for all liabilities in respect of loans contracted by the panchayat and for other commitments;

(iv) that the variations between the figures of the budget year and previous year are fully explained;

(v) that the budget is [not a deficit one.]

162. . :-

The basis for every item of receipts and expenditure entered in the budget estimate shall be filled in detailed statements. For reference in the records of the panchayat. In preparing the budget estimate, the panchayat shall consult Government in matters of Revenue, Educational and other departments, as may be necessary with a view to obtaining the fullest possible information on all points connected therewith.

163. . :-

An extract of so much of each budget estimate as finally approved and sanctioned as relates to the works to be executed by the Government, Public Works Department, shall be forwarded to the Accountant General through the Secretary [xxx] Similar extracts relating to works to be executed by the Government, Public Works Department and provided in revised or supplementary budgets shall as soon as practicable be sent to the Accountant General through the Executive Engineer concerned.

164. . :-

Reappropriation of the Panchayat Fund from one head to another shall be noted in Form No. 34 of reappropriate statement and a copy of the reappropriation statement involving a change in the allotment of works to be executed by the Government, Public Works Department shall be sent to the Accountant General through the Secretary. [So far as Governments grants received from the Government departments, before issuing reappropriation orders, the specific consent of the concerned Government department shall be obtained so that the Government may issue corresponding reappropriation orders or seek supplementary vote of the Legislature wherever necessary.

165. . :-

All budget estimates and all reappropriation statements shall be filed together in a separate file.

166. . :-

If a lump sum is provided in budget under a minor head for unforeseen

changes, allotment sanctioned by the panchayat from time to time for each work from this lump sum shall be shown in the reappropriation statement and filed in budget file.

CHAPTER 7

Forms and Manner for the Maintenance of Account

167. . :-

The accounts and registers of a panchayat shall be maintained in the following forms, registers etc.-

- (1) Budget Estimate (Form No. 33)
- (2) Statement of Re-appropriations (Form No. 34)
- (3) Schedule of Rates (Form No. 10)
- (4) General Receipt Form (Form No. 2)
- (5) Stock Account of Receipt/Cheque Book (Form No. 1)
- (6) General Cash Book (Form No. 35)
- (7) Classified Register of Receipts and Payment (Form No. 36)
- (8) Register of Cheques (Form No. 3)
- (9) [Bill Register] (Form No. 4)
- (10) Treasury Pass Book (Form No. 37)
- (11) Transfer Sheets (Form No. 38)
- (12) Register of Objection Form (Form No. 5)
- (13) Demand and Collection Register of Toll and ferry Receipts (Form No. 39)
- (14) Demand and Collection Register of other Taxes and Dues (Form No. 40)
- (15) Petty Cash Book (Form No. 41)
- (16) Register of Undisbursed Amount (Form No. 42)
- (17) Register of Loans (Form No. 43)
- (18) Register of Deposits and Advances (Form No. 44)
- (19) Register of Private Contributions (Form No. 45)
- (20) Register of Government Grants (Form No. 46)
- (21) Monthly Cash Accounts (Form No. 47)
- (22) Proposition Statement (Form No. 6)
- (23) Monthly/Annual Account (Form No. 48)
- (24) Audit Register of Establishment and Fixed Recurring Charges (Form No. 49)
- (25) Travelling Allowance Register (Form No. 50)

- (26) Pay Bill and Acquittance Roll of Establishment Other than Worke- Charged Establishment (Form No. 51)
- (27) Provident Fund Day Book (Form No. 52)
- (28) Provident fund Ledger Book (Form No. 53)
- (29) Provident fund Panchayat Sheet (Form No. 54)
- (30) Register of pension Payment Order (Form No. 55)
- (31) Travelling Allowance Bill (Form No. 56)
- (32) Contingent Bill (Form No. 57)
- (33) Register of Contingent charges (Form No. 58)
- (34) Register of Investiments (Form No. 59)
- (35) Register of Read stock (Form No. 60)
- (36) Register of Works (Form No. 61)
- (37) Muster Roll (Form No. 12)
- (38) First and final Bill (Form No. 20)
- (39) Running Account Bill (Form No. 21)
- (40) Running Account Bill-A (Form No. 17)
- (41) Running Account Bill-B (Form No. 18)
- (42) Pay bill and Acquittance of Kilometers Coolies (Form No. 22)
- (43) Pay Bill and Acquittance Roll of Work-charged (Form No. 23)
- (44) Acquittance Roll (Form No. 7)
- (45) Hand Receipt (Form No. 24)
- (46) Requisition for Local Purchase of Articles (Form No. 19)
- (47) Rate List (Form No. 14)
- (48) Estimate (Form No. 8)
- (49) Estimate for Roads (Form No. 9)
- (50) Deviation Statement (Form No. 11)
- (51) Daily Report (Form No. 13)
- (52) Register of Road Materials or Other Materials Charges to Works (Form No. 32)
- (53) Register of Roads (Form No. 63)
- (54) Register of Immovable Property other than Road (Form No. 62)
- (55) Register of Securities furnished by Officers and Servants (Form No. 64)

- (56) Register of Guarantee Bonds (Form No. 15)
- (57) Register of Stocks Receipts/Issues (Form No. 25)
- (58) Abstract of stock Materials received/issued (Form No. 26)
- (59) Half Yearly Balance Return of Stock (Form No. 27)
- (60) Half Yearly Register of Stock (Form No. 28)
- (61) Account of Receipt of Tools and plants (Form No. 29)
- (62) Accounts of Issues of Tools and Plants (Form No. 30)
- (63) Register of Tools and Plants (Form No. 31)
- (64) Contractor's Ledger (Form No. 16)
- (65) Petrol Account (Form No. 65)
- (66) Motor Vehicle Account (Form No. 66)

168. . :-

In the General Cash Book (Form No. 35) shall be recorded on the left side the receipts to be credited to the panchayats and on the right side the amounts of all cheques drawn with. their number and the names of the persons in whose favour the cheques are drawn.

169. . :-

Every member officer or servant of a panchayat shall credit to the treasury or in the panchayat office, all money received by him; and he shall immediately send a report with the challan in original to the panchayat office where the amount is credited in the treasury. Such reports with the challans shall be filed in the daily sheet file.

170. . :-

The daily total of each receipt and payment from the General Cash Book shall be carried to the corresponding detailed head of the classified register of receipts and payments in Form No. 36.

171. . :-

All entries in the cash book on both receipt and payment side shall be initialled by the accountant. The General Cash Book shall be balanced at the end of each day on which there is a transaction and should be signed by the Head of the office. At the end of each month the entries of receipts and expenditure in the General Cash Book shall be compared by item with Treasury Pass Book and the balances agreed; the difference if any, being explained in a footnote in the Cash Book thus:- Cash Book closing balance. Deduct receipts not yet credit in the Pass Book (a) Add amount of cheques drawn on Treasury (b) Balance as per Treasury Pass Book. Balance in Bank. Details of (a) (b)

172. . :-

The Head of Office 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.

173. . :-

A classified Register of Receipts and Payments shall be maintained for receipts and expenditure respectively. The budget heads with the estimated receipts estimated allotments shall be entered at the top. A page or set of pages shall be assigned for each major head and detailed heads shall be shown horizontally in the cases provided, in the case of expenditure on account of public works, an account shall be opened in the classified registers only for the main heads prescribed in the annual accounts. The expenditure under each detailed head subordinate to the main heads shall be watched through the register of works.

174. . :-

All additions to or alterations, in the budget grants which may be sanctioned by the panchayat 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.

175. . :-

Every item of receipt shall, immediately without reservation, be brought to account in the General Cash Book and the daily total of each head shall be taken to the classified register at the end of the day.

176. . :-

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

177. . :-

At the end of the each month, the figures in both the classified registers shall be added up and a progressive total of all the columns shall be worked out below the monthly total for the purpose of compiling the monthly cash account and annual accounts. Where the grand total under any head in the register of payments shows that the budget grant is likely to be exceeded, steps shall be forthwith taken to meet the excess either by reappropriation or by a supplementary allotment.

178. . :-

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 appropriate heads in the place provided as soon as the necessity for such transfer is discovered.

179. . :-

xxx].

180. . :-

The object of the Register of cheques in Form No. 3 is to note 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.

181. . :-

When a cheque is drawn for items which have to be paid by the officer, the

disbursement shall be noted in the proper column and the undisbursed amount shall be taken at once to the petty cash book [or register of undisbursed amounts] and reference shall be given in the register against such entries.

182. . :-

No amount for which a cheque is drawn and cashed shall remain in the office without being brought to the petty cash book. [or the register of undisbursed amounts.

183. . :-

All sums paid into the Treasury on account of the panchayats and all payments made by the Treasury on cheques shall be entered in the Treasury Pass Book, in Form No. 37 which shall be sent with ^periodically] to the Treasury to be written up. At the close of each month the entries on each side of the Pass Book shall be totalled and the balance struck by the Treasury. The balance in the Treasury Pass Book shall be agreed with that shown in the general cash book.

184. . :-

Transfer sheets in Form No. 38 shall be maintained in order to correct errors of classified and to being to account recoveries of over-pay- ments. Transfer entries shall be made in, as conscies a manner as possible and all particulars sufficient both the nature of the adjustment and the grounds for correction shall be clearly stated. Every such entry shall be initialled by the [Head of office] in token of correctness.

185. . :-

Recoveries of over-payments in cash or by short payments shall be adjusted as follows:-

(i) They will ordinarily be adjusted by deduction from the current year's charge under the detailed head previously over charged.

(ii) If a recovery is made by a short payment of an item chargeable to detailed head under which the previous over-payment occured, no further adjustment is necessary, as the short payment is set off against the excess pay ment.

(iii) If a recovery is made in cash, the amount shall be taken to the head "Cash Recoveries" as a credit item.

(iv) if the recovery is effected by short payment of an item chargeable to a detailed head other than that under which the over payment 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."

(v) Recoveries of over-payments relating to previous years shall be taken to the head "Miscellaneous,

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186. . :-

Register of objection Form (Form No. 5) shall be maintained kept by the Accountant. The Accountant shall with his signature submit this form to the Secretary after duly filled the necessary columns if he considers that any transaction, or order effecting receipt or payment may be challenged by the Auditor. The Secretary shall record his opinion for overruling the Accountant wherever he does so This register shall be shown to the Auditor at the time of audit.

187. . :-

When the right to collect ferry tolls or road tolls is framed out, a register in Form No. 39 shall be maintained in the panchayat office to watch the demand and collection.

188. . :-

The arrears of past years with the names of persons from whom the arrears are due shall be carried forward to the new register, every year.

189. . :-

As soon as the leases for the year are sanctioned the amount of each lease, the name of the lease, the amount and the date of each instalment shall be entered in the register and every recovery made shall be noted against the demand.

190. . :-

When a panchayat collects tolls or other dues by direct management the demand register shall only show the name of the toll bar or ferry and collections as they received. The collections may be effected by means of tickets.

191. . :-

The person who pays the tolls or other dues shall receive a ticket or receipt respectively. The progressive totals of the sum received shall be worked out on each page of the book of tickets or the book of receipts as case may be in the place provided at the foot as each page is completed.

192. . :-

When remittance is made to the Treasury, the progressive total of the money received shall be taken to the last counterfoil used and note of remittance shall be made thereon. An inspecting Officer shall see that these totals are taken regularly correctly as directed in this rule and shall initial the pages which he checks.

193. . :-

At such intervals as may be fixed by the panchayat but in no case later than a fortnight the collecting karkun shall remit his collections to the Treasury or with the panchayat's approval by money order to the panchayat's Office.

194. . :-

The demand register shall be totalled at the end of the year and the total recoveries shall be agreed with the classified register and a certificate to that effect shall be recovered by the Accountant.

195. . :-

The Demand Collection Register of other taxes and dues in Form No. 40 shall be maintained in two parts. All taxes and fixed demands shall be noted in one part. The other part shall include all items of revenue other than taxes and fixed demands. Separate pages shall be set apart in the first part for each kind of tax. A separate page or set of pages shall be assigned in the second part for each class of revenue and each item of demand shall be separately shown. At the beginning of the year the outstanding arrears as well as the demand for the year shall be noted and initialled by the Secretary. As collections are made they shall be noted against the corresponding demand.

196. . :-

The entries of demand in the case of sale proceeds of movable or immovable properties shall be made as soon as the sales are sanctioned.

197. . :-

Contribution due from Municipalities or other local bodies or Government shall be noted in the register as soon as the demand is "known and the recovery watched through this register.

198. . :-

(i) The petty Cash Book (Form No. 41) shall mainly contain an account of the permanent advanced. It shall be generally confined to the disbursements made from the advance and recoupments thereof. Disbursement made shall be shown on the right side and the recoupments on the left. The balance shall be verified at the end of every month and a note of verification shall be made to the register when the balance of advance in hand is running low and in any case at the end of the financial year the items of expenditure shall be billed for in the proper and the advance shall be recouped.

(ii) At the end of every month an abstract shall be worked out showing the details of the amount to be recouped.

199. . :-

(i) A separate register in Form No. 42 shall be maintained for undisbursed moneys. All moneys drawn in cash from the Panchayat Fund for a purpose other than the recoupment of permanent advance and remaining undisbursed shall be forthwith credited to this register. Subsequent disbursements shall be noted from day to day on the right side. All moneys received on behalf of the panchayat shall also be accounted for in this register until actually remitted to the Treasury. The balance shall be worked out the end of the day on which there are transactions and attested by the head of Office. At the end of every month the balance in hand shall be verified by the head of office and a certificate of verification shall be recorded in the register.

(ii) A receipt shall be obtained for every payment in the receipt register and shall be attested by the disbursing Officer

(iii) At the end of every month an abstract shall be made out showing the details of undisbursed amount. Such undisbursed amount shall be credited to the Panchayat Fund at the end of the month, unless it can be disbursed during

the succeeding month.

(iv) When an item is paid, the serial number of receipt of that item shall be noted against the item of disbursement and the serial number of disbursement shall be noted against the item of the receipt side.

200. . :-

Each item of loans raised received or given shall at once be entered in the Register of Loans in Form No. 43 with the name from whom it is received or given Its recovery and payments shall be watched until the whole amount of the loan is received or paid, Recoveries and payment 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.

201. . :-

At the beginning of each year all the outstanding loan (receipt, payment) etc. shall be brought forward in the register and initialled by the Secretary. No adjustment shall be made unless sush bill has been accepted and passed.

202. . :-

Each item of deposit received shall at once be entered in the Register of Deposits in Form No. 44 with the name of the person from whom it is received, and its final disposal shall be watched. Repayments shall be drawn in the columns provided for the purpose. When a deposit is adjusted by the transfer to some head of accounts it shall be shown as repaid and the fact of adjustment shall be noted in the remarks column, quotting the major head of account, and the date of adjustment. Deposit shall on no account be kept out of account but shall be at once shown in the general cash book.

203. . :-

At the close of each year, the total repayments from and balance of each item of deposit shall be worked out in the register and the latter shall be carried over to the register for the following year. The deposit register shall examined at frequent intervals by the Secretary.

204. . :-

Deposits not exceeding one rupee unclaimed for one whole year. balances not exceeding one rupee of deposits partly repaid during the previous year and all balance unclaimed for more than three complete years shall at the close of March in each year, be credited to the panchayat by means of transfer entries. A Note of such credit as lapsed deposits shall be made against the respective items, quoting the date of credit. Deposits thus credited shall be repaid without the sanction of the panchayat but this sanction shall be given as a matter of course 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 lapsed deposit refunded shall be charged in the accounts of the panchayat as a [miscellaneous payment] and not debited to deposits.

205. . :-

The monthly columns of repayment of deposits shall be totalled and the total shall be agreed with that in the classified register and attested by the

Secretary.

206. . :-

Each item of advance paid shall be atonce entered in the Register of Advances in Form No. 44 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 the balance worked out at the end of the year.

207. . :-

At the beginning of each year all the outstanding advances shall be brought forward in the register and initialled by the Secretary. When one advance is recovered 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 adustment 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 agreed with the corresponding credit under advances in the classified register and shall be initialled by the Secretary.

208. . :-

(i) Contributions received from private individuals or other local bodies for specified object shall be shown in the Register of Private Contributions in Form No. 45. A separate account shall be opened for each work, and the amount of contributions received on account of that work, the expenditure incurred thereon and the refund of unspent balances, if any shall be watched.

(ii) Expenditure incurred on such work shall, in the first instance, be debited in the classified abstract under the appropriate head and on completion of the work or if the work is not complete before the end of the year, at the end of the year, the total expenditure against the contribution. shall be shown in this register the balance worked out and carried over to the register for the succeeding year.

209. . :-

(i) Grants received from Government shall be shown in the Register of Government grants which shall be maintained in Form No. 46.

(ii) There shall be entered in such register:-

(a) at the beginning of each year in columns 2 and 3 thereof, the nature of grant and opening balance respectively, and

(b) at the end of the year in columns 6 and 7 thereof, the expenditure incurred and amounts refunded out of each grant received from Government and entered in column 4 of such register.

(iii) The secretary shall from time to time examine the register and initial it in column 9 in token of his having dones so and shall at the end of the year record a statement to the effect that the conditions prescribed in respect of each grant have been fulfilled.

(iv) A separate page or pages of the register may, if necessary, be allotted for

each grant.

[

(v) The concerned Heads of Offices shall be responsible for the different grants received from the concerned Government departments and they shall also maintain suitable accounts of grants received, amount spent and balance and reconcile the details with those obtaining in the accounts branch every month.

210. . :-

(i) At the end of every month a monthly cash account in Form No. 47 shall be prepared from the classified register of receipt and payments.

(ii) In order to show the correct financial position of the panchayat debt account and investment account shall be separately shown in the cash account.

(iii) The debt account shall be prepared from the suspense account showing the loans, deposits, advances, contributions for specified objects, such other items, and the net balance due to the panchayat.

(iv) In the investment account shall be shown the balance of investments at the beginning of the month, the amounts invested during the month, the amount withdrawn or securities or cash certificates encashed and the balance at the end of the month.

(v) The details of balances, shall be shown as under:-

(a) Balance in the Treasury.

(b) Balance in the bank as current deposit.

(c) Balance of investments.

(d) Other 4[items].

211. . :-

(i) Every panchayat shall at the end of every month and each financial year prepare an account in Monthly/Annual Account Form in Form No. 48 showing the receipts and payments classified under the several heads of account contained in the budget estimate.

(ii) The totals of the details under each of receipts and payments as given in the monthly/annual account shall agree as to rupees exactly with the figures under the same heads in the classified register.

(iii) The details of the balance in the Treasury and in the Bank or Banks shall be separately shown on the annual account and a certificate that the closing balance as shown in the accounts has been compared with that shown in the Treasury Pass Book or the Bank Pass Book, as the case may be, and found to be correct as to rupees shall be appended to the account. A new memo explaining the difference, if any, shall also be attached to the certificate.

(iv) A copy of the accounts so prepared together with a copy of the certificate shall be sent before 30th June each year in respect of annual account and

before 15th of the following month in respect of monthly accounts the [xxx] [Chief Accounts Officer (Panchayat) by the District Panchayat. The District Panchayat, shall obtain from the Taluka Panchayats. The requisite accounts the [10th of next month] to which the monthly accounts pertain, consolidate such accounts and add the figures of the District Panchayat in a separate column and render the consolidated accounts of the Districts and Talukas before the [25th of the next month to the Chief Accounts Officer (Panchayats) along with another statement showing therein progressive figures upto previous month, current month's details and progressive figures upto the current month. So far as annual accounts are concerned, they shall obtain from the taluka, the annual accounts before the 5th of the June of the next year to which the accounts relate]. [

(a) To enable adjustments on account of errors or misclassifications noticed in the accounts before the annual accounts are prepared, March supplementary accounts shall be prepared by the Taluka Panchayats and the District Panchayats on or before the 30th March and 15th June respectively of the next year to which the accounts relate. Such accounts shall be sent by the Taluka Panchayats and District Panchayats to the District Panchayats and to the Chief Accounts Officer (Panchayats) respectively along with the annual accounts. The annual accounts shall in effect be the progressive accounts upto the end of March supplementary accounts.

(b) Before preparing the annual accounts, [the District Panchayats shall ensure the agreement of figures of grants received by them under the different major heads along with those of concerned Heads of Departments in Government who had released the grants. For this purpose, the District Panchayats shall obtain, from the Government Heads of Departments, the statement of grants released in the previous year under different major heads. A certificate of such agreement of the figures of grants shall be recorded by the Accounts Officer in the annual accounts.

]

(v) The accounts shall be checked by the Auditors at the annual audit with reference to the account books.

(vi) [xxx].

211A. . :-

The Accounts of the Taluka Panchayats, shall be closed annually on the last working day of the financial year i.e. 31st March and the balance of the cash-book, as on that day shall be communicated to the Taluka Development Officer, telegraphically to the District Development Officer, latest by 5th April. Similarly, the accounts of the District panchayats shall be closed annually on the last working day of the Financial Year i.e. 31st March and the balance of the cash-book, as on that day shall be communicated by the District Development Officer, telegraphically to the Development Commissioner, latest by 5th April.

212. . :-

The Secretary of every panchayat shall, as soon as possible after the close of the year, furnish to the Accountant General through the Treasury Officer, a

certificate of agreement of the balance in the Panchayat Fund of the Panchayat with that in the Treasury as agreed with books of the Accountant General (as required by Article 126 of the Account Code Vol. II).

213. . :-

(1) The following points shall be observed in opening the Audit Register of Establishment and Fixed Establishment charges in Form No. 49, namely:-

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

(b) A page shall be sent apart for each section and (or more, if necessary), for the total charge of establishment, when the number of section exceeds one. The section shall be arranged alphabetically.

(c) periodical charges shall be shown in the pages for periodical charges at the end. The term "Periodical charges" includes,-

(i) Rents, rates and taxes.

(ii) Grants-in-aid, contribution or other payments to other Local Bodies.

(iii) Contributions or grants to public institutions.

(iv) Contributions to Government.

(v) Other fixed amounts paid at regular intervals.

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

(e) Anindex shall be prepared and kept at the beginning of the register.

[

(2) No claim on account of pay, allowances and such other things shall be admitted for payment and passed for payment unless it is entered in the audit register and is supported by the competent sanction.

214. . :-

Aregister shall ordinarily last for four years. No new register need be opened every year. The order sanctioning the charges shall be quoted in the first column and initialled by the [officer maintaining the audit register]. The sanctioned scale of each must be sanctioned from time to time shall be noted in the register.

215. . :-

The minimum and maximum columns shall be used when the pay is progressive; and as soon as increment is sanctioned the actually 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.

216. . :-

In posting the audit register the amount shown in the column of pay bill headed "net charge" for each sanction shall be entered against each sanction and below that shall be written in red ink the withheld pay and fines as shown in the bill to check arrear bills preferred and fines subsequently remitted. The amount of undisbursed pay subsequently refunded shall be noted in the column of the month 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 circumstances under which it was omitted from the monthly bills which are expected to exhibit the full claim for the month.

217. . :-

Payment on account of pay is to be recorded in the column for the month for which the pay is due and not for that in which it is disbursed, the number and month of the voucher being quoted in the entry as briefly as possible, for example "23/6" would indicate voucher 23 of the month of June.

218. . :-

The source for which a supplementary bill is to be met shall invariably, be noted against it in the register by the use for the following letters:- w-If met from amounts held for future payments. S-Savings F-Fines. U.P.-undisbursed pay refunded. When excess over the sanctioned 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.

219. . :-

Temporary establishment shall be similarly dealt with but shall be shown in a separate page or pages of the register, the period for which the sanction holds good being distinctly specified in the second column below the details of the appointments sanctioned and lines drawn across the pages for the month previous and subsequent to that period so as to prevent admission, by oversight, of pay for a period in excess of sanction.

220. . :-

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

221. . :-

The other recurring charges such as grants-in-aid, contributions, rents, shall be noted on a separate page and payments shall be noted in the months in which the expenditure is incurred.

222. . :-

xxx]

223. . :-

Travelling allowance drawn by members of the panchayat, officers or servants shall be recorded in the Travelling Allowance Register in Form No. 50. One page shall be set apart for each person and the amount paid to each shall be noted on that page. No claim shall, be admitted for payment unless it is entered in the

Travelling Allowance Register and is accompanied by the Register.

224. . :-

In the case of members the money limit fixed by Government for each member shall be noted at the top and before any claim is admitted the Accountant shall see that the money limit is not exceeded.

225. . :-

The place of residence of every member, officer or servant and his headquarters shall be ascertained and noted in the register on the page allotted to him and any further change in the place of residence notified shall be similarly noted.

226. . :-

Pay and allowances other than travelling allowance of the members of the panchayat establishment allowance shall be drawn in Form No. 51. [or in the pay bill form as in Government Departments, if the latter is found to be, more convenient].

227. . :-

Permanent travelling allowance, conveyance allowance or any compensatory allowance and house rent allowance shall be drawn alongwith pay in the same form.

228. . :-

When the pay bill has been cashed, the money shall be promptly disbursed to the payees concerned and their signatures. [stamped] 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 accounts shall be credited to the [Register of undisbursed payments.]

229. . :-

(i) Where a Provident Fund is established by a panchayat the following books shall maintained-

(a) A Day Book in Form No. 52,

(b) A ledger in Form No. 53, and

(c) A Panchayat Sheet in Form No. 54.

(ii) The total subscriptions for the month, refunds or withdrawals from the fund, panchayat's contributions and interest received shall be posted on the receipt side of the Day Book. Advances from the fund, final payments to subscribers and investments if any, shall be shown on the expenditure side of the Day Book. The Books shall be balanced on every day on which there is a transaction.

(iii) Subscriptions of individual subscribers, the panchayats contribution, withdrawals and refunds of withdrawals shall be posted into the ledger in Form No. 53 from monthly pay-bills and the balance in column 7 shall be worked out. A page or set of pages shall be assigned to each subscriber. The ledger shall be indexed.

(iv) Before the close of each month the figures of subscriptions, refunds, and other items shall be posted from the ledger to the Panchayat Sheet in Form No. 54 and the total receipt and withdrawals for the month shall be agreed with the Day Book.

(v) At the close of the year, the columns of the Panchayat Sheet shall be lo tailed and the interest earned shall be calculated and posted in the ledger in the space provided for the purpose.

(vi) A copy of his account shall be furnished to each subscriber by the end of June of the following year.

(vii) When an account is closed, the amount at credit shall be dealt with under the regulations framed by the panchayat.

(viii) A register shall be maintained in the form of Register of Advances for noting the advances made from the Provident Fund. As soon as an advance is sanctioned and paid. it shall be entered in this register and repayments noted as they are made.

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

230. . :-

Where a panchayat has established a pension fund a register of Pension Payment Orders in Form No. 55 shall be maintained in the panchayat Office. As soon as a pension is sanctioned by the panchayat and a pension payment order is issued, it shall be entered in the register and the entry shall be initialled by the Secretary. The pension payment orders shall be filed in one series as they are issued and the register shall serve as an index to the file of order.

231. . :-

"Travelling allowance bills of panchayat members, officers and servants (other than permanent of fixed allowances) shall be preferred in Form No. 56 or in forms similar to those as in Government for the purpose of drawing the allowance on account of family, a certificate must be furnished by the claimant of the number and relationship of the members of his family for whom the allowance is claimed".

232. . :-

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 [and also with the necessary vouchers].

233. . :-

When a journey is performed by a thired 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 Controlling Officer.

234. . :-

No claim for travelling allowances shall be paid unless the bill is countersigned

by the Secretary or the head of the office of the panchayat. So far as the personal claims of Taluka. Development Officers are concerned their travelling allowance bill shall be countersigned either by the District Development Officer or the District Project Officer.

235. . :-

All miscellaneous charges for which separate forms are not prescribed shall be drawn on a Contingent Bill Form No. 57. If any claimant presents his own bill or statement of account the payment may be made on such document.

236. . :-

Charges under (wo major heads shall not be included in one bill.

237. . :-

The certificates on the bill shall be signed by the perffering Officer who shall be responsible to see 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.

238. . :-

The contingent register in Form No. 58 shall be maintained 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 and each payment is made, the date of payment, the voucher number and the amount paid shall be posted in the register.

239. . :-

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

240. . :-

To Officers who are required to incur petty expenses which are to be paid before money can be drawn on cheque and to faciliitate payments due to daily labourers or piece workers or for the emergent purchase of stores, a permanent advance may be allowed by the Panchayat. The advance shall not exceed the requirements as determined by the average monthly expenditure and the opportunities for cashing bills. The permanent advances allowed to all the officers shall be recorded in the register of Permanent Advances made to Officer: Provided that where any scarcity work is entrusted by Government to the panchayat, the Overseer, [Deputy Engineer] who is required to make payment of wages to the labourers or piece-workers engaged on such works may be given such amount as would sufficient for the averge payment of wages of the labourers or piece-workers for two weeks.

241. . :-

Each Officer who has obtained a permanent advance shall, on first receiving it and on the first working day each year send to the Secretary of the panchayat concerned an acknowledgement in the following form:- "I hereby acknowledge to have in my possession a permanent advance of Rs.....which sum is due from and to be accounted for by me".

242. . :-

On the transfer of charge of an office a similar acknowledgement for the full amount of the permanent advance shall be submitted by the relieving Officer.

243. . :-

(i) A record of investment of the Panchayat Fund either in Government Securities or in any approved Banks shall be maintained in the Register of Investments in Form No. 59.

(ii) Government Promissory Notes and similar valuable belonging to the panchayat shall be kept with the Reserve Bank of India or with the permission of the Collector, in the Treasury or in Bank approved by Government, in a strong box the keys of which shall remain with the Secretary or other Officer as the Panchayat may direct.

(iii) Securities shall be examined and verified by the Secretary in the first week of April each year and a certificate of verification shall be recorded in the remarks column of the register against each class of securities.

(iv) If the Panchayat Fund is kept in any approved Bank as current deposit, it need not be shown in the register, but amounts kept as fixed deposits for specific period shall be shown in the register.

(v) An abstract of all the investments shall be prepared at the end of every month and shall be kept with register and a certificate shall be recorded by the Secretary to the effect that the total amounts of investments tally with the amount shown in the monthly cash account.

244. . :-

The register of Dead Stock in Form No. 60 shall be maintained in two parts, one for all article and the other for other movable property of a permanent and durable nature the value of which is more than Rs. 5/-. A separate page or pages shall be set apart for each kind of articles.

245. . :-

Every head of office shall maintain a separate register and all articles pertaining to his department shall be entered in that register as soon as they are purchased and a certificate shall be recorded on the bill pertaining to that article under the signature of the head of office that article has been entered in the register quoting the page number.

246. . :-

When any article is disposed off finally by sale or otherwise, or is written off the register, the particulars of disposal shall be noted in the register under the initials of head of office.

247. . :-

All articles appearing in the register shall be verified at least once a year by the Head of Office and a certificate indicating the results of verification shall be recorded in the register under his signature. Unserviceable or lost articles shall be written off under the orders of-

- (i) the Taluka Development Officer or the concerned officer of the Class II service of the State, as the case may be, posted under a District Panchayat, where the cost of such articles does not exceed Rs. 50/-;
- (ii) the concerned officer of Class I service of the State posted under a District Panchayat, where the cost of such articles exceeds Rs. 50/-but does not exceed Rs. 100/-;
- (iii) the District Development Officer, where the cost of such articles exceeds Rs. 100/- but does not exceed Rs. 250/-;
- (iv) the District Panchayat, where the cost of such articles exceeds Rs. 250/-].

248. . :-

A register of works in Form No. 61 shall be maintained in the Panchayat Account Office in which should be entered the progress of expenditure on each work undertaken by the panchayat in a year against the sanctioned estimate and the budget allotment.

249. . :-

A separate set of continuous pages shall be assigned for each of the detailed heads subordinate to the following main heads under "Civil Works"

250. . :-

The register shall be provided with an index which shall be subdivided under the several heads and shall be neatly kept for ready reference. At the commencement of the incomplete works of the previous year shall first be entered with the amount of the estimate and the expenditure upto the end of the previous year. The works sanctioned for execution during the year shall then be entered and the amounts of sanctioned estimates and the allotment for each work shall be noted and each entry shall be initialled by the Secretary in token of correctness. Any change in the allotments subsequently made and the amounts of revised or supplementary estimates shall similarly be noted.

251. . :-

As soon as work bills are passed for payment, the amounts of each bill shall be posted in the register in the account of the work concerned and progressive totals shall be taken in the column provided for the same.

252. . :-

When a work is completed the fact of the receipt of the completion certificate shall be noted in the remarks column together with the amount of of certificate. Incomplete works at the close of the year shall be carried forward to the register of the succeeding year with the total expenditure upto the end of the year.

253. . :-

All works of first construction shall be called "Original Works". All original works estimated to cost Rs. 20,000 or more shall be termed major works and all other works shall be termed minor works.

254. . :-

In addition to the register of works a detailed works ledger shall be maintained

in the Panchayat Office for all major works. The quantity and the cost under each head or sub-head of works as shown in the estimate shall be entered in the top columns. As soon as bills are passed payments, the items and amounts billed for shall be entered in the appropriate columns and the total expenditure shall be shown at the end.

255. . :-

The total allotment for the year for each work shall be noted at the top of the page and any addition or reductions made during the year shall be noted with the authority therefor. If supplementary estimates are sanctioned the item of sub-heads shall be entered below those of the original estimates and both shall be totalled.

256. . :-

When a revised estimate is found necessary, the record of the original estimate, shall be closed and the revised estimate shall be entered on a fresh page, a cross reference being given to the pages on which the original and revised estimates are noted. The ledger shall be provided with an index.

257. . :-

A similar ledger shall be maintained by [Deputy Engineer] for all minor works where there are no [Deputy Engineer] the ledger for all minor works shall be maintained in the Executive Engineer's office.

258. . :-

The Account of Tools and Plants (Form Nos. 29 to 31) shall consist of 4 Sections.- (a) Tools and Plants. (b) Office furniture. (c) Surveying and Mathematical Instruments, and (d) Books and Maps. and shall be maintained in the office of the Executive Engineer in the prescribed Forms a separate page or pages or part of a page being set apart for each article according to requirements. Receipt and issues shall be entered in the forms prescribed. Transfers between subordinates or temporary transactions shall not find a place therein. In April every year, the Executive Engineer shall issue a certificate under his signature as under and the certificate shall be made available for audit along with the ledger:- "Certified that the stocks (a), (b), (c), (d) on 1st April with the several subordinates have been verified by me or my subordinates and the total corresponds with the closing balance of last year as shown in the ledger in my office". The Executive Engineer shall make his own arrangements for getting statements, returns and other documents, from his subordinates who are entrusted with the custody of these articles.

259. . :-

A manuscript register shall be maintained in the Executive Engineer's office to show the rent recovered from contractors and others for the loan of tools. This shall also be available for audit.

260. . :-

A consolidated register "Register of Road Materials" in Form No. 32 shall also be maintained. Two horizontal lines shall be left for each kilometer the top line for entering the quantities and the second line for entering the bill number in support of the transaction. As bills are audited, notes of transactions appearing

in the bills shall be taken by the clerks in a manuscript book and at the end of the month these notes shall be verified with returns (showing the receipts and issues with the authority in support thereof) received from the subordinates. The correct entries for the month shall then be made in the consolidated register, in April every year, a statement showing the road side materials in his charge on 1st April shall be obtained from each subordinate with the following endorsement:- "Actually checked on roadside and found correct" such statement together with the consolidated register shall be made available for audit.

261. . :-

A consolidated register "Register of and materials at site (Form No. 32) shall also be maintained. A separate page being set apart for each work in which there are transactions. Two horizontal lines shall be left for each materials, the top line for entering the quantities and the second line for entering the bill number in support of the transactions. As bills are audited, notes of transactions appearing in the bill shall be taken by the clerks in a manuscript book and at the end of the month these notes shall be verified with returns (showing the receipts and issues with authority in support thereof) received from the subordinates. The correct entries for the month shall then be made in the consolidated register.

262. . :-

In April every year, a state showing the material in his charge on 1st April shall be obtained from each subordinate with the following endorsement:- "Actually checked and found correct" Such statements together with the consolidated register shall be made available for audit.

263. . :-

All materials remaining over after completion or abandonment of works or which have come out of works under demolition shall be taken back to stock or transferred to other works.

264. . :-

The materials can be used for other works under the orders of the Executive Engineer by debiting the cost thereof at current market rates (to be fixed by the Executive Engineer) in each work so used statements showing the adjustments to be made shall be sent by the Executive Engineer to the Accountant. These shall be made available for audit. If an estimate specifically provides for the use of these materials, on adjustments are necessary beyond showing the issue.

265. . :-

In April each year the Executive Engineer shall ascertain the extent of surplus materials and issue the following certificate :- "Certified that the stock of surplus materials on 1st April with the several subordinates has been verified by me or by my subordinates and the total stock corresponds with the closing balance of last year as shown in the ledger in my office." The Executive Engineer shall make his own arrangements for getting statements, returns and other documents from his subordinates who are entrusted with the custody of these articles.

266. . :-

Materials brought and kept in stock for general use on works the cost of which cannot for any reasons be charged direct to any work, shall be called "Stock" and they will be borne on the Stock Register. A lump sum provision shall be made once a year by the panchayat for the purchase of stock and the value of stock shall not at any time exceed this amount.

267. . :-

The value of the stock purchased shall be treated as an advance and the advance recouped as the stock issued on works is adjusted. The value of the stock in hand shall agree with the balance of the advance outstanding. The figures shall be so agreed every quarter or earlier if possible.

268. . :-

A consolidated stock register may be maintained in the Executive Engineer's Office in the Form prescribed [xxx]. Necessary details shall be given to show the purchase rate of each article. Receipts and issues shall be entered in the prescribed registers.

269. . :-

These materials can be used on works by debiting the cost thereof at purchase rates to the work and giving credit to the tools and plants and [when] they are so used, a statement showing the adjustments to be made shall be sent by the Executive Engineer to the Accountant. Such statements shall be made available for audit.

270. . :-

In April, the Executive Engineer shall issue a certificate under his signature and this shall be made available for audit, along with the ledger:- "Certified that the balance of stock on 1st April with the several subordinates has been verified by me or by my subordinates and the total [stock] corresponds with the closing balance of last year as shown in the ledger in my Office." The Executive Engineer shall make his own arrangements for getting statements, returns and other documents from his subordinates who are entrusted with the custody of these articles.

271. . :-

The Register of Immovable properties (Form No. 62) shall be maintained in three parts one for and, one for buildings and one for water works. The register of roads (Form No. 62) shall be divided into two parts, for metalled roads and the other for unmetalled roads. In case of register of lands, the purpose for which, the land is required shall be noted. Annual income, if any derived from the land shall be shown in the register. When new works are completed they shall be entered in the appropriate register with the cost thereof and the entries shall be initialled by the Executive Engineer. At the close of the year, a certificate shall be recorded in the register under the signature of the Executive Engineer stating that the properties are in working order and are being used for the purpose for which they were intended. In the case of existing properties, the original cost of valuation made by the Executive Engineer as well as the additions made to them from time to time or any increase in value shall be noted in the register.

272. . :-

The register of securities (Form No. 64) shall show the name and designation of the Officer or servant who has furnish security, the amount and the nature of security, the date on which the bond, if any is executed, the names of surities and also the results of enquires made by the Secretary regarding the existence and solvency of the surities every year.

273. . :-

An account shall be maintained for petrol purchased and Kilometres run by the motor vehicles etc. in Form No. 65 and Form No. 66 and also log books should be maintained and written up for all motor vehicles etc. as in Government Departments.

274. . :-

Secretary of the panchayat shall attend promptly to all objections and orders communicated it him by the Auditor or the [Accountant General.] It is his personal responsibility to ensure that objections are settled satisfactorily and very expeditiously. Special case should be follo wed in respect of such objections as involve the possibility of recurring loss being incurring unless quick remedial action is taken to prevent it.

CHAPTER 8

Form of Annual Report of Administration of Panchayat

275. . :-

Form in which Annual Report of Administration to be prepared. The annual report of administration of panchayat shall be prepared as far as may be in the from specified in Appendix III appended to these rules.