

**THE MAHARASHTRA ZILLA PARISHADS
AND PANCHAYAT SAMITIS ACCOUNT
CODE, 1968**

[As corrected up to 31st December 1984]

THE MAHARASHTRA ZILLA PARISHADS AND PANCHAYAT SAMITIS
ACCOUNT CODE, 1968.

CONTENTS

CHAPTER I

	RULES	PAGES
Introductory	1—5	1

CHAPTER II

I. General Principles	6—45	2—13
II. Audit Objections	46—48	13—14
III. Banking Arrangements	49—54	14—17
IV. Compilation of Accounts.. .. .	55—68	17—22

CHAPTER III

Pay and Allowances	69—78	23—25
----------------------------	-------	-------

CHAPTER IV

Contingent and Other Charges Including Stores

I. Contingencies	79—80	26
II. Procurement of Stores	81—89	26—28
III. Accounts of Stores	90—98	28—30

CHAPTER V

Works

I. General Principles	99—127	31—36
II. Maintenance of Muster Rolls and Acceptance of Tenders	128—149	36—42
III. Administrative Approval and Technical Sanction	150—156	44—46
IV. Contractors' Ledger	157	47
V. Issues of Materials	158—161	47—50

Works Accounts

VI. Measurement of Works	162—174	51—56
VII. Bills	175—184	56—60
VIII. Payment of Bills	185—186	60—63
IX. Advance Payments	187—189	63—65
X. Closing the Accounts on Completion of Work	190—201	65—68
XI. Stock Accounts	202—205	68—72
XII. Tools and Plant	206	72—73
XIII. Road Metal	207	73
XIV. Advances	208	73—74
XV. Deposits	209	74—76

iv

24. Monthly/Quarterly Statement of Schemewise Expenditure (Rule 67)
25. The Z. P. accepts no responsibility for any fraud or Misappropriation in respect of money or cheques made over to messenger (Rule 69).
26. Pay Bill of the Permanent/Temporary Establishment (Rule 69)
26. (i) Statement of Recovery of House Rent and Service Charges
26. (ii) Statement showing the recovery of Festival Advance
26. (iii) Schedule of Deductions of Account of State Life Insurance Fund
26. (iv) Periodical Increment Certificate
26. (v) Certificate
26. (vi) Absentee Statement of the Establishment
26. (vii) Schedule.....Provident Fund Deductions
26. (viii) Schedule of Deductions on Account of Subscription to Postal Life Insurance.
26. (ix) Average Pay Certificate
26. (x) Certified that the Persons for whom the washing allowance
26. (xi) Certified that the Persons for whom house rent allowances
26. (xii) Certified that the number of stencils renewed by open on each working day is more than 15.
26. (xiii) Received by cash or cheque
26. (xiv) Slip to Accompany claim for money of Disbursing
27. Travelling Allowance Bill (Rule 78)
28. Certificate (Rule 78)
29. Bill for Contigent Expenditure (Rule 79)
30. Register of Contigent Expenditure (Rule 80)
31. Rural Broadcasting Requisition Book (Rule 83)
32. Register of Moveable Property (Rule 90)
33. Stock Book (Rule 91)
34. Meter-Reading Book for consumption of Electricial Energy Charges per unit (Rule 92).
35. Live-Stock Register (Rule 93)
36. Petrol Stock Account (Rule 94)
37. Log Book (Rule 94)
38. History sheet of Vehicle (Rules 94 and 95)
39. Register of Immovable Property (Rule 97)
40. Register of Roads in charge (Rule 97)
41. Register of Lands (Rule 97)
42. Project Register (Rule 100)
43. Notes (Rule 125)

- 44 Daily Report (Rule 127)
45. Register of Arrears wages (Rule 128)
46. Register of Nominal muster Roll forms issued to the officers (Rule 129)
47. Rate list (Rule 131)
48. Register of contracts entered in to by the Z. P.
49. Contractor's Ledger (Rule 157)
50. Account of Expenditure and liability (Rule 157)
51. Material at the site Account (Rule 160)
52. Measurement Book (Rule 163)
53. Register of Measurement Books (Rule 165)
54. Names of works (with sub-head) and allocation.
55. First and Final Bill (Rule 174)
56. Account of work executed (Rule 174)
57. Notes (Rule 174)
58. Notes (Rule 174)
59. Hand Receipt (Rule 174)
60. Account of Petty Contractors (Rule 174)
61. Register of Divisional/Deputy Accounts Audit Objectons (Rule 184)
62. Register of Sanctions to fixed charges (Rule 185)
63. Imprest Cash Account (Rule 185)
64. Indenture for secured Advances (Rule 187)
65. Completion Certificate of original works (Rule 190)
66. Completion Statement work and Repairs (Rule 190)
67. Statement of workwise Expenditure (Rule 193)
68. Statement of workwise Expenditure (Rule 193)
69. Register of Completed works (Rule 197)
70. Register of Stock Receipts (Rule 203)
71. Suspense/Deposit Register (Rule 203)
72. Register of Stock Issues (Rule 204)
73. Indent for Stores (Rule 204)
74. Half-yearly Register of Stock (Rule 205)
75. Register of Tools and Plant (Rule 206)
76. Register of Tools and Plant Lent/Sent for Repairs/Found Short (Rule 206).
77. Road Metal Return (Rule 207)
78. Register of check measurement of Road side materials taken by the Executive Engineers Parishad.
79. Register of Loans/Advances Recoverable (Rule 208)

vi

80. Register of Interest Bearing Securities (Rule 209)
81. Account of Interest Bearing Securities (Rule 209)
82. Register of Permanent Advance (Rule 211)
83. Deposit Refund order and vouchers (Rule 217)
84. Register of Investments (Rule 222)
85. Loans and Advances Bill (Rule 225)
86. Register of Loans Received (Rule 225)
87. Provident Fund Day Book (Rule 231)
88. Provident Fund Ledger (Rule 231)
89. Broad Sheet of the Parishad Provident Fund (Rule 231)
90. Register of Government Grants and Expenditure (Rule 244)
91. Trunk, Telephone Register (Rule 247)
- App-1 Form for the Register of the Chief Accounts and finance officers Audit objections. (Appendix I, rule 2).
- App-2 Audit Register of Permaneny/Temporary Establishment (Appendix IV, rule 23).
- App-3 (To be Printed on foolscap lengthwise) (Appendix IV, rule 27).
- App-4 Register of Special Charges of the Zilla Parishad Panchayat Samiti (Appendix IV, rule 35)
- App-5 Register of Periodical Charges (Appendix IV rule 39).
- App-6 (To be Printed on open foolscap on both sides with a folding space the middle). (Appendix IV, rule 42).
- App-7 Broad Sheet of contributions towards leave and Pension salary (Appendix IV, rule 51).
- App-8-A Pension Payment order (Appendix IV, rule 57).
- App-8-B (Do.)
- App-9 Audit Register of Pensions (Appendix IV rule 64).
- App-10 Register of Pension Payment orders on (Appendix IV, rule 65).
- App-11 [(Obverse) (Pension Bill)] (Appendix IV, rule 76).
- App-12 Bill for Pension Chargeable to be paid at (Appendix IV, rule 76).
- App-13 Certificate of non-termination of event determining Pension (Appendix IV, rule 79).
- App-14 Half-Yearly Declaration of female Pensioners whose Pensions are terminable on their marriage or Remarriage (Appendix IV, rule 80).
- App-15 Full Size to be Prepared on ordinary foolscap (Appendix IV, rule 89).
- App-16 Bill for Refund of revenue (Appendix IV, rule 96).
- App-17 Grant in-aid Bill (Appendix IV, rule 97).
- App-18 Bill for Scholarships tenable (Appendix IV, rule 98).
- App-19 Detailed pay Bill of the Primary Teachers [Appendix VII, rule 1 (i)].
- App-20 Taleband [Appendix VII, rule 1 (iv)].
- T. M. No. I Day Book of Taluka master.
- T. M. No. II Register of Transactions between Taluka master.

- T. M. No. III The Register Showing the Amounts Disburse by the Taluka Peon.
 T. M. No. IV Column No. 1 to
 T. M. No. V Chalan.
 T. M. No. VI Fee Chalan (Distirict fund).
 App-21 Acquittance Register (Appendix VII, rule 2).
 App-22 Broad Sheet of Loans (Appendix IX, rule 3).
 App-23 Reconciliation memo of Loans (Appendix IX, rule 3).
 App-24 Invoice (Appendix X).
 App-25 Subsidy Adjustment Register.

**THE MAHARASHTRA ZILLA PARISHADS AND PANCHAYAT SAMITIS
 ACCOUNT CODE, 1968.**

**Government Notification, Rural Development Department No. ZPA-1064-D-III,
 dated 18th March 1968 (M.G.Pt.-IV-B, P. 764).**

- Amended by Government Corrigendum, Rural Development Department, No. ZPA-1069/39861-D-III, dated 30th October 1969 (M. G. Pt. IV-B, P. 1635).
 Amended by Government Notification, Rural Development Department, No. ZPA-1069/381-D-III, dated 19th December 1969 (M.G. 1970, Pt. IV-B, P. 17).
 Amended by Erratum, Rural Development Department, No. ZPA-1070-28829-D-III, dated 1st January 1971 (M. G. 1971 Pt. IV-B, P. 1).
 Amended by Government Notification, Rural Development Department, No. ZPA-1070/39974-D-III, dated 27th October 1971 (M. G. 1971, Pt. IV-B, P. 1327).
 Amended by Government Notification, Rural Development Department, No. ZPA-1071/19045-D-III, dated 24th April 1972 (M. G. 1972, Pt. IV-B, P. 574).
 Amended by Government Notification, Rural Development Department, No. ZPA-1071/22404-D-III, dated 23rd March 1973 (M. G. 1973, Pt. IV-B, P. 468).
 Amended by Government Notification, Rural Development Department, No. ZPA-1071/2429-D-III, dated 16th June 1973 (M. G. 1973, Pt. IV-B, P. 1161).
 Amended by Government Corrigendum, Rural Development Department, No. ZPA-1073/1891-D-III, dated 29th January 1974 (M. G. 1974, Pt. IV-B, P. 70).
 Amended by Government Notification, Rural Development Department, No. ZPA-1072/28527-D-III, dated 15th March 1974 (M. G. 1974, Pt. IV-B, P. 331).
 Amended by Government Notification, Rural Development Department, No. ZPA-1071/41183-D-III, dated 19th April 1974 (M. G. 1974, Pt. IV-B, P. 462).
 Amended by Government Notification, Rural Development Department, No. ZPA-1072/27164-D-III, dated 11th June 1974 (M. G. 1974, Pt. IV-B, P. 584).
 Amended by Government Notification, Rural Development Department, No. ZPA-1072/13998-D-III, dated 8th July 1974 (M. G. 1975, Pt. IV-B, P. 663).
 Amended by Government Corrigendum, Rural Development Department, No. ZPA-1073/38855-D-III, dated 17th June 1975 (M. G. 1975, Pt. IV-B, P. 387).
 Amended by Government Corrigendum, Rural Development Department, No. ZPA-1074/11116-D-III, dated 18th August 1975 (M. G. 1975, Pt. IV-B, P. 474).
 Amended by Government Notification, Rural Development Department, No. ZPA-1072/39559-XXX, dated 22nd November 1975 (M. G. 1975, Pt. IV-B, P. 881).
 Amended by Government Notification, Rural Development Department, No. ZPA-1073/34309-XXX, dated 6th March 1976 (M. G. 1976, Pt. IV-B, P. 210).

viii

- Amended by Government Notification, Rural Development Department, No. ZPA-1071/12570-XXX, dated 16th March 1976 (M. G. 1976, Pt.IV-B, P. 242).
- Amended by Government Notification, Rural Development Department, No. ZPA-1075/2641, dated 15th July 1976, (M. G. 1976 Pt.IV-B, P. 607).
- Amended by Government Notification, Rural Development Department, No. ACC-1076/1377-XXVII, dated 8th June 1981, (M. G. 1981 Pt.IV-B, P. 1121 to 1127).
- Amended by Government Addendum, Rural Development Department, No. ACC-1076/1377-XXVII, dated 3rd December 1981 (M. G. 1981, Pt.IV-B, P. 1900).
- Amended by Government Notification, Rural Development, Department, No. ACC-1082/CR-537-XXVII, dated 6th January 1983 (M. G. 1983, Pt.IV-B, P. 10).
- Amended by Government Notification, Rural Development Department, No. ZPA-1083/CR-2380/28, dated 23rd April 1984 (M. G. 1984, Pt.IV-B, P. 202).

MAHARASHTRA ZILLA PARISHADS AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968.

In exercise of the powers conferred by sub-section (1), clauses (xxi), (xxii) and (XLVI) of sub-section (2) of section 274 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 (Mah. V of 1962) and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section 274, namely,—

CHAPTER I

INTRODUCTORY

1. These rules may be called the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968. Title of rules.
2. In this Code, unless the context required otherwise— Meaning of terms used in the Code.
 - (a) "Act" means, the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 ;
 - (b) "Accounts Branch" means, the Account Branch of a Samiti ;
 - (c) "Appendix" means an Appendix appended to these rules ;
 - (d) "Finance Department" means, the Finance Department of a Parishad ;
 - (e) "Form" means, a Form appended to these rules ;
 - (f) Words and expressions used in these rules but not defined shall have the meanings respectively assigned to them in the Act.
3. All financial transactions relating to a Zilla Parishad, and all account matters (including preparation of the annual accounts and maintenance of all accounts and financial records), shall be dealt with in the Finance Department of a Parishad. The Chief Accounts and Finance Officer shall be the Head of the Finance Department. His duties and functions shall be as set out in Appendix I. Duties and functions. Head of the Finance Department.
4. The authorities of a Parishad shall exercise the financial powers and other powers incidental thereto to the extent specified in Appendix II. Financial and other Powers of the authorities of a Parishad
5. (1) Any of the powers, duties or functions conferred or imposed upon the Head of a Department of a Parishad by any of these rules may, save in so far as such rules, may otherwise provide, be exercised, performed or discharged by any officer or servant holding office under a Parishad whom the Head of the Department empowers in writing in this behalf under sub-section (1) of section 279 of the Act. Delegation of powers Heads of by Departments.

(2) The delegation of powers by Heads of Department under sub-section (1) of section 279 of the Act shall be regulated in accordance with the rules set out in Appendix III.

CHAPTER II

I. General Principles

Maintenance of Accounts and Financial Records of a Parishad and a Samiti. 6. The accounts and the financial records of a Parishad and a Samiti shall be maintained in the forms and registers prescribed hereunder. It shall be the responsibility of the Chief Executive Officer, or the Block Development Officer, as the case may be, to ensure that these records are maintained properly and correctly and that they are up-to-date.

Addition, alteration or modification in the registers of forms prescribed in the Code. 7. A Parishad or a Samiti shall not, without the previous sanction of the State Government, make any addition to, alteration in, or modification of, any register or form prescribed in the Code, or introduce any new form.

Maintenance of registers auxiliary to the accounts books. 8. A Parishad or a Samiti may, for administrative convenience, maintain such registers as may be auxiliary to the account books prescribed in this Code, but such registers shall not be recognised as account books prescribed in the Code.

Instructions regarding Maintenance of accounts of a Parishad or a Samiti. 9. The accounts of a Parishad or a Samiti shall be maintained separately for each financial year beginning on the 1st day of April. All books and registers of account shall be maintained in English and shall be strongly bound. No accounts shall be prepared on loose sheets or in loosely-bound volumes.

10. The pages of all account books shall be serially machine-numbered and each page shall be stamped with the seal of the Parishad. The pages of receipt books shall, before issue, be similarly stamped.

11. Account of Receipt Books, etc.—An account of all receipt books, licence forms and other similar articles having money value, brought to stock by a Parishad or a Samiti, shall be maintained in Form 1. The account shall be maintained according to the following instructions, that is to say :—

(1) The stock of receipt books, licences and other articles shall be in the custody of the Chief Accounts and Finance Officer, or as the case may be, the Block Development Officer, [Receipt Books], licences and cheque books and other articles shall be recorded in Form I but on separate pages.

(2) As soon as receipt books are received from the press, the total number of receipts contained in each book shall be examined and certified by the Chief Accounts and Finance Officer or the Block Development Officer on the last page of the book. The receipts etc., shall be stamped with the seal of the Parishad at the line of issue of the books.

(3) Out of the stock of receipt books and licence books with the Chief Accounts and Finance Officer, a certain number shall be handed over to each authority competent to issue receipts and licences for use. That authority shall maintain a stock account in Form I and follow the instructions in this rule in all respects.

(4) No receipt book shall be issued to the collection staff unless it is immediately required for use. Fresh issues shall not be made until after the completed

¹ Substituted by G. N. of 19-12-69.

GENERAL PRINCIPLES

3

books are returned ; and when this is not always possible the return of the books immediately after completion shall be watched separately.

(5) The books shall be issued in serial order and the number of receipts, cheques etc. contained therein shall also be noted in the register.

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

(7) On return of the completed books, or during inspection, the entries therein shall be carefully scrutinised by the Head of the Department or the Chief Accounts and Finance Officer or the Block Development Officer, and the original receipts therein shall be counted to see that none has been removed or misused, and a certificate to this effect shall be recorded on the reverse of the last original receipt. Erasures and corrections shall be critically scrutinised and the used books shall be kept in the personal custody of the Head of the Department or the Block Development Officer.

12. Every correction or alteration in accounts and also records shall be made neatly in ink (a single line being drawn through the original entry to be corrected and attested by the dated initials of the Chief Accounts and Finance Officer, Head of Department or the Block Development Officer. All corrections and alterations in bills and vouchers shall be similarly attested by the officer drawing the bills or the person preferring the claim, while those in the "pay" orders shall be similarly attested by the Officer signing them. Erasures and over-writings shall be forbidden and no document with an erasure or over writing shall be accepted.

13. All money transactions to which any member, officer or servant of or under a Parishad 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, officer or servant, shall be paid without undue delay into the appropriate Co-operative Bank or treasury and shall form part of the District Fund. No portion of the collection shall be kept back or used for current expenditure except to the extent permissible in respect of an authorised Personal Deposit Account. Any person paying money into a Co-operative Bank or treasury for being credited to the District Fund shall present it with a chalan in Form 2 in quadruplicate showing distinctly the nature of the payment and the classification in full. The chalan shall be got countersigned by the officer of the department concerned with the payment in token of check of the accounts classification, and without such counter-signature, the Bank or the treasury shall not accept the remittance. Such person shall see that two copies of the chalan, duly completed are returned by the Bank or treasury to him. He shall retain one copy there of as proof of payment and shall send the second copy to the Parishad or the Samiti Office, as the case may be. The third copy shall be sent by the Bank to the Parishad or the Samiti Office with its daily sheet, and the fourth copy shall be retained by the Bank for its own records.

14. (a) The following are the kinds of bills which are required to be passed in the Finance Department of a Parishad or in the Accounts Branch of a Samiti :—

- (1) Establishment pay bills permanent and temporary-Class III and Class IV staff.
- (2) Travelling Allowance bills of Gazetted Officers.
- (3) Travelling Allowance bills of non-gazetted staff.
- (4) Bills for fees or honoraria of non-gazetted staff.
- (5) Bills for honoraria of the President, Chairmen of the Subjects Committees, Chairman and Deputy Chairman of the Samiti.

Instructions regarding bills preferred and passed for payment in the Finance Department of a Parishad or Accounts Branch of a Samiti.

4

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

(6) Travelling Allowance bills of the President, Vice-President, Chairman, Deputy Chairman of Samitis and Chairmen of Subjects Committees.

(7) Bills for refunds of revenue and deposit.

(8) Bills of contingent expenditure including special contingencies and supplies and services.

(9) Bills of Works Department—

(i) First and final bills ;

(ii) Running accounts bills including final bills ;

(iii) Bills for stores and supplies including tools and plant ;

(iv) Bills for refund of deposits.

(10) Bills other than those drawn on contingency bill forms, such as scholarship bills and other like bills.

(11) Grant-in-aid bills and bills of advances or loans.

(b) The bills in respect of claims payable from Block Grants are to be passed by the Accounts branch of the Samiti. The bills in respect of claims pertaining to Parishad transactions may, however, be paid either by the Finance Department of the Parishad or by the Accounts Branch of the Samiti according to the local arrangements which may be made to facilitate prompt payments. Normally, the payment of claims arising in the area of the Samiti should be paid from the concerned Samiti Office. The payment of claims so authorised to be made from the Samiti Office shall not be made from the Parishad Office.

15. All bills payable by the Finance Department from out of the District Fund shall either be preferred and drawn or passed for payment by each Head of Department, or by any officer to whom the powers of a Head of Department are delegated under section 96 of the Act. All bills payable by the Accounts Branch of the Samiti Office shall be preferred and drawn or passed for payment by the Block Development Officer.

16. Printed forms of bills in English and Marathi shall, as far as possible, be used provided that, where for any reason, a purely Marathi form is used, a brief summary of it shall be given in English, under the signature of the preferring officer, stating the amount (in the international form of Indian numbrals), the name of the payee and the nature of the claim.

17. All bills shall be prepared and signed in ink and not with ball-point pens. The amounts of the bills shall, as far as whole rupees are concerned, be written in words as well as in figures ; paise may, however, be written in figures after the words stating the number of rupees, but in case of there being no paise, the word "only" shall be written after the number of whole rupees, as in the following example "Rupees twenty-six only". "Rupees twenty-five and paise 5". Care shall be taken to leave no space for interpolation. 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. 25.05 shall be written "under Rupees twenty-six."

18. Charges against two major heads of account relating to expenditure 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 to sign the "passed for 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 person known to the Disbursing Officer.

GENERAL PRINCIPLES

5

19. When a bill is presented on account of charges incurred under any special order, the order sanctioning the charge shall be quoted in the bill. Copies of sanctions accompanying bills shall be duly certified by the Drawing Officer.

20. Every bill or claim shall ordinarily bear or have attached to it an acknowledgment of the payment signed by the person for whom or on whose behalf the claim is presented. No payment shall be made in the absence of the necessary acknowledgment. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the Disbursing Officer and endorsed, it necessary, by his Superior Officer, shall be placed on record. Full particulars of the claims shall invariably be set forth therein.

21. Dates of payment shall, whenever possible, be noted by the payees in their acknowledgments. 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 shall be noted by the Disbursing Officer under his initials either separately for each payment or by groups as may be convenient.

22. In the case of payments made by remittance through the Post Office, the postal money order receipt of the payee 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.

23. Subject to the provisions contained in note 2 below rule 71 of the Bombay Financial Rules, 1959, so far as Gazetted Officers are concerned, pay and allowances of all kinds claimed on behalf of a deceased employee of a Parishad may be paid without production of usual legal authority—

(a) When the amount due does not exceed Rs. 2,500 under the orders of the competent authority, who will make such enquiries into the right and title of the claimants as he may deem sufficient :

Provided that, the competent authority may make anticipatory payment of an amount not exceeding Rs. 2,500 and provided further that, in any case of doubt payment shall be made only to the person producing the legal authority.

Explanation.—The expression "competent authority" means,—

(i) in the case of an employee of the Zilla Parishad who was non-gazetted at the time of his death or while he was in service, the Head of the Department who drew the pay and all allowances of the persons concerned before his death or while he was in service,

(ii) in the case of an employee who was a Gazetted Government servant other than Head of a Department at the time of his death or while he was in service, the Chief Executive Officer, and

(iii) in the case of an employee who was the Head of a Department at the time of his death or while he was in service, the Standing Committee.

(b) When the amount due exceeds Rs. 2,500. under the orders of the Zilla Parishad, on the executions of an indemnity bond in Form 3, duly stamped, for double the gross amount of payment, with such sureties as the Zilla Parishad may require, if they are satisfied of the right and title of the claimant and consider that undue delay and hardship would be caused by instance on the production of letters of administration.

24. No duplicate or copy of a receipt granted for 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

6

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

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

Instructions regarding issue of cheque or letter of credit.

25. (1) After the "Pay order" on a bill is passed either by the Chief Accounts and Finance Officer or the Block Development Officer as the case may be, a cheque or cheques shall be drawn in payment thereof, unless payment in cash in permissible. Subject to the provisions of sections 258, 259, 260, 268, and 269 of the Act, no payment shall be made from the Co-operative Bank out of a District Fund except upon a cheque or a letter of credit signed by the Chief Executive Officer.

(2) Payment of any sum in excess of 1,000¹ [one thousand rupees] shall be made by means of a cheque or letter or credit signed as aforesaid and not in any other way.

26. (1) Cheques shall be in counterfoil and shall be bound in the books. Each book shall bear the book number and each cheque therein shall bear the book number and the serial number, both impressed by machine. The cheque books shall, on receipt, be carefully examined to see that the number of forms contained in each book is intact and certificate of count shall be recorded on the fly-leaf under the dated signature of the Chief Accounts and Finance Officer, or as the case may be, of the Block Development Officer. An account of cheque books shall be maintained, as in the case of receipt books, in form I.

(2) The cheque books shall be kept under lock and key in the custody of the Chief Accounts and Finance Officer or the Block Development Officer. He shall, from time to time, notify to the Co-operative Bank the number of the cheque book and the number of cheques contained therein as each book is brought into use. Only one cheque book shall be issued to the Cashier at a time.

27. No cheque shall be signed unless it is required for immediate delivery to the payee or unless money is required for immediate payment. No cheque shall be drawn in favour of any person other than the actual payee, except in the case of pay or travelling allowance of class III and class IV staff or of establishment contingencies.

28. A payment due to a contractor may be made to any bank if the contractor executes a power of attorney or transfer-deed in favour of such bank. Cheques issued to contractor may be made payable to "Order" and crossed as "account payee".

29. (1) Every cheque shall have written cross it in words, at the right angles to the type, a sum a little in excess of that for which it is issued. For example across a cheque for Rs. 49.50 shall be written "Under Rupees Fifty". All cheques shall be checked by the Accountant of the Parishad or the Samiti, as the case may be, and initialled.

(2) In the case of a Parishad, cheques for amounts not more than Rs. 5,000 may be signed by the ²[Chief Accounts and Finance Officer or the Accounts Officer's], Cheques for amounts more than Rs. 5,000 shall be signed by the Chief Accounts and Finance Officer (personally) after they are examined by the Accounts Officer also and initialled by him.

(3) In the case of a Samiti, all cheques shall be signed by the Block Development Officer, after the Deputy Accountant has scrutinised and initialled them.

(4) All cheques use exceeding Rs. 1,000 in each case, other than in payment of pay, allowances, pensions, etc, of Zilla Parishad servant and pensioners, drawn in favour

¹ Substituted by G. N. of 29-12-69.

² Substituted by G. N. of 24-4-72.

GENERAL PRINCIPLES

7

of an individual, a firm, a company, a statutory body, etc., for services rendered or supplies made by them to the Zilla Parishad should invariably be crossed with the words "Account payee only" between the crossing.

(5) After the cheques are signed, endorsement of payment shall be written on every bill, noting the number and date of the cheque in which the claim is included; voucher number shall be noted on the enfacement on the bill.

30. The appropriate Co-operative Bank shall duly forward to the Chief Accounts and Finance Officer or the Block Development Officer, as the case may be, by name, a statement showing particulars of all cheques encashed that day. On receipt of the statement the Chief Accounts and Finance Officer or the Block Development Officer, as the case may be, shall personally ensure that all payment (in excess of Rs. 2,000) made are in fact for the exact amounts for which the cheques had been originally drawn by them.

31. (1) No cheque shall be current for more than six months¹ [from the date of issue]. After the expiry of that period, payment shall be refused by the Co-operative Bank, and it shall be necessary for the payee to return the cheque for being revalidated under the dated signature of the drawer, a note of the revalidation being made in the general cash book against the original entry. Such cheque, if not revalidated within one year of its drawal, shall be considered as cancelled and a fresh cheque shall be issued when required, after proper scrutiny.

(2) As soon as a cheque becomes time-barred, it shall be withdrawn (if possible) and cancelled and a fresh cheque issued in lieu thereof. If the issue of a fresh cheque is not possible, the charge involved shall be written back by a minus entry under the relevant expenditure head if in the same financial year or by credit to the connected revenue head, if after the close of the financial year.

32. When a cheque is cancelled, the fact of cancellation shall be recorded on the counterfoil and on the cheque if produced, under the drawer's initials and also across the payment order on the bill or voucher. Cancelled cheques shall be carefully preserved under lock and key in the custody of the Chief Accounts and Finance Officer or the Block Development Officer until the accounts for the period to which they relate have been audited, when they shall be destroyed by the statutory auditor, who shall certify on the counterfoil of each cheque that the cheque has been destroyed.

33. (1) If a cheque is cancelled before the cash book is closed, the entries in the cash book and any other register in which the items included in the cheque may have been entered shall be struck off in red ink under the initials of the Chief Accounts and Finance Officers or other concerned Officer. When the cheque is cancelled after a cash book is closed, the amount shall be adjusted by minus entries under the corresponding expenditure heads in the Expenditure registers and the cash book, a note being made in the registers in which the transaction has been noted.

(2) If a cheque is cancelled after the accounts of a year are finally closed, the amount shall be taken as a "receipt" under the corresponding receipt head of account; and if there is no such head under "XV-Miscellaneous". In the case of transaction affecting any head in the debt section of accounts, however, the write-back entry has to be made under the same head.

34. If a cheque is lost or destroyed, an intimation of the fact shall be given at once to the treasury or the Co-operative Bank and its payment shall be stopped after ascertaining from the pass book or by enquiry with the treasury or the Bank that the cheque has not been cashed. If a fresh cheque is issued, its number and date shall

¹ Substituted by G. N. of 24-4-72.

be quoted against the original entries in the cash book with the remark that the original cheque has been lost or destroyed, and a note shall be made on the counterfoil of the fresh cheque as follows :

“ Issued in lieu of Cheque No., dated lost/destroyed.”

35. (1) No cheque shall be presented at the treasury or the Co-operative Bank for encashment by any servant of or under the Parishad or the Samiti unless it is issued in his name or is endorsed in his favour by any Officer of the Parishad or the Samiti, duly authorised in that behalf.

(2) The Chief Executive Officer of a Parishad shall issue a general authority on the Bank in respect of the departmental officers concerned in whose favour the cheques are to be drawn to enable them to encash them.

Embezzlement or misappropriation of moneys or other valuables etc. of Parishad or Samiti

36. (1) Whenever an embezzlement or misappropriation of Parishad or Samiti moneys or other valuables, or loss of money or stores or any articles or things by theft, negligence or otherwise, is discovered, enquiry shall be made at once by the Chief Executive Officer or the Block Development Officer or any other officer duly authorised in this behalf, and the fact of the embezzlement, misappropriation or loss shall be immediately reported by him direct to the Chief Accounts and Finance Officer and the Statutory Auditor. Intimation shall also be sent at once to the Commissioner. If a preliminary investigation discloses or leads to the suspicion of a criminal offence (like forgery, theft and the like) the matter shall be reported to the police authorities also.

(2) When the matter has been fully enquired into, the Chief Executive Officer or the Block Development Officer shall send a complete report to the Commissioner and the Statutory Auditor, showing the total sum of money misappropriated or value of stores or articles or things lost, the manner in which the misappropriation was effected or the loss occurred, and the steps taken to recover the money, to punish the offenders and to prevent the recurrence of similar embezzlements or losses in future.

Scrutiny and checking of the claims received by a Parishad or a Samiti.

37. (1) Every claim received in the office of a Parishad shall be checked in the Finance Department before payment. Any excess payment made in any bill shall be recovered in cash or by short payment from a subsequent bill of the payee.

(2) Every claim presented to the office of a Samiti for payment shall be checked and initialled by the Deputy Accountant before the “ Pay ” order is signed by the Block Development Officer. If the Block Development Officer, for any reason, passes for payment any bill which the Deputy Accountant has objected to, the fact shall be immediately communicated by the Block Development Officer with the reasons and also with the views of the Deputy Accountant to the Chief Accounts and Finance Officer, who shall examine and give his decision in the matter either immediately, or at the time when he visits the Samiti Office for inspection.

33. In the following cases, transactions of a Parishad or a Samiti involving fractions of a rupee shall be carried out and brought to account in multiples of 5 paise, portions not below $2\frac{1}{2}$ paise being rounded off to 5 paise, and those below that amount being ignored :

(1) Payments to, and recoveries from Parishad servants and pensioners, each individual item in a pay and allowance, pension or travelling allowance bill being rounded off to a multiple of 5 paise, in the manner laid down in this rule :
Provided that—

(a) in the case of emoluments fixed by statute, amounts involving fractions of a rupee less than $2\frac{1}{2}$ paise shall also be rounded off to 5 paise ;

(b) in the case of deductions on account of service and other provident funds, and post office life insurance premia, the difference, if any, between the total recoveries made from a Parishad servant during the first eleven months of a year in accordance with the provisions of this rule and the amount recoverable in respect of the year as a whole under the rules applicable to the fund or post office life insurance premia shall be adjusted in the last month of the year by additional or short recovery, as the case may be, even if the same is not in multiple of 5 paise.

(2) Transactions between one Parishad and another unless it is not possible to eliminate from the original transactions fraction of a rupee which is not an exact multiple of 5 paise.

(3) Amounts converted into Indian currency from sterling or other foreign currencies.

(4) Payments for claims in respect of contingent and other charges, when claimants have no objection, provided that the rounding off of the fraction of a rupee to a multiple of 5 paise shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill.

(5) Deposits in favour of a Parishad and revenue recovered, other than those which are fixed by or under any law, are exempted from the operation of this rule.

39. The scrutiny and check of the various kinds of bills shall be made in accordance with the rules set out in Appendix IV to this Code.

40. Recoveries of over payments in cash or by short payment shall be adjusted as follows:—

Adjustment
of the Reco-
very of Over
payments.

(1) in the same financial year—

(i) they will ordinarily be adjusted by deduction from the current years' charge under the detailed head previously overcharged ;

(ii) if a recovery is made by short payment of an item chargeable to a detailed head under which the previous over payment occurred, no further adjustment is necessary as the short payment is set off against the excess payment ;

(iii) if a recovery is made in cash, the amount shall be taken to the concerned expenditure head as minus debit ;

(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 taken as a credit (i. e. minus debit) item under the expenditure head concerned.

(2) If in subsequent financial years—

Recoveries of such over payments except in respect of works in progress shall be accounted for under the relevant receipts major heads or under "Miscellaneous". In the case of works in progress, they may be taken in reduction of expenditure. In the case of Debt and Suspense heads of account, the recovery shall be credited to the [same head] irrespective of the financial year to which the original transaction relates.

¹ Substituted by G. N. of 19-12-69.

Applicability of the Bombay Treasury Rules, 1960 or any other Rules or Orders.

41. All financial transactions between a Parishad or a Samiti on the one hand and the State Government on the other shall be regulated by the appropriate provisions of the Bombay Treasury Rules, 1960, as amended from time to time or any other rules or orders relating to such transactions made in that behalf.

Custody of the Money received in the Finance Department of a Parishad or a Samiti.

42. (i) The money in the custody of the Finance Department of a Parishad or a Samiti shall be kept in a strong treasury chest and secured by two locks of different patterns. The Accounts Officer in the case of the Finance Department of a Parishad, and the Block Development Officer in the case of a Samiti, shall be responsible for the custody of all such money. All the keys of each locks shall be kept in the custody of the same person. As a general rule, the keys of each lock shall be kept apart from the keys of the other and in the custody of a different person where practicable. The chest shall never be opened without both the custodians being present.

(2) The Chief Accounts and Finance Officer shall verify the cash in the custody of the Finance Department of a Parishad by surprise check at least once in a quarter and the Chief Executive Officer shall also verify the cash balance at least once in six months. Whenever the cash is verified, the cash balance shall be tallied with that recorded in the Cash Book and reconciled.

(3) The counting of cash shall be made by the Accounts Officer or the Block Development Officer on the last working day of each month immediately after closing the cash account of the month ; and where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that day.

(4) In addition to the check prescribed in clause (3) above, the Block Development Officer and any other Officer-in-charge of the chest shall count the cash on hand in the custody of a Samiti at least once a quarter on any of odd day and the balance by actual count shall be compared with the Cash Book, and the excess or deficit, if any, noted in the Cash Book, and reported to the Chief Executive Officer and the Chief Accounts and Finance Officer. The Chief Executive Officer and the Chief Accounts and Finance Officer shall also verify the cash balance at the time of inspection or by surprise check at any time.

(5) The rules applicable to the verification of the cash balance shall apply *mutatis mutandis* to the verification of the cash balance recorded in the Petty Cash Book in Form 4.

Quantum and Forms of security.

43. (1) The staff and the Officers-in-charge of cash and stores shall be required to furnish security as follows, namely,—

	Rs.
(1) Cashier	1,500
(2) Store Clerk or Store Assistant	1,500
(3) Stamp Clerk	200
(4) Store-keeper	2,000
(5) Extension Officer (Works)	5,000
(6) All other Extension Officers	3,000
(7) Agricultural Assistant	2,000
(8) Gram Sevak or Panchayat Secretary	2,000
(9) Gram Sevika	500

GENERAL PRINCIPLES

11

In any other case, where the Chief Executive Officer considers that security should be taken from any such servant, such as stamp clerks, drivers of vehicles, etc., or officer of or working under a Parishad, he may, in consultation with the Chief Accounts and Finance Officer, determine the amount of the security after taking into account all the circumstances of that case.

¹[*Note*:—The Persons appointed to officiate in leave or deputation vacancies shall also be required to furnish security unless the Period of officiation is less than 120 days].

¹[(2) The securities shall be furnished in one of the following forms :—

(i) by execution of a personal security be in Form 5 for the appropriate amount. Where employee is required to furnish a security of Rs. 1,000 and above, he shall be required to furnish two sureties and execute the prescribe bonds in that behalf duly stamped according to the provisions of the Bombay Stamp Act, 1958, the stamp duty being paid by the Parishad.

The Head of the Department or the Block Development Officer, as the case may ³[be²[shall enquire himself or]shall cause enquiries to be made at the beginning of each financial year about the existence and solvency of the sureties and record a certificate to that effect in the Register of Securities.

(ii) Fidelity guarantee policies in Form 5-A. The policy should be from a company approved by Government. When the security is taken in this Form, the Zilla Parishad servant should be asked to execute a bond in Form 5-B.

(iii) in cash, either lump sum in Form 5-C or by monthly deductions from pay in Form 5-D. The following may also be accepted as security in lieu of cash,

(a) Government securities as defined in the Indian Securities Act, 1920 or securities specified in clause (c) or (d) of section 20 of the Indian Trusts Act, 1882 or Post Office Cash Certificates in Form 5-E.

(b) Deposits in Post Office Savings Bank in the Form 5-F when the security in lieu of cash in the above form is taken it should be formally transferred to the Head of Department or the Block Development Officer concerned by designation.

In respect of (a) above, a margin of 5 per cent on the market value of the paper to cover possible depreciation should be required at the time of first taking the security. The Head of the Department or the Block Development Officer who accepts these securities shall be responsible for securing that the security remains adequate ; and if there occurs a material fall in the market value of the securities which he has accepted, he may require that an additional security shall be deposited. Where the fall in market value of the securities exceeds 20 per cent, then in that case, additional security should invariably be taken.

(iv) by assignment of a Life Insurance or Endowment Assurance Policy and execution of a Security Bond in Form 5-G.

Before accepting the security in this Form, the Head of Department or the Block Development Officer should ascertain from the Life Insurance Corporation, whether the policy is valid and has been in force for a period of three years and its surrender value exceeds the amount of security to be furnished by at least 25 per cent.

¹ Inserted by G. N. of 24-4-72.

² Substituted by G. N. of 27-10-71.

³ Substituted by G. N. of 16-3-76.

The said Policy should be assigned by the Policyholder to the Head of the Department or the Block Development Officer by designation by making an endorsement in the following Form on the policy itself :—

“I hereby assign the within
..... policy to now residing at
..... signed in the presence of

Signature of Policyholder,
Address, Date.”

A written notice of assignment should be given to the Life Insurance Corporation immediately after accepting the security. The premium receipt and the assigned policy should be kept in the custody of the Head of the Department or Block Development Officer during the continuance of the agreement in Form 5-G.

(3) No employee shall ordinarily be allowed to hold, at any time, stores of the value of an amount larger than that for which he has furnished Security. If in order to enforce this provisions, it becomes necessary to direct an employee to furnish security for higher amount than that specified in sub-rule (1), the Chief Executive Officer may increase it to the extent deemed necessary.

(4) The Head of Department or the Block Development Officer shall maintain a register of security in Form 6. The Register shall show the name and designation of the Zilla Parishad servant who has furnished the amount and nature of the security ; the date on which bond, if any, is executed, the names of sureties and ¹[also the result of enquiry to be made under sub-rule (2) of this rule] every year regarding [sureties being solvent and alive.] ²[Such enquiries may be caused to be made by any officer of Parishad or the Samiti as he may think fit or by any Revenue Officer duly empowered by the State Government in this behalf].

The Chief Accounts and Finance Officer shall, during the year or at the time of inspection verify that the securities have been obtained or duly verified and are commensurate with the cash and valuables handled and the salary certificates of securities are obtained.

(5) The bonds mentioned against sub-rule (2) shall be retained permanently or until it is certain that there is no further necessity for keeping it.

(6) The securities requested to be furnished by the Zilla Parishad servants, entrusted with the collection or custody of cash, stores and stamps or other property of the Zilla Parishads shall be obtained within a period of 30 days from the date of taking over charge of the post by the person concerned. The Head of the Department or the Block Development Officer, may, in exceptional circumstances, to be recorded, extend this period for a further period of 30 days only in cases where he is satisfied that it is not possible for the Zilla Parishad servant concerned to furnish security within the period of 30 days. On no account should the total period to be allowed for furnishing security exceed 60 days.]

Delayed Claims on account of Pay and Allowances. 44. (1) ³[Subject to the provisions of sub-rule (3) of this rule], no claim on account of pay and allowances or on any other accounts not preferred within one year of its becoming due against a Parishad or a Samiti shall be paid without the sanction of the Chief Executive Officer :

¹ Substituted by G. No. of 16-3-76.

² Added by G. N. of 16-3-76.

³ Inserted by G. N. of 24-4-72.

GENERAL PRINCIPLES

13

Provided that no sanction will be required in respect of all petty claims up to Rs. 100 which are over one year old but not more than three years old.

Explanation:—The period of one year shall be reckoned:—

¹[(a) Deleted ;]

(b) in the case of officiating pay, from the date of receipt of the order sanctioning the promotion if the officiating pay is due for a past completed month or months, otherwise, from the following pay day ;

(c) in the case of leave salary, from the date of the order granting the leave ; and

(d) in other cases, from the date on which a claim became due, to the date of its presentation at the Office.

(2) The claims presented for payment six months or more after the date of sanction will again require the sanction of the Chief Executive Officer for payment as specified above.

²[(3) (a) Arrears of pay and allowances of Zilla Parishad servants may be divided into the following three categories, that is to say,—

(i) those due to Government servants who are on deputation or are finally allotted to the Zilla Parishad ;

(ii) those due to old employees of Local Bodies ;

(iii) those due to employees directly appointed by the Zilla Parishad.

(b) If the arrears due to Zilla Parishad Servants belonging to category (i) relate to a period when they were serving in Government departments, they should be dealt with under the provisions of rules 39 and 40 of the Bombay Financial Rules, 1959, and their parent departments under Government should arrange to obtain sanction to the investigation and payment of the arrears of claims and make payment to the persons concerned.

(c) If the claims relate to the period during which they were serving under Zilla Parishads, the provisions of this rule will apply.

(d) In the case of arrears due to Zilla Parishad Servants in category (ii) whose claims relate to a period prior to 1st May 1962 in respect of their service under the old Local Bodies, the Zilla Parishad should deal with such claims, as the connected old records will be available with them.

(e) Claims of Arrears of the Zilla Parishad Servants in the category (iii) will be entirely dealt with by the Zilla Parishad and the provisions of this rule shall apply to them.

(4) The right of the Zilla Parishad servant to travelling allowance and permanent travelling allowance shall be forfeited or deemed to have been relinquished if the claim therefor is not preferred within one year from the date on which it accrues].

45. All claims which are more than three years old and all claims against a Parishad or a Samiti which are barred by time under any provisions of any law relating to limitation, shall ordinarily be refused, and no claim on account of such time-barred items shall be paid without the sanction of the Parishad or the Samiti, as the case may be, each case being decided on merits.

II. Audit Objections

46. Every Parishad servant shall attend promptly to all objections and orders communicated to him by the Statutory Auditor. The ultimate responsibility to ensure that all audit objections are satisfactorily settled very expeditiously falls on the Chief Executive Officer and the Block Development Officer in respect of the Settlement of Audit objections.

¹ Deleted by G. N. of 24-4-72.

² Inserted by G. N. of 24-4-72

14

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Zilla Parishad and the Block Grant transactions respectively. Subject to this, the Heads of Departments are directly and personally responsible for the prompt and complete settlement of all objections and they shall at all times seek the assistance of the Chief Accounts and Finance Officer. The Chief Accounts and Finance Officer shall himself hold periodical discussions with the Head of the Department and the Statutory Auditor or his local representative whenever this will facilitate the quick settlement of objections. Special care shall be bestowed on such objections as involve the possibility of recurring loss being incurred unless quick remedial action is taken to prevent it.

47. The Chief Accounts and Finance Officer shall obtain periodical returns from all Officers of a Parishad, not later than the 30th June and the 31st December, of the objections received before the 31st December and the 30th June immediately preceding these respective dates but still outstanding on the former dates, with reasons therefore, irrespective of the fact that some of the objections are still under reference. Such cases can be extracted for subsequent explanation.

48. Where the Statutory Auditor intimates that any payment is unauthorised, the Chief Executive Officer or the Block Development Officer shall, on receipt of such intimation, place the matter before the Standing Committee or the Samiti, as the case may be, and take action according to its decision. He shall immediately thereafter forward a detailed report to the Statutory Auditor.

III. BANKING ARRANGEMENTS

Audit of the moneys received by a Parishad or a Samiti. 49. The moneys relating to a District Fund and all sums received therein, shall be kept in the District Central Co-operative Bank approved by the State Government under clause (b) of sub-section (3) of section 130 of the Act, or in the Government Treasury. All moneys received on account of a Parishad or a Samiti shall be credited forthwith into the Bank or the treasury. But even in places where banking or treasury facilities do not exist no amount shall remain uncredited for longer than a fortnight. In case where receipt amount to Rs. 100 or more on any particular day, they shall be credited into the Bank or treasury within twenty four hours thereafter or longer intervals, under the general or special orders of the Chief Executive Officer. The amounts thus received as well as the amounts directly paid into the Bank or the treasury shall be incorporated in the cash book in Form 7 through the register of receipts on receipt of the chalan or the daily scroll from the Bank in the Finance Department or the Accounts Branch, as the case may be.

Watch up the demand and collection of dues of a Parishad or a Samiti. 50. (1) In order to ensure that the various levies, taxes and other amounts due to a Parishad or a Samiti are demanded and collected in time, the Head of the Department under the Parishad and the Block Development Officer so far as the Samiti is concerned, ¹[shall maintain a Collection Register, a Demand, Collection and Balance Register and a Register showing income for which there is no fixed demand in Forms 8, 9 and 9-A, respectively]. The former Register shall also be maintained in cases where the work of collection of Parishad or Samiti dues is done by outside collection staff who are also authorised to receive the moneys and sign the receipts. These collections shall be either handed over to the Head of the Department or paid directly into the Bank or treasury at frequent intervals and the procedure prescribed in sub clause (2) of this rule shall then operate in respect of collections handed over to the Head of the Department.

(2) All money transactions to which any Head of a Department or any subordinate authority under a Parishad or a Samiti is a party in his official capacity, shall, forthwith and without any reservation, be brought to account in a Petty Cash Book in Form 4.

¹ Substituted by G. N. of 19-12-69.

GENERAL PRINCIPLES

15

The Head of the Department or the Officer-in-charge shall verify the cash balance as disclosed in the Petty Cash Book with the cash balance actually in hand and record a certificate to this effect on the last working day of each month. He shall also review the progress made in the prompt payment of Parishad receipts into the Bank and the disbursement of various undisbursed amounts to the parties concerned. Such undisbursed amounts shall not be retained beyond three months after which the amounts shall be recredited into the Bank.

(3) The dues of a Parishad or a Samiti may be received in the Finance Department or as the case may be, the Accounts Branch. The receipt shall be signed by the Cashier and [Head of the Department or the Deputy Accountant] in the Parishad Office and the Cashier and the Deputy Accountant in the Samiti Office:

Provided that when any moneys are paid by any person directly into the Bank for credit to that District Fund, no official receipt need be issued in respect of such payment.

(4) All moneys received by any authority of a Parishad or a Samiti shall, without exception, be acknowledged by a receipt in double-sided carbon duplicate in Form 10 issued on the date of receipt which shall be handed over to the payee. If the amount exceeds Rs. 20, the receipt shall be stamped with a revenue stamp.

(5) If the dues of a Parishad or a Samiti are received by cheque, an acknowledgement of the cheque shall be given in the following form :

..... Zilla Parishad, Panchayat Samiti.
Dated :

Received from Cheque No.,
dated the.....for Rs. drawn by
.....on Bank subject
to realisation.

Signature

Head of Department/Accounts Officer,
Block Development Officer.

A formal receipt for money shall be issued only after the clearance of the cheque by the Bank; and on the day the intimation of this clearance is received in Office, the amount specified in the cheque shall be entered in the Cash Book.

In order to keep a record that all cheques are dealt with promptly and systematically, they shall be entered in a Register of Cheques Received in Form 11. This Register shall be scrutinised every month and submitted to the Chief Accounts and Finance Officer or the Block Development Officer for scrutiny and signature on the 15th of the following month.

(6) Where a fixed sum is received, face value tickets may be used, duly stamped by a date stamp and initialled by the receiving officer in token of receipt.

51. [Scrutiny and payment of claims against a Parishad or a Samiti presented by a person came on the establishment of a Parishad (1) Any person other than a person born on the establishment of a Parishad having a claim against a Parishad or a Samiti, shall present his claim in the appropriate forms prescribed in these rules duly receipted and stamped with a revenue stamp if it exceeds rupees twenty unless exempted from payment of stamp duty.

* Substituted by G. N. of 19-12-69.

(2) All claims against a Parishad or a Samiti may be classified into two categories.—

- (a) Claims of the staff ;
- (b) Claims of outside parties.

The bills in respect of claims of the staff shall be prepared by the concerned Head of Department or, as the case may be, the concerned Branch of the Panchayat Samiti Office. Bills in respect of claims of outside parties shall be prepared by the claimants themselves in the appropriate forms prescribed under these rules and the claimants shall forward them to the concerned Administrative Department of the Parishad, or, as the case may be, to the concerned Branch of the Samiti Office.

(3) Bills of all categories shall on their receipt be entered in the Register of Bills received for Payment in Form 12 serially in order of their receipts. This Register shall be maintained in the Offices of all administrative Heads of Departments of the Parishad and in the Samiti office. In these Offices the bills shall be scrutinised generally, and if in order, shall be passed for payment, to the extent admissible, under the full and dated signature of the officer concerned or of the Block Development Officer. Such bills, duly passed for payment, shall then be passed on to the Finance Department of the Parishad or the Accounts Branch of the Samiti, as the case may be, for further disposal as indicated below :—

In the Finance Department or in the Accounts Branch the bill shall be scrutinised in detail, and if the claim is found admissible and the authority good, i.e. if the charge is based on proper sanction and if the signature of the claimant be true and in order, such bill shall be submitted through the Head or Deputy Accountant of the Finance Department or through the Deputy Accountant of the Samiti to ¹ [Accounts Officer if the bills is for amount not more than Rs. 5,000 and in other cases to] the Chief Accounts and Finance Officer or to the Block Development Officer, as the case may be for his approval. The approval takes the form of a "Pay" order at the foot of the bill to be fully signed and dated by the ¹ [Accounts Officers], the Chief Accounts and Finance Officer or the Block Development Officer. The "Pay" order shall specify both in figures and in words the amount to be authorised for payment. The Officer making a "Pay" order shall be held personally responsible for seeing that the bill is complete in all respects and affords sufficient information as to the nature of the payment to be made and bears proper account classification. A systematic record of all bills received in the Finance Department or the Accounts Branch shall be kept by the Chief Accounts and Finance Officer or the Block Development Officer, as the case may be, in Form 12 to ensure a careful watch over the disposal of the claims so received, A weekly report of all bills outstanding for over a week from the date of their receipt shall be submitted for the information of the Chief Executive Officer by the Chief Accounts and Finance Officer, and, if desired by the Chief Executive Officer, also by each Block Development Officer.

52. (1) After the bill has been passed by ¹ [the Accounts Officers or] the Chief Accounts and Finance Officer or the Block Development officer, as the case may be and the order to pay endorsed thereon, a cheque signed by the appropriate officer shall be drawn on the Bank except where payment in cash is permissible under these rules. The cheque shall be entered on the "payment", side of the Cash Book on the date on which it is drawn.

(2) The payment of any bill shall not be made nor the expenditure shown as incurred by transferring the amount involved to a "Deposit" head.

¹ Inserted by G. N . of 6-3-76.

53. At the end of each month, the Chief Accounts and Finance Officer or the Block Development Officer as the case may be, shall examine all bills for the month except those for establishment charges, satisfy himself that the charges have been properly vouched for and the sub-vouchers have been so defaced as to preclude the possibility of their being used in support of any other claim. When a claim is preferred on a duplicate bill, or a duplicate receipt is attached to any pay bill, the Drawing Officer shall certify thereon that the original bill has not been paid or that the original receipt has not been used in support of any other bills, as the case may be.

Preparation of the Monthly Abstract of Bills received during the month.

54. Not later than the 10th of every month the Head of Department shall prepare an abstract of bills received during the month preceding the month of report and outstanding bill the end of the previous month in the following form and submit it to the Chief Executive Officer through the Chief Accounts and Finance Officer. (Thus, on the 10th of July, a report should be prepared of all bills received up to the 31st May but not paid or disposed of by the 30th June.

- (1) Serial No.
- (2) Date of receipt
- (3) From whom received
- (4) Particulars of bill on what account
- (5) Amount
- (6) Reasons for delay. (If the bill has been forwarded to the Finance Department, the date should be mentioned)
- (7) When expected to be passed or disposed of
- (8) Remarks

IV. COMPILATION OF ACCOUNTS

55. (1) All revenue receipts and other realisations received in the Office of a Parishad or a Samiti including Government grant and those appearing in the Bank's daily scroll or treasury pass-book shall be entered in the Register of Receipts in Form 13. Separate Registers in Form 13 shall be maintained by a each Block Development Officer in respect of receipts relating to the Parishad and the Samiti. In this register a sufficient number of pages should be allotted to each major head of receipt, and under each minor head, compilation should be made for each sub-head and detailed head separately.

Maintenance of the Register of receipts.

(2) At the end of each day, the totals under each minor, sub and detailed head shall be tallied with those in the Cash Book (Receipt side) under the column "Receipts realised". In this Register of Receipts, daily and progressive figures of receipts under each minor, sub and detailed head shall be worked out so as to arrive at the total monthly realisations under each such head. The daily and progressive totals shall be checked and initialled daily by the Deputy Accountant. At the time of the monthly closing of accounts, an abstract of adjustment carried out by transfer entry shall be incorporated in this Register and the Progressive to that inclusive of all such adjustments shall be arrived at. The Register shall be submitted to the Accounts Officer in the case of the Finance Department and to the Block Development Officer in the case of the Samiti on every 15th and the last working day of the month. The Register maintained in the Finance Department shall also be submitted to the Chief Accounts and Finance Officer along with the monthly account. Progressive totals shall be carried forward from month to month so that the total annual receipts under each head are available at any time. The monthly compilation of the Register shall be completed before the 5th of the succeeding month.

Maintenance of 'Cash Book'. 56. All payments made, whether in cash or by cheque, shall be entered in chronological order on the "payment" side of the Cash Book, full particulars of the payments being recorded there in brief. Every entry of payment shall be attested by the Accountant.

Note.—Vouchers should have one Serial number chronologically for all Departments.

57. The Parishad or the Samiti shall maintain a Cash Book in Form 7. All receipts and realisations in cash or by cheque shall be entered in the Cash Book daily in chronological order as and when the transactions occur. In case where the amount creditable to the District Fund is collected at places other than the Finance Department or the Accounts Branch, the Collecting Officer shall maintain a petty Cash Book in Form 4 to record the receipts collected and the payments thereof into the Bank of Parishad or Samiti Office as prescribed in rule 50.

The Cash-Book shall be closed and balanced daily under the signature of the Accounts Officer or the Block Development Officer and the total of receipts and payments for the day shall tally with the Register of Receipts under rule 55 and the Register of Expenditure under rule 58. For this purpose, an abstract shall be drawn up daily in the Cash Book and the figures in the abstract shall tally with the figure in the Register of Receipts or the Register of Expenditure daily as well as monthly. The closing balance as per Cash Book shall be compared with the balance as per Bank or treasury records and a Reconciliation Statement shall drawn up on the last working day of the month for analysing the difference between the closing the balance as shown in the Cash Book and as shown in the Bank or Treasury records. Where the differences are due to any errors, immediate and effective steps shall be taken to rectify these errors or otherwise clear the differences. The cheques remaining encashed for more than three months shall receive the personal attention of the Chief Accounts and Finance Officer or, as the case may be, the Block Development Officer.

Note.—A copy of the Bank Reconciliation Statement shall be appended to monthly accounts.

Maintenance of the Register of Expenditure. 58. (1) A Register of Expenditure shall be maintained by each Parishad and Samiti in Form 14 for recording therein gross payments made daily in the Finance Department, or as the case may be, the Accounts Branch. Separate Register shall be maintained by each Block Development Officer for expenditure relating to the Parishad and the Samiti. In each such Register, a sufficient number of pages shall be allotted to each major head of expenditure; and under each major head, compilation shall be made for each sub-head separately. At the end of each day, an abstract shall be prepared for working out the daily totals under each minor and sub-head. Daily progressive figures of expenditure under these heads shall then be worked out so as to arrive at the total monthly expenditure under each head. The daily progressive totals shall be written in red ink so as to distinguish them from individual entries of expenditure, and the totals shall be checked and initialled daily by the Deputy Accountant. At the time of monthly closing of accounts, an abstract of adjustments carried out by transfer entry shall be incorporated in this register, and the progressive total, inclusive of such adjustments shall be arrived at. This Register shall be submitted to the Accounts Officer and to the Block Development Officer on every 15th and the last working day of the month. The Register maintained in the Finance Department shall also be submitted to the Chief Accounts and Finance Officer along with the monthly accounts. The progressive totals shall be carried forward from month to month so that the total annual expenditure under each head is available at any time. The monthly compilation of the Register shall be completed before the 5th of the succeeding month.

(2) From the Register of Receipts/Expenditure pertaining to transactions of the Parishad, major headwise compilation sheets in Form 15 shall be prepared by the Finance Department as well as the Accounts Branch in quadruplicate, distributed as under, namely,—

Preparation of the Major Headwise Compilation sheets of Receipts/Expenditure.

(i) the first copy shall be used as Office copy;

(ii) the second copy shall be sent to the Finance Department with vouchers;

(iii) the third copy shall be sent to the Finance Department for transmission to the concerned Head of Department;

(iv) the fourth copy shall be sent to the finance Department for return to the Block Development Officer after reconciliation.

(3) The copies of compilation sheets received in the Finance Department shall be checked in the Finance Department and the third copy shall be transmitted to the concerned Head of Department for checking the entries therein and posting the expenditure therefrom in the Progressive Register of Works/Schemes. The Head of Department shall then reconcile the figures as posted in the compilation sheets with the vouchers available in the Finance Department and sign certificates Nos. 1 and 2 on the compilation sheet. The necessary Reconciliation Memorandum (in duplicate) in Form 16 shall also be simultaneously prepared by the concerned Head of Department and sent to the Finance Department for adjustment in the accounts in hand. To maintain a watch over the disposal of Reconciliation Memos, they shall preferably be issued from bound books and be machine-numbered.

Preparation of the Reconciliation memorandum.

(4) On receipt of a Reconciliation Memo, the Finance Department shall carry out the corrections in the subsequent month's account and incorporate them in the compilation sheet of that month received from the concerned Samiti so that the Head of Department may examine the same corrections during reconciliation of expenditure for that month. Certificate No. 3 shall then be signed by the Accountant of the Finance Department and a corrected fourth copy shall be sent to the Block Development Officer for note and file. The rectification of errors prescribed in this rule is to be done in the subsequent month's account, so that the finalisation of the monthly accounts may not be held up.

59. A Transfer Entry Book in Form 17 shall be maintained in order to correct errors of classification, to bring to account recoveries of overpayments and to relieve suspense funds of accounts. Transfer entries in Form 18 shall be made in as concise a manner as possible and all particulars sufficient to explain both the nature of the adjustment and the grounds for correction shall be clearly stated. Every such entry shall be initialled by the Chief Accounts and Finance Officer in token of correctness.

Maintenance of transfer entry book.

60. (1) The figures of Receipts and Expenditure of the Parishad, communicated by the Samitis, as also those compiled by the Finance Department for headquarters transactions, shall be pooled together major, minor and primary headwise in the monthly Classified Abstract of Receipts/Expenditure to be maintained by the Finance Department in Form 19. In this Form, all transfer entries shall also be exhibited distinctly in the column provided for the purpose against the minor heads of accounts affected. The aggregate figure of receipts/expenditure so arrived at shall be incorporated in the monthly Consolidated Abstract of Receipts/Expenditure in Form 20 of the entire Parishad, to be prepared by the Finance Department. The face sheet of the account so compiled in Form 20 shall be got approved by the Chief Executive Officer monthly by the 20th of the month following the month to which it pertains. Extracts from the Monthly Consolidated Abstract shall be prepared Major Headwise and submitted thereafter to the Standing Committee for approval as required under section 109 of the Act.

Maintenance of Classified Abstract of Receipts/Expenditure and monthly Consolidated Abstract of Receipts/Expenditure.

(2) Each Parishad and Samiti shall maintain a Consolidated Abstract of Receipts and Expenditure of the Parishad or the Samiti in Form 20.

(3) Each Samiti shall maintain two Consolidated Abstract for Parishad and Samiti receipts and expenditure separately from the figures in Forms 13 and 14 maintained by them in accordance with rules 55 and 58. A copy of the Abstract relating to the Parishad receipts and expenditure shall be sent in the form of monthly accounts in Form 21 along with the chalans, vouchers, etc., to the Finance Department of the Parishad by the 5th of the succeeding month for incorporation in the general accounts of the Parishad. Similarly the Consolidated Abstract of all Receipts and Expenditure relating to the Parishad at the headquarters as well as in the various Samitis shall be prepared in Form 20.

61. The Samiti shall examine and pass the monthly accounts of receipts and expenditure in so far as Block Grants are concerned. The Samiti shall then forward by the 20th of each month a copy of the entries in the Consolidated Abstract pertaining to Block Grant transactions for the previous month as well as progressive figures of receipts and expenditure in Form 21 to the Chief Accounts and Finance Officer and the Chief Executive Officer of the Parishad for information.

62. Apart from the monthly accounts to be compiled under rule 61, i. e. 12 monthly accounts in all for each financial year, there shall be compiled, if necessary, one or two supplementary accounts for embodying or incorporating (a) all corrections of the errors in classification discovered in the twelve monthly account; and (b) all annual adjustment required to be carried out in the accounts by the Samiti or the Finance Department as the case may be, by the 10th May and 10th June each year in respect of the previous financial year and submitted in the manner prescribed in rules 60 and 61.

63. In order to ascertain the balance, in the District Fund for the whole Parishad every month, the Parishad shall, by the 20th of the month, draw up an abstract in the following Form in respect of the previous month :—

	P. S. (A)	P. S. (B)	P. S. (C)	Z. P.	Total	
	1.	Opening balance	..	..	..	..
<i>Add:</i>	2.	Total receipts during the month of	..	..	..	..
	3.	Total	..	..	..	..
<i>Less:</i>	4.	Total disbursements during the month of	..	..	..	..
	5.	Balance as per Cash Book	..	..	..	..
	6.	Net balance in Bank as per Bank statement	..	..	..	..
	7.	Difference between items 5 and 6	..	..	..	..
	8.	Particulars of difference in brief.—				
		(a) Misclassification in Bank non-Parishad/Samiti amounts in correctly credited by Bank.				
		(b) Parishad/Samiti Cheques encashed but not debited by Bank.				
		(c) Parishad/Samiti Cheques issued but not encashed.				
		(d) Remittances into Bank not accounted for in Parishad/Samiti total.				
<i>Less:</i>	(a)	Remittances from Parishad/Samiti not accounted for by Bank.	..	..	..	..
	(b)	Non-Parishad/Samiti cheques debited by Bank	..	..	..	..
		Net difference	..	..	..	..

A copy of this abstract shall invariably be enclosed with the monthly account.

GENERAL PRINCIPLES

21

64. (1) The accounts of the Parishad/Samiti shall be balanced annually on the last day of the financial year, viz., 31st March. At the end of the financial year, by 5th June succeeding, each Samiti shall compile the accounts of the Samiti for the whole year ; and after they are passed by the Block Development Officer, submit a copy thereof to the Parishad. The accounts shall be accompanied by a statement in Form 22 containing particulars of all the works or development scheme undertaken or in progress during the year and the sums expended on each work or development scheme.

Ascertaining the Annual balance in the Distt. Fund.

(2) The Chief Executive Officer and the Block Development Officer shall communicate the closing balance of the District Fund on 31st March each year as revealed by the Cash Book by telegram to the Regional Deputy Chief Auditors, Local Fund Accounts, Bombay, Poona, Nagpur and Aurangabad on the first working day thereafter :

Reporting of closing balance of the Distt. Fund.

Provided that if the Office of the Samiti is situated at a place where there is no Telegraph Office, the closing balance shall be reported by an "express delivery" letter.

65. The Chief Accounts and Finance Officer shall, by the 30th June, draw up the annual account of the whole Parishad, accompanied by the accounts of the various Samitis.

Drawing up of the Annual Account of the whole Parishad accompanied by the accounts of various Samitis.

66. ¹[The Parishads and Samitis shall follow the instructions contained in Appendix V in respect of "Block Accounts".]

Instructions regarding Block Accounts.

²[66-A. (1) The Statement of accounts of receipts and expenditure of the Zilla Parishads and the statement of variations of expenditure referred to in section 136 (1) of the Act shall be prepared by the Chief Executive Officer respectively in Form 21-A ³[* * * *] on or before the 10th July ³[* * * *] next following the close of the financial year to which the statements relate.

Preparation of the Statement of Accounts of Receipts and Expenditure and statement of variation of expenditure.

(2) The statement of accounts of receipts and expenditure of the Panchayat Samiti and the statement of variations of expenditure referred to in section 136 (2) of the Act shall be prepared by the Block Development Officer respectively in Form 21-C and Form 21-D on or before the 12th June and the 19th June next following the close of the financial year to which the statements relate and the statements so prepared shall be forwarded by him to the Chief Executive Officer on or before the 20th June.

(3) The statements of accounts and the variations prepared by the Chief Executive Officer under section 136 (1) of the Act and also the statements of accounts and variations received by him from the Block Development Officer shall be placed by the Chief Executive Officer before the Finance Committee on or before the 10th August. The Finance Committee shall scrutinise the statements and prepare its report on or before the 25th August.

(4) The accounts prepared by the Chief Executive Officer under section 136 (1) of the Act and the report of the Finance Committee in relation thereto shall be considered by the Zilla Parishad on or after the 15th September and shall be approved by it on or before the 30th September.

¹ Substituted by G. N. of 8-6-81.

² Inserted by G.N. of 6-6-81.

³ Deleted by G.N. of 6-1-83.

(5) The accounts prepared by the Block Development Officer under section 136 (2) of the Act and the report of the Finance Committee in relation thereto shall be considered by the Panchayat Samiti on or after the 30th August and shall be approved and forwarded by it with its remarks to the Zilla Parishad on or before the 15th September.

(6) The accounts prepared under section 136 (1) of the Act together with the report of the Finance Committee thereon shall be forwarded by the Chief Executive Officer to the State Government under section 136 (6) of the Act if the accounts are not approved by the Zilla Parishad, on or before the 30th September.

(7) If the accounts of Panchayat Samiti which are forwarded to the Zilla Parishad on or before the 30th September the same shall be forwarded by the Chief Executive Officer to the State Government under the said section 136 (7).

(8) The abstract of the statement of accounts referred to in section 136 (8) of the Act shall be prepared by the Block Development Officer in Form 21-E on or before the 15th October.

(9) The abstract of the statement of accounts referred to in section 136 (9) of the Act, shall be prepared by the Chief Executive Officer in Form 21-E on or before 15th October and the same together with statement of accounts of all the Panchayat Samitis in the District forwarded by the Block Development Officers shall be published by the Chief Executive Officer before the 15th November in the Maharashtra Government Gazette.]

Maintenance
of the Pro-
gress Register
of work
Schemes.

67. (1) Each Head of Department of the Parishad and the Samiti shall maintain a Progress Register of Works Schemes in Form 23 in respect of the expenditure relating to the Parishad and the Samiti respectively. This Register shall contain complete details of the various works and schemes and their progress from time to time from the date of their commencement to the date of their completion. It shall be divided into sections, each section being allotted to each development scheme or work or an individual item of service. Complete details of expenditure shall be entered in this Register after getting the information from his own records and from the different Samitis in Form 24. Of the year it shall be carried forward to the pages allotted or the Register completed by the 15th day of the succeeding month.

(2) The figures as recorded in this page shall then be reconciled monthly before the end of the following month with the figures in Form 20 in the Finance Department or the Accounts Branch and a certificate of reconciliation got recorded in this Register from the Finance Department of the Accounts Branch. The Head of the Department will work out the Schemewise details of expenditure and get them reconciled with those booked in Form 20 by the Finance Department by reference to his record and the fair copies of the vouchers available in the Finance Department. The Register shall then form the basis for furnishing any statistical or other information required by Government, etc. These Registers shall then be placed before the Subject Committee concerned or the Samiti for review in the first meeting of the Subjects Committee or the Samiti held after certification of Form 20 by the Finance Department, or, as the case may be, by the Accounts Branch.

Figures or
Information
to be furnished
by a Parishad
to the State
Govt., the
Commissioner
and the
Statutory
Audit.

68. The State Government, the Commissioner and the Statutory Auditor, may, at any time, call for figures of expenditure, receipts, statistical information, details of progress of development schemes and the like from the Parishad or the Samiti or both, and thereupon, it shall be incumbent on the Parishad and the Samiti to furnish the figures or information called for by the State Government, the Commissioner, and the Statutory Auditor, with the least practicable delay.

CHAPTER III

PAY AND ALLOWANCES

69. (1) The monthly Honorarium and House Rent Allowance admissible to the President, the Vice-President and the Chairman of the various Committees and the Chairman and the Deputy Chairman of the Samitis shall be drawn in Form 25.

Drawal of monthly Honorarium and H. R. A. of Office-bearers of a Parishad/Samiti.

(2) The pay and allowances of members of Class III and Class IV service (except primary School Teachers) and the staff paid out of block grants shall be drawn by the Head of the Department and the Block Development Officer, respectively in Form 26.

Drawal of Pay and allowances of Cl. III and Cl. IV Servants (except Primary School Teachers) of a Parishad/Samiti.

(3) The instructions contained in Appendix VI shall be followed in the preparation of the Pay bills of these establishments.

Preparation of the Pay bills of Establishment.

(4) The drawal and disbursement of the pay and allowances of Primary School Teachers shall be regulated as specified in Appendix VII.

Drawal and disbursement of Pay and allowance to Primary School Teachers.

70. (1) Pay bills of the establishment shall be finalised not more than five days before the last working day of the month by the labour of which the pay and allowances are earned. Disbursement of the pay and allowances shall not be made earlier than the first working day of the month following the month for which they are due. In the event of transfer to another Parishad, dismissal resignation or death of a member of the staff. Separate bills for the pay and allowances of that member, due for part of a month, shall be prepared, and these may be paid before the end of the month.

Preparation, drawal and disbursement of pay bills of the establishment.

(2) Pay and allowances, shall, irrespective of the hour of death, be payable for the day on which death takes place.

(3) In special circumstances, disbursement of pay or allowances may, with the sanction of Government, be made at any time during the last three working days of the month for which pay and allowances are due.

(4) Pay-bills shall be prepared separately for each section of the permanent and temporary establishments. The names of both the substantive and the officiating incumbents shall be shown against each post. When pay is drawn for 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.

24 MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

(5) 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 a note of the supplementary bill shall be recorded on the original bill in which the charge was withheld in order to prevent a second claim from being entertained.

(6) Arrears of pay or allowances shall not be drawn in the ordinary monthly bill but shall be drawn in a separate bill, the amount claimed for each month being entered separately, quoting the bill from which the charge was omitted or withheld or on which it was refunded by deduction or of any special order sanctioning the payment with retrospective effect. Such bills may be paid at any time and may include as many items as may be necessary.

(7) Fines shall not be recovered in cash from the pay of members of establishment, but shall be shown in the column "Fines" in the pay-bill.

71. (1) The following classes of recoveries only shall be made by deduction from pay-bills :—

- (a) Fines imposed on members of the establishment ;
- (b) Recoveries on account of advances for the purchase of a conveyance of pony ;
- (c) Recoveries on account of security deposits by employees ;
- (d) Recoveries on account of advance of pay on transfer ;
- (e) Recoveries on account of festival advance ;
- (f) Recoveries on account of life insurance premia, with the written consent of the Parishad servant ;
- (g) Recoveries on account of Provident Fund subscription and advance ;
- (h) Income tax ;
- (i) Premia for Postal Insurance ; and
- (j) Recoveries of dues of Co-operative Societies ;
- (k) Recoveries of Cumulative Time Deposit of Post Offices.

(2) Each of these deductions shall be fully and properly classified.

72. When the name of any person appointed either permanently or on probation appears for the first time in a pay-bill, in the case of a person previously holding another post, the last pay certificate, and, in the case of a person appointed for the first time, the health certificate, shall be appended to the pay-bill.

73. When a periodical increment is drawn for any Class III Servant of the Parishad in any pay-bill, it shall be supported by an increment certificate signed by the Drawing Officer.

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

75. Payment of the establishment pay-bills will be made by drawal of the following cheques :—

(1) A cheque in favour of the Drawing Officer or the Block Development Officer for the net amount payable to the non-gazetted staff serving at Parishad or Samiti headquarters. This cheque will be encashed by the Drawing Officer or the Block Development Officer who will arrange the disbursement of moneys to the various members of the staff and obtain their acknowledgements.

(2) One cheque in favour of the highest officer of the particular department in the Samiti or elsewhere (other than headquarters) for the net amount payable

PAY AND ALLOWANCES

25

to the staff of that department serving in the Samiti or elsewhere. The particular Departmental Officer will encash the cheque and arrange the disbursement of the amounts to the members of the staff and take their acknowledgments.

(3) Separate cheques for (a) recoveries on account of Provident Fund subscriptions as well as Provident Fund advances; (b) Income Tax; (c) Postal Life Insurance Premia; and (d) Recoveries on account of attachment from a Civil Court; (e) Post Office Cumulative Time Deposit recoveries subordinates.

The first will be paid by transfer credit to the Provident Fund, the second and the third will be in favour of the Treasury Officer for payment by transfer credit to "Income Tax" and "Postal Life Insurance", the fourth will be despatched to the appropriate Court Official and his acknowledgement obtained and the fifth will be drawn in favour of the Post Master/Sub-Post Master concerned and sent with the Pass Books and covering list showing Pass-Book Nos., names of persons, rates of calculation, etc., for credit to the respective Cumulative Time Deposit Accounts of the subordinates.

76. The Officer signing a pay-bill shall be personally responsible for all pay and leave salaries and allowances 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 Drawing Officer. If in any case it is not convenient to obtain the payee's receipt on the bill itself, a separate receipt shall be obtained and attached to the bill.

77. (1) When a cheque in payment of pay and allowances of establishment of a Department is encashed in that Department, the amount of the cheque shall be entered on the Receipts side of the Petty Cash Book in Form 4 and the disbursement; therefrom made on that day shall be entered in one lump sum on the Payments sides and details of the undisbursed amounts shall form a part of the closing balance of that day. Subsequent payments made on later days shall be entered item-wise on each day. The outstanding amount at the end of each such day shall be tallied with the total of the individual items. This balance shall be attested by the Head of the Department or any Gazetted Officer authorised by him. At the end of every month, the balance in hand shall be verified by him and a certificate of verification, duly signed, shall be recorded in the Petty Cash Book.

This procedure shall apply *mutatis mutandis* in the Samiti Office.

(2) A receipt shall be obtained for every payment and shall be attested by the Disbursing Officer.

(3) At the end of every month, an abstract shall be made out showing the details of the undisbursed amounts. Such undisbursed amounts may be credited to the Zilla Parishad at the end of the month, unless they are expected to be disbursed during the succeeding month. No amount drawn and credited to the Register shall be kept outstanding for more than three months from the date of its drawal.

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

78. (1) The Travelling Allowance claims of the Councillors of the Parishad including the President, the Vice-President and the Chairman of the various Committee and the Chairman and the Deputy Chairman and members of the Samitis and Gazetted Officers of the Parishad and the Samitis shall be drawn in Form 27.

Drawal of Claims of office-bearers and non-gazetted establishment of a Parishad/Samiti.

(2) The claim for travelling allowance of members of non-gazetted establishment shall be preferred in Form 28.

CHAPTER IV

CONTINGENT AND OTHER CHARGES INCLUDING STORES

I. Contingencies

79. The money required for incurring contingent expenditure shall be drawn in Form 29. No money shall be drawn unless it is required for immediate disbursement. The bills shall be accompanied by sub-vouchers, payee's receipt, supplier's bills and the like, which shall contain full details of the supplies made or the services rendered in respect of which the payment is required to be made. When the payment is actually made, the supply bills, etc., shall be so defaced that they cannot be used for making another payment by inadvertance or otherwise. In the case of Supplies specially, the officer who has received the supplies shall, before payment is made, record a certificate on the bill to the effect that the materials, articles, etc., have been received in good condition and have been entered in the appropriate Stock Register or numerical account, reference to the pages of the Register or account being indicated on the bills.

80. A Register of Contingent Expenditure shall be kept by each Head of Department and the Block Development Officer in Form 30 in respect of expenditure relating to this Department and Samitis Office. Entries made in it shall be initialled by the Officer who draws the contingent bills.

II. Procurement of Stores

81. (1) Subject to the provisions of sections 126 and 141 (2) and the Third Schedule to the Act, all purchases of articles of stationery, furniture, equipment, machinery and other stores manufactured according to specific standards or tests, required by the Parishad or Samiti, shall be made by the Chief Executive Officer, or in respect of expenditure from Block Grants, by the Block Development Officer :

Provided that the Executive Engineer, Parishad or a Block Deputy Engineer may purchase building materials to meet requirements of sepcific works or to meet annual requirements generally, subject to prior approval of the Chief Executive Officer or the Block Development Officer, as to the quantity of each category of material.

(2) When a tender for the supply of materials is accepted at a higher rate on the specific understanding that its performance shall be within a specified period, the contract shall contain a specific penalty clause to the effect that in a case the contract is not fulfilled within that period, the payment will be at the lowest rate tendered for the performance. The amount of the security deposit in such cases shall also be proportionately increased by an amount which can be assessed on the basis of the difference between the rates in the accepted tender and the lowest tender.

82. Articles shall be purchased in bulk and in the most economical manner, ordinarily, once in a year. But such articles of day-to-day consumption, which cannot be purchased much in advance of actual requirements, if such purchase is likely to be unprofitable to the Parishad due to their perishable nature, may be purchased as frequently as necessary.

83. (1) Except as otherwise provided in these rules, articles of specific Standards or tests or both may be purchased locally within the District or elsewhere.

CONTINGENT AND OTHER CHARGES INCLUDING STORES

27

(2) Where the estimated purchase price of an article in bulk quantity, required for a year, is—

(i) rupees one thousand or more but less than rupees five thousand such purchase may preferably be made from amongst manufacturers and suppliers approved by the Director of Industries and Central Stores Purchasing Officer, Maharashtra State, Bombay, and

(ii) rupees five thousand or more, such purchase shall be made by inviting quotations only from such manufacturers and suppliers :

Provided that when an article of the required or comparable standard is manufactured or procured for sale by a department, institution or organisation or the Central or the State Government, a quasi-Government institution, an institution sponsored or financially assisted by the Central or the State Government or an industrial co-operative society, purchase of such article may be made from such department, institution, organisation of society in preference to other manufacturers and suppliers :

Provided further that the Parishad or the Samiti may send requisitions for its requirements in respect of articles of stationery for office use to the Director of Government Printing and Stationery, Bombay.

(3) Every article shall be subject to a thorough inspection for verification of its standard and suitability, by the Head of the Department concerned, who shall invariably issue an "approval certificate" before the actual purchase is made.

(4) The Parishad and the Samiti shall send requisitions in Form 31 for their requirements of all engineering stores (e. g. radio sets, accessories, spare parts and other plant and machinery articles) required for the working of the Rural Broadcasting Scheme, to the Rural Broadcasting Head Office and Central Stores at Bombay.

84. Equipment, plant machinery, automobiles, office appliances, special instruments and apparatus costing more than rupees one thousand each, and articles annually required in quantities aggregating to not less than rupees ten thousand for each category of articles of lower cost but not locally available, shall ordinarily be purchased through the Director of Industries and Central Stores Purchasing Officer, Maharashtra State, Bombay, Subject to such procedure and conditions as he may lay down from time to time :

Provided that specialised machinery or equipment having only one make or manufacture or spare parts of machinery or equipment of particular make or manufacture may be purchased from such manufacturer or his authorised supplier :

Provided further that the State Government may, by a general or special order, require or authorise the direct purchase of any article or class of articles from any particular manufacturer or supplier.

85. Notwithstanding anything contained in the foregoing provisions of these rules, a Chief Executive Officer may make purchases of articles in emergent circumstances but subject to such limitations as the Parishad may by any general or special order impose.

86. (1) Articles which are for the time being controlled by the Central or the State Government in release or in price shall be purchased from registered or authorised stockists.

(2) Building materials, where made available by the State Government at specified rates, shall be purchased at such rates from such authorities as that Government may direct :

Provided that where the authorities are not able to supply the materials within a month of the request made to them, the supplies may, if circumstances so demand, be obtained from the open market.

87. In the case of construction works executed through a contractor, articles required for such construction works may be supplied by the contractor :

Provided that where specifications or tests or both have been prescribed for such articles, they shall conform to such specifications and shall satisfy such tests.

88. No article shall be purchased from a manufacturer or supplier outside India, except with the prior approval of the State Government. Every proposal for such purchase, where necessary, shall be made by the Parishad to the State Government with full justification ; and the purchase, if allowed, shall be made in such manner and subject to such general or special conditions as the State Government may from time to time stipulate in this behalf.

89. (1) Notwithstanding anything contained in the foregoing provisions of these rules, the State Government may, at any time, direct that any specified material or article shall be purchased by the Parishad only through the Central Stores Purchasing Organisation of the State Government.

(2) The Chief Executive Officer shall be competent to procure stores and supplies covered by the Rate Contracts of the Director General of Supplies and Disposals, New Delhi, by getting himself enrolled with that Officer.

III. Accounts of Stores

Instruction reg. Maintenance of the Register of Moveable Property. 90. (1) A list of all moveable property of a permanent or durable nature, such as engines or machinery, equipment, vehicles, carts, meters, furniture, books, belonging to the Parishad shall be recorded in a Register of Moveable Property in Form 32 under the initials of the Head of the Department or the Gazetted Officer authorised by him; ¹[x x x x] When the property is disposed of finally by sale or otherwise, the particulars of disposal shall be entered in columns 8 to 12 under the initials of the Officer aforesaid. This Officer shall be responsible to see that the Register is a complete record of the movable property belonging to the Parishad ¹[x x x x] The Register shall be checked annually by the Chief Accounts and Finance Officer.

(2) The Register of Movable Property is intended to be a permanent record and shall be kept under the personal supervision of the Head of the Department or the Block Development Officer, as the case may be, Articles of different descriptions shall not be shown together, but separate pages shall be allotted, according to requirements, to each kind of property, sufficient space being left between each set of entries to admit of subsequent transactions being recorded. When a new Register is started, the existing stock should, after careful verification, be distinctly shown as "opening balance" on the date on which such new Register is started, so as to be clearly distinguishable from subsequent purchases.

¹[x x x x]

Maintenance of Stock Books. 91. For stores such as bhusa (bran) gram, disinfectants, oils, glass, chimneys, coal, spare parts of machinery and the like, which are consumable and are liable to be reduced in quantities by consumption or use, Stock Books shall be kept by the Officers-in charge of the Department in Form 33 in which a separate page or pages according to requirements shall be allotted to each kind of article.

The Stock Book shall be closed monthly. The balances shall be verified by the Officer who keeps the Stock Book at least once in six months.

¹ Deleted by G. N. of 19-12-1969.

CONTINGENT AND OTHER CHARGES INCLUDING STORES

29

92. In cases where electrical energy is paid for according to the number of units consumed, a Register shall be maintained in Form 34 to record the monthly meter readings.

Maintenance of the Meter reading Book for consumption of Electrical Energy.

93. A Register of Live-Stock shall be maintained in Form 35 by the Head of Department ¹[and the Block Development Officer.] The Register shall be written up every year and as and when new purchases or writes-off are made. Separate pages shall be allotted to each class or category of live-stock.

Maintenance of Live-Stock Register.

94. (1) A Petrol Stock Account shall be maintained in Form 36 when arrangements exist for the purchase of petrol in bulk and its storage.

Maintenance of Petrol Stock Account.

(2) A Log Book shall be maintained in Form 37 for all kinds of vehicles including the vehicles allotted to the Presiding Authorities to enable the Controlling Officers to scrutinise the expenditure on petrol consumption. A History Sheet of each vehicle shall also be maintained in Form 38.

Maintenance of Log Book.

(3) In case of jeeps, station wagons or similar vehicles used by officials, columns 1, 4, 5, 12 and 13 in Form 37 shall invariably be filled in by the officials using the vehicles and signed by them. The remaining columns of Form 37 shall be written up by the drivers and checked by the Heads of Departments or other Officers in charge of the vehicles and a certificate recorded to that effect every month.

History Sheet of Vehicles.

(4) The purchase of motor accessories shall be accounted for separately and separate accounts of the articles shall be maintained in Form 33 in respect of each motor vehicle. An inventory of equipment received or purchased shall be kept in Part III of Form 38.

95. (1) In every case where any motor vehicle needs repairs, the driver of the vehicle shall immediately bring the need for the repairs to the notice of the Head of the Department or the B. D. O. by a written report, which should *inter alia* contain the last date of similar repairs and the cost.

History Sheet of Vehicles.

(2) It shall be the responsibility of the Head of the Department or the B. D. O. (with the technical advice of the Executive Engineer, Parishad, if the repairs cost rupees five hundred or more) to satisfy himself that the repairs are necessary.

(3) Except in the case of ordinary repairs costing up to not more than rupees five hundred and special repairs costing up to not more than rupees two hundred and fifty, tenders shall be invited for the work. The bills for the repairs charges shall be scrutinised and countersigned by the Deputy Engineer if the charges are less than rupees five hundred and by the Executive Engineer, Parishad, where such charges are rupees five hundred or more. An account of all repairs and replacements of parts of each vehicle shall be kept in Part II of Form 38.

²[(4) The instructions for the proper maintenance of vehicles of Zilla Parishads and Panchayat Samitis are indicated in Appendix XIII to these rules.]

96. (1) Before any bill for the purchase of stores is passed for payment, the officer referred to in rule 51 shall see that the articles billed for have been entered in the appropriate stock account or property Register, and that a reference to the entry in the Register is quoted in the bill. The Officer passing the payment order shall be responsible for seeing that these provisions are carried out.

Payment of the Bill for the purchase of stores.

¹ Deleted by G.N. of 19-12-69.

² Inserted by

¹[(2) Bills in respect of purchases shall invariably be accompanied by a certificate in the following form, namely,—

“The concessions of exemption from payment of Octroi Duty, concessional rates/other financial concessions to the Zilla Parishad, etc., have been fully availed of in this case.”]

**Maintain-
ance of the
Registers of
immovable
Property,
Road and
Land.** 97. All immovable properties (other than land) and roads vesting in the Parishad shall be entered by the Head of Department ²[and the Block Development Officer in the Register of Immovable Property and the Register of Roads in Forms 38 and 40, respectively. All lands transferred by Government or purchased or acquired by the Parishad, shall be entered in the Register of Lands in Form 41 by the said officers.

**Annual
verification
of Stock
Books
Movable and
Immovable
Properties.** 98. (1) All movable and immovable properties as recorded in the Stock Books, the Register of Movable Property and the Register of Immovable Property shall be verified annually by the Head of the Department. The verifying officer shall be initial the entries in the Registers, and furnish a certificate indicating the results of his verification. Any serious discrepancies shall at once be reported to the Chief Executive Officer or the Block Development Officer. In the case of immovable property (other than roads) a further certificate as to whether the properties are utilised for the purpose for which they are intended shall also be recorded.

(2) The Head of the Department shall conduct a physical verification of all stores, equipment and vehicles once in every financial year and record the appropriate certificate about the receipt and existence of stores, etc., and the correctness of the quantity and the quality, in the Stores Register and other record concerned after giving the folio or serial number.

(3) In the month of June, each year, the Head of the Department shall forward a certificate to the Chief Executive Officer to the following effect, namely :—

“I certify that I have inspected the Register of Movable/Immovable Property maintained under rule 90/97 of the Maharashtra Zilla Parishad and Panchayat Samitis Account Code, 1968 and have found that it has been properly kept up-to-date and that the articles mentioned therein are actually held in stock, with the exception of those mentioned below, an explanation for the absence of which is appended and that no articles have been written off, except under proper sanction, which sanction has been duly recorded on the return under the signature of the Head of the Department”.

(4) An annual verification of the stock of furniture provided at the residences of Presiding Authorities of Parishads and Samitis shall also be carried out by the Head of the Department concerned in the manner described in this rule.

(5) Copies of Annual Verification Reports under (3) and (4) above shall invariably be endorsed to the Chief Accounts and Finance Officer by the Head of the Department concerned.

¹ Inserted by G.N. of 24-4-72.

² Inserted by G.N. of 19-12-69.

CHAPTER V

WORKS

I. General Principles

33-46
99. Subject to the provisions of the act, the Executive Engineer, Parishad and Authority the Block Deputy Engineer shall be responsible for execution and maintenance of all responsible for the works undertaken by the Parishad or the Samiti as the case may be. The Deputy Execution and Main- Engineer of the Block concerned shall also be responsible for execution and maintenance of works undertaken by any Village Panchayat on behalf of the Parishad or the tenance of all works Samiti. In technical matters, the Block Deputy Engineer shall be entirely responsible undertaken by the to the Executive Engineer, Parishad. Parishad or the Samiti.

[Note.—The general instructions issued by the Buildings and Communications Department and the Irrigation and Power Department of the State Government which are applicable to construction works shall, unless they are inconsistent with the provisions of the Act or this Code, be applicable to the Zilla Parishad also.]

100. The Executive Engineer, Parishad and the Block Deputy Engineer shall Maintenance of register of project and prepara- maintain a Register of Projects in Form 42 in which shall be entered all the proposals of project and prepara- for the works. Every such proposal shall be placed, through the Head of the tion of Department concerned, before the authority competent to accord administrative proposal for approval in pursuance of section 125, and that authority shall ascertain from the the works for Executive Engineer, Parishad, the approximate cost of the entire project and shall sanction. consider its utility, urgency and the means available to finance it. It shall be the responsibility of the Head of the Department to obtain the concurrence of the Finance Department wherever necessary before the proposals for new works are placed before the competent authorities for sanction. (Once the proposal is sent to the Finance Department for scrutiny and concurrence, the Chief Accounts and Finance Officer send the proposal through the Chief Executive Officer thus fulfilling the provisions of rule 3 (iv) of the Maharashtra Zilla Parishads (Supplementary Powers and Functions of the Chief Executive Officer) Rules, 1964. Any project which is beyond the means of the District Fund or the Block Grant to finance shall not be undertaken.

101. (1) In implementing the execution of any work the competent authority Funds for the Execu- shall consider whether it is possible to provide the full requisite amount in one year. tion of any If, for want of funds, the full amount cannot be provided in one year, such authority work. shall, in consultation with the Executive Engineer, Parishad, fix a programme, as to the items to be carried out in each 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.

(2) Repairs shall ordinarily be given precedence over original works. Adequate provisions, shall be made for the due prosecution of works in hand at the close of the previous year.

102. In order to enable the Parishad or the Samiti to make the adequate provi- sion for the upkeep of existing works, the Executive Engineer, Parishad, shall state his full requirements for the year in the month of January. Wherever necessary, he may submit proposals for the reappropriation of an allotment sanctioned for one work to another, explaining the necessity therefor.

† Inserted by G. N. of 24-4-72.

Lapse of the Administrative Approval and Technical sanction. 103 Administrative approval to a public work or technical sanction to an estimate for such work will ordinarily cease to operate after a period of five years from the date from which such approval or sanction was accorded, but the acceptance by that competent authority of a budget estimate, which includes specific provisions or expenditure upon a work which is in progress, may be regarded as reviving for the year in which the provision is made, such approval or sanction.

Sanction for allotment of funds when ceases to operate. 104. The sanction accorded for the allotment of funds shall continue in force till the end of the financial year to which it relates. In the case of original works and special repairs, however, the Parishad or the Samiti should, after calling for statement of incomplete works at the time of the preparation of the budget for the next year and of the probable amount required during the next year, ensure that necessary budget provisions for completion of these works are invariably made in the next year's budget, so that the works may be proceeded within the next year.

Schedule of Rates. 105. (a) A Schedule of Rates sanctioned by the Standing Committee from time to time under sub-clause (ii) of clause (a) of sub-section (3) of section 109 of the Act shall always be taken into account while preparing the plans and estimates for works. The Standing Committee may revise the Schedule of Rates periodically, so however, that the rates shall not be higher than the rates laid down by the State Government for similar items of works or development schemes in the locality. Copies of such Schedules shall be supplied to the Chief Accounts and Finance Officer and the Samitis.

(b) When there is no rate for a particular item in the Schedule of Rates but the item is required to be executed, the rate for such item, supported by the rate analysis, shall be got approved by the Standing Committee before adopting it for preparation of estimates or extra item rate lists.

Conditions for the commencement of work. 106. (1) (a) No work shall be begun (except under the special orders of the President of the Parishad) unless a properly detailed design and estimates have been sanctioned, allotment of funds made and orders for its beginning issued by the competent authority permission granted by the Parishad in orders on a budget estimate for the retention of provision for the proposed expenditure during the year on a work conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that before any expenditure is incurred the above conditions will have to be fulfilled. The provisions of this rule shall be scrupulously observed except in regard to petty works and repairs and in cases of real emergency which shall be immediately reported and explained to the authority competent to accord administrative approval and technical sanction.

(b) The sanction of a design and estimate by any authority conveys no permission for the commencement of expenditure on the work unless such expenditure has been provided for in the budget estimates of the year, or provision has been made for the outlay within the financial year either by reappropriation or out of some lump sum grant allotted for the head of classification under which the service falls.

(c) No liability shall be incurred in connection with any work until an assurance has been received from the authority competent to provide fund that such funds will be allotted before the liability matures.

(2) The concerned Head of the Department shall be responsible for regularising the issues in consultation with the Chief Accounts and Finance Officer.

(3) In exceptional cases where it is desirable to commence work on a project which has been administratively approved before the detailed estimate for the whole project has been prepared, it shall be permissible for the authority competent to sanction the

WORKS

33

final technical estimates as a whole to accord sanction to detailed estimates, for component parts of the project, subject to the following conditions, namely :—

(i) For each such work or component part, there must be a fully prepared detailed estimate ; and in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work of component part in question.

(ii) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent.

(iii) The sanctioning authority must be satisfied before according sanction, that the amount of the technical sanction for the whole project is not likely to exceed the amount of the administrative approval and that the work or component part in question can be appropriately commenced without affecting, or being affected by any other part of the project, financially or otherwise.

Explanation.—This rule does not apply to estimate as for parts of individual buildings unless the preliminary estimates for administrative approval have been similarly prepared.

107. Plans and estimates for original works shall be prepared only after the necessary administrative approval of the competent authority is obtained for them in writing. When the competent authority is a Committee or a Samiti or a Parishad, a copy of its resolution according administrative approval shall always be quoted on the estimate.

Instructions for the preparations of Plans and Estimates of the Original Works.

108. The estimate shall be prepared generally in the forms used in the Buildings and Communications Department of the State Government. The Executive Engineer, Parishad may, however, make additions or alterations in the headings on the face sheets according to requirements. In preparing the estimates, the instructions given in the relevant Manual of the State Government shall as far as possible, be followed.

109. The estimates shall provide for the completed work and not piece-meal work. The cost of the work shall be calculated at the rates given in the Schedule of Rates.

110. All incidental expenditure which can be foreseen shall be provided for in the estimates. Provision may be made to the extent of 5 per cent of the charges for contingencies and 2 per cent for work-charged establishment. The provision for contingencies shall not be divested to any new item not provided for in the estimates without the sanction of the authority which sanctioned the original estimates.

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

Repairs :
(a) Annual repair estimates for buildings.

112. Annual repair estimate to roads shall be based on a mileage rate varying according to the nature of the road, the nature of the terrain through which it passes and the importance of the road for traffic. The mileage rates shall be fixed by the Executive Engineer, Parishad, at the beginning of each year, provided that such rate shall not exceed that fixed by the State Government from time to time for a similar road.

(b) Annual repairs estimates to roads.

113. The repair estimates relating to a building shall be for fixed amounts based on a percentage of the cost of the building, the nature of the work and the use to which the building is put. These rates shall be fixed by the Executive Engineer, Parishad from time to time, provided that such rate shall not exceed that fixed by the State Government from time to time.

Base for working out the Repairs Estimates relating to a building.

34 MAH. Z. PS. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Revised Estimates.

114. When the original estimate is likely to be exceeded by more than 10 per cent or Rs. 10,000, whichever is less, 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, for approval by the authorities which are deemed to be competent under the Act or the rules made thereunder for according administrative approval and technical sanction to the revised plan and estimates. The revised estimate shall be supported by a full report of the circumstances which rendered it necessary. The final bill for the work shall not be paid unless and until the revised estimate is sanctioned.

Fresh Estimates.

115. 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 in case the original administrative approval or technical sanction has lapsed or a review is necessitated for the reasons mentioned in rule 114.

Deviations from sanctioned estimates.

116. Subject to the provisions of rule 120, deviations from the sanctioned estimate which do not necessitate the preparation of a revised estimate may be carried out with the sanction of the Executive Engineer, Parishad, in the case of works paid for from the District Fund, and of the Block Deputy Engineer in the case of work paid for from the Block grant. Such deviations shall, however, be shown in a statement to be kept on record with the sanctioned estimate.

Courses to be adopted for obviating delay in Commercial work on a detailed estimates.

117. To obviate delay in commencing work on a detailed estimate for a complete project which has been prepared and submitted for technical sanction, but which requires minor amendments in the design or estimate, the sanctioning authority shall adopt one or the other of the following courses, namely—

(a) amend the design or estimates in his own office and sanction it ; or

(b) sanction the parts of the estimate are approved, subject to conditions (i), (ii) and (iii) in sub-rule (3) of rule 106, and call for amended detailed estimates for the other portions of the projects.

Additions or alteration to the sanctioned Estimates.

118. (1) No material alteration in any sanctioned, or any standard design shall be made by a Deputy Engineer, in carrying out any work without the approval of the Executive Engineer, Parishad. Where any alteration of importance involving any additional expense, is considered necessary, a revised or supplementary estimate shall be submitted for sanction. In urgent cases where delay would be inconvenient, on immediate report of the circumstances must be made to the superior authority and dealt with as the case may require.

(2) In the case of works the estimates for which have been sanctioned by the competent authority, no additions or alterations, likely to cause an excess in expenditure which will not fall within the powers of sanction of that authority, should be permitted without the previous approval of a higher authority.

(3) Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority shall be obtained.

Powers of various authorities to enter into contract.

119. The power of various authorities to enter into contract are indicated in Appendix II to these rules.

Anticipated of actual savings on a sanctioned estimate.

120. (1) The authority granted by an administrative approval or a sanction to a estimate most on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anti-

WORKS

35

pated on actual savings on a sanctioned estimate for a definite project should not without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

(2) Savings due to the abandonment of a substantial section of any project sanctioned by an authority not lower than the Parishad are not to be considered as available for work on any other section.

Explanation.—For the purpose of this clause, a substantial section of a project shall be considered to have been attended, if the estimated cost of the work in such section is not less than 5 per cent of the total sanctioned cost of the project, excluding in the case of irrigation projects the estimated cost of the headworks as originally approved.

121. Subject to the provisions of these rules, the Executive Engineer, Parishad, or the Block Deputy Engineer shall make adequate arrangements for purchasing in bulk, wherever desirable and profitable, and carefully stock, the building materials required for various works to be executed in the year.

Arrangement for the bulk purchase of building materials.

122. With regard to the execution of works verbal orders shall not, normally, be given, but where such orders are given they shall be confirmed in writing as soon as possible.

Confirmation of verbal order if given for Execution of Works.

123. (1) Subject to the provisions of rule 134, works may be carried out departmentally or by contract according as the authority competent to accord administrative approval may decide on the advice of the Executive Engineer, Parishad to be carried out departmentally may be got done by (1) daily labour, (2) rate list or (3) piece-work.

Execution of work departmentally, or by a contract.

(2) Petty works costing less than ¹[50,000] rupees shall be carried out either on regular contract or by piece-work or in the case of work estimated to cost ²[3,000] rupees and under, sanctioned rate lists, through the agency of local contractors of all classes. For this purpose a list of all local contractors shall be maintained in each Parishad and, although invitation of public tenders by advertisement is not necessary in the case of such works, all local contractors shall be given an opportunity to quote for such works so that the rates will be competitive.

³[Note.—If more than one piece-work is given to a piece-worker, than, in that case, the number of works shall not exceed three and the total aggregate cost shall not exceed Rs. ¹[50,000].

124. A Work Order Book in respect of every work entrusted to a contractor shall be maintained by the Senior/Junior Extension Officer (Workst); and all verbal orders, deviations, instructions, and corrections, if any, suggested by the Executive Engineer, Parishad shall be recorded therein and all such entries shall be attested by the Executive Engineer Parishad or the Deputy Engineer, as the case may be. This Work Order Book shall invariably accompany the final bill when it is submitted to the Finance Department of the Parishad or the Office of the Samiti for settlement.

Work Order Book for works entrusted to a contractor.

125. When any work is done by daily labour, a muster roll in Form 43 shall be maintained in the prescribed form by the official-in-charge of the work.

Execution of work by daily labour. maintenance of Muster Roll.

¹ Substituted by G. N. of 24-4-72.

² Added by G. N. of 19-12-69.

³ Substituted by G. N. of 24-4-72.

36 MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Authority to write the Muster Roll. 126. The muster roll, 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.

Morning Reports in respect of labourers employed on each works. 127. Morning reports in Form 44, showing the number of labourers employed on each work on each day shall be sent to the Deputy Engineer in charge. These reports shall be used to check the muster rolls when presented for payment. Labour employed daily shall be checked as often as practicable by the Executive Engineer, Parishad, and at regular intervals, by the Deputy Engineer.

II. Maintenance of Muster Rolls and Acceptance of Tenders

Muster Roll Instructions reg: Maintenance of the Muster Rolls. 128. (1) The wages of all labour employed on departmental execution of works shall be paid on Muster Rolls, However, the wages of such labour on the permanent or temporary employment of the Works Department or payment of the work. Charged establishment shall not be drawn on the form of muster roll.

(2) One of more muster rolls shall be kept for each work, and in no case shall muster rolls be prepared in duplicate provided that, in cases where the total unpaid wages may conveniently be recorded as relating only to the largest work in the group, one muster roll for labours employed upon several small works may be maintained.

(3) Labourers may be paid more than once a month and the period covered by each payment may be determined locally, but separate rolls must be prepared for each period of payment.

(4) The daily attendance and absence of labourers and the fines inflicted on them shall be recorded daily in Part-I of the muster roll in such a way as—

(i) to facilitate the correct calculation of the net wages of each person for the period of payment ;

(ii) to render it difficult to temper with or to make unauthorised additions to, or alterations in, entries once made, and

(iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

(5) After a muster roll has been passed by the Deputy Engineer, payment thereon shall be made as expeditiously as possible. As acknowledgment duly stamped, where necessary, shall be obtained from each payee on the muster roll and each payment shall be made or witnessed by the official of highest rank available. Who shall certify, to the payments individually or by groups, at the same time specifying, both in words and in figure at the foot of the muster roll, the total amount paid on each day and if any amount remains unpaid the details thereof shall be recorded in Part-II, details of Arrears, before the Memorandum at the foot of the muster roll is completed by the person who made the payment.

(6) Unpaid items from the muster roll shall be transferred to the Register of Arrears of Wages in Form 45 and a note to this effect shall be kept on the original Muster Roll. Subsequent payments of these items shall be made on Hand Receipts with reference to the entries in the Registers of Arrears of Wages. This Register shall always be kept up-to-date by timely entries and by proper authentication of these entries as a precaution against double payments.

(7) Wages remaining unpaid for three months shall be reported to the Executive Engineer, Parishad, who will decide in each case whether the liability as an amount available for payment shall continue to be borne in the accounts of the works concerned as exhibited in the Deputy Engineer's record referred to in the last preceding sub-rule. The unpaid wages, if not claimed within a period of 3 years shall lapse to the Parishad.

WORKS

37


(8) In Part III of the muster roll form shall be recorded the progress of individual items of work done by the labour shown thereon in all cases where such items are susceptible of measurement if the items are not susceptible of measurement a remark to this effect shall be recorded.

(h) *Explanation.*—It shall not be necessary to reproduce the details of measurements in Part III, nor need Part III be written up if progress is reported once a month or after or in any other suitable form ; and such separate reports shall be sufficient for the purpose.

(9) The muster roll shall be maintained by the Maistry in charge of the work and shall be verified by the Deputy Engineer and the Senior Extension Officer (Works) or the Junior Extension Officer (Works) at least to the following extent :—

A muster with a total attendance for less than 7 days. Senior Extension Officer (Works) or the Junior Extension Officer (Works) once.

A muster with a total attendance for 7 days and more. Senior Extension Officer (Works) or the Junior Extension Officer (Works) twice if the muster is for 15 days or less ; thrice if the muster is for more than 15 days Deputy Engineer ; once.

129. ¹[(1)] A separate muster roll shall be maintained for each work which has been separately estimated for. All forms of the muster shall bear the name of the work for which the muster is issued and shall be numbered, sealed with the seal of the Parishad and signed by the Executive Engineer, Parishad, or the Deputy Engineer before issue. An account of such forms issued shall be maintained in the Office of issue in Form 46: 

Provided that a consolidated muster roll may be maintained where clear indications are given that a particular labourer was employed on a particular work on a particular day.

²[(2) In the event of a current muster being lost payment to labourers shall be made after obtaining the sanction of the Parishad after verification of facts with the daily labour reports].

130. Whenever the muster is closed, the work executed shall be measured and allocation of such work noted thereon. The description of the work shall be clear and unambiguous so as to admit of easy identification and check. Where the work executed is not susceptible of detailed measurements, such measurements may be dispensed with and payment 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.

131. Rate lists in Form 47 shall be sanctioned by the competent authority. The rates allowed shall not ordinarily exceed those provided in the estimates. If higher rates are sanctioned for any item of works the competent authority shall record on the sanctioned rate list reasons for the higher rates. A copy of the sanctioned rate list shall be supplied to the Finance Department or the Block Development Officer as the case may be.

132. When work is to be done by a piece-work only a rate shall be agreed upon with a particular individual without any reference to the total quantity of work to be completed and the time within which it is to be completed.

¹ Renumbered by G. N. of 19-12-69.

² Added by G. N. of 19-12-69.

Execution of
piece-work
by inviting
tender.

133. Subject to the provisions of rule 136, tenders in the prescribed form shall ordinarily be invited publicly for all works given out on piece-work basis in such manner as the Executive Engineer, Parishad, may deem suitable.

Execution of
piece-work
or work on
rate list,
by inviting
sealed
quotations.

134. Works costing not more than ¹[50,000] rupees and rupees 3,000 may be given on piece-work or on rate list, respectively after inviting sealed quotations.

Note.—While letting out works on piece-work basis it should be ensured that the conditions relating to piece-work tenders are scrupulously followed to avoid ultimate loss to the Parishad.

Execution of
work by
inviting
tenders.

135. Tenders shall invariably be invited publicly from contractors registered with Government for every work costing more than ¹[50,000] rupees either for a Parishad or for a Samiti :

Provided that no public tenders may be invited :—

(i) where additional works or items of work has to be undertaken as part of works or which tender have originally been invited publicly and which are required to be executed while the work originally undertaken is in progress : ; or

(ii) where the contract for a constructions work estimated to cost not more than rupees 20,000 is given to a Labourers' Co-operative Society subject to the provisions of sections 125 and 126 of the Act, for this purpose, a list of works proposed to be executed should be sent to all the approved Labourers Co-operative Societies in the jurisdiction of the Parishad under certificate of posting, specifying the date (with a minimum notice period of 15 days) for communicating their offer or otherwise to execute the works. The question of invitation of tender publicly or taking up the works departmentally should be considered only after the expiry of the period of notice so given in case no response is received from such Societies :

²(Provided further that works for repairs to roads in the vicinity of a Co-operative Sugar Factory, estimated to cost not more than one lakh, may be given to such factory on contract without inviting such tenders, subject to conditions (which shall always be included in such contract) that such works shall be executed in accordance with the approved specifications, quality and the like, to the entire satisfaction of the concerned authority, and that no excess expenditure shall be incurred without the prior orders in writing of the said concerned authority, and that if any excess expenditure is incurred it shall be borne by the factory itself].

Executive of
work by
inviting seal-
ed quota-
tions.

136. (1) Contracts for execution of works estimated to cost not more than ¹[50,000] rupees may be given out after inviting sealed quotations by the Executive Engineer, Parishad under the powers, if any, delegated to him in the case of works financed from the District Fund and by the Block Development Officer in the case of works financed from the Block Grant :

Provided that where in the case of works entrusted to a contractor for execution without inviting public tenders, the estimated cost of each such work is more than ³[10,000 rupees] the reasons for not inviting such quotations shall be recorded by the Executive Engineer, Parishad. Though invitation of public quotations may be dispensed with, it may nevertheless be desirable to give as much publicity as possible before the works are so entrusted. Subject to the rules framed by

¹ Substituted by G. No. 15-3-74.

² Added by G. N. of 10-2-1976.

³ Substituted by G. N. of 19-12-69.

WORKS

39

Government under section 124 of the Act. Village Panchayats and Co-operative Societies shall get preference in all such cases., the former getting precedence over the latter. The Executive Engineer, Parishad, the Deputy Engineer and the Block Development Officer shall maintain a list of Co-operative Societies to which execution of works may be entrusted, with details of the areas of their operation. For entrusting work to Village Panchayat and Co-operative Societies; official communications may be sent to the concerned Village Panchayats or Societies. Entrusting a work to a Co-operative Society outside its normal jurisdiction should not ordinarily be done, but such a course may be adopted in exceptional cases :

Provided further that in the matter of urgent repairs to Tools and Plant as accepted by the Chief Executive Officer, the Executive Engineer, Parishad, may give out contracts for execution of repairs to such Tools and Plant costing more than rupees 5,000 up to rupees 10,000.

(2) Works costing not more than rupees 20,000 may be entrusted to Labourers Co-operative Societies approved by the Registrar of Co-operative Societies at the estimated rates, without calling for regular tenders, while entrusting these works; it shall be ascertained that the Societies possess sound financial resources, and fulfil the condition (ii), (iii) and (iv) prescribed in the provision to the rule 137 below. 209

Note. 1—In so far as the Community Development Programme is concerned, the provisions of this rule shall not apply so far as Village Panchayats are concerned and the procedure laid down in paragraph 23.8 of the Manual of Community Development, Volume I, shall prevail.

Note. 2—For the rules to regulate the execution and maintenance of work and development schemes through the agency of Samiti and Village Panchayat, framed under section 124 of the Act, see Appendix VIII.

137. (1) When tenders for works¹ [costing not more than 1,00,000 rupees] are submitted by labourers Co-operative Societies along with other tenders submitted by the Co-operative Societies should be preferred : 209

Provided that—

(i) the tender submitted by the Society is not more than 5 per cent of the lowest acceptable tender ;

(ii) the Society has carried out satisfactorily Parishad or Government works either in the same Division or in another Division in the Maharashtra State ;

(iii) the Society possess sound financial resources, technical personnel, outstanding organising ability and experienced promoters, and

(iv) at least 75 per cent of the membership of the Society consists of labourers who will personally execute the work² [though they perform agricultural operations during part of the year].

(2) While dealing with the Labourers Co-operative Societies, the Chairman of the Society concerned shall be consulted as a matter of convention.

138. (1) Tenders, which shall always be sealed, shall invariably be invited in Procedure the most open and public manner possible, either by advertisement in the local newspapers, or in the State Government Gazette for by notice in English, Hindi or Marathi pasted in public places, and tenderers shall have free access to the contract documents. reg. invita- tion and acceptance of Tenders.

¹ Substituted by G. N. of 19-12-1969.

² Inserted by G. N. of 16-6-1973.

(2) Every notice of tender shall state:—

- (a) the name of the 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 schedule 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 earnest-money to accompany the tender ;
- (g) the amount and nature of security required in case the tender is accepted ; and
- (h) with whom the acceptance of the tender will rest.

(3) It shall invariably be expressly stated in the Notice of Tender that authority is reserved to reject any or all of the tenders so received without the assignment of any reasons, and no explanation can be demanded for the rejection of the offer by any person or firm making a tender.

(4) At the advertised time and place, all tenders received for the same contract shall be opened in the presence of such of the intending contractors or their agents as may choose to be present. No tenders shall be accepted from any person directly or indirectly connected with the service of the Central or the State Government or of the Parishad.

(5) No tender for the execution of works of any description shall be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer, Parishad, or the Block Deputy Engineer, as the case may be, unregistered contractors, when submitting tenders, shall be called upon to produce a certificate of solvency from the Tahsildar of the Taluka with whose jurisdiction they reside. The limit of Solvency being 20 per cent of the tendered value of the work. A solvency certificate from recognised scheduled bank may also be accepted provided the contractor has solvent transactions with the bank for a considerable period, i. e. not less than one year prior to the date on which the certificate is given by the bank.

[Provided that no such solvency certificate shall be necessary : (a) in respect of works to be given out on Piece Work System ; (b) in case of Labour Co-operative Society if the Assistant Registrar of Co-operative Societies so directs ; or (c) in case of works estimated to cost less than Rs. 20,000 if the Executive Engineers directs.]

[Note.—In regard to the works estimated to cost less than five hundred rupees, production of a solvency certificate may be dispensed with at the discretion of the Executive Engineer of the Zilla Parishad or the Block Deputy Engineer].

(6) Nothing in this rule shall apply to the Village Panchayat tendering for Parishad works.

¹ Substituted by G. N. of 11-6-74.

² Inserted by G. N. of 24-4-72.

WORKS

41

¹[Note.—The following time-table shall be observed while calling for tenders :—

Particulars of Works	Period of notice for the first call	Period of notice for the second or subsequent calls
(1)	(2)	(3)
(i) Works costing Rs. 50,000	15 days	10 days.
(ii) Works costing above Rs. 50,000 and less than Rs. 5 lakhs.	One month	15 days
(iii) Works costing above Rs. 5 lakhs ..	Six weeks	30 days.]

139. (1) The tenders may be accepted when the excess over the sanctioned estimate is within the limits prescribed below :—

Procedure regarding invitation and acceptance Tenders.

- (i) for works costing up to rupees 5 lakhs each, up to ¹[10 per cent] ;
- (ii) for works costing between rupees 5 lakhs and rupees 20 lakhs each, up to 5 per cent or rupees 50,000 whichever is more.
- (iii) for works costing between rupees 20 lakhs and rupees one crore each upto 2 per cent or rupees 1 lakh, whichever is more ;
- (iv) for works costing over rupees 1 crore each, upto 1 per cent or rupees 2 lakhs, whichever is more.

²[(2) If the tender is in excess of the limit laid down in sub-rule (1) prior approval of Government in the appropriate Department concerned shall be taken for the excess before the tender is accepted or the scheme implemented, and it is not necessary to prepare a revised estimate.]

140. The contractor shall be required to furnish a declaration, along with the tender, showing all the works for which he has already entered into contract, and the value of the work that remains to be executed in each case, on the date of submitting the tender.

Declaration to be furnished by the Contractor alongwith the tender.

141. The amount of earnest money to be deposited with a tender 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 acceptance of his tender. The minimum amount of earnest money to be recovered from contractors shall be fixed at 1 per cent of the estimated cost of the work. The Executive Engineer, Parishad, or the Block Deputy Engineer as the case may be, may, in his discretion, recover a large amount, if this is considered to be necessary or justifiable by the peculiar circumstances of the particular case. The names of those contractors, whose tenders have been accepted but who subsequently fail to complete the contract documents, shall be reported to the Commissioner for being circulated to other Parishad, with a view to ensuring that such contractors are not entrusted with any work in the future. The earnest money shall be paid by the contractor directly into the Bank, and a copy of the chalan shall be attached to the tender.

Earnes Money

247

Note.—The provisions of rules 140 and 141 shall not apply when execution of works is entrusted to Village Panchayat.

¹ Added by G. N. of 19-12-69.

² Substituted by G. N. of 24-4-72.

Acceptance
of a tender
other than
the lowest
one.

142. (1) Subject to the provisions of section 125, lowest tender shall generally be accepted unless there be some objection to the capability of the contractor, his financial status, the security offered by him, of his execution of former works, when a tender other than the lowest tender has been accepted, reasons for rejecting the tender or tenders lower than the one accepted shall be recorded by the authority competent to accept the tender.

(The Finance Department or the Block Deputy Accountant shall always be consulted before the tender is finally accepted).

(2) When a tender for the supply of materials is accepted at a higher rate on the specific understanding that its performance shall be within a specified period, the contract shall contain a specific penalty clause to the effect that in case the contract is not fulfilled within that period, the payment will be at the lowest rate tendered for the performance. The amount of the security deposit in such cases shall also be proportionately increased by an amount which can be assessed on the basis of the difference between the rates in the accepted tender and the lowest tender.

(3) All cases of acceptance of tenders other than the lowest or of acceptance of higher rates by the various authorities of the Parishad shall be placed before the Parishad at its next Meeting.

Refund of
Earnest
Money.

143. The earnest money received with the tenders shall be refunded to the party whose tender is not accepted. The refund shall be made by recording a "Pay Order" on the party's copy of the Bank Chalan. Notes of the refund shall be taken on the Parishad's copy of the chalan and the relevant accounts records. If the tender is accepted the earnest money shall be taken to form part of the security deposit and transferred to the Deposit Register.

Security
Deposits

144. (1) Security shall in all cases [(except where work is entrusted for execution to a Village Panchayat)] be taken from every contractor for the due fulfilment of the contract, and shall be either in the shape of a lump sum to be fixed by the Executive Engineer, Parishad, or a deduction at the percentage rate prescribed in sub-rule (2) of this rule made from the bills payable to the contractor strictly according to the conditions of the contract. The amount of security shall be credited to the Register of Deposits. Such security shall be returned to the contractor only after completion of the work strictly according to the conditions of the contract.

(2) The following scale of percentage shall be adopted for the security deposits to be taken from contractors.

Description (1)	Percentage (2)	Subject to a minimum of Rupees (3)
<i>A—Earth work—</i>		
For contracts up to estimated cost of Rs. 10,000	4 to 6 .. .. .	.. .. .
From Rs. 10,001 to Rs. 50,000	3 to 5	500
From Rs. 50,001 to Rs. 1,00,000	2 to 4	2,000
Over Rs. 1 lakh	2	3,000
<i>B—Other works—</i>		
For contracts up to estimated cost of Rs. 20,000	5 to 7 .. .. .	.. .. .
From Rs. 20,001 to Rs. 50,000	4 to 6	1,200
From Rs. 50,001 to Rs. 1,00,000	3 to 5	2,500
Over Rs. 1 lakhs	2 to 4	4,000

† Inserted by G.N. of 27-10-71.

WORKS

43

¹[(3) On the recommendation of the Registrar of Co-operative Societies, Labourers' Co-operative Societies may be exempted from payment of security deposit as required by this rule, when they are entrusted with the execution of works costing not more than 20,000 rupees on which Parishad materials, such as cement, timber, steel, corrugated iron sheets, and the like are not used; and where Parishad materials are made available to such societies, the Societies may be exempted from payment of a sum equal to half the amount of deposit payable according to these rules.]

145. (1) Notwithstanding anything contained in these rules, fixed deposit receipts, cash certificates and such other similar instruments representing any special cases of deposits tendered by scheduled banks on behalf of their clients, may also be accepted as security for the due fulfilment of contracts, subject to the principles laid down by the State Government for acceptances of such guarantee in respect of Government contracts. When such instrument is received in lieu of security deposit, the particulars thereof shall be entered in a separate register to be opened for the purpose in the accounts of the Parishad and the Samiti.

[(2) Deleted].

² [(3) Deleted].

146. For every work given out on contract, an agreement on stamped paper shall be taken and executed. Where materials are agreed to be supplied to a contractor for use work specific mention shall be made in the agreement regarding—

- (a) the quantity of materials to be supplied.
- (b) the exact place or places of delivery, and
- (c) the rates to be charged to the contractor

or,

for each description of the material and charges shall be recovered by deduction from his bills, at the rates specified in the agreement, regardless of fluctuations in the market-rates:

Provided that material shall not be supplied to any contractor with the object of giving him financial aid.

147. Every sanctioned contract shall be entered in a Register in Form 48 and each entry shall be initialled by the Divisional Accountant of the Parishad or as the case may be by the Block Deputy Accountant. Payments made to contractors from time to time shall be noted in the Register under the initials of the Accountant.

148. (1) Time for commencement and completion of work shall be mentioned in the agreement, and power shall be reserved therein to the Chief Executive Officer for cancellation of the contract, and getting the work done by any other agency at the cost of the contractor in case of failure on the part of the contractor to commence the work in time or to keep it in progress with due diligence. Provision shall also be made in the agreement for imposing a penalty for breach of any of the conditions of the agreement. ³[If any contractor desires extension of the time-limit he shall make an application to the authority mentioned in sub-rule (2) at least fifteen days before the expiry of such time-limit and if such authority is satisfied that there is no objection so to do, it may by an order in writing grant the extension asked for; provided that, no such order granting extension of time-limit shall be made after the expiry of the time-limit mentioned in the contract as the case may be after the expiry of such extended time-limit].

⁴[(2) (a) The power to grant extension of time vesting in the Executive Engineer of the Zilla Parishad, in regard to the works financed from the Parishad's own

¹ Inserted by G. N. of 27-10-71.

² Deleted by G. N. of 27-10-71.

³ Substituted by G. No. of 19-4-74.

⁴ Inserted by G. No. of 24-4-72 and 30-3-73.

Instruments which can be accepted as security deposits.

Instructions regarding Agreement to be with the contractors.

188/142
193-A
15/115

221

Contract class

resources, and the works, the funds for which are provided by Government scheme-wise, shall be restricted to 25 per cent of the original time allowed for the work in the tender. Any further extension would require the sanction of the Chief Executive Officer on the recommendation of the Executive Engineer of Zilla Parishad for reasons to be recorded in writing.]

(b) The power to grant extension of time vesting in the Executive Engineer of the Zilla Parishad in regard to the works, funds for which are provided by Government workwise, shall be restricted to 25 per cent of the original time allowed for the work in the tender. Any further extension would require the sanction of the Chief Executive Officer on the recommendation of the Superintending Engineer.

Authority to
fix the rate of
compensa-
tion.

149. [The power to fix the rate of compensation shall vest in the Chief Executive Officer and his decision shall be final; subject to the conditions that if, after the Chief Executive Officer approves the recovery of such compensation, new facts, which were not known to him when compensation was first approved, subsequently come to light, he himself can modify the order. The Chief Executive Officer should however, obtain the Superintending Engineer's advice which should, normally, be binding on him. The Chief Executive Officer shall be at liberty to discard or ignore the advice, but only for strong or cogent reasons to be recorded in writing.]

III. Administrative Approval and Technical Sanction

Definition of
Technical
sanction.

150. For every work proposed to be carried out, not being a petty work not exceeding ²(3,000 rupees) a properly detailed estimate must be prepared for the sanction of competent authority. This sanction is known as the technical sanction to the estimate. Before the technical sanction is accorded, detailed plans and estimates shall be prepared and scrutinised in the technical branch of the Works Department.

Definition of
Admini-
strative
Approval.

151. For every work, (not being repairs or petty works) initiated by or connected with the requirements of another Department, it shall be necessary to obtain the concurrence of that Department before technical sanction is accorded by the Works Department. This formal concurrence is called administrative approval of the work and is in the nature of an order to the Works Department to execute a certain specified work at a stated sum to meet the administrative needs of the Department. Such an administrative approval shall not be accorded unless the technical authorities intimate the soundness of the proposal and furnish rough preliminary estimates. In the case of the works of the Works Department itself, similar administrative approval will be necessary.

Procedure
for obtain-
ing the Ad-
ministrative
Approval.

152. (1) An application for administrative approval shall be submitted to the authority competent to accord it, accompanied by a preliminary report by an approximate estimate and by such preliminary plans. Information as to the site, and other details as may be necessary fully to elucidate the proposals and the reasons therefor. The approximate estimate and preliminary plans shall be obtained from the Works Department of the Parishad. If, however, the work is not likely to cost more than Rs. 5,000 details plans and estimates may be prepared in the first instance and submitted to the authority competent to accord administrative approval being returned thereafter to the Officer of the Works Department competent to accord technical sanction.

Explanation.—(1) According to the definition of Major "Works and Minor Works" for the purpose of lying down financial limits, it is the cost or original works, exclusive of departmental charges, that is relevant.

¹ Inserted by G. No. of 24-4-72.

² Subs. by G. N. of 19-12-69.

WORKS

45

(ii) The term "Original Works" indicates net construction whether of entirely new works or of additions and alterations to existing works and also all repairs to newly purchased or previously abandoned works, consisting of two parts, viz., original works and repair.

(iii) It is the cost of only the original works portion that is relevant in determining the authority to accord administrative approval or technical sanction to the work. Similarly, such a work will not constitute a new service unless the cost of the original work portion exceeds rupees 10,000.

(2) The procedure laid down in sub-rule (1) shall also apply to modifications of the proposals originally approved, if likely to necessitate eventual submission of a revised estimate, to material deviations from the original proposals, even though the cost of the same may possibly be covered by savings on other items and to cases where the detailed estimates, when prepared exceed, the amount administratively approved by more than—

(a) 10 per cent in the case of works [costing up to 5 lakhs rupees];

(b) 5 per cent or rupees 50,000 whichever is more in the case of works costing between rupees 5 lakhs and rupees 20 lakhs ;

(c) 2 per cent or rupees one lakh, whichever is more, in the case of works costing between rupees 20 lakhs and rupees one crore ;

(d) 1 per cent or rupees 2 lakhs whichever is more, in the case of works costing over rupees one crore.

In these cases, as also in cases when the expenditure on a work exceeds or is found likely to exceed the amount administratively approved by more than the limits laid down above, revised administrative approval to it shall be obtained from the authority competent to approve the cost so enhanced. In the case of modifications during construction, revised administrative approval of competent authority shall be obtained without awaiting the preparation of a detailed supplementary or revised estimate.

(3) When it is found that the amount of the accepted tender for a work is less than that of the sanctioned estimate by 10 per cent or Rs. 10,000 whichever is more the estimate shall be recast and fresh abstract estimate at the lower tendered rate including the provision for contingencies at the rate of 5 per cent of the amount of that abstract estimate shall be prepared and got sanctioned by the Executive Engineer, Parishad, even though the amount of such "reduced estimate" may exceed that up to which he is ordinarily empowered to accord sanction. The original estimate shall be cancelled and the reduced estimate substituted for it.

153 (1) Works shall be executed strictly in accordance with the specifications given in the approved estimates, and the Executive Engineer, Parishad and his subordinates are responsible to ensure that 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 of being allowed higher rates than those agreed upto in consideration of any peculiar or unforeseen circumstances.

154. Executive Engineers, Parishad, are authorised to sanction the execution of and the rates to be paid for extra items of work not provided for in the tenders accepted by higher authorities, by themselves or by their subordinate officer, subject to the conditions that—

(1) Where the extra item is comparable with a similar item already included in the accepted tenders, the rate to be fixed and mutually agreed upon between the

¹ Inserted by G. No. of 24-4-72.

46. MAH. Z. PS. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Executive Engineer, Parishad, and the contractor is based, as far as possible, on the tendered rate for a similar item, modified to the extent necessitated by the change in specifications provided that if a rate is provided for the extra item in the Schedule of Rates of the Parishad, the rate to be fixed shall not exceed such Scheduled Rate ;

(2) Where the extra item does not correspond to, or is not comparable with an item in the accepted tender, it shall be paid for at the rate mutually agreed upon between the Executive Engineer, Parishad, and the contractor ;

Provided that, if a rate is provided for that class of work in the Scheduled of Rates of the Parishad, the rate to be agreed upon shall not exceed such Scheduled Rate ; and

(3) The extra cost of the extra item or items is already covered by savings effected or clearly anticipated on other items of the work. In such a case, the savings in question shall be specified in the Extra Item Statement or Statements.

Note 1.—No extra items shall be got executed from the contractors on oral orders.

Note 2.—The extra item rate list should be got scrutinized by the Finance Department and at the Block level by the Deputy Accountant before the same is sanctioned by the competent authority.

(4) The Executive Engineer, Parishad, shall, whenever he settles rates for extra items with contractors which are beyond his power of sanction, make it quite clear to the contractors in writing that the rates so settled are subject to approval by higher competent authorities and that only such rates are finally sanctioned will be paid.

(5) Subject to the condition that a work may not be given on contract to one contractor in pieces, the authority for the acceptance of an original contract is sufficient to cover extra items of work (sanctioned by competent authority) which form a part of a legitimate extension of such contractor and are covered by the provisions of the contract agreement, whether the cost of such extra items raises the total amount of contract to a sum exceeding the powers of the original-sanctioning authority or not.

Authority to sanction Extra Items of work. 155. [The Executive Engineer or the Zilla Parishad shall be competent to sanction extra items to the following extent and subject to the conditions specified below, namely :—

(1) In cases where—

(a) revision of estimate is not necessary because of extra items ;

(b) the amount of each extra item does not exceed Rs. 3,000 ; and

(c) the rates are same as provided in the local Schedule of Rates.

(2) In all other cases, including those in which the amount of extra items exceed Rs. 3,000 and there are no rates mentioned in the Schedule of Rates for any particular item the Chief Executive Officer shall have the power to sanction the extra items after taking the technical advice of the Superintending Engineer.]

Addition or Modification to the specified works. 156. 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 out shall be embodied in a statement, and his signature shall be obtained thereon, in token of acceptance.

Subs. by G. N. of 24-4-72.

WORKS

47

IV. Contractors' Ledger

157. (1) The accounts relating to contractors shall be kept in the form of the Contractor's Ledger in Form 49, a separate folio or set of folios being reserved for all the transactions with each Contractor for whom a personal account is maintained. The personal account shall be opened in the Ledger for every contractor, whether or not a formal Contract has been entered into with him, unless the work or supply entrusted to him is not important and no payment is made to him except on a first and final bill. If any materials are issued to a contractor or any payments are made on his behalf, a ledger account must be opened. In the Contractor's Ledger, only the actual debits and actual credits to the contractors, shall be entered from the relevant accounts, records; liabilities not yet liquidated shall be excluded altogether. The ledger accounts shall be closed and balanced monthly and the closing balance of each personal account showing details workwise outstandings shall be prepared.

Maintenance of Contractors' Ledger

10.8

(2) The Contractors' Ledger shall be maintained by the Executive Engineer, Parishad, in a bound book form—

(a) For centralised works to be dealt with by the Executive Engineer, Parishad and the Block Development Officer at every stage;

By the Deputy Engineer in bound book form.—

(b) For decentralised works to be dealt with by the Deputy Engineer, Extension Officer (Works), Block Development Officer and Executive Engineer Parishad.

(3) In addition to the Contractor's ledger, a loose leaf ledgers shall be kept on each file of work given out contract and the entries in the loose ledger and bound books shall be made simultaneously. The Divisional Accountant and the Block Deputy Accountant shall be responsible to see that the loose-leaf ledgers in the work files tally with the bound book ledger at every stage and a monthly check of both shall be done of these accounts to ensure the correctness of and agreement with the figures appearing in the accounts. The Accountant shall also be responsible for initiating action for the clearance of the outstanding balances after periodical examination, at reasonable intervals.

Maintenance of loose leaf ledger.

10.67

(4) The account of a contractor shall be closed as soon as his contract is completed. If the contractor delays to receive final payment for more than one month after the final bill has been passed, a note to this effect shall be recorded on the bill, the amount of the work as passed on the bill shall be incorporated in the Account of expenditure and liabilities in Form 50 on the authority of the bill and the balance due to him shall be removed from the account of the work by credit of the head "Public Works Deposits" to be dealt with thereafter under the rules relating thereto. If the final account of a contractor shows that he has already been overpaid or that the account closed with a balance due by him, the account shall be settled by recovery in cash or otherwise; but if an immediate recovery is not practicable, the balance shall be charged by debit to the head "Miscellaneous P. W. Advances".

Closing account of a contractor.

10.519

V. Issues of Materials

158. Issues of materials to works, whether from stock or by purchase, transfer or manufacture, are divided into two classes—

Issues of Materials to Contractors

(i) *Issues to contractors.*—Issues of material to contractors with whom contracts in respect of completed items of work, i. e. for both labour and materials, have been entered into. Issue of materials to the works taken on piece work and rate list system shall be only on cash basis and shall be restricted to the needs of the work.

10.31

(ii) *Issues direct to works.*—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

48 MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

(i) Issues to Contractors :

Instructions regarding Issues to contractors.

159. (1) The issue of materials to contractors shall be done in accordance with the provisions of the contract and no deviation shall be permitted under any circumstances. If, however, material not provided for in the contract is proposed to be issued in the interest of the work, the rate charged shall be the market-rate, or the issue rate plus storage and supervision charges, whichever is greater. Issues to contractors of such materials not provided in the contract shall be normally on cash basis. But in the case of Co-operative Societies, Village Panchayats or other local authorities to which works are entrusted at estimated rates, issues of stock materials may be made on the condition of the recovery of cost thereof by deduction in the running account bills. Issues to contractors of materials not provided for in the contracts on credit basis are to be discouraged. In exceptional cases, the Executive Engineer, Parishad, may, in the interest of the work, permit such issues if he is convinced of the genuineness of the cases.

(2) Issues to contractors, Co-operative Societies, Village Panchayats or other local authorities shall not be made in excess of the actual requirements. For the supplies made, an unstamped receipt in the form reproduced below shall be obtained immediately. But if any surplus issues are noticed, such surplus material shall be immediately taken back from them. The account of issues to the contractors shall be kept in the prescribed forms.

Form of unstamped receipt to be obtained from Contractor.

Name of Zilla Parishad
Receipt No. Month
Name of Sub-Division
Name of work
Name of Contractor
Agreement No.
Date of supply

Serial No.	Kind of material	Source of supply	Quantity	Unit rate stipulated in contract	Amount	Stipulated place of delivery in contract agreement	Actual place of delivery	*Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	

* 1. If the supply is not provided in Schedule "A" of contract, the market rate and issue rate should be stated here.

2. If the articles have been issued to a piece-worker, reference to advance recovery (Receipt No. and date, etc.), should be quoted here.

3. In case of change in stipulated place of delivery, indicate here the action taken to recover or pay to the contractor transportation charges saved or incurred in excess by him.

WORKS

49

I hereby agree that the material issued to me for this work vests in the Zilla Parishad and that any surplus material not used on this work will be returned by me to the Parishad on demand.

I have accepted the above noted quantity and the cost thereof may be recovered from my bill.

Date	Signature of Contractor	Signature of Deputy Engineer/or Officer Supplying material
------	-------------------------	--

For use in Executive Engineer, Parishad's Deputy Engineer's/Block Development Officer's Office.

- (i) Entered in Contractors' Ledger, vide Folio No.
- (ii) Adjusted in accounts of ..
- (iii) Checked and found correct ..

Divisional Accountant
Block Accountant/ Clerk

Executive Engineer,
Parishad.
Deputy Engineer,
Block Development
Officer.

Up-to-date account of materials chargeable to the Contractor.

Description of materials
Cement M. S. Bars., etc.

1. Total quantity stipulated in Schedule 'A' of the tender.
 2. Add for extra items (A) Total to be issued.
- Total issue made as per previous receipt No. dated.
- Add issues as on reverse (B) Total up-to-date issues. Net balance available for future issues (A-B).

Signature of Contractor.

Verified.

Deputy Engineer/
Executive Engineer,
Parishad. Divisional
Accountant/Block
Accountant.

Certified that the total issues of the materials including the above are not in excess of actual requirements of the work and the material issued as per this receipt is not in excess of immediate requirements of the work.

(3) The materials required for the execution of extra items shall be stipulated in the extra item rate list itself together with the quantity to be supplied, the rate and the place of delivery.

(4) Whenever the materials already issued to the contractor are taken back from him for no fault of his, the same shall be taken to stock and valued at the rate which is equal to the prevailing market rate or the rate originally charged to him, whichever is less.

Deputy Engineer/
Officer Supplying the Material.

A-1682-4-A.

(ii) Issues direct to Works

160. The account of issues to works shall be kept in the form of the Material at Main site Account, in Form 51 in the case of major works i. e., those which cost rupees of mat 50,000 or more. In the case of other works, simple quantity accounts shall suffice. account The valuations of the issues to works shall be done at the current issue rates including quanti storage charges. As far as possible issues in excess of the actual requirements shall not account be permitted ; but if such issues are made, they must at once be taken back to stock on the day of completion of the work. Under no circumstances shall material issued for one work be transferred directly to another work, but such transfer shall invariably be made through the Stock Account. Further, the practice of debiting the cost of materials to the account of the work before the work is actually started shall not be permitted. Even issues to a work after it is started shall be restricted, and excessive issues prohibited if the material is not likely to be consumed in reasonable time when the work is actively in progress. Issues to works in excess of requirements will be looked upon as a serious financial irregularity.

161. The balances of materials issued to contractors for specific works or directly shall be periodically verified as under :—

(1) In the first week of October every year, to the extent of 50 per cent of the total balances shall be verified by the Deputy Engineer concerned.

(2) In the 1st week of April every year, all the unutilised balances shall be verified by the concerned Deputy Engineer and 25 per cent of the balances shall be verified independently by another Deputy Engineer who was not in charge of the works concerned for at least 3 months before the verification is taken up.

(3) On the day of the completion of the work, the Senior Extension Officer (Works) or the Junior Extension Officer (Works) concerned must prepare a statement of surplus materials by physical verification and sent it to the Deputy Engineer concerned on the same day. The Deputy Engineer shall check these statements by his personal verification and make immediate arrangements for the transfer of the surplus materials to the Stock Account. If the value of such surplus stock exceeds 10 per cent of the estimated cost of the work the Executive Engineer, Parishad, shall personally verify these balances and keep on record his views on the surplus materials.

(4) The transfer of surplus material from work to stock shall be valued at the current market-rates, the profit or loss being borne by the work concerned.

(5) The retransfer to stock is to be done only in respect of useful surplus material. If any material issued to the work is not found to be useful, the matter shall be investigated personally by the Deputy Engineer and reported to the Finance Department through the Executive Engineer, Parishad, within one month of his personal verification of the material for obtaining the orders of the Chief Executive Officer.

WORKS ACCOUNTS

162. The initial records upon which the accounts of works are based are :—

(a) The Measurement Book.

(b) The Muster Roll.

A-1682-4-B

Initial
on
acco
wor
base

WORKS ACCOUNTS

51

VI. Measurement of Works

163. All work done or materials supplied, whether departmentally or by contract shall be measured by the Senior Extension Officer (Works) or the Junior Extension Officer (Works) or other Officer-in-charge of the work. The measurements shall be recorded in the Measurement Book in Form 52. The printed instructions in the measurement book shall be strictly followed.

Maintenance of measurement book.

164. The measurement book must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by piece work or by contract, or of materials received which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check. 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 measurements being checked.

165. A Register of Measurement Books shall be maintained in Form 53 in the Office of the Executive Engineer, Parishad, showing the printed number of each book, the name of the person to whom it is issued, the date of issue and the date of return.

Maintenance of register of measurement books.

166. (A) In recording detailed measurements, the following general instructions shall be carefully observed, namely :—

General instruction regarding Detailed Measurements.

(1) Detailed measurements shall be recorded only by the Executive Engineer Parishad, the Deputy Engineer, the Senior Extension Officer (Works) or the Junior Extension Officer (Works), or by executive subordinates in charge of works to whom measurement books have been supplied for the purpose.

(2) All measurements shall be neatly taken down in a measurement book issued for the purpose, and nowhere else.

(3) Each set of measurements shall commence with entries stating :—

(a) in the case of bills for work done.—

- (i) full name of work as given in the estimate ;
- (ii) situation of work ;
- (iii) name of contractor ;
- (iv) number and date of his agreement ;
- (v) date of written order to commence work ;
- (vi) date of actual completion of work ; and
- (vii) date of measurement :

Provided that the entries (v) and (vi) shall not be made in the case of work done under a piece work agreement.

(b) In the case of bills for supply of materials—

- (i) name of supplier ;
- (ii) number and date of his agreement or order ;
- (iii) purpose of supply in one of the following forms applicable to the case :—
 - (A) Stock (for all supplies for stock purpose).
 - (B) " Work " for direct issue to (here enter full name of work as given in estimate).....
 - (C) " Works " for (here enter full name of work as given in estimate).....for issue to contractor.....on.....

- (iv) date of written order to commence supplies ;
- (v) date of actual completion of supplies ; and
- (vi) date of measurement.

and shall end with the dated initials of the person making the measurements.

A suitable abstract shall then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head :

Provided that the entries (iv) and (v) shall not be made in the case of supplies made against a piece work agreement.

(4) As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. Every person taking the measurements shall also work out and enter in the Measurement Book the figures of the "Contents or area" column. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible to see that reference to the last set of measurements is recorded and that if the entire job or contract has been completed, the date of completion is duly noted in the prescribed place. If the measurements taken are the first set of measurements on a running account, or the first and final measurements, this fact shall be suitably noted against the entries in the measurement book and in the latter case, the actual date of completion noted in the prescribed place.

(5) The pages of the book shall be machine numbered. Entries should be recorded continuously and no blank pages left or pages torn out. Any pages left blank inadvertently should be cancelled by diagonal lines, the cancellation being attested and dated.

(6) The entries should ordinarily be made in ink ; when this is not possible, the entries should be made in indelible pencil and the pencil entries should not be inked over but should be left untouched. The entries in the "Contents or area" column should, however, be made in ink in the first instance. No entry may be erased. If a mistake is made, it should be corrected by crossing out the incorrect words or figures and initialled and dated by the concerned responsible Officer. When any measurements are cancelled, the cancellation must be supported by the dated initials of the Officer ordering the cancellation or by a reference to his orders initialled by the Officer who made the measurements, the reasons for cancellation being also recorded. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of Law.

(7) Each measurement book should be provided with an index which should be kept up-to-date.

Maintenance
of standard
measurement
books of
buildings.

(B) If standard measurement books of buildings are maintained in order to facilitate the preparation of estimates for periodical repairs, they may be utilised for the purpose of preparing contractors' bills for such repairs, subject to such subsidiary instructions as may have been laid down for the efficient maintenance of the books, so that it may not be necessary to take detailed measurements on each occasion. Inter alia the following precautions are necessary :—

(i) The measurement books used as standard books shall be numbered in alphabetical series, so that the numbers may be readily distinguished from those assigned to the ordinary books wherein detailed measurements are recorded whenever work is actually done.

(ii) The entries of measurements (and abstracts thereof) in the standard books shall be recorded legibly in ink, and certified as correct by the concerned responsible officer.

(iii) An assurance shall be obtained periodically of the Executive Engineer, Parishad, that all the standard books of the Parishad have been inspected by him, that the entries therein have not been tampered with, and that all corrections due to additions and alterations in the buildings have been made in the books and the latter are reliable and up-to-date records.

(iv) When a payment is based on standard measurements, the gazetted officer or subordinate preparing the bill for payment shall be required to certify that the whole of the work or work since the previous running bill as the case may be, as per standard measurements, has been done and that it has not previously been billed for in any shape.

167. Deputy Engineers shall submit the measurement books in use to the Office of the Executive Engineer, Parishad, from time to time, so that at least once a year the entries recorded in each book may be subjected to a percentage check by the Executive Engineer, Parishad's Accountant under the supervision of the Executive Engineer, Parishad.

Percentage check of Measurement Books.

168. [This Rule is under amendment. The draft notification No. ZPA-1083-4769-(CR-1459) 28, dated 9th January 1984 is yet to be finalised]. As regards the recording and checking of measurements, the following procedure may be adopted :—

Recording and checking of measurements.

(1) Original and Special Repairs Works—

(a) Works costing not more than rupees 15,000.—Measurements shall be recorded by the Senior Extension Officer (Works) or the Junior Extension Officer (Works), authorised to record measurements finally and shall be checked by the Deputy Engineer to the extent of more than 10 per cent. Each slab of checking in a running account bill shall be 25 per cent of the estimated cost. The final measurements, however, shall be checked in full by the Deputy Engineer for all visible items. Items which would not be visible at the final stage, such as foundation, shall be certified at the proper time by an authority not lower than the Deputy Engineer.

(b) Works costing from rupees 15,001 but not more than 25,000.—Running measurements shall be recorded by the Senior Extension Officer (Works) or the Junior Extension Officer (Works) with 10 per cent check by the Deputy Engineer. Each slab of checking account bill shall be 20 per cent of the estimated cost. Final measurements of all the items are to be recorded by the Deputy Engineer himself, with percentage check of 5 per cent or more by the Executive Engineer, Parishad.

(c) Works costing more than rupees 25,000. Running account measurements shall be recorded by the Senior Extension Officer (Works) or the Junior Extension Officer (Works) with 10 per cent check for every running account bill by the Deputy Engineer. The final measurements are, however, to be recorded by the Deputy Engineer with a percentage check of 5 per cent or more by the Executive Engineer, Parishad. The checking by the Executive Engineer, Parishad, to the same extent, will also be necessary for each slab of rupees 25,000 of work done on a running account.

(2) Current Repairs and other Departmental Works—

(a) Works costing not more than rupees 1,000—Measurements of running account and final bills shall be recorded by the Senior Extension Officer (Works) or the Junior Extension Officer (Works) [“and also by such Assistant to the Senior Extension Officer (Works), or the Junior Extension Officer (Works), having experience of not less than two years in recording measurements as may be authorised by the Executive Engineer in this behalf, subject to check to the extent of 10 per cent by the Officer-in-charge of Sub-Division ”.]

1 Inserted by G. N. of 8-7-84.

(b) Works costing more than rupees 1,000.—Measurements shall be recorded by the Senior Extension Officer (Works) or the Junior Extension Officer (Works) and checked to the extent of 10 per cent or more by the Deputy Engineer. When the cost of such executed items exceeds rupees 1,000 checking by the Deputy Engineer is necessary for each slab of rupees 1,000 of work done including final measurements.

Explanation.—The provisions of this rule apply to purchase of stores (including tools and plant) also.

169. The measurements of every work of special repairs to roads costing more than rupees 100 per mile or costing more than rupees 750 in the case of other works shall be check-measured to the extent of 10 per cent either by the Executive Engineer, Parishad, or by a Deputy Engineer authorised in this behalf. The check-measuring officer shall note in the measurement book the date on which the check-measurement was actually performed and the differences, if any, noticed by him.

170. If for any reason it is not possible in any case to check-measure any work, payment may as an exceptional case be made on the certificate of the Executive Engineer, Parishad, that, to the best of his knowledge, the work billed for has been done. Detailed reasons for not checking the measurements shall be given by the Executive Engineer, Parishad in the certificate. The next Running Account Bill or the final Bill shall not be paid in the absence of check-measurements by the Executive Engineer, Parishad.

Detailed Measurement may be dispensed with. 171. (1) Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books.

(2) Detailed measurements may also be dispensed with in cases in which payment on account for work actually executed are made on the certificate of an Officer not below the rank of Deputy Engineer to the effect that not less than the quantity of work paid for has actually been done, and the Officer granting such a certificate will be held personally responsible for any over-payments which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

(3) Detailed measurements may also be dispensed with in connection with the work done on lump sum contracts if an Officer not below the rank of a Deputy Engineer certifies in the bill that by superficial and general measurement or by some other suitable method, which should be specified he has satisfied himself that the value of the work done is not less than specified amount in conformity with the contract agreement and that, with the exception of authorised additions and alterations the work has been done according to the prescribed specifications. Detailed measurements, however, must invariably be taken in respect of additions and alterations.

Payment of unmeasured work. 172. Payment of unmeasured work shall not be made. In the case, however of petty miscellaneous works which are not susceptible of measurement, the Deputy Engineer in charge shall certify on the bill that the work done is worth the amount claimed for it.

Purchase of Petty bazaar materials. 173. For petty bazaar materials, a requisition in Form 54 may be used. Except in case of urgency, no purchase shall be made unless requisitions are duly sanctioned by the Executive Engineer, Parishad.

174. Every bill shall be prepared in any one of the relevant forms mentioned below, namely :—

Forms for
preparation
of Works
Bills.

(a) *First and Final Bill, Form 55.*—This form shall be used for making payment both to contractors for work and to suppliers. When a single payment is made for a job or contract, on its completion. A single form may be used for making payments to several payees, if they relate to the same work or to the same head of account in the case of suppliers and are billed for at the same time.

(b) *Running Account Bill, Form 56.*—This form is intended for contractors for work only. It shall be used if it is proposed to make an advance payment or if an on account payment is to be made but an advance payment already made for the same work is outstanding. It shall not be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

(c) *Running Account Bill, Form 57.*—This form is also intended for contractors for work only. It shall be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used, it shall also be utilised for making "on account" and advance payments, if any, in respect of the work.

(d) *Running Account Bill, Form 58.*—This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only "on account" payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

Form 58 is the only form of running account bill which is suited for transactions with suppliers. Form 57 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding and if it is not proposed to make such an advance, the simpler Form 56 will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler Form 58 can be used. The form to be used on each occasion shall be the most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction regardless of the form or forms which may have been used for any previous payment of advance.

(e) *Hand Receipt, Form 59.*—This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special Forms 55, 56, 57 and 58 is suitable.

(f) *Account of Petty Contractors, Form 60.*—A consolidated monthly account of all petty contractors employed on the same work or section of work may sometimes be prepared in preference to a separate bill for each payee. The general adoption of this procedure is not permissible, but wherever it is desired to continue it, this form shall be used and the following instructions shall be strictly observed in addition to those printed on the form itself or foot-notes, namely :—

(i) This form is intended solely for "on account" payments. It makes no provision for advance payments, issues of materials or any other recoverable payments to contractors, and shall not be used if any such transactions occur or are probable.

(ii) No contractor shall be treated as a petty contractor if a separate account in one of the running account bill forms is being maintained for him in connection with some other work.

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

(iii) If after a contractor's account has been maintained in Form 60 for some time, the continued use of the form becomes inadmissible under clause (i) or (ii) above, the account shall be removed from this form in the manner described below and thereafter the appropriate form of running account bill should be used :—

(A) In the petty Contractors Account a special entry shall be made as under, immediately below the entries in columns 7, 13 and 14 against the line "General Total".—

Deduct up-to-date "Value of work done" and "Payments made" relating to the account of contractor transferred from "Petty Contractors" Account to his personal ledger account.

(B) When a Running Account Bill is prepared subsequently, the transferred figures of "Value of work done" and "Payments made" shall be incorporated therein in the same way as if the transaction had, from the very beginning, been billed for on one of the running account bill forms.

VII. BILLS

175. When work is done by daily labour, the 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 and page of the measurement book in which the measurements of the work are recorded. Charges not exceeding Rs. 200 for miscellaneous petty payments and for petty works not susceptible of measurement may be drawn on hand receipts in a Hand Receipt Form.

176. (1) For all works or group of works carried out departmentally, labour reports, in the prescribed form, shall be submitted either daily or periodically as may be directed by the Executive Engineer, Parishad. They shall show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls shall be investigated as soon as the letter are received after the close of the month.

(2) The Officers concerned shall be responsible for ensuring the punctual despatch and submission of daily reports of the muster rolls to the offices concerned by subordinates who are employed on the actual execution of the works to which the muster rolls relate.

(3) The Executive Engineer, Parishad, shall see that such daily reports regarding muster rolls are diarised like all other correspondence and are given serial numbers in the Inward Register. Dated initials shall be placed on the daily reports by persons who receive them in post in the Offices concerned.

177. (1) Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies shall be scrutinised by the Deputy Engineer, the Senior Extension Officer (Works) or the Junior Extension Officer (Works) and the calculations of "Contents or Area" shall be checked arithmetically. The bills shall then be prepared from the measurement entries in one of the standard forms applicable to the case. The rates allowed shall be entered by the Deputy Engineer, the Senior Extension Officer (Works) or the Junior Extension Officer (Works), either in the abstract of measurements or in the bill itself. Full rates as per agreement, catalogue, indent or other order shall be allowed only if the quantity of work done or supplies made is up to the stipulated specifications. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined or an "on-account" payment if the contract is to run on, only such fraction of the full rate shall be allowed as is considered reasonable with due regard to the work remaining to be done and the general terms of the agreement.

(2) Were the contract agreement does not specify the rates to be paid for the several classes of work or supply, but merely states that the estimated dues, or a certain percentage below or above them will be allowed, it shall be seen that the standard rates adopted are those of the sanctioned estimate which was in force at the time the agreement was executed, or, if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanction to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rates payable for each item of work shall be specified, as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

(3) Ordinarily no payment for supplies shall be made unless the stores have been received and surveyed, except where payment is permitted on production of a railway receipt.

(4) Before signing the bill, the Deputy Engineer, the Senior Extension Officer (Works), or the Junior Extension Officer (Works) shall compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it shall be compared with the previous bill. The "Memorandum of payment" shall then be made up, any recoveries which have to be made on account of the work or supply or on other account being shown therein. If the Deputy Engineer, the Senior Extension Officer (Works) or the Junior Extension Officer (Works) is empowered to approve the bill, he shall then pass it for payment, specifying, both in words and figures, only the net amount approved, though the payee shall be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill. He shall then transmit the bill to the Block Development Officer, or to the Executive Engineer, Parishad, according as the payment is to be made by the Block Development Officer or the Finance Department.

Explanation.—(i) In the case of bills of regular contractors including petty contractors whose agreements are in Form A-1 or A-2, whenever fractions of a rupee occur in the totals or in the case of supplies not being petty supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than half a rupee may be disregarded and half a rupee and over be taken as a rupee.

(ii) If the contract is for completed items of work and under the terms of the contract the contractor is required to obtain material of any description from the Parishad, it shall be seen that this condition is being complied with and that necessary recoveries of the cost of the material supplied to him are being made in accordance with rule. In such a case it is permissible for the contractor to obtain the materials otherwise, unless, in a case of emergency, the supply has been entrusted by the Deputy Engineer, for recorded reasons, to the contractor himself at suitable rates.

(iii) Before signing a first and final bill or the first bill on a running account the Deputy Engineer shall see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurements.

(5) If the Deputy Engineer is not empowered to approve payment, the bill shall be submitted to the Office of the Executive Engineer, Parishad, where the payment will be authorised by the Executive Engineer, Parishad, after the necessary scrutiny and transmitted to the Finance Department for payment.

178. Labour employed on muster rolls shall be paid by the Senior Extension Officer (Works) or the Junior Extension Officer (Works) or the Deputy Engineer from the amounts placed at his disposal for the purpose by way of advances. Payment to every mazdoor shall be initialled by the Senior Extension Officer (Works) or the Junior Extension Officer (Works) and the endorsement of the total payment made shall be recorded on the muster and signed and dated by him.

Procedure
for payment
to Labour,
employed on
Muster
rolls.

Provided that where any scarcity work is entrusted by the State Government to the Parishad, or the Samiti, the following procedure shall be observed, namely :-

(a) The Senior Extension Officer (Works), the Junior Extension Officer (Works) or the Deputy Engineer holding permanent advances 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 rupees two hundred. As soon as possible after the payment has been so made, the Senior Extension Officer (Works), the Junior Extension Officer (Works) or the Deputy Engineer shall take immediate steps for check-measuring the work turned out.

(b) The Senior Extension Officer (Works) the Junior Extension Officer (Works) and the Deputy Engineer may, if so authorised by the Chief Executive Officer, make payment of muster rolls without pre-audit of an amount not exceeding rupees 2,000 per muster roll. The Deputy Engineer shall audit all such bills and muster rolls at the time of recoupment of permanent or special advance and regularise the discrepancies, if any.

Expeditions Payments on Muster Rolls. 179. Payments on muster rolls shall be made as expeditiously as possible. Each payment shall be made or witnessed by the official of the highest standing available, who shall certify to the payments individually or by groups. The signature or thumb impression of the workers employed on muster rolls shall be taken while making payments. The thumb impressions shall be neat and well marked and in case of breach of these instructions, stringent action would be taken against the persons concerned. The following certificate shall also be taken in writing on the muster roll from the person maintaining it namely :-

“Certified that the mazdoors mentioned in the muster roll were actually employed by me on..... Zilla Parishad
..... Panchayat Samiti work and they were paid on my identification in my presence”.

Procedure for the Payment of work done or Supplies made. 180. From the measurement book all quantities should be clearly traceable into the documents on which payment are made. When a bill is prepared for the work done or supplies measured, every page containing the detailed measurement must be invariably scored out by a diagonal red ink line, and when the payment is made, an endorsement must be made, in red ink, on the abstract of measurements, giving a reference to the number and date of the voucher of payment. The document on which payment is made, shall invariably shown in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurements have been made.

181. (1) Payments for work done or supplies made shall ordinarily be made once in every calendar month, of, if there is not sufficient work at longer intervals. In the case of Labourers' Co-operative Societies, payment may be made fortnightly, and, in other cases the Chief Executive Officer may, in each individual case, permit the Executive Engineer, Parishad, to make more than one payment during any calendar month, whether against a running bill or on the final bill, for the same contract, if this course is, in his opinion, in the interests of the work.

(2) In the case of a running account bill for a given work, all the entries pertaining to items of a sub-estimate or sub-work of that work which have been completed shall not be repeated in the succeeding intermediate bills for the work. A reference to the last original bill relating to the payment made in respect of the sub-estimate or sub-work, shall however, be made in the succeeding intermediate bills.

(3) In the case of incomplete items of a work (except in cases where a part rate has been allowed) or such sub-work as remains unaffected since the payment of previous running-account bill, only the names of the items or sub-works and the amounts paid on their account in earlier bills shall be shown in the succeeding in intermediate bills.

(4) All the entries in respect of all the items mentioned above shall be repeated in the final bill for the work.

(5) Such payments shall be treated as payments on account, subject to adjustment in the final bill which shall be drawn in the appropriate form but printed on yellow paper when the work or supply is completed or the running account is to be closed for other reasons. When final payment is made on a running account the Payee, if he is able to write, shall add in his own handwriting that "the payment is in full settlement of all demands". If the payee is illiterate, or is unable to write beyond signing his name, those words shall be filled in by the Officer making the payment.

Explanation.—The addition of the words "in full settlement of all demands" does not preclude the Disbursing Officer from entertaining a further bonafide claim which may have been omitted from the final bill by mistake or through inadvertence. If despite this explanation, the contractor objects to the addition of the words in question, the payment shall be tendered unconditionally.

Note.—A form printed on yellow paper shall not be used except for final payment.

(6) A separate running account is maintained in respect of each contract. Transactions relating to two or more independent estimates shall not be brought on to the same running account ; they should not be covered by a single contract. Transactions relating to two more separate parts of the same working estimate shall also appear in separate running accounts.

In exceptional cases, where more than one working estimate is covered by a single contract the contract agreement shall not be split up but the estimates shall be consolidated to facilitate the maintenance of proper accounts in respect of that contract. If this procedure cannot be observed, some special accounts procedure shall be revised on the merits of each case.

(7) No consolidation of estimates or special accounts procedure is necessary where separate estimates covered by a single contract relate to different account heads, or where separate estimates, whether relating to different account heads or not, are covered by a single running rate contract as in the case of the painting of roads, etc., and where separate agreements are drawn on the basis of such rate contracts with other details varied to suit the requirements of each job.

(8) The provisions of sub-rules (6) and (7) may be relaxed in respect of transaction relating to two or more separate working estimates of repair works and small original works costing not more than Rs. 1,000. Such transaction may be allowed to be covered by a single agreement subject to the observance of the following conditions, namely :—

(i) that the contract or agreement is entered into by an officer competent to do so, considering the total amount of work to be done under it : and

(ii) that the entry in the column " Name of work " in Form 60 shall be made in general terms so as to include all works which the contractor may be asked to carry out under the agreement instead of merely specifying the particular repair works in connection with which the agreement is in the first place issued.

182. (1) If the system of making advance payments to contractors for work has been adopted, Certificate 2 printed on Running Account Bill A or B as the case may be, must be signed by the Deputy Engineer or the Executive Engineer, parishad and the lump sum amount paid on account of each item specified against it in Part I of the bill. If secured advance has been previously allowed to a contractor on the security of any materials, and a part of these materials has been used in the construction of an item, the amount of the advance payment for that item shall not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the material used.

(2) Actual measurements shall, however, be taken at the earliest opportunity and, when this has been done, the lump sum payments previously made on account of the items of work concerned shall first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantity of work. Delays in adjusting advance payments shall be investigated, and adjustments made otherwise than by crediting the value of work actually measured shall be specially looked into as being *prima facie* indicative of over payments in the first instance.

Payment in the event of current or completed Muster Roll being lost. 183. (1) In the event of current or completed muster roll being lost, payments to the labour engaged thereon shall be made on the Register of Arrears Form after verification of facts with the Daily Labour Reports and the completion of part III of the muster roll. The fact of the original muster roll having been lost, and, as a consequence, the said form having been adopted, with the necessary orders of the parishad authorising the payment, shall be noted thereon.

(2) If a paid muster roll is lost during the period of preservation, a certificate regarding payment, signed by the Executive Engineer, parishad shall be kept on record in lieu of the lost muster roll. The certificate shall invariably be accompanied by a statement of work done on the muster roll giving reference of the measurement book and its relevant pages.

Register of Divisional Deputy Accountant Audit Objection. 184. Every bill received for payment or adjustment or recoupment of advance shall be checked by the Divisional Accountant of the parishad or as the case may be, the Deputy Accountant of the Samiti. He shall maintain an objection book in Form 61 in which every bill in respect of which objection is taken shall be entered. The irregularities, if any, noticed shall be entered thereon in the proper column. The orders of the Executive Engineer, parishad and the Chief Accounts and Finance Officer shall also be noted in the objection book.

VIII. Payment of Bills

Procedure to be adopted for ensuring speedy payment to contractors or to labourers. 185. In order to ensure speedy payment to the contractors or to labourers, the following procedures shall be adopted namely.

(1) *Payment to Work-charged Establishment.*—The Executive Engineer, Parishad shall prepare a statement of staff engaged on work-charged establishment in each Samiti area in respect of the staff sanctioned by any authority of the Parishad. Such statements shall normally be prepared half-yearly and any changes in the intervening half-year shall be communicated to the Deputy Engineers from time to time. Copies of the statements as well as corrections shall be sent to the Deputy Engineers concerned as well as to the Block Development Officers. The Deputy Engineers shall prepare the bills of the work-charged establishment on the basis of these statements. The Block Development Officers shall post the statements in the Register of Sanctions to Fixed Charges in Form 62 to be maintained by them for keeping a watch on the payments against authorities. The Deputy Engineer shall prepare the bills of work-charged establishment in duplicate and send them to the concerned Block Development Officer for making payment, either directly

WORKS ACCOUNTS

61

or through the Senior Extension Officer (Works) or the Junior Extension Officer (Works) in charge of the works. The names of the Senior Extension Officer (Works) or the Junior Extension Officer (Works) through whom the payments are to be made shall be indicated in the work-charged establishment bill. The Block Development Officer, after necessary check, shall pass the bill for payment and sanction temporary advances to the concerned Senior Extension Officer (Works) or Junior Extension Officer (Works) for making payment to the work-charged establishment concerned. The Senior Extension Officer (Works) or the Junior Extension Officer (Works) shall make the payments and render an account of the temporary advances paid to them, in the form of the Imprest Cash Account in Form 63 which shall be incorporated by the Block Development Officer in the accounts maintained by him. Copies of the paid vouchers shall be retained by the Block Development Officer with his monthly accounts and the other copy with an endorsement of payment, voucher number etc., shall be returned to the Deputy Engineer for record and for posting them in the Account of Expenditure and Liabilities.

(2) *Payment for Petty Supplies, etc.*—In the case of these payments, no sanction is necessary, as the expenditure involved would be within the competence of the Deputy Engineer, it being covered by the sanctioned estimates of the work concerned. Here also, the payments can be made by the Block Development Officer either directly or through the Senior Extension Officer (Works) or the Junior Extension Officer (Works) in the manner prescribed in (1) above.

(3) *Payment of Muster Rolls.*—Muster rolls are not to be maintained in duplicate and the original muster rolls duly completed are required to be sent by the Deputy Engineer to the Block Development Officer for check and payment through the Senior Extension Officer (Works) or the Junior Extension Officer (Works) concerned. The Block Development Officer shall arrange for the payments of these passed muster rolls by payment of a temporary advance to the concerned Senior Extension Officer (Works) or the Junior Extension Officer (Works), who shall make the necessary payment to the labourers and return the original muster rolls along with the account of temporary advance in the form of Imprest Cash Account in Form 63 to the Block Development Officer for incorporation in the accounts. The Block Development Officer shall scrutinise these musters once again before their incorporation in the accounts. After the bill is so passed, it shall be entered in the Account of Expenditure and Liabilities to be maintained in the office of the Executive Engineer, *Parishad*, or the *Samiti* according as it is a centralised or a decentralised work.

Note. 1 —Whenever payments are made to contractors or to suppliers directly, they shall invariably be made by a crossed and order cheque. See also rule 29 (4).

Note. 2 —Whenever payments are made through the Senior Extension Officer (Works) or the Junior Extension Officer (Works), the Deputy Engineer or the Block Development Officer shall witness them at periodical intervals. He shall, however, invariably witness them when he visits the site of the work where payments are being made.

Note. 3 —Representatives of labourers' associations may be permitted to remain present whenever payments to labourers are being made through the Senior Extension Officer (Works) or the Junior Extension Officer (Works).

(4) Payments by the Finance Department in respect of works falling within the jurisdiction of more than one *Samiti* may be arranged centrally by the Executive Engineer, *Parishad*.

(5) Granting large permanent advances to the Senior Extension Officer (Works) or the Junior Extension Officer (Works) or the Deputy Engineer for arranging payment to the labour employed may not to be encouraged. However petty permanent advances not exceeding rupees 2,000 may be granted to the Senior Extension Officer (Works) or the Junior Extension Officer (Works) or the Deputy Engineer in exceptional cases for making payment of muster rolls without preaudit or for making any other payments which can legitimately be made from the District Fund. Whenever such permanent advances are sanctioned, the sanctioning authority shall record reasons for sanctioning such advances. The Deputy Engineer or the Senior Extension Officer (Works) or the Junior Extension Officer (Works) to whom such permanent advance, is given shall take immediate steps to recoup the permanent advance, but such recoupment shall invariably be done at least once in a month.

[(5-A) The Chief Executive Officer, on the recommendation of the Executive Engineer, *Parishad*, may sanction a permanent advance not exceeding Rs. 10,000 to the Deputy Engineer, *Parishad*, for payment of muster rolls]

(6) The time schedule to be followed for different processes from the close of a muster roll or a Work-charged Establishment bill and to the return of the paid muster roll or Work-charged Establishment bill by the Deputy Engineer to the Block Development Officer after complete accounting, shall be as follows :—

- (1) Date of close of muster roll or bill of work-charged establishment. 20th of the month.
- (2) Date of submission of completed muster roll or bill of work-charged establishment to Deputy Engineer through proper channel. 22nd of the month.
- (3) Transmission by Deputy Engineer to Block Development Officer for payment. 25th of the month.
- (4) Payment by Block Development Officer directly or to Senior Extension Officer (Works) or Junior Extension Officer (Works) at temporary advance. 27th of the month.
- (5) Return of paid muster or bill of work-charged establishment to Block Development Officer 2nd of the following month

Note.—The paid muster rolls, bills of work-charged establishment or bills for petty supplies shall be retained finally in the Office of the *Samiti*, if they relate to the Block Grant expenditure.

Countersign
Authorities
of the work
bills.

186. (1) No bill pertaining to works shall be paid unless it is countersigned as detailed below :—

- (i) Running account bills pertaining to works, the Plans and Estimates of which are technically sanctioned by the Senior Extension Officer (Works)/Junior Extension Officer (Works). All bills shall be countersigned by the Senior Extension Officer (Works)/Junior Extension Officer (Works). The final bill shall be countersigned by the Deputy Engineer after checking the correctness and propriety of all items.
- (ii) Running account bills pertaining to Works, the Plans and Estimates of which are technically sanctioned by the Deputy Engineer. All intermediate bills shall be countersigned/ by the Senior Extension Officer (Works)/ Junior Extension Officer (Works) and the alternate bills shall be countersigned by the Deputy Engineer. The final bill shall be checked in detail by the Deputy Engineer and submitted for counter-signature by the Executive Engineer, *Parishad* who shall also check the correctness and propriety of all items.

¹ Inserted by G. N. of 19-12-69 and 24-4-72.

WORKS ACCOUNTS

63

(iii) Running account bills pertaining to works, the Plans and Estimates of which are technically sanctioned by the Executive Engineer, *Parishad*.

All intermediate bills shall be countersigned by the Deputy Engineer and the alternate bills shall be countersigned by the Executive Engineer, *Parishad*. The final bill shall be checked in detail by the Deputy Engineer and submitted for counter-signature by the Executive Engineer, *Parishad*, who shall check the correctness and propriety of all items.

If there is only a single bill in respect of the works, the provisions mentioned above for final bills shall apply.

(2) The bill shall then be passed for payment by the Chief Accounts and Finance Officer or, as the case may be, the Block Development Officer. In case the Chief Accounts and Finance Officer or the Block Development Officer finds any bill defective, he shall refuse to pass it for payment, and shall forth with communicate his objections to the Drawing Officer for remarks or explanation. If the Chief Accounts and Finance Officer or the Block Development Officer is not satisfied with the explanations or remarks of the Drawing Officer, he shall submit them to the Chief Executive Officer of the *Parishad* for orders. After the bill is so passed, it shall be entered in the Account of Expenditure and Liabilities to be maintained in the Office of the Executive Engineer, *Parishad*, or the *Samiti* according as it is a centralised or a decentralised work.

IX. Advance Payments

187. (1) Advance payments to contractors and piece-workers can be made up to 80 per cent of the work done on silt clearance and other earth-work as shown in the progress report of the Deputy Engineer subject to the following conditions :—

Extent of advance payment to Contractors and piece-works.

(a) that in the case of borrow pits, payments shall be made from detailed measurements only during the monsoon period (June to September);

(b) that detailed measurements shall be recorded at least once in every three months as a safeguard, except in the case of repairs to banks with earth obtained from silt clearance.

Note.—Cases of advance payment for earth-work shall be regulated in accordance with the following procedure :—

Advance payments for work not yet measured are made on Forms 56 and 57 Running Account Bills A and B. These forms do not require quantities at all in support of the advance payments but their amounts have to be shown against each item. These amounts should not be in excess of 80 per cent of the approximate work done, and the value of work done can be ascertained by the Deputy Engineer in charge of the work. Scrutiny of each item of earth-work may be dispensed with provided the advance payment made on all items of earth-work does not exceed 80 per cent of the value of work done on these items.

(2) When secured advances are allowed by the Executive Engineer, *Parishad*, to a contractor whose contract is for finished work, care should be taken to see that an Indenture in Form 64 has been signed by the contractor and a detailed account of the advance shall be kept in Part II of Running Accounts. Bill Form 57. There should be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amount advanced under the orders of the Executive Engineer, *Parishad*. These advance shall be recovered by deduction from the contractor's bill for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this

Maintenance of detailed account and recovery of secured advance to a contractor for finished work.

instruction is being complied with. As recoveries are made, the outstanding accounts of the items concerned in Part II should be reduced by making "Deduct" entries in the column "Deduct quantity utilised in work measured since previous bill" equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part I of the bill

Note 1.—No record shall be kept in the measurement books of the quantities of the materials, but the certificate printed on the bill shall be signed by the Deputy Engineer or the Executive Engineer, *Parishad*.

Note 2.—Indenture bonds shall be obtained from contractors only in cases of secured advances of Rs. 2,000 and above. The cost of the stamp paper shall be borne by the contractor.

Advance payment for works not possible to measure. 188. (1) If for any reason it is not possible in any case to measure any work, payment may, as an exceptional case, be made on the certificate of the Deputy Engineer or the Executive Engineer, *Parishad*, to the effect that to the best of his knowledge, the work billed for appears to have been done. The payment in such a case shall not exceed 75 per cent of the cost of the work executed as estimated by the Deputy Engineer or the Executive Engineer, *Parishad*.

Secured advance to contractors for sand, asphalt etc. (2) Secured advances may be given to contractors for sand, asphalt, etc., bought to site of work provided the authority sanctioning such advances is satisfied that proper safeguards are taken to see that the materials do not deteriorate. Secured advances¹ [shall not be paid towards the end of] March. Recoveries of the advances so made shall not be postponed until the whole of the work entrusted to the contractor is completed, but shall be made from his bills for work done as and when the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

Authority to grant advance. (3) The Executive Engineer, *Parishad*, is authorised to give advances to contractors on approximate measurements of materials supplied by them on conditions similar to those for work done.

(i) on approximate measurement of materials supplied to contractor (ii) in all other cases. (4) In all other cases, advances may be paid only with the sanction of the *Parishad* or the *Samiti*, which may, in exceptional circumstances, authorise such advances as may be deemed indispensable, taking the necessary precautions for securing the *Parishad* or the *Samiti* against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

Note 1.—No advance, secured or otherwise, shall be given to piece-workers without previous sanction of² [the *Parishad* or, as the case may be of the *Samiti*].

Note 2.—Advance payment contemplated in the above sub-rules shall not be made in March.

Utilisation of Parishad fund in cases the Contractors neglected or failed to complete work. (5) It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractors concerned with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend *Parishad* funds on behalf of the contractor in accordance with the terms of agreement. Otherwise, no advance or recoverable payment shall be made to or on behalf of a contractor nor shall financial aid be given to him in any form except in accordance with rule 187.

Note:—With a view to avoid subsequent dispute with the contractor intimation shall be sent to him as soon as action is taken under this rule, and thereafter, as charges are incurred on his account.

¹. Subs. by G. N. of 19-12-1969.

². Subs. by G. N. of 24-4-1972.

[(6) The various authorities specified in section 125 of the Act as competent to sanction a work or scheme may, if they are satisfied that the work or scheme cannot be executed without the grant of an advance, sanction such advance to a contractor or supplier other than or in addition to those admissible under other rules in this Code.]

Authorities to grant advance other than or in addition to those admissible under other rules in this Code.

189. Payment to a contractor or supplier shall be made by means of a cheque drawn in his favour. Such cheques shall be delivered to the said contractor or supplier direct.

Payment to contractors by cheque.

X. Closing the Accounts on Completion of Work.

190. (1) The account of a work shall, as soon as possible, be closed after the actual work of construction is completed. In the case of delay in the closing of the account, no further charges shall be incurred without the permission of the Executive Engineer, *Parishad*.

Completion of accounts of work.

Note.—The date of completion of a work is the date on which it is physically completed, and not the date on which final measurements are recorded by the Deputy Engineer in charge.

(2) Before closing the account, all outstanding liabilities shall be discharged and balances in the suspense accounts cleared.

(3) When a detailed Completion Certificate in Form 65 is prepared or the item included in a consolidated Completion Statement of Works and Repairs in Form 66, in the event of the excess being not within the Executive Engineer, *Parishad's* powers to deal with, the completion note required to be recorded in the Account of Expenditure and Liabilities (Form 50) shall be completed as under :—

Work completed in.....19.....Completion Report submitted with this office letter....., dated.....

191. On completion of every original work (not being a current repairs work) costing more than rupees 5,000 a completion certificate signed by the Deputy Engineer, and in any other case, by such Officer as the Executive Engineer, *Parishad*, may direct, shall be recorded in the work file concerned. The completion certificate shall distinctly indicate—

Completion certificate to be recorded in the work file.

- (1) the plan of work (only for original work) ;
- (2) the Senior Extension Officer (Works)/Junior Extension Officer (Works) report regarding availability of local resources ;
- (3) the abstract of cost and materials used, as prepared from the ledger maintained for the work.

192. (1) At the end of every year, all documents connected with each work shall be filed in the following chronological order, namely :—

Maintenance of work file.

- (a) Original estimate and revised estimate, if any.
- (b) Deviation statement, if any.
- (c) Rate list or sanctioned piece-work tender.
- (d) Copy of contract bond, if any.
- (e) Duplicate copies of vouchers (work bills or musters or hand receipts).
- (f) Inspecting Officers' remarks, if any.
- (g) Completion certificate.

¹ Substituted by G. N. of 24-4-72.
A-1682—5.A.

(2) The files shall be maintained in the Works Department of the *Parishad* or by the Deputy Engineer or the Block Development Officer as the case may be, and shall be continued from year to year until the work is completed.

Maintenance of Account of Expenditure and Liabilities in respect of centralised as well as decentralised works.

193. (1) The account of individual works shall be kept in Form 50 "account of Expenditure and Liabilities" for major and minor works, as the case may be. All works estimated to cost less than rupees 50,000 shall be treated as minor works for the purpose of works accounts and all other works shall be treated as major works.

(2) The account of Expenditure and Liabilities shall be maintained by the following Officers, namely :—

- (i) For decentralized works the payments of which are made through the *Samiti*. By the Deputy Engineer concerned with the work.
- (ii) For centralized works the payments of which are made through the Finance Department. By the Executive Engineer, *Parishad*.

(3) In the case of item (i) in sub-rule (2), certain payments are made by the Finance Department. In order to enable the Deputy Engineer to take cognizance of these payments, the office copies of vouchers received from the Finance Department with an intimation of payment shall be sent by the Executive Engineer, *Parishad* to the Deputy Engineer for posting in the Account of Expenditure and Liabilities, such bills received from the Executive Engineer, *Parishad*, shall be posted by the Deputy Engineer in the account of Expenditure and Liabilities and returned to the Executive Engineer, *Parishad*, with a certificate to the effect that they have been posted in the Register of Expenditure and Liabilities. The vouchers may be sent by the Executive Engineer, *Parishad*, in two batches, viz., (i) in respect of payments from the 1st to the 20th of the month, and (ii) in respect of payments from the 21st to the last day of the month, so that the Deputy Engineer may arrange to post the Register of Expenditure and Liabilities by the 5th of the succeeding month.

(4) In respect of stock and other charges pertaining to decentralized works, no transactions in respect of such works shall be initiated either from the works department or from the Finance Department. Such transactions shall appear in the accounts of *Samiti* which is responsible for making payments of such works. All liabilities on account of stock and other charges will automatically appear in the account of the *Samiti*.

(5) In respect of centralized works referred to in item (ii) in sub-rule (2), the Deputy Engineer concerned may obtain the necessary information from the Block Development Officer whenever required and maintain the individual accounts. For this purpose he may collect the necessary information in Form 67. After the close of the monthly accounts, the Deputy Engineer shall reconcile the figures in his "Account of Expenditure and Liabilities" for the various works with those in the accounts of the *Samiti* and send the statement to the Executive Engineer, *Parishad*, in Form 68.

Preparation of Abstract of expenditure.

194. From the workwise monthly progress report received from the Deputy Engineer as mentioned above and from the Account of Expenditure and Liabilities maintained by the Executive Engineer, *Parishad*, in his own Office, an abstract of expenditure by prescribed major, minor and detailed heads shall be prepared by the Executive Engineer, *Parishad*, for the whole District and the figures therein shall be reconciled with the consolidated account of the *Parishad* maintained in the Finance Department.

WORKS ACCOUNTS

67

195. Separate Accounts of Expenditure and Liabilities shall be maintained by the Deputy Engineer in respect of major and minor works financed from the District Fund and from the Block Grant. The procedure mentioned above shall be followed in respect of works financed from the District Fund. In respect of works financed from the Block Grant, the statement of workwise expenditure may not be sent to the Executive Engineer, *Parishad*, but shall be finally dealt with by the Deputy Engineer and the Block Development Officer on identical lines.

Maintenance of separate Accounts of Expenditure and Liabilities in respect of works financed from the District Fund and from the Block Grant.

196. From the Account of Expenditure and Liabilities the statement of liabilities and the balances in the suspense accounts shall be prepared and effective action taken for the liquidation of the liabilities as well as for the clearance of the suspense accounts. The balance as shown in the suspense accounts in the Account of Expenditure and Liabilities shall be verified with reference to the Contractor's Ledger, the Material-at-Site Accounts, the Register of Unpaid Wages, etc. If any liabilities are noticed against the contractors, arrangements shall be made for withholding sufficient balances from their bills for making prompt recoveries, in as short a period as possible.

Preparation of statement of liabilities and balances in Suspense Accounts.

197. The Works Department of a *Parishad*, the Works Branch of the Officer of the *Samiti*, and the Block Deputy Engineer shall maintain in Form 69 a Register of Completed Works, showing the name of each work, its location, the date of commencement, the date of completion, the total cost of the work, an estimate of the cost of its annual maintenance, and reference to the entry in the Register of Immoveable Property. A separate account shall be kept of free, voluntary and private donations and contributions of land, materials and funds, if any, received for each work.

Maintenance of Register of Completed Works.

198. Accounts of tools and plant, road-side materials charged to works, surplus materials and stock materials shall be maintained in the prescribed forms and the Executive Engineer, *Parishad*, shall arrange for their periodical verification and shall record the necessary certificates.

Periodical verification of account of tools and plant, road-side materials etc.

199. (1) If any work is entrusted by a *Parishad* or a *Samiti* to a *Samiti* or a *Panchayat* respectively in pursuance of section 124 of the Act, the Block Development Officer, or the *Panchayat* Secretary or any Officer who performs the duties of *Panchayat* Secretary, as the case may be shall cause to obtain from the authority entrusting the work for execution the necessary sanctioned plans and estimates and an amount equal to the estimated cost of the works.

Executing work entrusted to a *Samiti* of a *Panchayat* u/s 124 of the M.Z. P&PS. Act, 1961.

(2) Such work shall be entered separately in the Register of Expenditure and Liabilities.

Stores

200. The stores of the Works Department fall into two distinct categories, that is to say—

Categories of stores of the Works Deptt.

- (1) Stores debited to the suspense head "Stock".
- (2) Stores debited to final heads—
 - (i) Tools and Plant ;
 - (ii) Road metal ;
 - (iii) Materials charged to works.

Accounting procedure in respect of Stores.

201. (1) The accounts of stores are based on the fundamental principle that the cost of their acquisition shall be debited to the final head of account concerned or the particular work for which they are required if either of those can be determined at once; otherwise it should be kept in suspense account pending clearance as the materials are actually issued by debit to specific heads of account of works.

(2) In accordance with this general rule, the cost of the supply of all stores required as tools and plant for the general use of the *Parishad*, is debited at once to the minor head "Tools and Plant", and special items of tools and plants, which are required not for general purposes but for a specific work, are debited to that work.

(3) Similarly, all road metal required for the maintenance of a road or section of a road is debited at once to the minor head "(Repairs Communication)" under the major head concerned against the estimate for the collection of it, and when road metal is acquired specially for use on the construction of a road or other work, its cost is debited to the estimate for such construction.

(4) In the case of other materials, when purchases are made for the requirements of works generally, the cost is accounted for under the suspense head "Stock". Materials purchased specially for a work are, however, debited to that work.

XI. Stock Accounts.

Procedure for making payment of the Stock received by a Parishad/Samiti.

202. (1) The stock of a *Parishad* may be kept at the headquarters of the *Parishad* as well as of the *Samiti*. The receipt of stock may occur either in the *Samiti* or in the Works Department of the *Parishad*. Payments for such stock received may be made either at the *Samiti* office or at the headquarters by the Finance Department. Normally, payment for the stock received directly at the *Samiti* Office should be made by the *Samiti* concerned but when the acquisition of the stock is done at the District level, payments may be made centrally by the Finance Department if the suppliers so demand, even if the delivery of the stock is given by the suppliers directly to the *Samiti*.

Maintenance of Stock Book.

(2) The Stock Book in Form 33 shall be maintained with value and quantity accounts by each *Samiti* and by the Executive Engineer, *Parishad*. The register in the Executive Engineer, *Parishad's* office shall be sub-divided into different sections each corresponding to the *Samitis* in the District and one section pertaining to his own office. The Stock Book in the *Samiti* shall be posted from the Registers Stock Receipts and Issues.

Procedure of maintaining the Register of Stock Receipts.

203. The Register of Stock Receipts shall be submitted by the Block Development Officer to the Executive Engineer, *Parishad* in Form 70. The following procedure shall be followed in maintaining the Register of Stock Receipts:—

(1) Orders for supply of stock material shall invariably be given by the Executive Engineer, *Parishad*, only after taking into account the position of stock in hand and the probable requirement of the immediate future. In such orders, the place, terms of delivery, payments, etc., shall be specified. Normally, acquisition of stock may be done against an annual tender sanctioned for the purchase of stock materials required by the Departments. When tenders are not invited, competitive rates shall be called.

(2) When payment for stock ordered is made in advance, it shall be debited to the suspense head "Miscellaneous Public Works Advances" subordinate to the major head "4 B and C". When the stock is actually received, the stock material shall be entered in section I of the Register of Stock Receipts, with quantities in the numerator and residual payments or recoveries (if any) in the denominator. The advance originally sanctioned shall simultaneously be adjusted so as to clear the debit under "Miscellaneous P. W. Advances" by *per contra* debit to "Stock" and the adjustment shall be exhibited in the Register of Stock Receipts with "nil" quantity in the numerator and the amount in the denominator immediately after the above entry of stock receipts is made.

WORKS ACCOUNTS

69

(3) When the stock is received but payment is not made, the receipts of stock shall be entered in the Register of Stock Receipts, Section I, by showing the quantity in the numerator and the approximate value of the stock as then known in the denominator. Simultaneously, an adjustment shall be carried out by debit to the head "Stock" under the major head "4 B and C—Suspense" and credit to the head "Purchases" under the same major head. When the payment is actually made, it shall be debited to the Suspense head "Purchases" to the extent of the original credit under that head in respect of this stock receipt and the residual payment plus or minus as the case may be, if any, shall be debited to the Suspense head "Stock" under "4 B and C". The debit to "Stock" by payment of the residual amount shall be shown in the Register of Stock Receipts Section I for the month in which payment is made, with "Nil" quantity in the numerator and the amount involved in the denominator.

(4) Stock received and paid for in the same month by the *Samiti* shall be entered in Section I of the Register of Stock Receipts.

(5) When the payment of the stock is to be made by the Finance Department, the following procedure shall be followed by the *Samiti*, namely :—

(a) No cognisance shall be taken of the advance payments made by the Finance Department.

(b) The payment of incidental charges like freight, etc., made by the *Samiti* in respect of stock acquired and paid for centrally shall be entered in Section II.

(c) Stock received, for which payments are to be made by the Finance Department shall be entered in Section III of the Register of Stock Receipts with quantity in the numerator and 'Nil' amount in the denominator.

(6) Measurements shall be recorded by the appropriate authorities for all stock received according to the powers of recording measurements.

(7) The procedure outlined in sub-rules (2) and (3) above shall be followed by the Executive Engineer, *Parishad*, in respect of transactions occurring at the headquarters of the *Parishad*. Section II of the Register of Stock Receipts received from the *Samiti* shall also be completed by the Executive Engineer, *Parishad*, by entering therein the payments or adjustments on account of stock which are made centrally by the Executive Engineer, *Parishad*. The Executive Engineer *Parishad*, shall also prepare a Register of Stock Receipts for the transactions initiated in his own Office and post the entries from all the Registers of Stock Receipts sent by the Block Development Officers as well as the Registers pertaining to his Office in the Stock Book maintained in his Office.

(8) The total of Section I and Section II of the Register of Stock Receipts shall agree with the total amounts debited to "Stock" in the *Samiti* account and the total of Section III shall agree with the total amounts debited to "Stock" in the *Parishad* account maintained by the Finance Department.

(9) The transactions relating to the suspense heads "M. P. W. Advances" "Purchases" and "Stock" shall also be recorded separately in the Register

Advances
of M. P. W. Purchases in From 71 and the figures in these Registers shall be
Stocks

reconciled monthly with the figures in the Finance Department.

204. The account of stock issued shall be rendered by the Block Development Officer to the Executive Engineer, *Parishad*, monthly in the Register of Stock Issues in Form 72. The following procedure shall be followed in maintaining the Register of Stock Issues :—

(i) Issues shall be made invariably on an Indent for Stores in Form 73. On this indent, it should be made clear whether the stock is required to be issued for a centralised or a decentralised work or for sale or interstore transfer ; and whether the issue will be to works or contractor. The indenting officer shall prepare his indent very carefully so as to avoid excess issues to any work or to any contractor.

(ii) The indent received shall be carefully scrutinised by the Store-keeper and the Block Development Officer and supplies authorised. He shall also obtain the acknowledgment of the Receiving Officer or of the contractor in the prescribed form of unstamped receipts when the supplies are made to him. The issues shall then be posted in the Register of Stock issues, both in quantity and value.

(iii) In respect of decentralised works, the cost of the stock material issued shall be adjusted by the Block Development Officer in the Account of Expenditure and Liabilities. In this adjustment, the value of the stock issued shall be adjusted by credit to stock and debit to work or to contractor in the accounts of the work.

(iv) In the case of issues for centralised works, the cost of the material shall be adjusted by the Block Development Officer in the *Parishad* accounts by credit to Stock and debit to a suspense head "Account with the Executive Engineer, *Parishad*". A copy of the adjustment Memo together with the indents, contractors receipts, etc., shall be forwarded to the Executive Engineer, *Parishad*, for incorporation in the Account of expenditure and liabilities as well as in contractors' accounts. The Executive Engineer, *Parishad*, shall also prepare a Transfer Entry Order in Form 18 by debiting the works concerned or the contractor in the accounts of the works and *minus* debiting the head "Account with the Executive Engineer, *Parishad*", and send this Transfer Entry Order to the Finance Department for incorporation in the general accounts of the *Parishad* maintained by that Department.

(v) The Executive Engineer, *Parishad*, shall also prepare the monthly Register of Stock issues in the same form and in the same manner as prescribed above. In this case, if issues are made by him for decentralised works, he shall debit the issue to the head "Account with the Executive Engineer, *Parishad*", by credit to Stock and send the Transfer Entry Order to the Finance Department for incorporation in the *Parishad* accounts ; simultaneously the Transfer Entry Order with all relevant invoices, etc., shall be sent by the Executive Engineer, *Parishad*, to the concerned Block Development Officer for adjustment in his accounts and in the initial accounts kept by the Deputy Engineer. The Block Development Officer shall then incorporate the adjustment in his books by *minus* debiting the head "Account with the Executive Engineer, *Parishad*" and debiting the account of the work or of the contractor concerned and post this adjustment in the Register of Expenditure and Liabilities. For issues for centralised works, the Executive Engineer, *Parishad*, shall take action for incorporating the value in the relevant initial account of the works concerned and prepare a Transfer Entry Order debiting the works or contractors as the case may be and crediting the head "Stock" and send this Transfer Entry Order to the Finance Department for incorporation in the general accounts of *Parishad* maintained by that Department.

(vi) A copy of the "Account of Stock issues" with copies of contractors' unstamped receipts shall be sent by the Block Development Officer every month to the Deputy Engineer for completing the Contractors' Ledger (in bound books) kept by him.

WORKS ACCOUNTS

71

(vii) Sales on cost basis will automatically get incorporated in the accounts of "issues" and will appear on the credit side of the Stock Account as sales. These sales will be classified in the accounts as credits to head "Stock".

(viii) Inter stores transfers shall be effected under orders of the Executive Engineer, *Parishad*, and exhibited separately in Register of Stock issues/Receipts. The cost of such stores transferred shall be adjusted by credit/debit to Stock by *contra* debit/credit to the head "Inter Stores Transfers" in the accounts of the *Samiti* or the *Parishad*, each such adjustment being paired with an equal and opposite adjustment in the accounts of some other *Samiti* or the *Parishad*.

Note.—The outstandings under the heads "Accounts with the Executive Engineer, *Parishad*" and "Inter Stores Transfers" shall be watched centrally by the Finance Department which will be responsible for clearance of the accounts under these heads.

(ix) The Block Development Officer shall post the transactions from the Register of Stock Issues into the Stock both by quantities and value and work out monthly closing balances.

(x) The Executive Engineer, *Parishad*, shall similarly post the transactions from his Register of Stock Issues as well as the registers received from the various *Samitis* in the relevant section of the Stock Book pertaining to them and work out the monthly closing balances.

205. (1) From the Stock Books in the Office of the Executive Engineer *Parishad*, balances for the whole District shall be worked out both in quantities and values for each item held in stock at the end of every half year, i.e., in the first week of October or April. The issue rate for the subsequent half-year may then be fixed by preparing a statement in half-yearly Register of Stock in Form 74 in such a manner that there is normally no profit or loss in the closing balance valued at the issue rate. The issue rate shall not, however, be in excess of the market-rate, and any resulting profit or loss at the time of fixation of the issue rate shall be adjusted by credit to the head "XIII-Public Works" or by *minus* credit to this head, respectively. These issues rates shall be communicated to all Block Development Officers for guidance and adoption. Fixation of Issue Rate.

(2) While working out the future issues rates as stated above the rates for storage shall also be revised.

(3) The balances as shown in the Stock Books kept in the Executive Engineer *Parishad's* Office shall be checked with the balances in the individual Stock Books kept in the *Samiti* Office. Physical verification of the balances shall be done by the Block Development Officer in the months of October and April every year and the balances shall also be got checked by the Deputy Engineer, who shall submit the reports of their physical verification to the Executive Engineer, *Parishad*, for such action as he may consider fit. He shall consult the Finance Department or obtain the orders of the Chief Executive Officer through the Finance Department in all complicated cases including cases of peculiarities. Physical verification of balances shall in the Stock Books.

(4) The balance relating to the Office of the Executive Engineer, *Parishad*, shall be physically verified by him and report of the physical verification sent to the Chief Accounts and Finance Officer for perusal and obtaining such orders of the Chief Executive Officers as may be necessary.

(5) The Chief Accounts and Finance Officer, or the Finance Department under his instructions, shall have the power to inspect any stock of stores at any time at the discretion of the Chief Accounts and Finance Officer. It shall be incumbent on him, however, to submit his report of inspection to the Chief Executive Officer for perusal, orders, etc. Power to inspect any stock of stores.

Limit of balance of stock in hand at the close of any month. (6) The balance of stock in hand in the whole District at the close of any month shall not exceed 20 per cent of the total budget provision of the works programme of the *Parishad* undertaken by the Works Department. This limit can be exceeded only with the permission of the *Zilla Parishad*.

XII. Tools and Plant:

Kinds of Tools and Plant and procedure for maintaining their account.

206. (1) Tools and Plant are of two kinds :—

- (i) General or ordinary tools and plant required for general use ; and
- (ii) Special tools and plant required for specific works.

The cost of supply, repairs carried out, etc., of the tools and plant of the first category are debited to the head "Tools and Plant", where similar charges of the second category are borne by the work concerned. It is necessary to prepare a detailed estimate for expenditure on Tools and Plant.

(2) The accounts of Tools and Plant are required to be maintained separately in the Offices of the Executive Engineer, *Parishad*, the *Samiti* or the Deputy Engineer, who hold the tools and plant. It may not be necessary to maintain any consolidated account at any central place. The account by each of these Officers shall be maintained in the Register of Tools and Plant in Form 75. The Register shall be provided with sufficient sheets, so that one Register may be used for a period of three to five years. For this purpose the Register shall be carefully bound in *leather binding*. Articles shall be grouped according to categories, like scientific instruments drawing materials, plant and machinery, etc., and the entries in this Register shall be made as prescribed in rule 93. In respect of articles lent or sent out for repairs or otherwise found short, a simple record, in Form 76, may be kept so as to watch the return of such articles.

(3) All articles received shall be examined and counted when delivery is taken. The Office taking the delivery shall give the necessary acknowledgement to the persons from whom the articles are received. He will at the same time send a copy of the statement of tools and plant articles received to the Block Development Officer or to the Finance Department according as the payment is made for these tools and plant by the Block Development Officer or the Finance Department. The Receiving Officer shall enter the articles in the relevant page of the Register of Movable Property and record a certificate to this effect on the statement mentioned above. After the statement in the above manner is received, the Block Development Officer or the Finance Department may pay the bill for the articles received without any further reference to the receiving authority, after verifying the contents of the bills with the statements received from the Receiving Officer.

(4) Issues of Tools and Plant may be against cash sales or to contractors, etc. All the issues shall be supported by unstamped and dated receipts, and in the case of tools and plant lent to contractors, approximate value of the articles lent shall be entered in such receipts. These issues shall be posted in the Register of Movable Property and also in the Register referred to in sub-rule (2) if the articles are lent or sent out for repairs. All the receipts shall be carefully filed in the Office of the Officer responsible for the maintenance of the tools and plant account. The issues to subordinates shall be supported by a distribution statement bearing an acknowledgment of the subordinates to whom the articles have been issued. At the end of the year i.e., soon after March every year, the closing balance shall be worked out and physical verification done by the Officer-in-charge as well as by such other officers as may be authorised by the Executive Engineer, *Parishad*.

WORKS ACCOUNTS

73

(5) When tools and plant are lent to local bodies, contractors and others, hire and other charges shall be levied according to the rules framed by the *Parishad*.

(6) Transfers of articles of tools and plant from one department to another shall be treated as fresh issues or fresh receipts and accounted for as such. When shortages are noticed, they shall be entered in the Register prescribed in sub-rule (2). Articles found surplus shall be posted as receipts and would thus require no action. If shortages are made good in kind, they shall be entered in the Register referred to in sub-rule (2) against the original entry of Shortages. If they are made good by recovery of cost or are written off, they shall be treated as issues and posted accordingly in the Register of Movable Property and also in the Register referred to in sub-rule (2) against the original entry of shortage.

(7) When articles of tools and plant are rendered unserviceable and a Survey Report in respect of them has been sanctioned by the Competent Authority, only those articles which are made of cast iron shall be sent to the *Parishad* Workshop if established, for being used in the foundry, if suitable and economical taking into account the quantity and the likely cost of transport, etc. If such a course is not economical, these articles along with others (including those of wrought iron and steel), shall be disposed of by sale, or by auction or be deformed completely and thrown in pits in *Parishad/Samiti* premises or burnt, as may be desirable.

XIII. Road Metal.

207. (1) All road metal collected shall be entered in the Road Metal Return in Form 77. In the "Remarks" column of the said Form the voucher number of the bill according to which the collection or utilisation is made shall invariably be indicated. These returns shall be maintained by the Deputy Engineer and the Executive Engineer, *Parishad*, in duplicate, one copy being retained in his Office along with the Office copy of the bill and the other sent to the Block Development Officer or the Finance Department along with the bill sent for payment.

(2) Periodical examination of surplus road metal shall be done in order to ensure that unnecessary metal has not been collected and that the metal collected has not deteriorated. Excessive collection of road metal shall be discouraged and metal which has deteriorated on the roadside shall be promptly write-off after fixing the responsibility for the deterioration. The results of periodical verification shall be recorded in the Register in Form 78. Periodical verification shall be entrusted to the Deputy Engineer other than the Deputy Engineer in charge under the orders of the Executive Engineer, *Parishad*.

(3) When the collection of metal and spreading is done under separate contracts or agreements, the spreading shall not be done, unless the collection is independently check-measured by some other Deputy Engineer. However, the Executive Engineer, *Parishad*, may waive this condition in cases where the cost of collection of metal, does not exceed rupees 2,000.

XIV. Advances.

208. (1) Advances of the following categories appertaining to works accounts shall be debited in the accounts under the head "Suspense-Miscellaneous P. W. Advances" under the major head "4 B and C" :-

- (i) Sales on credit.
- (ii) Expenditure incurred on Deposit Works in excess of deposits.
- (iii) Losses, retrenchments, etc.
- (iv) Other items.

(2) A detailed record of these items shall be kept in the Office of the *Samiti* or of the *Parishad*, Finance Department, in Form 71 showing the transactions of each of the above categories separately. The Deputy Engineer concerned with the work

¹ Added by G. N. of 19-12-69.

or the Executive Engineer, *Parishad*, shall keep a simple record of these transaction in his Office in such manner that he can exercise an effective control over their clearance. Maintenance of a register similar to Form 79 with columns 1 to 6, 20 and 21, might be considered as suitable for this purpose. The clearance of the items will be the responsibility of the Works Department primarily, and that Department shall initiate action for the clearance of these items. Normally no such advance would be debited in accounts without the prior consent of the Works Departments and it will thus be possible for the Works Department to maintain the Register. If any advances are, however, made without the consent of the Works Department they shall at once be communicated to the Works Department with full details of payments. The Works Department shall be held responsible for the monthly reconciliation of these items with the accounts maintained in the *Samiti* or the Finance Department.

XV. Deposits

Kinds of Deposits of Works Deptts. and maintenance of their accounts.

209. (1) The Register shall be maintained in Form 71.

(2) Deposits of the Works Departments are two kinds namely—

(a) Public Works Deposits ;

(b) Interest-bearing Securities.

(3) The deposits mentioned in clause (a) of sub-rule (2) comprise of transactions of the following classes, which are passed through the head "Public Works Deposits" :—

(i) Cash deposits of subordinates as security.

(ii) Cash deposits of contractors as security.

(iii) Deposits for work to be done.

(iv) Sums due to contractors on closed accounts.

(v) Miscellaneous deposits.

(4) The deposits mentioned in clause (b) of sub-rule (2) are deposited by subordinate and contractors. These do not pass through the regular accounts.

(5) The accounts of the works deposits which pass through regular accounts shall be maintained by the *Samiti* or the Finance Department under the head "Deposits and Advances Public Works Deposits", classified further into the various categories mentioned above. No credit on account of works deposits shall appear otherwise than with the consent of the Works Department. Similarly refunds of all works deposits shall be made only with the prior approval of the officers of the Works Department.

(6) Cash deposits of subordinates and contractors may be converted, at the cost of the depositor, into one or more of the forms of interest-bearing securities, provided that—

(i) the depositor has expressly desired this in writing ; and

(ii) the acceptance of the new form of security is permissible under rules as well as under the terms of the agreement or bond.

Note.—Cash which has actually been received or recovered may be converted even though the full amount of the deposit, which is being paid in instalments, has not yet been realised.

WORKS ACCOUNTS

75

(7) In the accounts for March each year, the following classes of items in the works deposit accounts shall be credited to the *Parishad* as lapsed deposits :—

- (i) Original deposits not exceeding one rupee remaining outstanding for one whole account year.
- (ii) Balances not exceeding one rupee of items partly cleared during the year then closing.
- (iii) All other items unclaimed for more than three complete account years.

Notes.—For the purpose of this rule, the age of a repayable item or of a balance of it is to be reckoned as dating from the time when the item, or the balance, as the case may be became first repayable.

(8) Deposits so credited to revenue as being confiscated under the provisions of an agreement or bond cannot be repaid without the prior approval of the Standing Committee and pre-audit by the Chief Accounts and Finance Officer who will certify the payment on ascertaining that the item was really received, that it was credited to revenue as lapsed or confiscated and that the claimant's identity and title to the money are certified by the Executive Engineer, *Parishad*. The refund of such lapsed deposit is treated as a refund of revenue under the head "XV-Misc.—Refunds".

(9) The recognised forms of Interest-bearing Securities and the rules to which they are subject are indicated below :—

- (i) Government Securities other than Post Office 5-Year Cash Certificates. Under the rules in Chapter IX of the Government Securities Manual issued by the Authority of the Union Government.
- (ii) Municipal Debentures and Port Trust Bonds.
- (iii) Post Office 5-Year Cash Certificates .. Under the rules for Post Office 5-Year Cash Certificates and for deposits in Post Office Saving Banks issued under the authority of the Union Government.
- (iv) Post Office Savings Bank Pass-Books ..
- (v) Deposit receipts of recognised banks approved by the Local Administration subject to such special orders as may be issued by the *Parishad* in its behalf. Such receipts will be accepted on the understanding that the *Parishad* is not held responsible for any loss that may result from the failure of the bank or from any other cause and that, if the security is lost, the loss will fall on the depositor, who will be required to furnish fresh security. The deposit receipt shall be made out in the name of the pledge and held in custody by such Officer as the Local Administration may prescribe. The depositor shall receive the interest, when due, direct from the bank on a letter from the pledge unauthorising the bank to pay it.
- ¹[(vi) (1) 12-Year National Defence Certificates .. —Under rule 19 of the Post Office
(2) 10-Year Defence Deposit Certificates .. — Savings Certificates Rules,
(3) 10-Year National Savings Certificates (First Issue) .. — 1960].
(4) National Savings Certificates (First Issue Bank series)—

²[(vii) Bank Gurantee from scheduled banks.]

(10) Government paper tendered as security shall be taken at its market value at the time of deposit and not at its value. In the even of such security appreciating or depreciating, no readjustment of the value of the Government paper shall

¹ Added by G. N. of 19-12-69.

² Added by G. N. of 24-4-72.

be made unless the fall or rise in the market value is such as to render it necessary to call upon the depositor to produce further Government paper to extent of at least Rs. 100 or to involve the return to the depositor of Government paper to the same extent. Even then no such adjustment shall be made unless, after such adjustment, there is still a reasonable margin between the market value of the Government paper tendered and the amount of the security necessary.

Note 1.—These instructions apply also to Municipal Debentures and Port Trust Bonds tendered as security.

Note 2.—Post Office Cash certificates tendered as security shall be accepted at their surrender value at the time of deposit.

(11) Security deposits lodged in the Post Office Savings Bank shall be hypothecated to the Executive Engineer, *Parishad*, or to the Deputy Engineer if this has been specially authorised by the Chief Executive Officer. The Bank Pass Books shall remain in the custody of the Officer to whom the deposits are pledged.

Note.—All the Pass Book shall be sent to the Post Office as soon as possible after 15th June each year in order that entries on account of interest may be made in them.

(12) The transactions connected with interest-bearing securities do not Pass through the Cash Book, and consequently the regular accounts of the *Parishad*, unless the cash actually pass through the hands of officers of the department which should be avoided as far as possible. A Register of the receipt and disposal of these securities shall, however, be kept in Form 80 Register of interest-bearing Securities, by the Works Department; and at the close of the year an account in Form 81 Account of Interest-bearing Securities, shall be prepared from this Register for submission to the Finance Department. This account shall be supported by (i) the acknowledgements (in original) of the depositors for securities returned or, retransferred to them during the year and (ii) the certificate of the Executive Engineer, *Parishad*, that all securities shown as outstanding in this account of their acknowledgements by the authorised custodians are in his possession.

Note 1.—If a security recovered in instalments is being deposited in the post Office Savings Bank, no entries shall be made in respect of it in the Register until the security has been fully paid up. But if such security deposits is to be refunded before the full amount is recovered. It shall be treated as fully paid up and brought on the Register before being refunded. The annual account in Form 81 prepared from the Register in Form 80 shall be completed in respect of the securities in course of recovery by taking the recoveries of the period covered by the Account from the Deposit Register, verifying them at the same time with the actual recoveries as shown in the Register of Recoveries.

Note 2.— If any Post Office Savings Bank deposits have been hypothecated to a Deputy Engineer under the rule mentioned above, the register for such securities shall be kept by him and he shall sign the annual certificate in respect of them.

Note 3.— The procedure to be observed when a subordinate who has furnished an interest-bearing security is transferred to another department depends on the terms of the agreement and on the procedure followed locally in regard to the disposal of the security. It shall be prescribed by the Chief Executive Officer in consultation with the Chief Accounts and Finance Officer.

CHAPTER VI

DEBT HEADS

I. Advances

210. Advances are of two kinds, that is to say—

- (a) Permanent Advances, and
- (b) Other Advances.

Authority which can sanction Permanent and other advances.

(a) Permanent Advances shall be sanctioned by the Chief Executive Officer on the advice of the Chief Accounts and Finance Officer and shall be allowed to the Heads of Offices or Engineers or Officers who incur petty expenses which are required to be paid at once before money can be obtained on regular bills.

(b) Other advances shall be made only in rare cases. They can be made with the sanction of the Head of the Department provided the amount does not exceed Rs. 1,000 and no previous advance is remaining unadjusted ; and by the Chief Executive Officer in all other cases. So far as Block Grants are concerned, the Block Development Officer may sanction an advance not exceeding Rs. 500 ; if the advance exceeds this amount, the *Samiti's* sanction will be necessary.

II. Permanent Advances

211. (1) A portion of a permanent advance shall never be refunded. If it is desired to either increase or decrease the amount of the advance, it shall be refunded in full and the revised advance drawn.

Maintenance of Register of Permanent Advances and Accounting procedure relating thereto.

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

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

(4) At the end of every month, an abstract shall be worked out showing the details of the amounts to be recouped.

(5) If, during the course of a year, a permanent advance changes hands, the receiving Officer shall sign and forward to the Office an acknowledgement that he has received the full amount of the advance from the Officer whom he relieves.

(6) Every permanent advance shall be duly acknowledged by the holder thereof in the following form by 5th April every year :—

“I hereby acknowledge that the amount of rupees (words and figures) being the permanent advance in my hands is due from and has to be accounted for by me.”

(7) Permanent advances shall be entered in a Register of Permanent Advances in Form 82 which shall be maintained by the Chief Accounts and Finance Officer.

III. Other Advances

212. For other advances a Register in Form 79 shall be maintained by the Chief Accounts and Finance Officer, the Block Development Officer or the Heads of Department. Separate pages shall be allotted for different kinds of advances.

Maintenance of the Register of Advances recoverable, procedure and Accounting relating thereto.

213. All the balances outstanding at the end of the previous year shall be first entered in the Register and then each advance made during the year shall be entered as soon as it is made. The total of the advances made during every month, as shown in this register, shall be agreed with the corresponding total shown in the monthly account, and the former shall be initialled by the Accountant in token of such agreement. When an advance is recovered in cash, or adjusted by deduction from a bill, or by transfer adjustment, the amount shall be noted against the original advance in the column for the month in which the recovery or adjustment is made. The monthly columns for recoveries shall be totalled at the end of the month and the total agreed with the corresponding credit under each detailed head under "Advances" in the monthly account, and initialled by the Accountant. The Register shall be balanced at the end of the year and the outstanding balances carried forward to the next year.

IV. Deposits

Kinds of Deposits of the Parishad/Samiti.

214. Deposits of the Parishad/Samiti are generally of the following kinds :—

- (a) Contractors' deposits for the fulfilment of their contracts.
- (b) Earnest money deposits of tenders.
- (c) Security deposits from subordinates.
- (d) Other deposits for sums which cannot be brought to account under any revenue head.
- (e) Investment made.
- (f) Investment matured.

Maintenance of Register of Deposits received in cash.

215. A Register of Deposits received in cash by the Parishad/Samiti shall be maintained in Form 71. Separate sets of pages shall be set aside for each of the classes of deposits referred to in rule 214.

Maintenance of Register of Deposits received in cash.

216. Each part of the Register shall open with the details of the previous year's outstanding balances as shown in the previous year's Register the Deposits received during the year shall than be entered in the register as each transaction occurs. At the end of the month, the total of the deposits received during the month shall be made, and this total reconciled with the corresponding figure in the monthly accounts and initialled by the Accountant. Repayment in cash or by transfer shall be noted against the original credit in the column for the month in which the refund is made and a total of the postings shall be made at the end of the month and agreed with the corresponding figure in the monthly account. The entry of the refund in this Register shall be initialled by the Accounts Officer/Block Development Officer personally.

Refund of Deposits in Cash.

217. Except as provided in sub-rule (7) of ¹[rule 209] refunds of deposits in cash shall be made on vouchers in Form 83 and shall be passed for payment only when the Chief Accounts and Finance Officer or the Block Development Officer has satisfied himself by a reference to the Register that the deposit is actually outstanding.

Items not to be credited to any deposit head of account.

218. (1) The following items shall not be credited to any deposit head of account :—

- (i) Sums that can be clearly brought to a account under any revenue head ;
- (ii) Pay, pension, leave salary or other allowances ;
- (iii) Fines.

¹ Subs. by G. N. of 19-12-1969.

(2) No item shall be credited to any deposit head of account except on the personal written order of the Chief Accounts and Finance Officer or the Block Development Officer.

219. At the end of each year, any deposits or balances thereof shall be credited to a revenue head of account, if it has remained unclaimed for a period of three years from the date on which it become repayable ; or in case the deposit has been received in cash and the deposit or balance thereof does not exceed one rupee, if it has remained unclaimed for a period of one year from the date on which it become repayable. Deposits thus credited shall not be repaid without the sanction of the Standing Committee. But this sanction shall be given as a matter of course on ascertaining that the item was really received was credited as lapsed deposit and is claimed by the person who could have drawn it at any time before the lapse. The amount of a lapsed deposit refunded shall be charged in the accounts of the Parishad as a refund of revenue and not debited to deposits. Refund of lapsed deposit.

V. Deposits and Advances

220. The Chief Accounts and Finance Officer or the Block Development Officer shall see that the pendency under " Deposits and Advances " is kept at the minimum and that all adjustable items are adjusted in time. They shall also forward to the Statutory Auditor, on the 15th May of every year, a statement for the preceding year showing the deposits in excess of Rs. 1,000 which are more than three years old, but have not been allowed to lapse, and pending items of advances which are more than one year old at the close of the year ending 31st March, giving detailed reasons for their pendency. Pendency under Deposits and Advances.

221. A yearly return of advances pending shall also be submitted in the following form :— Yearly statement of pending advances.

Yearly statement showing items of advances as on 31st March of the year.

Part I

Advances granted to officers and servants of Parishad/Samiti such as advance of pay, advance of travelling allowance, advance for purchase of conveyance, etc.

Date of advance and Voucher No. (1)	Name of Officer or servant to whom advance is granted (2)	
Designation (3)	Purpose of advance (4)	Amount originally granted (5)

80

MAH. Z. PS. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Amount adjusted or recovered so far	Balance pending adjustment	Reasons for pendency
(6)	(7)	(8)

Part II

Other advances, such as those relating to law charges, execution of works, supply of materials, supply of forms and stationery and other items not falling under the categories specified in Part I.

Date of advance and Voucher No.	Purpose of advance	Amount pending adjustment	Reasons for pendency and action taken for adjustment
(1)	(2)	(3)	(4)

Certified that particulars shown in Parts I and II are correct and that the totals agree with the total outstanding in the Advances Recoverable Register closed on

Chief Accounts and Finance Officer/
Block Development Officer.

VI. Investments

Procedure 222. A Register of Investments held by the Parishad as its property shall be maintained in Form 84 by the Accountant. The said Register shall show all investments belonging to the Parishad, the purpose for which each is held being stated in the column provided for the purpose and the orders of the competent authority if any, being quoted against each. No investment shall be written off the Register unless disposed of absolutely by sale or otherwise. The total amount of the investment shall be verified annually.

223. The said Register shall show the interest due and the interest realised from time to time. At the end of the year, an abstract showing the amount of interest due, realised and balance shall be recorded over the signature of the Chief Accounts and Finance Officer. The balance of investment at the close of the year shall be carried forward as the opening balance for the next year.

DEBT HEADS

81

224. Before the end of the month following each half-year, the Chief Accounts Procedure and Finance Officer shall take out all the securities, such as National Savings Certificates, Government Promissory Notes, Debentures, etc., and verify them with the entries made in the Register of Investments. After such verification he shall certify in the Register that all the securities entered therein and remaining uncashed on that date are available and that action has been taken to realise all amounts of interest and principal which have fallen due.

VII. Loans

252. The account of loans falls in two categories :—

(i) Loans raised or received by the Parishad and their repayment including interest. These will also include those loans the distribution of which is entrusted by Government to the Parishad. The Parishads shall draw loans sanctioned by Government in Form 85.

(ii) Loans sanctioned by the Parishad or the Samiti to the beneficiaries and their recovery including interest.

Categories of Loans and detailed procedure reg. transactions relating to these loans.

The transactions relating to these two categories of loans shall be maintained in Forms 86 and 79 by the Finance Department and the Head of the Department or the Samiti Office as the case may be, respectively. The detailed procedure shall be as prescribed in Appendix IX.

VIII. Provident Fund, etc.

226. The provisions of rules 223—234 shall apply to the transactions relating to any Provident Fund that may be operating under a Parishad in so far as they are not repugnant to or inconsistent with the provisions of the regulations governing these funds.

Transactions relating to Provident Fund and the accounting Procedure in respect of these transactions.

272. The subscriptions of employees to the said Fund shall be recovered monthly by deductions from pay-bills and full details of these subscriptions including instalments of refunds of advances (viz. name, account number, etc.) shall be furnished in the Provident Fund Schedule which shall accompany the pay-bill.

228. The interest due or subscriptions payable (when due by the Parishad) shall be adjusted in the accounts on the 31st March every year.

229. The account of each subscriber shall be kept separately and shall show the amount of his subscription, the Parishad's contribution where necessary and the interest accrued thereon.

230. After the close of every financial year, by the end of June, the Chief Executive 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 deposit and the withdrawals during the year and the closing balance and the interest made up to 31st March. Every subscriber shall satisfy himself as to the correctness of the statement; and unless errors are brought to the notice of the Chief Executive Officer within three months from the date of receipt by the subscriber of the statement, the Parishad shall not be responsible for any amount not included in the account.

231. The detailed account of the Provident Fund to be established by a Parishad shall be maintained in the following registers. This Fund shall be kept distinct and separate from the District Fund of the Zilla Parishad. As this Fund is created for

the benefit of the employees, who are its subscribers, the realisations of the subscriptions shall of necessity be invested to their greatest benefit bearing in mind at the same time to ensure the safety of the amount so invested either in gilt edged securities or on a long termed fixed deposit basis with the District Central Co-operative Bank only. The interest realised on these investments shall also be invested in the like securities and thus allowed to accumulate and form the Corpus of the Fund.

(a) A Day Book in Form 87.

(b) A Ledger in Form 88.

(c) A Broad-Sheet in Form 89.

(d) A Register in Form 79 to watch the recovery of advances from the Provident Fund balances of the subscribers.

223. The total subscriptions for a month, refunds of withdrawals from the fund Parishad 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 Day Book shall be balanced on every day on which there is a transaction.

233. Subscriptions of individual subscribers, the Parishad's contribution withdrawals and refunds of withdrawals shall be posted into the ledger in Form 88 from the Provident Fund Schedules accompanying 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.

234. Before the close of each month, the figures of subscriptions, refunds and other items shall be posted from the ledger to the Broad-Sheet in Form 89 and the total receipts and withdrawals for the month shall be agreed with the Day Book.

235. At the close of the year, the columns of the Broad-Sheet shall be totalled and the interest earned shall be calculated and posted in the ledger in the space provided for the purpose.

236. When an account is closed, the amount at credit shall be dealt with under the Provident Fund Regulations.

237. A Register shall be maintained in the form of Register of Loans Advances recoverable (Form 79) 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.

238. When recoveries of advances are made from the pay, the amount of monthly subscription and the amount of advance recovered shall be shown separately in the pay-bill as well as in the schedule.

Creation of various funds by the Parishads including Samiti. 239. (i) The following funds shall be maintained for the purpose of receiving funds for meeting expenditure on payment of Provident Fund, Pension Fund and the depreciation of all the assets of the Parishad including the Samiti :—

(a) The Zilla Parishad Pension Fund ;

(b) The Zilla Parishad Provident Fund ; and

(c) The Zilla Parishad Depreciation Fund.

(2) The Pension Fund shall be credited with the Pension contributions and the Provident Fund with the Provident Fund balances of the staff transferred from the Local Bodies to the Parishads, all the subscriptions recovered in cash or by deduction

DEBT HEADS

83

from pay-bills from the Class III and IV staff of the Parishad as well as refunds of advances granted to them together with interest thereon as also the interest accruing to each subscriber annually on the balance at his credit in the fund.

The fund shall be debited with all payments of pensions and advances sanctioned to subscribers under the orders of the appropriate authority and the final payments of the balances at their credit, when they finally leave the service of the Parishad on retirement, resignation, etc.

240. If the Parishad decides that the accumulated balance in the fund shall be invested in securities, the appropriate amount may also be withdrawn from the Fund. The interest accruing from the investments as well as the final realisations shall be credited to the Fund.

Investments in securities, of accumulated balance in the fund.

241. The Zilla Parishad Depreciation Fund shall be credited yearly with the total amount of the depreciation of all the assets of the Parishad calculated on the following basis :—

Base for calculation of the depreciation of all assets and creation of Depreciation Fund.

Class of asset	Rate Number on the basis of which the percentage is to be calculated on the written down Value	Remarks
(1)	(2)	(3)
I. Building—		
(1) First Class substantial buildings of selected materials.	2.5	Double these numbers will be taken for factory buildings excluding.
(2) Second Class buildings of less substantial construction.	5	Offices, godowns, Officers and employees' quarters.
(3) Third Class buildings of construction inferior to that of Second Class buildings but not including purely temporary erections.	7.5	Officer, godowns, Officers and employees' quarters.
(4) Purely temporary erections such as wooden structures.	..	No rate is prescribed ; renewals will be allowed as Revenue expenditure.
II. Furniture and fittings—		
(1) General	6	
(2) Rate for furniture and fittings used in hotels, cinema houses and boarding houses.	9	
III. Machinery and Plant		
General rate	7	
IV. Any item not provided above		
		As prescribed by Government.

Utilisation of Depreciation Fund. 242. The Zilla Parishad Depreciation Fund shall be debited with the expenditure incurred on the replacement of these assets in accordance with the instructions that will be issued by the State Government. If the Parishad decides that the accumulated balance in the fund shall be invested in the securities, the appropriate amount may also be withdrawn from the Depreciation Fund. The interest accruing from the investments as well as the realisations shall be credited to the said Fund.

IX. Personal Deposit Accounts

Authority for opening a Personal Deposit Account. 243. The Chief Executive Officer may authorise the opening of a Personal Deposit Account in any case where he is satisfied that the nature of the transactions justifies the operation of such an account, e. g., Improved Seeds Multiplication Scheme operated by the District Agricultural Officer.

CHAPTER VII

MISCELLANEOUS PROVISIONS

Quarterly Return in respect of grants received from Government. 244. In respect of grants received from Government, the Parishad shall furnish to the appropriate authority under Government quarterly return in Form 90 by the end of July, October, January and April in respect of each of the quarters.

Instructions regarding regulation of the execution of the works and schemes entrusted to Parishad / Samiti by Government on agency basis. 245. The instructions for the regulation of the execution of the works and schemes entrusted by Government to Parishad/Samiti on agency basis are contained in Appendix XI to this Code.

Write-off of irrecoverables sums. 246. (1) The rules for the regulation of write off of irrecoverable sums under sub-section (3) of section 141 of the Act, are contained in Appendix XII to this Code.

(2) In every order sanctioning a write-off of loss of Parishad money or property a certificate shall invariably be furnished to the Audit authorities to the effect that all possible measures have been taken to fix responsibility for the loss and to determine possibilities of its recovery, alongwith the following particulars :—

(a) Brief facts of the case, indicating the circumstance leading to the loss and reasons why the loss could not be made good, and in the case of Pariashd dues, why the recovery could not be effected.

(b) The period to which the loss/outstanding dues pertain and the rate, if any, at which the dues are worked out.

(c) The major head of account to which the loss of outstanding dues pertain.

(d) The major, minor and detailed heads of account to which the amounts shall be written off where the waiver relates to balances outstanding under Parishad Debt and Remittance Heads.

Maintenance of Register of Telephone number. 247. A separate Register in Form 91 shall be maintained in respect of every telephone number both in the Parishad and the Samiti Offices and in the residences of Officers and Office-bearers who have been provided with residential.

Repeal. 248. All rules relating to accounts and other matters kept in force under clause (h) of paragraph 2 of the Eleventh Schedule to the Act and in respect of which provisions are made in this Code are hereby repealed.

APPENDICES

APPENDICES

APPENDIX I

(See Rule 3)

I. DUTIES AND FUNCTIONS OF THE CHIEF ACCOUNTS AND FINANCE OFFICER.

1. (1) The duties and functions of the Chief Accounts and Finance Officer are four-fold—

(a) as Receiving and Paying Officer, he shall receive all moneys (other than moneys received in *Panchayat Samitis*) due to or receivable on behalf of a *Zilla Parishad* and bring them promptly to account and pay or otherwise settle all claims (other than claims against *Panchayat Samitis*) preferred against the *Parishad* ;

(b) as Accounting Officer, he shall compile accounts of a *Zilla Parishad* in accordance with the rules prescribed in that behalf, regard being had to the data furnished to him ;

(c) as Primary Auditor, he shall be charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers and other like matters of accounts relating to a *Zilla Parishad* ;

(d) as Financial Adviser, he shall be general adviser to a *Parishad* in all matters relating to accounts and budget estimate, or to the operation of financial rules generally. No financial sanctions shall therefore be issued by any authority except after consultation with him and no transaction project or proposal shall be transacted, undertaken or made without obtaining his opinion regarding its financial propriety

(2) In the discharge of these duties and functions, he shall keep himself fully conversant with all sanctions and orders made by the office and with other proceedings of a *Parishad* and its subordinates which may affect the estimates or accounts of actual or anticipated receipts and charges. He shall advise the Chief Executive Officer and the *Zilla Parishad* on the financial effect of all proposals for expenditure and keep a watch as far as possible over all the liabilities as soon as they are incurred—particularly, as respects liabilities incurred against grants made by the State Government.

(3) The Chief Executive Officer and the *Parishad* shall see that he is given the fullest opportunity of becoming conversant with these sanctions, orders, and proceedings and shall ensure that copies of all such sanctions, orders, etc., are supplied to him as and when they are issued. He should always be consulted on all matters which relate to finance, budget and accounts. To enable him to discharge his duties efficiently, the Chief Accounts and Finance Officer is treated as the Head of the Finance Department of the *Parishad*, and the staff in the Accounts Branches of the *Samitis* shall be placed under his control. Similarly the staff dealing with accounts matters including budget, etc., under the various Heads of Departments shall also be placed under the overall control of the Chief Accounts and Finance Officer.

2. (1) It shall be the duty of a Chief Accounts and Finance Officer to see that the rules and orders for the time being in force are observed in relation to all transactions of a *Parishad* which come within his sphere of duties. If he considers that any transaction or order relating to receipts or expenditure is likely to be challenged on the application of a primary audit by the Chief Auditor, Local Fund Accounts, it shall be his duty to bring this fact to the notice of the Chief Executive Officer or other authority through the Chief Executive Officer which sanctioned the transaction or

issued the order with a statement of his reasons, and to obtain the orders of that Officer. If the Chief Executive Officer or other authority overrules him and he is not satisfied with the decision, he shall forthwith make a brief note of the case in the Register of the Chief Accounts and Finance Officer's Audit Objections in Form App. 1 and submit the Register before the Chief Executive Officer or other authority who may, either on reconsideration, accept the advice of the Chief Accounts and Finance Officer and order action accordingly, or may, after recording his reasons therein, state that he does not agree with the advice so tendered to him.

(2) If the Chief Accounts and Finance Officer considers that the orders of the Chief Executive Officer or other authority are open to objection, or otherwise exceptionable he shall prepare a brief memorandum containing the full particulars of the proposal and details or grounds of his objection and submit the question to the Standing Committee through the Chief Executive Officer for decision. Provided that, if the orders objected to are issued by the President or any other authority under the powers vested in it, no objection shall be submitted to the Standing Committee except after informing the President or such other authority.

(3) The decision of the Standing Committee on the question shall, subject to the review of the Chief Auditor, Local Fund Accounts, under sub-rule (5), be final and binding on the Chief Accounts and Finance Officer, who shall record the decision in the Register aforesaid and report the whole matter (after explaining in brief the advice tendered by him and the views expressed by the authority) to the Commissioner and the State Government.

(4) The fact that a particular scheme or project or proposal has been objected to by the Chief Accounts and Finance Officer should not, however, prevent the implementation or execution of the scheme or project or proposal unless the competent authority has issued directions to stay the implementation or execution.

(5) The Register shall always be open to inspection of the Chief Auditor, Local Fund Accounts. If no audit inspection takes place in a year and entries have been made in the Register during the period since the last audit inspection, the Register or if the entries are few, an extract therefrom, shall be submitted to the Chief Auditor in the month of April for review. The decision of the Chief Auditor on any question decided under this paragraph shall be final and binding on the *Parishad*.

3. (i) The Chief Accounts and Finance Officer shall be responsible for the proper and correct compilation of the monthly and annual accounts of the *Parishad* as well as the *Samitis* by the prescribed dates and for the submission thereof to the authorities concerned.

(ii) The Chief Accounts and Finance Officer shall be responsible for the correct compilation of the statements of utilisation of grants received from the State Government and for the submission thereof to the Chief Auditor by the prescribed date.

4. (i) The Chief Accounts and Finance Officer shall be responsible for the arrangements for checking the computed tenders, *i. e.*, for seeing that satisfactory and efficient arrangements are made for checking ;

(ii) He should conduct personally a test-check of the computed and checked tenders sufficient to satisfy himself reasonably that the checking work has been properly done ; and

(iii) He should see that the comparative statement correctly incorporates the totals as checked on the individual tenders.

APPENDICES

89

5. (1) The Chief Accounts and Finance Officer shall bring to the notice of the Chief Executive Officer all instances in which subordinate officers exceed the financial limitation on their powers placed by the competent higher authorities.

(2) The Chief Executive Officer or the *Parishad* may require the Chief Accounts and Finance Officer—

(a) to undertake on their behalf such other scrutiny of the accounts of receipts and disbursements of subordinate officers falling within his or its own powers of sanction as the Chief Executive Officer or the *Parishad* may consider necessary and

(b) to inspect periodically the accounts or records of any *Samiti*, and to check a percentage of the initial accounts.

(3) The Chief Accounts and Finance Officer shall bring any defects or irregularities noted by him in his scrutiny or inspection of accounts under sub-rule (2) to the notice of the Block Development Officer, and it shall be the duty of the Block Accountant to explain the defects and irregularities and settle all the objections brought to the notice of the Block Development Officer.

(4) The Chief Account and Finance Officer shall place the results of inspections made under this paragraph for the inspection of the Chief Auditor, Local Fund Accounts, and he shall report forthwith,—

(a) all financial irregularities of a serious nature, for the information of that officer even though they are set right under the orders of a competent authority, and,

(b) all defalcations or losses of public moneys, stores, or other property, to the Chief Auditor, Local Fund Accounts, the Chief Executive Officer and the Commissioner, in accordance with such rules or procedure as may have been prescribed.

6. The accounts of interest-bearing securities and other investments should be examined to see that the rules relating to them are observed and that the Register, is properly maintained. A few transactions of the register should be compared with the entries in the cash book or other accounts, and *vice versa*. The securities certified in the last Register of Investments (Form 80) as being on hand should be verified by inspection as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that there are in existence either the original acknowledgments of the depositors bearing dates subsequent to the dates of the last account or the acknowledgment of the authorised custodians, as the case may be.

7. The Chief Accounts and Finance Officer may seek the advice of the Chief Auditor through the Chief Executive Officer, in all matters connected with the accounts of a *Parishad* or the application of financial rules and orders concerned on which there may be any doubt.

APPENDIX II

II. Devolution of the Powers of Zilla Parishad/Panchayat Samiti

Serial No.	Nature of power	Authority to which power is delegated	Extent of power				Remarks
			Estimated recurring expenditure (per annum)	Estimated non-recurring expenditure	Exceeding	But not exceeding	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Power to accord prior sanction to works or development schemes.						
		<i>Zilla Parishad—</i>					
		(1) Chief Executive Officer	Rs. * 5,000	Rs. * 10,000	Rs. * 10,000	Rs. * 10,000	* The State Government may by notification in the <i>Official Gazette</i> direct that these powers of the Chief Executive Officer be exercisable by any officer of or under the <i>Zilla Parishad</i> up to certain specified limits and thereupon the Chief Executive Officer shall cease to exercise the powers up to the limit/s so specified.
		(2) Chairman of the Standing Committee or the Subjects Committee (in respect of subjects allotted to the Committee).	5,000	10,000	10,000	30,000	
		(3) Standing Committee or Subjects Committee (in respect of subjects allotted to the Committee).	10,000	25,000	30,000	50,000	
		(4) Standing Committee (in respect of any subject in the District List.)	25,000	50,000	50,000	1,00,000	
		(5) Zilla Parishad	above	50,000	above	1,00,000	
		<i>Panchayat Samiti—</i>					
		(1) Block Development Officer .. . . .	..	1,000	..	5,000	
		(2) Chairman of the Panchayat Samiti.	1,000	10,000	5,000	30,000	
		(3) Panchayat Samiti	above	10,000	above	30,000	

APPENDICES

2	Power to accept a tender	Zilla Parishad— (1) Chief Executive Officer	10,000	10,000	* The State Government may by notification in the Official Gazette, direct the these powers of the Chief Executive Officer be exercisable by any officer of or under the Zilla Parishad up to certain specified limit/s and thereupon the Chief Executive Officer, shall cease to exercise the powers up to the limit/s so specified.
		(2) Chairman of the Standing Committee or Subjects Committee (in respect of subjects allotted to the Committee).	30,000	30,000	
		(3) Chairman of the Standing Committee (in respect of any subject in the District List).	30,000	50,000	
		(4) Standing Committee or Subjects Committee (in respect of subject allotted to it).	50,000	1,00,000	
		(5) Standing Committee (in respect of any subject in the District List).	1,00,000	2,00,000	
		(6) Zilla Parishad	above	2,00,000	
		Panchayat Samiti— (1) Block Development Officer	5,000	5,000	
		(2) Chairman of the Panchayat Samiti.	5,000	30,000	
		(3) Panchayat Samiti	above	30,000	

* As per G. R. No. ZPA-1073/20762-D-IV of 17-7-73.

APPENDIX III

[(See rule 5 (2))]

III MAHARASHTRA ZILLA PARISHADS DELEGATION OF POWERS BY HEADS OF DEPARTMENT RULE 1963

In exercise of the powers conferred by clause (x/viii) of sub-section (2) of section 274, read with sub-section (1) of section 279 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 (Mah. V of 1962), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section 274, namely :—

1. *Short title.*—These rules may be called the Maharashtra Zilla Parishads (Delegation of Powers by Heads of Departments) Rules, 1963.

2. *Delegation of powers.*—The Head of the Department of a Zilla Parishad specified in column 1 of the Schedule hereto appended may delegate his powers of according technical sanction, for the expenditure on works and development schemes relating to the subjects specified in column 2 of the Schedule, to the Officers holding office under the Zilla Parishad mentioned in column 3 of the Schedule to the extent specified in column 4 thereof.

3. *Procedure for delegation.*—Where the Head of the Department of a Zilla Parishad desires to delegate his powers under rule 2, he shall make an order in that behalf under his signature specifying therein the period for which and the conditions, if any, subject to which the powers, shall be exercised.

4. *Prohibition against delegation of certain Functions and Powers.*—The Head of the Department of a Zilla Parishad shall not delegate his function to act as Secretary *ex-officio*, of any Subjects Committee, and his power to assess and give opinion on the work of officers of Class II Service working in his Department.

SCHEDULE

Name of Department	Subjects	Officers	Extent to which sanction for expenditure on works and development schemes may be accorded
(1)	(2)	(3)	(4)
1. General Administration Department.	Social Welfare	Social Welfare Officer	Rupees One thousand.
2. Agriculture Department	(i) Agriculture	(i) District Agricultural Officer.	Three thousand.
	(ii) Animal Husbandry.	(ii) District Animal Husbandry Officer.	Three thousand.
3. *Works Department	(i) Public Health Engineering.	(i) Deputy Engineer	Thirty thousand
	(ii) Buildings and Communications.	(ii) Senior Extension Officer (Works)/ Sub-Divisional Officer (Works).	Twenty thousand.
	(iii) Irrigation (excluding works executed under MIN-7).		

*This was substituted for the original item by Government Notification, Rural Development Department, No. ZPR-4465/64487-P, dated the 4th March 1966.

APPENDICES

93

SCHEDULE—cont.

Name of Department	Subjects	Officers	Extent to which sanction for expenditure on works and development schemes may be accorded
(1)	(2)	(3)	(4)
			Rupees
4. Education Department ..	Social Education ..	Deputy Education Officer.	One thousand.
5. Co-operation and Industries Department.	(i) Cottage Industry (ii) Co-operation ..	(i) Co-operative Officer (ii) Assistant Co-operative Officer.	Three thousand. One thousand.
6. Health Department ..	(i) Medical (ii) Ayurveda. (iii) Public Health.	Epidemic Medical Officer.	Three thousand.

APPENDIX IV

(See rule 39).

IV. INTERNAL AUDIT

Section A : General Financial Principles

1. The following should be the general principles governing all expenditure incurred from the District Fund :—

(1) that there should be provision of funds authorised by competent authority fixing the limits within which expenditure can be incurred ;

(2) that the expenditure incurred should conform to the relevant provisions of the Constitution, the Act and of the rules made thereunder and should also be in accordance with the financial rules and regulations framed by competent authority ; and

(3) that there should exist sanction, either special or general, accorded by competent authority, authorising the particular item of expenditure.

2. In checking the expenditure against the provision of funds, it has to be seen primarily that the money expended has been applied to the purpose or purposes for which the grants sanctioned in the budget estimates were intended to provide and that the amount of expenditure against each such grant does not exceed the amount included in the budget estimates. The distribution of the grant in the budget estimates between the various sub-heads and the items may be taken as indicative of the purpose for which the grant is made. A grant is intended to cover all charges including past liabilities and is operative till the 31st March, after which any unspent balance lapses. Each Head of Department is primarily responsible to ensure that the expenditure is kept within the grant or grants sanctioned for that Department.

3. In checking sanctions to expenditure, it has to be seen not only that the expenditure is covered by the sanctions, but also that the authority sanctioning the expenditure is competent to do so, in virtue of the powers vested in it by or under the Act and that the sanction is definite.

4. It is imperative that the utmost care and attention is devoted to the work connected with the audit of sanctions to expenditure, as once a sanction has been accepted in audit, expenditure may have to be passed against it for a length of time.

5. In the audit of sanction to expenditure, the guiding principles enunciated below should be observed :—

(i) if the sanctioning authority is vested with full powers in respect of a certain class of expenditure, a sanction accorded under those powers can be challenged only on grounds of propriety ;

(ii) if it is vested with powers which may be exercised provided due regard is paid to certain criteria which are expressed in a general form, sanctions accorded under those powers can be challenged—

(1) if the disregard of criteria is considered to be so serious as to make the sanction perverse, or

(2) if the facts of the case are such as to make the Chief Accounts and Finance Officer confident that one or more of the criteria have been disregarded ;

(iii) if it is vested with powers which are expressed in precise terms, the Chief Accounts and Finance Officer is bound to ascertain that the order defining its powers is obeyed exactly in every instance :

(iv) for the purpose of financial sanction a group of works which forms one project shall be considered as one work, and the necessity for obtaining the sanction of a higher authority to a project is not avoided by reason of the fact that the cost of each particular work in the project does not require such sanction.

6. All sanctions to expenditure should be noted and properly attested in a prescribed audit register or other record against which the audit of the expenditure will be conducted ; and if it is known that the charge will entail a recovery from a third party, or such a recovery has been ordered by the sanctioning authority, a note of the recovery due should also be made and properly attested in a suitable register so that it may be watched.

7. Check against regularity consists in verifying that the expenditure conforms to the Act and the rules and orders made thereunder and also in accordance with the orders issued by any competent authority under these. It should, therefore, be ensured that all financial rules and orders affecting expenditure or other transactions issued by the executive authorities are *inter vires* and are in accordance with correct principles.

8. In the scrutiny of these rules and orders it should be seen—

(1) that they are not inconsistent with any provisions of the Constitution or of any laws made thereunder ;

(2) that they are consistent with the essential requirements of audit and account ;

(3) that they do not conflict with orders or rules made by any higher authority ; and:

(4) that, in case they have not been separately approved by competent authority, the issuing authority possesses the necessary rule-making power.

9. All orders of delegation of financial authority should be scrutinised carefully as once they have been accepted, audit of sanctions as well as of expenditure or other transactions may be conducted against them for any indefinite length of time. They should accordingly receive the personal attention of the Chief Accounts and Finance Officer and should be formally accepted by him before they are admitted.

10. Cases may arise in which though no objection can be taken to the terms of an order of delegation, or other financial rule, yet the Chief Accounts and Finance Officer feels that the order is likely to impair seriously the efficiency of financial control. For instance, the principle of authorising disbursing officers themselves to sanction special charges may be carried too far or extended to cases in which some sort of control by higher authority seems specifically advisable. If such cases are important, the Chief Accounts and Finance Officer should make a suitable representation to the *Zilla Parishad* with the approval of the Chief Executive Officer thus giving the latter the opportunity of reviewing the orders.

11. It is an essential function of Audit to bring to light not only cases of clear irregularity but also every matter which in its judgment appears to involve improper expenditure or waste of public money or stores, even though the accounts themselves may be in order and no obvious irregularity has occurred. It is thus not sufficient to see that sundry rules or orders of competent authority have been observed. It is of equal importance to see that the broad principles of orthodox finance are borne in mind not only by disbursing officers but also by sanctioning authorities.

12. No precise rules can be laid down for regulating the course of audit against propriety. Its object is to support a reasonably high standard of public financial morality, of sound financial administration and devotion to the financial interest of the *Zilla Parishad*. Chief Accounts and Finance Officers in the performance of their duties should in any case apply the following general principles which have for long been recognised as standards of financial propriety :—

(1) The expenditure should not be *prima facie* more than the occasion demands. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the District Fund as a person of ordinary prudence would exercise in respect of expenditure of his own money.

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

(3) The District Fund 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 ; or
- (ii) a 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.

(4) 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 sources of profit to the recipients.

13. The proper discharge of duties by the Chief Accounts and Finance Officer in this field is a very delicate matter and requires much discretion and tact. A challenge against expenditure should not be expressed as based on "Canons of financial propriety" but as transgressing an universally accepted standard of official conduct or financial administration.

14. The general instructions set out in the preceding paragraphs can be expressed in a more detailed form as below. The objects of audit of expenditure are to ensure—

- (a) that there is provision of funds for the expenditure duly authorised by Competent authority ;

(b) that the expenditure is in accordance with a sanction properly accorded and is incurred by an officer competent to incur it ;

(c) that the claims are made in accordance with rules and in proper form ;

(d) that all prescribed preliminaries to expenditure are observed, such as proper estimates framed and approved by competent authority for works expenditure, a health certificate obtained where necessary before disbursement of pay to a *Zilla Parishad* servant, etc. ;

(e) that the expenditure sanctioned for a limited period is not admitted beyond that period without further sanction ;

(f) that the rules regulating the method of payment have been duly observed by the disbursing officer ;

(g) that payment has, as a fact, been made, and has been made to the proper person, and that it has been so acknowledged and recorded that a second claim against the *Zilla Parishad/Panchayat Samiti* on the same account is impossible ;

(h) that the charge is correctly classified, and that if a charge is debitable to the personal account of a contractor, employee or other individual or is recoverable from him under any rule or order, it is recorded as such in a prescribed account ;

(i) that the rates paid for work done or supplies made are in accordance with any scale or schedule prescribed by competent authority ; and

(j) that the payments have been correctly brought to account in the original accounts.

15. Recurring charges which are payable on the fulfilment of certain conditions or until the occurrence of certain events should be admitted in audit on receipt of a certificate from the drawing officer to the effect that the necessary conditions have been duly fulfilled or the event has not yet occurred, as the case may be.

16. The audit of rates paid for working done and supplies made should receive special attention ; but as objections can be raised only on grounds of financial propriety, this audit will usually present considerable difficulty. It demands exercise of great intelligence and care. Individual abnormalities in rates should of course be watched, but the institution from time to time of a comparative examination, through the voucher and accounts received for audit, of the rates paid by various officers in the same or neighbouring localities, may indicate cases in which the rates of being abnormal, further enquiry may be desirable. The assistance of the concerned Government Department may be invoked in obtaining reliable, schedules of rates and other necessary information. In the case of Public Works Offices, useful work in the direction of making a comparative examination of rate can be done also at inspections.

17. It is of considerable importance that the audit checks prescribed should be observed in spirit and not in the letter as opposed to the spirit.

Section B : Detailed Instructions

Sub-section (1) : Introduction

18. Under paragraph 1 (A) (3) of Annexure 1 to Chapter 1 of this code, the Chief Accounts and Finance Officer has been entrusted with the function of primary audit, i.e., charged with the responsibility applying certain preliminary checks to the initial accounts, vouchers, etc., relating to the *Zilla Parishad*. Under paragraph 3 of the Annexure, he is responsible for the arrangements for checking the computed tenders and also conducting personally a test check of computed checked tenders. Under paragraph 4 (c) of the Annexure, he is required to inspect periodically the accounts records of *Panchayat Samitis* and to check a percentage of the initial accounts.

19. The duties stated above define the scope of the internal audit to be conducted by him, which is as given below :—

(1) To check the accounts and vouchers and applying initial audit checks in respect of *Zilla Parishad* transactions.

(2) To check all tender documents for supplies, works etc., that is to check before finalisation all documents in respect of supplies, services, contracts etc., where these are to be received from an outside agency, before the services are rendered or the supplies are made or the execution of the work is started.

(3) To check accounts and financial transactions of *Panchayat Samitis* by periodically inspecting the *Panchayat Samiti* Offices.

(4) The duties entrusted to the Chief Accounts and Finance Officer involve the check of the initial records, registers and other documents maintained by the departmental officers in the *Zilla Parishad* as well as the *Panchayat Samiti* Offices.

(5) The Maharashtra *Zilla Parishads* and *Panchayat Samitis* Act, 1961, provides for the execution of *Zilla Parishads* works by the *Panchayat Samiti* Offices. Therefore, the Heads of Departments in *Zilla Parishads* Offices will have normally transactions relating to pay and allowances and contingencies in respect of staff working under them, while in the *Panchayat Samiti* Offices, in addition to these transactions in respect of all schemes and works will take place. In practice, however, it is likely that, at least at the beginning expenditure on schemes (for example, payments in respect of major works in the Works Department ; expenditure on machinery, tools, etc., in respect of Departments like Agricultural and Health) may be kept centralised, or supplies may be made centrally. Besides some of the transactions like special contingencies, etc., may require the counter signature of the Head of the Department before payment is made. There may be some District cadres of establishment which are controlled by the Heads of Departments only. In all such cases the transactions will have necessarily to take place and payments will have to be made at the *Zilla Parishad* head quarters. Thus similar transactions may take place at headquarters also in respect of schemes and works expenditure.

Sub-section (2) : *Check of Bills—General*

20. The following instructions should be followed in the detailed check of bills presented for payment :—

(a) See that the bills are in the prescribed form (when such form is prescribed) and they are duly receipted by the payee and in original ; that a brief abstract is given in English signed by the drawing officer on all vouchers prepared in English are transliterated ; and that sub-vouchers contain notes of dates of payment.

(b) See that they are numbered serially.

(c) See that the details work up to the totals and that the totals are in words as well as in figures.

(d) See that they bear a "Passed for payment" endorsement by the Head of Department or by an officer authorised by him under section 279 (1) of the Act in the case of bills payable at the headquarters of the *Zilla Parishad* or by the Block Development Officer or any other officer duly authorised in this behalf.

(e) See that they are stamped "paid".

(f) See that there are no erasures, and that any alterations in the total are attested by the officer concerned as many times as they are made.

(g) See that unless otherwise provided in the rules of Government stamps are affixed to all vouchers for sums in excess of Rs. 20 and that they are punched.

(h) See that no payment is made on a bill or order signed by a subordinate instead of Head of the Department himself or an officer authorised by him or on a bill or order signed with a stamp, and that copies of sanctions are certified by the sanctioning officer or by an authorised gazetted officer.

Note.—In the case of charges for which special sanction is necessary no separate sanction need be insisted on if the bill on which the money is drawn is signed or countersigned by the authority competent to sanction the expenditure; but charges of the kind in question may not be included in the same bill with other non-special items. This does not apply to the case of temporary establishments, the sanction for which should always be called for and noted in the Audit Register and the check conducted against such sanction.

(i) in all cases in which it is prescribed that agreement should be effected between two different documents, the fact of the agreement should be noted on both the documents and the note initialled by the assistant who makes the agreement.

(j) See that if a bill is paid by transfer, it is stamped as having been so paid; that the head to which the amount is credited is noted on it; and that the credit is traced in the appropriate register when possible.

(k) See that Fund and Income Tax deductions have been correctly made.

(l) See that no bills for any pay or allowance not claimed within one year of its becoming due have been paid without the sanction of the Head of Department.

(m) See that stores are purchased through the agency of the Government Central Stores Purchasing Organisation when such a procedure has been prescribed by or under the Act *vide* section 270.

Note.—Cash memoranda issued by tradesmen for sales against cash payment should not be regarded as sub-vouchers unless they contain an acknowledgment of the receipt of money from the purchaser as named therein for the price of the articles sold.

21. After check, every bill should be enfaced in red ink with the word "checked" over the initial of the Assistant; and if the calculations have also been tested arithmetically, the clerk who has checked them should certify the fact by writing the word "computed" over his initials. He shall then make the following endorsement on the bill:—

Pay Rs. (in figures)	Rupees (in words)	.....
		A.O./C.A. and F.O./B.D.O.

22. If any objection is taken to a bill or to any item thereof, a note of the objection should be recorded thereon in red ink in sufficient fullness to make it readily understood.

Sub-section (3) : *Detailed procedure*

Audit of Establishment

23. In dealing with pay bills of establishments on time-scales of pay, the following instructions should be followed:—

(1) On the introduction of a time-scale of pay for an establishment, it is of vital importance to scrutinise the calculations of the initial rate of pay and the date of next increment fixed for each *Zilla Parishad* servant borne on that establishment. On it depends the correctness of the pay to be drawn year after year until

APPENDICES

99

the *Zilla Parishad* servant is stopped at an efficiency bar or reaches the maximum of the time-scale. In such cases the Head of the Department should be required to submit to the Finance Department a detailed statement showing the calculation of initial pay of each member of the establishment. Where the initial rates of pay are dependent to any extent on service, they can be checked only with the service books which are with the Head of the Department. This work can therefore, be best done at local inspections, but when such inspections are not possible within a reasonable time after the date of the introduction of the time scale, the service books should be called into the Finance Department for the purpose of the necessary check. In any case, the whole or a large percentage of the initial rates and the dates of next increments must be checked.

(2) Where officiating arrangements in leave vacancies are permissible, it will be necessary to record, in an Audit Register in Form APP2 separately, the number (i) drawing substantive pay (ii) on leave and (iii) drawing officiating pay. These can be recorded under one another with the letters S. L. O. respectively, against them thus ;—

110	S	6.25
Vr. ———	L	2.29
5.	O	1.21

The audit check will consist in seeing that S+L and S+O are each within the sanctioned scale.

The sums held over or refunded need not be noted in the Audit Register. The record of audit of a supplementary claim should be made in the original monthly bill from which the claim was either omitted or in which it was shown as held over.

(3) In the check of a bill it will first of all be necessary to check all the items in the bill and at this stage the admissibility of the leave salary and officiating pay of the men involved will come under check. The Assistant will next check all item in the bill corresponding to the names entered in the increment certificate and make the necessary entries in the fly-leaf. Then the remaining items in the bill against which there is something in the "Remarks" column should be checked and any changes affecting the fly-leaf incorporated therein. None of the remaining items in the bill need be checked.

(4) On receipt of an Establishment bill its calculations should be checked arithmetically. But, it will not be necessary to check the leave granted by earlier records or the details of the bill by earlier bills, though, if any, such leave appears *prima facie* be contrary to rules, it should be examined.

(5) Orders issued by competent authorities regarding the emoluments of any members of the establishment (e. g., order regarding personal pay or with holding or postponing an increment) should be noted on the fly-leaf of the Audit Register.

(6) If the amount of a bill is objected to, it must still be entered in the Audit Register, and the cause of objection clearly stated on the bill. It is a matter of importance to remark that Establishment Audit Registers run from March to February and that pay is recorded under the month for which it is due, not that in which it is disbursed. To take an instance—a clerk being absent on six weeks' leave from 25th March, his pay for March is not drawn in the bill for that month ; but when it is claimed in May, it will be passed in the Audit Register under the past year, or to take a further instance, from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn, and, taking leave, did not return in April to receive it ; the refund will be noted in the earlier part of the Register under March and in the same place will be passed the bill on which the pay is afterwards drawn.

Increment Certificates

24. Increment certificates attached to establishment bills, or submitted, separately for pre-audit, should be examined so that it may be verified that the increments claimed are according to rule and supported by facts stated and have actually accrued. The reasons why the increment is considered to be due as stated in the increment certificate should be examined with reference to the fly-leaf of the Audit Register (when names are shown there). At least one fourth of the entries in an explanatory memorandum, stating the reasons why increment is due, taken at random must be checked with past bills; when periods of past officiating service are not susceptible of verification from the records in the Finance Department, such service may be verified from the service books. In the case of certificates submitted for pre-audit, if the increments are found to be admissible under the rules, the certificates should be returned duly passed and the fact noted in the Audit Register.

Arrears and Advance Bills

25. Arrear bills should be passed in the same manner against the section concerned, after reference to the note of amounts due but not drawn, the necessary addition being made to the total. In cases where the supplementary claims (other than those which were shown as withheld in the originals) are drawn and these bills are entered in the Audit Register or noted on the fly-leaf, noting in originals is not necessary.

Note 1.—Notings in originals are not necessary in cases where no names are required to be given in pay bills.

Note 2.—When the increment claimed operates to carry a *Zilla Parishad* servant over an efficiency bar, it should be supported by a declaration from the authority empowered to withhold the increment that it has satisfied itself that the *Zilla Parishad* servant in question is fit to cross the efficiency bar.

Note 3.—To facilitate the check of leave salary of superior non-gazetted servants the establishment pay bills will be supported by a statement duly attested by drawing officers showing the calculation by which the amounts drawn in the bills on account of leave salary have been reduced. An arithmetical check of these statements in the Finance Department is ordinarily sufficient, reference to previous pay bills or other connected documents being made in doubtful cases only. The audit of the leave salary drawn for subsequent months in the same spell of leave should be conducted with reference to the statement received with the first bill.

As, under this scheme, the accrual of increments will be checked against a fly-leaf, a local check of increments after the check of initial pay which is most important, will not be necessary.

Temporary Establishment

26. When sanction is received for temporary establishment the requisite entries should be made in the first three columns of the Audit Register, the period for which the sanction holds good being distinctly specified in the second column below, the details of the posts sanctioned, and pencil lines should be drawn across the pages of the months previous and subsequent to such period so as to prevent admission by oversight of pay for a period in excess of sanction.

Temporary establishments should be entered in the Audit Register after all the permanent establishments, and not mixed up with them; or separate Audit Register should be maintained for temporary establishment where this course is considered to be suitable by the Chief Accounts and Finance Officer.

APPENDICES

101

*Travelling Allowance Audit
Audit Register*

27. The audit of travelling allowance of non-officials and gazetted officers should be recorded in a Register in Form Appendix 3. As no details of camp stages need be given a single line is sufficient for each voucher. The object of the journey need not be entered except in the case of journeys the costs of which is not to be debited to the same head as the pay of the Officer.

28. No audit register should be maintained for the travelling allowance of non-gazetted *Zilla Parishad* servants.

Audit of Bills

29. In auditing a bill, the pay show on should be checked with reference to pay bill in those cases where the amount of the allowance should be passed according to the rate admissible, the steamer fare by the table of fares, and the railway fare by the time-table. In almost all cases, counter signature is necessary.

30. Counter signature does not dispense with the necessity for formal audit with reference to rates and general conditions. Ordinarily, the countersignature by the proper authority, or the signature of the drawing officer when a bill does not require counter signature, should be accepted as final evidence that the facts of the journey on which the claim is based are correct, and that the controlling of the drawing officer, as the case may be, has exercised the scrutiny entrusted to him under the rule. Occasionally, a test check should be exercised to see that these officers scrutinise the bills properly.

31. All arithmetical calculations in the bills should be checked. After the bills have been checked and entered in the Audit Register they should be submitted with the Audit Register to the Officer responsible for passing them for payment.

Audit of Contingent Expenditure

32. These instructions in this section govern the audit not only of contingent charges proper, but also of other expenditure which is to be treated in the same way as contingencies. The term "contingent charges" or "contingencies" is used in this section to cover all such charges.

Audit of Contract Contingencies

33. So far as contract contingencies are concerned, the contracts may be made either direct with the disbursing officers, or the contract grants may be placed at the disposal of controlling officers who may distribute them annually among their subordinates, reserving a small portion for subsequent allotments in case of need. In either case, no details of the expenditure beyond such totals of the various contract items as may be required for purposes of classification, need be furnished in the bills, and disbursing officers are held personally responsible for any expenditure in excess of the contract grant until the excess is sanctioned by the competent authority.

Audit of Scale-regulated Contingencies

34. Contingencies regulated by scale will include such charges as cost of liveries, rewards for destruction of wild animals, batta to witnesses and the like. The authority prescribing the scale will lay down the condition precedent to its application in each case, making it clear whether special sanction or superior authority is necessary, whether bills must be countersigned before or after payment, and what

certificates should support the bills. In accordance with the conditions so laid down, charges regulated by scale may become special, contract counter signed or fully vouched contingencies and should be audited under the rules applicable to the particular class within which they fall. In addition, the Chief Accounts and Finance Officer should satisfy himself that the charges incurred are in accordance with the scale which governs them.

Audit of Special Contingencies

35. (a) In respect of Special Contingencies, the principal duty of the Chief Accounts and Finance Officer is to watch the expenditure against the necessary sanction of superior authority. For this purpose a Register should be opened in Form Appendix 4 in which every order sanctioning special expenditure including sanction conveyed by counter signature of bills should be entered as soon as it is received ; and as each charge comes up for audit, a note of the bill in which it is included and of the fact that it has been audited should be made in the final columns. Where expenditure against a lump sum sanction is incurred in instalments, the progressive outlay must be watched against the sanctioned total.

To facilitate the watch of expenditure and liabilities against allotments where such check is necessary, a note of the special charges should be made also in the relevant Contingent Audit Register. When an order of sanction contains no indication of the amount or limit of the expenditure sanctioned, inquiry should be made from the authority which issued it and charges should not be passed in audit until complete sanction is received.

(b) In preparing the Register of Special Charges, the following instructions should be followed :—

(1) Separate pages should be set apart for different classes of expenditure and if the entries are likely to be numerous for different officers incurring expenditure.

(2) When opening a new Register, orders which are still in force should be carried forward into it from the old Register.

(3) The sanction entered in the Register of Special Charges will not be confined to sanction of contingent charges proper. Special sanction of refunds, advances, travelling allowances and the like also will be recorded in this Register and the charges audited according to the method prescribed in this paragraph.

(4) All entries made in the Register of Special Charges should be attested by a member of the Superintending staff.

36. *Audit of Counter signed Contingencies.*—(a) As counter signature is required before payment, payment will be made on a detailed bill. The first entry should be made in the Contingent Audit Register when the detailed bill is received. The audit should then be conducted and the entries in the register completed as prescribed.

(b) On receipt of the detailed bill it should be carefully checked with a view to see—

(1) that the bill is duly countersigned ;

(2) that the charges included in it are correct and proper ; adjustments should be made if necessary on account of misclassifications ;

(3) that details of charges are given where necessary ; and

(4) that the special procedure prescribed elsewhere in this section to any Special or Sale-regulated Contingencies and any Periodical charges which may be included in the bill is also applied.

37. *Audit of Fully-vouched Contingencies.*—Payment of fully-vouched contingencies will be made on detailed bills. No audit registers need be maintained for the record of these bills. The actual audit should be conducted as in the case of bills counter-signed before payment.

38. It is the Chief Accounts and Finance Officer's duty to challenge extravagant rates, prices or amounts in charges not otherwise objectionable in character and to refer for orders any item of expenditure which is positively objectionable on even of doubtful propriety. A charge should not, however, be held to require special sanction merely because it is unusual in the sense that it does not occur at frequent intervals. A clock in an office may be a necessary article of furniture, though the need of replacing it may not arise for years. When the need does arise, the expenditure may be readily passed on the competent authority's sanction, if the price be on the face of it reasonable.

39. (a) Sanctions to recurring, contingent charges are noted in the Register of Periodical charges in Form Appendix 5 each payment as it is audited being posted with the necessary references in appropriate monthly columns. Ordinarily the Register should be used only in cases in which sanctions other than those of the disbursing or countersigning authorities are involved.

(b) Unless there are separate allotments for such charges, they should be posted in the Contingent Audit Register also. The audit to be applied will be the prescribed for the particular class of contingent bill in which the charges appear.

Note 1.—When the pay of Class IV servants is treated as contingent expenditure it need not be entered in the Register of Periodical charges.

Note 2.—Periodical charges such as water rates, conservancy taxes, etc., do not require the sanction of a higher authority when they are assessed by competent authority and the assessment is certified by the *Parishad* Executive Engineer. Such charges should not, therefore, be entered in the Register.

40. *Charges for Wages of Mazdoors.*—Contingent charges on account of wages of mazdoors engaged on manual labour and paid at daily or monthly rates should be passed in audit on the authority of a certificate signed by the disbursing officer to the effect that the mazdoors were actually entertained and paid.

41. A call should be made for some of the paid muster rolls in each quarter and they should be checked for verification that they were properly maintained.

Grant-in-Aid Audit

42. An audit register of grants-in-aid in form Appendix 6 should be maintained in respect of each department. Immediately on receipt of a sanction to a grant it should be audited as laid down in the following sub-paragraph. If admitted in audit it should be entered in the relevant portion of the Audit Register and the entry attested by a member of the Superintending staff.

Note 1.—A new Register should ordinarily be opened every year into which should be brought forward all entries in the old Register relating to recurring grants which are still in force. These entries should be attested in the new Register by a member of the Superintending staff.

Note 2.—For any department in which the number of grants-in-aid is small the same Register may continue in use for a number of years, separate sets of pages being allotted for the transactions of each year. In this case also, entries relating to recurring grants should be brought forward at the beginning of each year to the new set of progress pages and attested as provided in Note 1.

Note 3.—Where local scrutiny of certain classes of grant-in-aid is conducted a separate note of the sanctions relating to those classes should be kept for the information of the Inspecting staff.

Note 4.—For the record of the audit of periodical payments of grant-in-aid the procedure prescribed for recurring contingent charges should be followed but the Register should be kept in Form Appendix 6.

43. When a voucher comes up for audit, it should be audited against the relevant sanction as recorded in the Audit Register and note or payment made in the Register. The audited bill should then be submitted for review with the Register to the Officer responsible for payment.

44. If conditions are attached to a grant, a reference to any documents furnishing information as to their fulfilment should be recorded in the appropriate column of the Register and attested by the dated initials of the Assistant. Ordinarily the Register should be used only in cases in which sanctions other than those of the disbursing or the countersigning authority are involved.

45. In the case of a grant-in-aid, audit can be applied (i) to the original grant itself and (ii) to the expenditure which is subsequently incurred from it by the grantee.

46. The audit of the grant itself will be conducted according to the general principles and rules laid down for the audit of expenditure, with particular reference to the following provisions :—

(a) In auditing sanctions to grants-in-aid, the general principles regulating audit of expenditure should be followed. It frequently happens, however, that the power of sanctioning grants is delegated to subordinate authorities subject to the previous fulfilment by the grants of certain conditions. Thus, grants may be made to educational institutions which reach specified standards in respect of number of scholars, methods of instructions, and the like. In such cases the order sanctioning the grant quotes the relevant rule, the Chief Accounts and Finance Officer should ordinarily accept the expressed or implied certificate of the sanctioning authority that the prescribed conditions have been fulfilled, but he should take any available opportunity of scrutinizing the methods by which that authority satisfied itself of such fulfilment. In addition a test-audit should, where possible be applied to check the fulfilment of the conditions in individual cases.

Note 1.—The test-audit suggested in this rule can most conveniently be done in the office of the sanctioning authority, where all necessary papers will be available. The precise method by which the check will be exercised for different classes of grants-in-aid may be settled by the Chief Accounts and Finance Officer.

Note 2.—If a Zilla Parishad has ruled that before a grant is paid the sanctioning authorities under its control should as far as possible obtain audited statements of the accounts of the institutions to which they pay grants-in-aid in order to see that the grant was justified by the financial position of the grantee and also to ensure that any previous grant was spent for the purpose for which it was intended the Chief Accounts and Finance Officer should watch that these orders are observed.

APPENDICES

105

Note 3.—The Chief Accounts and Finance Officer should ordinarily accept statements on purely technical matters made by responsible technical officers.

(b) The audit of the disbursement of grants-in-aid should be conducted in light of the following paragraphs.

47. The extent of the audit of expenditure from a grant-in-aid by the grantee depends on whether the grant is conditional or unconditional. Where no conditions are attached to a grant the Chief Accounts and Finance Officer is in no way concerned with the manner in which grant is utilized by the grantee. Where conditions are attached to the utilization of the grant, these usually take the shape of specification of the particular object on, or the time within which the money must be spent. Whatever the nature of the conditions, the Chief Accounts and Finance Officer can not be completely divested of responsibility for seeing that they are fulfilled.

Note.—Where expenditure from a grant-in-aid is audited locally the auditor should either include in his report a certificate that the conditions on which the grant was made have been or are being fulfilled, or should give details of the breaches of those conditions.

48. Unless it is otherwise ruled by the *Zilla Parishad*, every grant made for a specified object is subject to the implied conditions—

(i) that the grant will be spent upon that object within a reasonable time, if no time has been fixed by the sanctioning authority, and

(ii) that any portion of the amount which is not ultimately required for expenditure upon that object will be surrendered. Scrutiny should pay due attention to these points.

When recurring grants-in-aid are made to an institution it should, as far as possible, be verified in audit that the grantee continue to function as such institution, and that the circumstances in recognition of which the grant was sanctioned still continue to exist.

PENSIONS

Preparations of Pension Papers

49. The work of check connected with pension payments has to be carried out in two stages :—

- (1) the determination and sanction of the pension ;
- (2) the payment of the pension.

50. All the papers required for the calculation and sanction of the pension of *Zilla Parishad* servants shall be prepared by the Head of the Department and this work shall be taken up at least one year before the date on which the *Zilla Parishad* servant is required to retire. After preparation the pension papers together with the service book shall be forwarded by the Head of the Department to the Finance Department for check and final fixation of the pension as a preliminary to its sanction by the Head of the Department or any other appropriate authority.

51. (a) On receipt of the statement of services for pension, the details should be checked with reference to the service books and from audit registers or vouchers in order to verify dates of alteration of pay or on appointments, or dates of leave or of suspension, date of birth, etc.

(b) The statement shall show all periods of leave taken except casual leave, or a certificate should be given to the effect that no leave (other than casual leave) was ever taken. If, however, any period of leave is inadvertently omitted from the state-

106 MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

ment, the omission shall be supplied by the Chief Accounts and Finance Officer by referring to the service book of the applicant for pension.

(c) It is not intended that at the time of pension verification a re-audit shall be undertaken by the Chief Accounts and Finance Officer of the leave salary drawn by a retiring *Zilla Parishad* servant during his service or, that a check shall be exercised as to the correctness of the leave granted to him.

(d) The Officer-in-charge should himself check the verification of one or two entries in each case.

(e) In the case of the *Zilla Parishad's* servants who has been on foreign service the period of service claimed for such employment should be verified from the record of pension contributions received ; and the broad sheet of pension contribution shall be examined and shall be seen whether contribution for that period has been recovered.

52. The Chief Accounts and Finance Officer shall arrange for the speedy disposal of verifications and reports required in connection with applications for pension and for gratuities which are invariably to be treated as urgent.

53. A register of applications for pension shall be kept in the Finance Department showing the date of receipt and of final disposal of each.

Note.—In order to prevent the possibility of double claims, a note shall be made in the service book by the Finance Department to the effect that a pension of a certain amount was admitted on a certain date.

PENSION PAYMENTS

1. INTRODUCTORY

54. The rules in this section shall regulate the procedure with regard to the payment of pensions payable by, or out of the District Fund of a *Zilla Parishad*.

Nothing contained in this rule shall be taken as affecting the provisions of the Pensions Act (XXIII of 1871) or of any rules made thereunder.

55. In this section, except where it is expressly otherwise provided or the context otherwise requires :—

“Disbursing Officer” means the Chief Accounts and Finance Officer or the Block Development Officer.

“Service Pension” means a pension payable to, or in respect of a person in consideration of past employment under the *Parishad* and includes a gratuity so payable.

2. PLACE OF PAYMENT

56. Pensions payable within the jurisdiction of a *Zilla Parishad* shall be paid by the Disbursing Officer either in the Finance Department or under the orders of the C. A. and F. O. at the *Panchayat Samiti* office.

3. AUTHORITY FOR PAYMENT UPON PENSION PAYMENT ORDER

57. (1) Payment of pensions can be made only upon Pension Payment Orders issued by the Chief Accounts and Finance Officer in Form APP 8-A and 8-B.

APPENDICES

107

(2) In issuing a Pension Payment Order, the Chief Accounts and Finance Officer will :—

(i) attach to the Order a specimen signature of the pensioner if he can sign his name in English, Hindi or Marathi ; otherwise the thumb and finger impressions of his left hand, the specimen signature and thumb and finger impressions being duly attested by the head of the office concerned or by some other responsible person, and

(ii) paste a certified copy of the pensioner's photograph in passport size on the Disburser's portion of the Pension Payment Order.

The requirement will not apply to pardahnashin ladies, persons who are in receipt of family pensions granted under the Wound and Extraordinary Pension Rules and the Liberalised Pension Rules, persons who hold Government titles or to any other person specially exempted by the Government from the operation of this rule.

58. (1) On receipt of a Pension Payment Order at the office of the *Zilla Paroshad*, the pensioner's portion shall be made over to the pensioner after proper identification when he appears to receive his pension for the first time. The specimen signature or the thumb-impression, as the case may be, of the pensioner shall be taken, where necessary, in the space provided for the purpose in the Disburser's portion of the Pension Payment Order.

Note.—In cases where pension is drawn through authorised agents (who have indemnified Government against over payments) personal appearance of the pensioner is not necessary even on the first occasion.

(2) The Disburser's portions of the Pension Payment Orders shall be pasted in serial order in separate files, one of each class of pensions such as Service, etc. These files must be kept in the personal custody of the Disbursing Officer in such a manner that pensioners shall not have access thereto.

Note.—Pension Payment Orders should ordinarily be filed in one series for the whole District.

59. When a pensioner is specially exempted from personal appearance the facts shall be noted by the Disbursing Officer on his Pension Payment Order, and in all cases of non-appearance of a pensioner, a note shall be made on the Pension Payment order of the form in which proof was given within each year, of the pensioner's continued existence e.g. "appeared in person on" and the initials of the Disbursing Officer or of the officer verifying the facts shall be put against the note.

60. Disbursing Officers are authorised to renew Pension Payment Orders without reference to the C. A. and F. O. in cases in which the Pensioner's portion is lost, worn or torn or the entries on the reverse of either pensioner's or the Disburser's portion are completely filled up. The renewed Pension Payment Order shall bear the old number, date and facsimile of signature of the Issuing Officer and the old ones if available, shall be retained by the Disbursing Officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the 'Remarks' column of the Register mentioned in rule 65 below.

61. On the renewal of a Pension Payment Order, the portion of the original order containing the facsimile of the pensioner's signature, or his thumb-impression, as the case may be, and the copy of his photograph, where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order before the latter is signed by the Disbursing Officer.

62. After the commuted value of a portion of a pension is paid, both portions of the Pensions Payment Order must be returned without delay to the C. A. and F. O. who will issue a fresh P.P.O. authorising payment of the reduced pension in future.

63. If the Pension Payment Order received by a Block Development Officer from the Chief Accounts and Finance Officer relates to a pensioner in whose favour an anticipatory Pension payment Order has been issued, special care shall be taken to return both halves of the anticipatory P. P. O. together with the vouchers for the first payment of the final pension to the Chief Accounts and Finance Officer in a registered cover in advance of the other vouchers.

Payment at Panchayat Samiti Offices

64. (i) When the payment of a pension is authorised at a *Panchayat Samiti* Office, the B. D. O. shall be furnished by the Chief Accounts and Finance Officer with an authenticated copy of the Disburser's portion of the Pensions Payment Order in English or in Marathi with the Order for payment at the *Panchayat Samiti* Office endorsed thereon. In issuing copies of the Pension Payment Orders aforesaid, the Chief Accounts and Finance Officer shall make the endorsement "Made payable at*Panchayat Samiti* Office with effect from". A similar endorsement shall be recorded over the P. P. O. so that payment may not be made at the *Zilla Parishad* Office as well.

(ii) The payment of pension shall be audited by the F. D. of the *Zilla Parishad* in the Audit Register of Pension in Form APP 9. A separate set of Audit Registers shall be maintained in the same form in respect of the anticipatory pensions.

Register of Pension Payment Orders

65. Each Disbursing Officer shall keep a Register in Form APP 10 of the P.P. Os. issued on his office which will serve as an index to the files of orders referred to in sub-rule (2) of Rule 58. After seeing that a new order is correctly entered in this Register the Disbursing Officer shall put his initials in the column "Name of Pensioner", and rule a red-ink line across the page below the entry. The column of "Remarks" will be blank as long as the order of payment is in force; but when both portions of the order are returned on account of death of the pensioner or application for transfer or otherwise, which causes strike it permanently off the lists of pensioners under his payment the date and cause of return shall be entered under the Disbursing Officer's initials.

66. On the receipt of an intimation about the death of a pensioner prompt action shall be taken to record the fact in the Register and on the Disburser's portion of the P. P. O. In the case of pensioners whose pensions are paid by money order under the provisions of Rule 86, the necessary note shall be made on both portions of the P. P. O.

67. Pensions which are not granted for life but are subject to special conditions e.g., when they are to cease on marriage or at a given age or under specified circumstances, shall not be entered in the same Register with other pensions, but shall be recorded in special Register to be kept for the purpose. All P. P. Os. of such pensions will bear the letter's in addition to the number. Additional columns shall be opened in such Register to show clearly and fore precisely the special limitation and conditions attached to each pension of this category.

APPENDICES

109

4. MANNER OF PAYMENT

Due Date

68. Pensions fixed at monthly rates are payable monthly on and after the first day of the following months :

Provided that when there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid before the end of the month.

69. If the first six days of the month are public holidays on which pensions are not disbursed, Government may, if it thinks fit, direct the payment on the last working day before the holidays, of pension bills of pensioners drawing pensions of Rs. 100 or less.

Government may in special cases relax any of the conditions specified in this rule.

Payment of Claims

70. Save as hereinafter provided, a pensioner must take payment in person after identification by comparison with the P. P. O.

71. A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in public, or a pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension through a representative upon the production of a life certificate signed by a responsible Government officer or by some other well-known and trustworthy person.

72. A pensioner of any description who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, or by any pensioned Officer who before retirement, exercised the powers of a Magistrate, or by any Gazetted Officer, or by a judge or by any person holding a Government title, or by a Police Officer not below the rank of Sub-Inspector or Inspector in charge of Police Station, or by a Post Master, a Departmental Post Master, or Inspector of Post Offices, or by a Class I Officer of the Reserve Bank of India or by Staff Officer or a Staff Assistant of the State Bank of India, is exempted from personal appearance.

In places where no postal facilities exist for payment of pensions by a postal money orders, village Officers are authorised to sign life certificates of all pensioners who draw pensions of Rs. 20 per month or less subject to the condition that the Disbursing Officer should be in possession of the specimen signature of the village Officers issuing such life certificates.

73. (1) A pensioner of any description resident in India is exempted from, personal appearance if he draws his pension through an agent who has executed a bond to refund over-payments and produce at least once a year a life certificate signed by a person authorised under Rule 19 to sign such certificates.

(2) Pension bills presented by the agents who have executed the requisite indemnity bonds may be accepted in the *Zilla Parishad* and the *Panchayat Samiti* Offices at any time during the last four days of a month (including the last day of a month) to which the claim relates excepting the month in which the pensioner is required to furnish a life certificate.

(3) This rule does not apply to cases of special identification referred to in Rule 38.

74. The pension of a person drawing his pension through an authorised agent who has executed a bond to refund over-payment shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the Disbursing Officer shall be on the watch for authentic information of the demise of any such pensioner and, on receipt thereof, shall promptly stop further payments.

75. When a pensioner is a minor or is for any other reason incapable of managing his own affairs and has no regularly appointed manager or guardian or when no such manager or guardian is nominated by the sanctioning authority, the Collector may, on application by, or on behalf of the pensioner and subject to such conditions as he may impose declare any suitable person to be the manager or guardian for the purpose of receiving on behalf of the pensioner the pension due to him and payments of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time be revoked or altered at the discretion of the Collector.

Note.—Pension of a person who is certified by a Magistrate to be a lunatic should be paid in accordance with section 95 (1) of the Indian Lunacy Act, 1912.

76. (1) Save as hereinafter provided in this rule claims of payment of pensions shall be presented in bills in a Form AP.11 a copy of which will be supplied by the Disbursing Officer to each pensioner or his agent or representative. The bill must be duly receipted by the pensioner or by some other person authorised to give legal acquittance on his behalf and if the pensioner cannot sign his name, his thumb-impression shall be taken on the bill.

Save as provided in sub-rule (2) of rule 29 the Pensioners portion of the Pension Payment Order must invariably be presented with the bill.

In the case of illiterate pensioners and *pardahanashin* ladies, acquittance by seal mark attested by some well-known and respectable person may be accepted in lieu of thumb-impression.

(2) Instead of requiring each individual pensioner to present a separate bill in Form.....the Disbursing Officer may, subject to, the instructions that the C. A. and F. O. may issue in his behalf, prepare a single bill in Form App. 12 for all on account of each class of pensions. On this plan the receipt of each pensioner appearing personally shall be taken in the column for the purpose, while separate receipt shall be appended to the bill in support of payments, if any made on life certificate, not being made in the later case on the separate receipts of the names of the persons actually receiving the money. On all such documents shall be entered the number of the entry in the bill.

77. A life certificate must accompany every claim which is not personally presented except in the cases specified in rule 55. When payment is made on a life certificate it can be made only for the months completed on or before the date of the certificate. The life certificate must be signed by a person authorised under these rules to sign such certificates.

78. When a pensioner draws his pension through an agent or representative, the claim must be supported by the written-authority of the pensioner to pay the pension to the agent or the representative nominated by him to receive payment on his behalf. In such a case, the endorsement "Received Payment" must be signed by the pensioner; and a separate receipt, which need not be stamped, shall be endorsed by the agent or the nominee, as the case may be, in token of having actually received the payment.

79. Where the determination of a pension cannot be fixed for a precise date, the pensioner's bill must be accompanied by a certificate in Form App. 13.

Note.—In the case of female pensioners whose pensions are terminable on their marriage or remarriage the certificate in Form App. 13 shall not be necessary for the months of December and June as the payment bill for those months will be supported by a declaration in Form App. 14 *vide* Rule 80.

80. A declaration in Form App. 14 shall be obtained half-yearly from female pensioners whose pension is terminable by their marriage or remarriage and shall be attached to the bills for pension paid for December and June. Every Pension Disbursing Officer shall submit to the Chief Accounts and Finance Officer a statement showing particulars and dates of last payments of pensions in respect of the cases of failure to furnish the above declaration in the months of January and July.

81. (1) A certificate of non-employment as printed on the forms of bills shall be obtained from all pensioners in respect of service pensions, other than retired Class IV servants who are in receipt of pensions of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is reemployed either permanently or temporarily in a Government establishment or in establishment paid by a State Government or by a Local Fund during the period for which pension is claimed, he must furnish the necessary particulars therein and the Disbursing Officer shall ascertain and report whether the rules regarding such re-employment have been duly observed.

In the case of a pensioner permitted under the rules to draw pension after re-employment, the certificate must be modified according to facts.

(2) When a pensioner draws his pension through an agent who has executed a bond of indemnity, under rule 247 of the B. T. Rs., 1959 the certificate, modified suitably, may be signed by the agent provided that the pensioner himself furnishes once a year a certificate concerning the period for which pension has been drawn on the basis of the agent's certificate.

Checks to be applied by the Disbursing Officer

82. (1) On the appearance of a pensioner claiming payment of pension, his personal marks shall be checked by the Disbursing Officer, and the signature to the receipt shall be compared with the facsimile of the signature taken on the Disbursing Officer's portion of the P. P. O. If the pensioner cannot sign his name his thumb-impression on the receipt shall be compared with the original impression taken on the order. In cases of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the Disbursing Officer's portion of the P. P. O. pending final settlement of any question which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce the copy of the order by which the sanction to his pension was communicated to him and his signature or thumb impression on the bill shall be compared with the specimen signature or thumb-impression received with the P. P. O.

83. When a pensioner draws his pension through another person, the Disbursing Officer must take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and on the identity of the payee before any payment is ordered, and if he feels any suspicion, shall refer it to the pensioner before payment.

84. In view of the special risk of fraud involved in the payment of pensions of women who do not appear in public, special care shall be taken in the identification

of such pensioners. The descriptive rolls, when originally prepared and the periodical certificate of the continued existence of such women, shall be attested by two or more persons of respectability in the town or village.

Record of Payment

85. Every payment must be entered on the reverse of both portions of the P. P. O. and attested by the signature of the Disbursing Officer. In the case of pension paid at a P. S. office, to which only a copy of the order with the Chief Accounts and Finance Officer's order thereon is supplied under Rule 11, the Block Development Officer shall make the entry on the Pensioner's portion of the Order and on his copy.

Payment of Pensions by Postal Money Order

86. The payment of pensions not exceeding Rs. 100 a month may be made by postal money order at the option and expense of the pensioner. When this mode of payment is adopted, the following rules shall be observed :—

(i) A pensioner who elects to have his pension paid by money order should present in person to the C. A. and F. O. a declaration to that effect with his copy of the Pension Payment Order. The Chief Accounts and Finance Officer should then identify the pensioner as laid down in rule 82. After this has been done, he should paste the declaration and both portions of the P. P. O. in a separate file headed "Pensions Payable by Money Order". On a date not later than the 10th of each month, the C. A. and F. O. should arrange to make out a money order form for each pension recorded in the file mentioned above, less money order commission, and make corresponding payment entries in the table on the P. P. O. The C. A. and F. O. should sign the money order form and initial the entries on the P. P. O. after carefully comparing the three documents.

(ii) In order to minimise the risk of fraud, the C. A. and F. O. should compare the signature on the money order receipt every month with the pensioner's signature on the Disburser's portion of the P. P. O. The C. A. and F. O. should also satisfy himself once in every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so he must endorse on the schedules of payments for the months of April and October each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(iii) In the case of the female pensioner whose pensions are terminable on their marriage or re-marriage, the Chief Accounts and Finance Officer should before remitting the pension for December and June, obtain the half-yearly declaration prescribed in rule 80.

(iv) The Chief Executive Officer should arrange some village officials or other suitable subordinate agency, such as the police, for reporting promptly to the C. A. and F. O. the death of a pensioner whose pension is paid by money order.

(v) It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in a separate schedule which will serve as a voucher. A certificate in the following form in the handwriting of the C. A. and F. O. should be endorsed on the schedule :—

"Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order."

(vi) In the schedule for January and July each year an additional certificate in the following form should be added :—

“Certified (1) that I have obtained, where necessary, from each pensioner, a declaration that he has not received any remuneration for serving in any capacity under the Central Government or any State Government or under a Local Fund during the past six months; and (2) that I have obtained from each female pensioner whose pension is terminable on her marriage or re-marriage a declaration in Form that she is not married and that she has not been married during the past half-year.”

(vii) In the schedule for the month following the month of payment the Chief Accounts and Finance Officer should furnish the following certificate :—

“Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper person and that I have obtained all money order receipts in support of these payments and filed them in my office.”

(viii) The amount to be remitted by money order and the money order commission should be remitted in cash to the post office. The Chief Accounts and Finance Officer should verify the post office receipt as well as the payee's receipt in due course.

Note.— The procedure authorised in this rule may be applied *mutatis mutandis* to pension payable at the Panchayat Samiti Office.

87. (1) Where, owing to old age or infirmity or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Disbursing Officer a declaration electing to have his pension paid by money order, the Disbursing Officer may accept instead a written declaration signed by the pensioner, which is duly verified by a Gazetted Officer, a Magistrate or a Justice of the Peace. The Officer verifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Disbursing Officer.

(2) Should the pensioner be physically incapable of signing the declaration, the Disbursing Officer may authorise payment on production of a certificate from the Civil Surgeon of the district or a Registered Medical Practitioner to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Chief Executive Officer that the person claiming to be the heir is in fact the heir and continue to be the heir throughout the period for which he draws the pension.

Payment of Commutation Money

88. The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Chief Accounts and Finance Officer only to, and upon the receipt of, the person legally entitled to receive it, and not otherwise.

Gratuities

89. (1) Gratuities shall be paid on the authority received from the Chief Accounts and Finance Officer to whom the sanction is communicated by the sanctioning authority. The payee must be required to surrender the copy of the order by which the sanction to the gratuity was communicated to him; and the Disbursing Officer shall record the fact of payment having been made on the copy of the order so produced. Gratuities Register shall be maintained in Form APP 15.

(2) Gratuities may be paid only to and upon the receipt of, the person legally entitled to receive them, and not to, or upon the receipt of, the Head of the Office or Department in which the gratuitants formerly served.

5. PERIODICAL IDENTIFICATION OF PENSIONERS

General Rules

90. (1) On the first appearance of a pensioner on or after the first of April each year, the Disbursing Officer shall except in the case of pensioners whose specimen signatures are attached to the Pension Payment Orders, take an impression of the thumb and all the finger's of the pensioners left hand on the pension bill. The pensioner, shall then be identified from the particulars given in the Disburser's portion of the P. P. O. Identification shall also be made by an examination of the impression given on the bill with those attached to the P. P. O. or by reference to the pensioner's photograph where one is pasted on the Disburser's portion of the P. P. O. if he cannot be identified by other means with absolute certainty.

The provisions of this sub-rule with regard to the taking of the thumb and finger impression of pensioners and the examination of such impressons for purposes of identification may be relaxed or modified by Government.

(2) Except persons who have been *gazetted officers*, persons who hold Government titles and persons who have been specially exempted by Government on the ground that there can be no difficulty in future identification, all pensioners shall be liable to the operation of this rule.

(3) *Pardahnashin* ladies and illiterate pensioners must give a thumb-impression on their bills in the presence of the person who grants the life certificate, or in the case of illiterate pensioners who personally attend the paying office, before the Disbursing Officer.

91. In all cases referred to in Rules 71, 72 and 74 the Disbursing Officer must take special precautions to prevent impersonations, and must, at least once a year, receive proof independent of that furnished by the life certificate, of the continued existence of the pensioner. For this purpose, the Disbursing Officer shall, save in cases of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending; and in all cases where such inability may be alleged he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The Disbursing Officer is personally responsible for any payment wrongly made; and in all cases of doubt, he must consult the Chief Accounts and Finance Officer.

Note 1.—A pensioner of rank may be privately identified by the Disbursing Officer and need not be required to appear at the Disbursing Office.

Note 2.—The rules in this section do not apply to cases governed by Rule 33.

6. UNDRAWN PENSIONS AND ARREARS

General

92. (1) Unless Government by general or special orders direct otherwise, if a pension remains undrawn for more than 12 months, the pension shall cease to be payable by the Disbursing Officer. If the pensioner afterwards appears or a claim is presented on his behalf, the Disbursing Officer may resume payments. He shall not, however, make the said payments :—

(i) if the pension in arrears is to be paid for the first time; or

A-1682—8-B

(ii) if the amount of arrears exceeds Rs. 1,000 without the sanction of the authority by whom the pension was sanctioned, which shall be obtained through the Chief Accounts and Finance Officer :

Provided that if any case a pension remains undrawn for more than three years, it cannot be paid without the authority of the C. A. and F. O.

Note.—If the suspension of payments is attributed to error or neglect by any *zilla Parishad* Officer, the C. A. and F. O. may direct payment of the arrears on his own authority.

(2) A gratuity payment order shall remain in force for one year only, and no such order shall be retained in a Disbursing Office if payment has not been made on it within a year of its issue.

Death of Pensioners

93. (1) Subject to any rule or order made by Government in this behalf, the payment of arrears of pension due in respect of a deceased pensioners shall be regulated by the following rules :—

(a) Pension can be drawn for the day of the pensioner's death ; the hour at which death takes place has no effect on the claim.

(b) On the death of a pensioner, payment of any arrears actually due may be made to his heir, provided that they apply within one year of his death. They cannot be paid thereafter without the sanction of competent authority envisaged in Rule 227 of the B. C. S. Rs., 1959 to be obtained through the C. A. and F. O. :

Provided that if the arrears do not exceed Rs. 100 and the case presents no peculiar features, the C. A. and F. O. may pass the arrears on his own authority.

(c) Subject as provided in the preceding clauses, the provisions of Rule 228 of the B. C. S. Rs., 1959, shall apply to payment of arrears of pensions due in respect of a deceased pensioner.

Note.—The indemnity bond referred to in Rule 228 of the B. C. S. Rs. shall apply to payment of arrears of pensions due in respect of a deceased pensioner.

Note.—The indemnity bond referred to in Rule 228 of the B. C. S. Rs. may be in Form

(2) Any person claiming as the heir of a deceased pensioner shall be required to produce the Pensioner's portion of the P.P. O. or, if no P. P. O. has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

(3) After payment of the arrears of pension, both portions of the P. P. O. shall be returned by the Disbursing Officer to the C. A. and F. O. with a report of death of the pensioner.

Reports to the Chief Executive Officer

94. Every Pension Disbursing Officer shall submit to the C. E. O. every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years, and the other part showing the names of pensioners other than those included in the former part, who have not drawn their pensions for more than one year. The reason for the non-drawal if known, shall be stated against each name.

The Disburser's portion of the P. P. Os. of all pensioners whose names are included in part I of the statement, as also of deceased pensioner, where the arrears of pensions due are not claimed within one year of the pensioner's death shall be returned to the C. A. and F. O. along with the statement. The Disbursing Officer shall sort out such cases by examining the files of P. P. Os. every month.

Special Annual Enquiries

95. The C. A. and F. O. will, by the 15th November each year make out lists of pensioners paid from each disbursing office whose age according to records maintained by him is known to be over 70 years, and send such lists to the Disbursing Officer concerned, in order that the continued existence of the Pensioner may be tested by special enquiry. The Disbursing Officer may require such pensioners to appear before him in person for identification. If, however, such a course is likely to cause undue hardships to any pensioner especially when he is infirm or invalid or living in an out-of-the-way place, he may call for a certificate of a Police Officer of gazetted rank in whose jurisdiction the place of residence of the pensioner falls. Such a certificate may be accepted provided it is stated therein that it has been issued after making proper enquiry of the existence of the pensioner. In the alternative, the C. A. and F. O. may, if the pensioner so desires, himself make a reference to the District Superintendent of Police for special inquiry and report about the pensioners.

MISCELLANEOUS PAYMENTS

Refund of Revenue

[196] (All refunds of revenue should be authorised to be made by the Standing Committee of the *Parishad*, unless the amount of such refund exceeds one thousand rupees. In the latter case, the *Parishad* will be competent to sanction such refund. In all cases of refunds of revenue, however, the circumstances in which the refund is required to be made should be clearly recorded and the Chief Accounts and Finance Officer should certify to the original credit of the amount).

Every refund shall be noted against the original credit in the departmental accounts or other documents in which the money received are entered in detail, and a certificate of such note having been made must be given in all vouchers for refunds.

(1) Bills for drawing money on account of refunds of revenue shall be prepared in Form APP-16. The Officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, while the Chief Accounts and Finance Officer/Block Development Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

(2) Payment of such refunds may be made to the refundee himself or to a person duly authorised by him to receive payment, provided that the receipt at the foot of the refund voucher is signed by the refundee himself.

The following provisions shall apply to refunds of revenue credited where the amount involved does not exceed Rs. 100 :-

(i) On receipt of a refund order passed by the Departmental Officer concerned, the Chief Accounts and Finance Officer/Block Development Officer may, at his discretion issue a notice—

(a) inviting the person to whom the refund is to be made to receive the payment at the *Zilla Parishad/Panchayat Samiti* Office and

1. Substituted by G. N. of 24-4-72.

APPENDICES

117

(b) intimating that on failure to comply with the invitation within one month or such longer period as may appear necessary, the amount of the refund will be remitted to the payee by postal money order at his expense.

(ii) When the payee appears in person at the *Zilla Parishad/Panchayat Samiti* Office the Chief Accounts and Finance Officer/Block Development Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by duly authorised agent or by money order at his own expense.

(iii) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the refund voucher in which the full amount of the refund and the deduction made therefrom on account of the money order commission should be clearly shown ; the voucher should then be disposed of in the usual way. Such a voucher with the money order acknowledgment will be treated as a valid receipt for the amount of the refund entered therein.

GRANTS-IN-AID, CONTRIBUTIONS, ETC.

97. Bills for grants-in-aid, contributions, etc., shall be presented in Form APP-17. The orders sanctioning the payment must be quoted in each case. Unless in any case the sanctioning authority directs otherwise, the bills shall be prepared and vouched for by the grantee and no such bill shall be paid unless it bears the signature or counter-signature of the sanctioning authority or such other officials as may be nominated by it in this behalf.

In the Works Department, grants-in-aid may be included in the same bill as contingent charges, but the abstract of the bill should show the total amounts for each class separately.

98. Bills for educational scholarships, stipends etc., shall be presented in Form App-18. In the case of payments to institutions under private management, such bills shall be prepared and vouched for by the authorities of the institutions concerned and counter-signed by the Parishad Education Officer. The orders sanctioning the payment must be quoted in each case. If any conditions are attached to the payment of scholarships or stipends, the bill must bear a certificate of the counter-signing officer that he is satisfied that the prescribed conditions have been fulfilled.

99. Compensations to *Zilla Parishad* servants for accidental losses, etc., due to effect of floods, cyclon, earth quake or otherwise may be drawn in ordinary pay bill form and may be paid by the Chief Accounts and Finance Officer or the Block Development Officers on the authority of the sanction noted in the bill.

APPENDIX V

[See rule (66)]

BLOCK ACCOUNTS

1. The financial transactions taking place in the *Panchayat Samiti* Office will fall in the following three categories ;—

- (1) Government transactions ;
- (2) *Panchayat Samiti* transactions debitable to Block grants ;
- (3) *Zilla Parishad* transactions in respect of activities entrusted by the *Zilla Parishad* to the *Panchayat Samiti* as an executive agent.

¹ Substituted by G. N. of 8-6-84.

It, therefore, follows that broadly the accounts should fall into two divisions :-

- (a) Government expenditure ; and
- (b) Expenditure met out of the District Fund. The latter will be again divided in two categories,-
 - (i) transactions relating to the Block grant ; and
 - (ii) transaction relating to the *Zilla Parishad*.

2. So far as Government transactions are concerned, they should be recorded in a separate set of account books, forms etc., prescribed by Government. The moneys relating to these transactions should be drawn from the treasury and kept distinct and apart from the moneys relating to the District Fund.

3. For carrying out transactions relating to the District Fund, whether out of Block grants or otherwise, the *Zilla Parishad* shall allot the appropriate amount of cash to the *Panchayat Samiti* through the Co-operative Bank situated at the headquarters of the *Panchayat Samiti* by issue of regular cheques, or letters of transfer Credits which the *Zilla Parishad* will debit to the remittance head "Remittance Account between *Zilla Parishad* and *Panchayat Samiti*". On receipt of the cheque or letters of transfer Credit the *Panchayat Samiti* will enter in the Cash Book by operating the receipt head "Remittance Account between *Zilla Parishad* and *Panchayat Samiti*" and proceed to credit the cheque to the Block Development Officer's account in the Bank. The Block Development Officer shall compile separate accounts in respect of the transactions to be met from Block Grants and transaction relating to *Zilla Parishad*. While doing so the portion of the remittance representing the Block Grant transferred by the Finance Department of the *Zilla Parishad* for the particular month shall be shown as a receipt in the *Panchayat Samiti* (Block Grants) Account under the head "XV---Grants from Government under Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961---(x) Block Grants", by a corresponding minus entry under the deduct head "XV---Grants from Governemnt under Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961---(x) Block Grant deduct amount transferred to *Panchayat Samitis*" in the Accounts of the *Zilla Parishad* transactions. This would secure an agreement in the accounts. The Block Development Officer shall thereafter send the compiled account of the *Zilla Parishad* transactions together with all vouchers, chalans, compilation sheets, Form 20, etc., as prescribed in the rules. In respect of the transactions pertaining to the Block Accounts the vouchers need not be sent to the Finance Department but Form 20 and the compilation in Form 20 etc., shall only be sent by the Block Development Officer.

4. In the case of any work or development scheme to be undertaken from the Block grant, the estimated recurring and non-recurring expenditure thereof shall not include, for the purpose of the sub-section (2) of section 125, the costs of the staff, if any, involved in its execution, provided that the staff is already provided for by a *Zilla Parishad*.

APPENDIX VI

[See rule 69 (3)]

PREPARATION OF PAY BILLS OF ESTABLISHMENT

The following instructions shall be observed carefully by all drawing officers :-

1. The monthly pay bills should contain the names or numbers of all the staff actually entertained during the month. The names should be arranged in the order of seniority according to the scales of pay and sanctions thereof.

APPENDICES

119

After enumerating the entries relating to each scale a red ink line should be drawn right across the sheet and under it the total of several columns should be struck in ink. Similar totals should be shown at the foot of the bill for all items in the bill.

At the top or beginning of each Section, the time scale or the fixed pay, as the case may be, and the number of sanctioned posts should be shown clearly and every subsequent change in the number of posts should be explained by a suitable remark sighting the relevant orders.

The names of persons holding permanent posts substantively should be entered in the order of seniority, irrespective of the fact whether they are on duty or absent on leave or otherwise, and the vacant posts, if any, should be shown thereafter in the appropriate section.

2. (a) Substantive and officiating pay, leave salary and allowances should be shown in the appropriate columns according to the headings in the pay bill form. Special pay or personal pay, if any, should be shown in the relevant column separate entries with 'guide' letters indicating the nature of pay being made in the 'Remark' column of the bill. Full officiating pay (and not only the addition to the substantive pay) should be shown in the column for 'officiating pay' in the section of the bill appropriate to that in which the *Zilla Parishad* servant officiates as well as joining time pay after the transfer is recorded, furnishing clear details of the joining time and joining time pay, etc. in the 'Remarks' column.

(b) Amount held over should be entered in the appropriate columns in red ink and excluded from the total. Leave salary, the rate of which is not known at the time of the preparation of bills, should similarly be entered in red ink in the column for leave salary at the rate of pay, which the incumbent would have otherwise drawn, and this should be ignored in totalling.

(c) An increment certificate should invariably be attached to the pay-bill of the class III establishment for the month in which the increased pay is drawn for the first time. If the increment is for broken periods of officiating service and is required to be pre-audited, steps should be taken in time to get the increment checked and admitted by the Chief Accounts and Finance Officer, and pay at the increased rate should be drawn only after the certificate is received back from that Officer duly verified. When the increment claimed raises the pay of a *Zilla Parishad* servant over an efficiency bar, it should be supported by a certificate to the effect that *Zilla Parishad* servant has been allowed to cross the bar. If any increase in pay is granted on the grounds of higher educational qualifications, the same should be indicated in the 'Remarks' column referring to the orders on the point. If owing to any special order there is an increase or decrease in pay, a copy of the order should invariably be attached to the first bill in which effect is given to the order.

(d) Names of officiating incumbents against leave or other vacancies should be shown just below the relevant posts in the appropriate section of the bill. If the officiating pay allowed to the incumbent is greater than the minimum pay of the time scale in which he officiates, reasons for the same should be given, e.g., due to accrual of one or more increments. (A reference to the pay-bill in which the relevant increment certificate is attached should be given.)

(e) If the pay and allowances or leave salary is drawn only for a part of the month, reasons therefor should be given and copies of the orders attached in case of all transfers from other Offices.

(f) If the leave salary of an absentee is based on average pay, the average pay of statement should invariably be attached to the pay-bill in which leave salary is drawn for the first time and reference to this bill should be given in the subsequent bills in which leave salary for the same spell of leave is drawn.

3. All compensatory allowances should be shown in the column intended for such entries but the amount of each allowance should be shown separately, with a guide letter indicating the nature of allowance. Requisite certificates, required by the rules and orders of Government for the drawal of the allowance, e.g., compensatory allowance, dearness allowance, house rent allowance, overtime allowance and permanent travelling allowance if any should be attached to the bill, duly signed by the drawing officers.

4. In support of all Fund deductions, schedules containing full information should invariably be attached to the bill, and special features, if, any, in respect of these deductions should be explained in the 'Remarks' column of the schedule. Deduction on account of income-tax should not be omitted where a deduction should clearly be made.

5. Pay bills for permanent and temporary staff should invariably be prepared separately, and in the case of temporary staff, the number and date of the current orders of the competent authority should be quoted in the relevant section of the pay bill. It is not necessary that a separate pay bill should be prepared for the staff sanctioned under a particular order, and temporary establishments sanctioned under different orders may be included in a single monthly bill provided that and so long as the staff regulated by each order is shown distinctly and separately in the bill. Supplementary bills, should always contain a reference to the monthly bill in which the claim was either shown as withheld or omitted. In the latter case, the circumstances justifying the supplementary claim should invariably be stated, together with orders of the competent authority, if any. If the supplementary claim is due to any change in the original orders regarding officiating, pay nature of leave etc., copies of the relevant orders should be attached to the bill. Reasons for delay in preferring the claims should also be forwarded along with the bill. Sanction of the competent authority to scrutinise arrears claim more than a year old should also be sent along with the bill. The following certificates should also be endorsed on the supplementary bills:—

“(i) The claim has not been drawn and paid before ;

(ii) Note of the arrear claim has been made, in the office copies of the original bills.”

Claims in respect of persons whose names are not required to be shown in the pay bill should also be prepared in Sections according to the different rates of pay being shown at the top of each section. The different sections should contain details of (i) the number of man on duty and absentees with the rates of their pay and allowances, and (ii) the number of officiating incumbents and the rates of their pay and allowances, etc. Schedules in support of Fund deductions should also be attached to such bills if such deductions are contained in the bill. In the case of supplementary claims of such *Zilla Parishad* servants, the Drawing Officer should besides certifying in the bill that the arrear claims have been noted in the office copies of the original bill invariably endorse the following certificate :—

“Certified that the increment (or allowance) drawn in this bill has not been drawn and paid before, and I have satisfied myself that the present claim is a *bona fide* one and should be admitted.”

All statements and schedules accompanying a bill should be duly signed or attested by the Drawing Officer. Every bill should be prominently marked “*Zilla Parishad*” and “*Panchayat Samiti*” at the right hand top corner of the face of the bill and the correct classification should always be shown viz., the major, minor sub-head and detailed head of account. It should be seen that the entries exactly correspond with the deductions shown in the bill and that

APPENDICES

121

the gross amount less the total deductions works up to the net amount of the bill. In respect of each recovery of advances paid to *Zilla Parishad* servants e. g., Festival Advances. Advances of Pay, etc., the voucher number, month, major head of account and the name of the *Panchayat Samiti* and *Zilla Parishad* in which the original advances was drawn should be indicated. For Festival Advance, a separate schedule showing the name of the *Zilla Parishad* servant, voucher number and amount of the advance, amount recovered in the bill and balance to be recovered should be attached to the bill in which the recoveries are effected.

6. (a) A certificate in the following form should be attached to the first pay bill of the *Zilla Parishad* servant in cases (i) where appointments are made by direct recruitment, and (ii) where appointments are made by promotions to posts for which specific educational qualifications are prescribed for promotion :—

“Certified that I have satisfied myself that Shri appointed to the post of possesses the requisite educational qualifications prescribed for the post.”

When appointments are made by promotion to post where no educational qualifications are prescribed for promotion, a certificate in the following form should be sent with the first pay bills:—

“Certified that Shri has been appointed to the post of by promotion and no educational qualifications have been prescribed for such promotion.”

The above certificate should be issued by the Chief Executive Officer or any other officer who may be authorised by the Chief Executive Officer in this behalf.

(b) Where a fresh appointment is made by direct recruitment, the authority concerned should attach to the pay bill, in which the pay of the person concerned is drawn for the first time, a certificate in one of the following forms, as may be appropriate :—

“Certified that I have satisfied myself that Shri/Smt./Kumari appointed to the post of fulfils the condition regarding the age-limit prescribed for the post.”

“Certified that Shri/Smt./Kumari has been appointed to the post of in relaxation of the prescribed age-limit with the approval of”

In exceptional circumstances where an over-age person is appointed in anticipation of such approval to his appointment, the appointing authority concerned should repeat the following certificate on every pay bill of such person till the necessary approval is obtained:—

“Certified that Shri/Smt./Kumari has been appointed to the post of in relaxation of the prescribed age-limit and the competent authority has been addressed for necessary sanction.”

(c) When a retired Government/*Zilla Parishad* servant is re-employed the manner in which his initial pay on re-employment has been fixed should be shown, in the 'Remarks' column of the pay bill. The amount of pension drawn and the number of the Pension Payment Order may also be indicated in each case. If the pension is held in abeyance, a suitable note to that effect may be made against his name on the pay bill.

APPENDIX VII

PROCEDURE FOR PAYMENT OF PAY AND ALLOWANCES
OF TEACHERS

1. Procedure for payment of pay and allowances of Teachers in ¹[Bombay, Poona and Aurangabad Divisions]

The following procedure shall be adopted in regard to the payment of the pay and allowances of teachers :—

(i) The head master of each school shall prepare the pay bill for the school in duplicate in Form Appendix 19 (in the regional language), and send it by the 20th of each month to the taluka master who, after collecting the bills for all the schools in the taluka, shall forward them to the *Parishad* Education Officer by the 23rd of each month. The *Parishad* Education Officer shall make such corrections in the bill as are necessitated by his own orders as well as those passed by other *Zilla Parishad* authorities in regards to leave, fines, and other matters. The changes that may have taken place in the staff or in respect of any other matter after the submission of the pay bill to the taluka master on the 20th should be communicated at once by the head master direct to the *Parishad* Education Officer.

(ii) From all these bills, a consolidated bill shall be prepared in the *Parishad* Education Officer's Office in Form Appendix 19 in alphabetical order of talukas and schools. The consolidated bill shall be passed for payment by the *Parishad* Education Officer and presented to the F. D. for check, payment and issue of cheques.

(iii) Cheques accompanied by copies of the bills for the schools in a taluka as amended under paragraph (i) shall be forwarded to the respective taluka masters on or before the last day of the month concerned. The taluka master shall cash the cheques on the very day of receipt of the next working day and shall commence disbursement of pay to the teachers from the first or second day of the next month, i. e. the month following that for which payment is to be made. Disbursement of pay shall be completed within a week, except in special circumstances, to be reported to the *Parishad* Education Officer in which case payment shall not be delayed beyond the 10th of the month.

(iv) Payees' signature shall be obtained on the copy of the bill received by the taluka master under paragraph (iii). On completion of all payments the bill shall be returned by the taluka master to the *Parishad* Education Officer with the monthly taleband in Form Appendix 20.

(v) The *Parishad* Education Officer shall scrutinize the bills so returned to see that the acquittances of proper payees have been obtained in all cases and that the amount shown as disbursed in the taleband tallies with the amount actually paid on all bills.

Instructions for regulating the Accounts of the Taluka Masters

1. (1) *Receipt*.—The Receipt side of the Taluka Accounts consists of all amounts received by the Taluka Masters from :—

- (i) the *Zilla Prishad* for disbursement ;
- (ii) School Masters and others for crediting amounts to the District Fund on account of fees, auction-sale proceeds and other petty receipts, and
- (iii) the undisbursed amounts returned by the School Masters for being recredited to the District Fund.

(2) *Payments*.—

- (i) All disbursements made out of the amounts received from the *Zilla Parishad*.

¹. Substituted by G. N. of 19-12-69.

(ii) The amounts paid to the treasury for credit to the District Fund out of items (ii) and (iii) of clause (a).

Note—The amount with the Taluka Master may be deposited in a Local Bank approved by the Zilla Parishad for this purpose or in the Treasury, if there are no Banking facilities.

2. (1) The following Accounts Records shall be maintained by the Taluka Masters :—

- (i) Day Book (Form T. M. No. I)
- (ii) Disbursement Register between the Taluka Master and the Taluka Peon (Form T. M. No. II)
- (iii) Register of Disbursement made by Taluka Peon (Form T. M. No. III)
- (iv) Taleband (Form T. M. No. IV)
- (v) School Master's Chalan (Form T. M. No. V)
- (vi) Taluka Officer's Chalan (Form T. M. No. VI)

(2) Following instructions shall be observed by the Taluka Master in writing up his accounts :—

Day Book

(a) *Receipt Side—*

(i) All amounts received by the Taluka Master in the shape of bank cheques or drafts, treasury cash orders, money orders or in cash from the *Zilla Parishads* or other sources shall immediately and without any reservation be brought to account in the Day Book on the Receipt Side.

(ii) The Taluka Master shall pass a separate receipt in Form 10 for each amount received by him from the Receipt Book given to him for the purpose and send the duplicates of receipts to the party paying the amount.

(iii) The Taluka Master shall immediately credit all amounts received from the *Zilla Parishad* for disbursement in the Local Bank or Treasury.

(b) *Payment Side—*

(i) All the disbursement from the Taluka accounts shall be made through the Taluka Peon or such other persons authorised by the *Zilla Parishad* or under the Bombay Primary Education Rules, 1949.

(ii) The amounts given to the Taluka Peon shall be noted in the Day Book as an advance.

(iii) The Taluka Peon shall not be given more amount for disbursements than the amount of his security except when the disbursement is made under the direct supervision of the Taluka Master and that to on his personal responsibility.

(iv) The amount given to a Taluka peon shall be noted in the Register for Transactions between the Taluka Master and the Taluka peon (Form TM No. II) and the Taluka peons disbursement Register shall be in Taluka Form No. III.

(v) The Taluka Master shall obtain the account from the Taluka peon on the latter's return to the Taluka headquarters immediately after each disbursement and the first duty of the Taluka Master shall be to check the disbursement Register of the Taluka peon (Form TM No. III) and verify carefully all the acquittances for the payments. The account given by the Taluka peon shall then be noted in Taluka Form No. II.

(vi) The amount, if any, returned by the Taluka peon shall be actually received in cash by the Taluka Master and credited into the Bank forthwith

(vii) Fresh amount for disbursement shall not be given to the Taluka peon unless full account of the amount previously given to him for disbursement is rendered by him.

(viii) The total amount of disbursement made by the Taluka peon with the balance if any, shall be shown in the Day Book as advance refunded by the Taluka Peon.

(ix) All disbursements made by the Taluka peon shall be shown in the Day Book as payments as per his register in Taluka Form No. III.

(x) All amounts such as school fees and other receipts, recovered by the Taluka peon by short payments or otherwise shall be shown on the receipt side of the Day Book on the dates of the transactions.

(xi) All amounts of school fees and other amounts received for credit to the District Fund shall be credited not later than the 25th of each month.

(xii) For urgent purposes and when the Taluka peon is not at headquarters the Taluka Master shall also make payments and he shall keep his own disbursement register and record the transactions in the Day Book as and when they occur.

3. *Balance :*

The totals of all receipts and payments on each day of the transaction shall be taken and balance struck for the day and agreed with the Bank or Treasury Pass-Book, the difference, if any, being reconciled.

4. *Abstracts of transactions for each Taleband :*

As soon as the salary for the month is disbursed the Taluka Master shall first prepare the abstracts of the transactions for the Taleband of the month in the Day Book itself.

5. *Taleband :*

(a) By the 25th of each month, the Taluka Master shall take the totals of all receipts and payments from the day next after the Day Book was closed for the last Taleband.

(b) The entries of receipts and payments and the amounts which have no concern with the District Fund shall be deducted from the grand totals and the net total of receipts and payments on accounts of District Fund shall be shown separately below the grand totals with the particulars of the amounts deducted.

(c) The net totals in the Day Book shall tally exactly with the totals of receipts and payments to be shown in the Taleband and with the abstracts in the Day Book prepared as per sub-rule (4) above.

(d) The balance shown in the Taleband shall also exactly tally with the balance shown in the Day Book on that day and the Taluka Master shall certify on the Taleband to the effect, "the accounts shown in the Taleband from to are exactly according to the transactions shown in the Day Book for the above period and that the closing balance shown therein tallies with the balance shown in the Day Book and in the Bank or Treasury Pass Books on the date of closing the Taleband". The Taluka Master should also record a similar certificate on the Day Book when it is closed for the period of Taleband.

2. **Procedure in regard to the Disbursement of the pay of Primary School Teachers in the Nagpur Division**

The pay of school masters should be remitted by money order and a cheque for the total amount of pay bills plus money order commission should be drawn

APPENDICES

125

in the favour of the Education Officer. The cheque will include the commission chargeable on each money order, the total of this commission being treated as contingent expenditure of the *Zilla Parishad*. Separate money orders for the amount payable at each school will be prepared in the office of the Education Officer. Each money order must be drawn in favour of the headmaster of the school concerned, particulars of payment to be made to each member of the school establishment being entered in the coupon or on a list to be forwarded by post. The cheque along with a challan showing details of the money orders and the commission separately shall then be sent to the treasury or sub-treasury duly endorsed in the following manner :—

“ Received payment by transfer credit to post office accounts ”.

Education Officer.

The challan acknowledging the amount thus received by transfer credit of “ post office accounts ” together with the money orders will be sent to the post-master concerned not later than 7th of the month. When the money order reaches the school, the headmaster will receive the whole sum and sign the acknowledgement. He will be responsible for the distribution of the money in accordance with the particulars given in the coupon. Each payee must sign the coupon or list separately in acknowledgement of receipt of the amount entered against his name, and when all have signed, the coupon or list to be promptly returned to the office of the *Zilla Parishad*. (2) An acquittance register with 12 columns (one for each month) will be maintained in Form Appendix 21 in which the money order acknowledgements and the coupons bearing the acquittances of the masters will be pasted in appropriate columns against the months concerned :—

By an arrangement with the postal authorities, the post-master will issue a cheque for all unpaid money orders in favour of school establishments. The cheque will contain on the reverse particulars as to the name of payee, etc., and will be forwarded to the treasury accompanied by the undelivered money orders. The Treasury officer will credit the amount of the cheque and, cutting of the coupons from the orders, will forward them to the *Parishad* Education Officer to enable him to check against these coupons any claims subsequently made. Particulars of such refunds should also be noted in the acquittance registers against the name of the officials whose pay and allowances have been returned undischarged.

In cases where money order is cashed and disbursed in part only by a headmaster, the remainder should be returned deducting money order commission by a fresh money order drawn payable to the Treasury Officer, but showing on the coupon that the money is to be placed to the credit of the *Parishad* Education Officer.

APPENDIX VIII

Maharashtra Zilla Parishads and Panchayat Samitis (Execution and Maintenance of works and development scheme through the agency of Panchayat Samiti and Village Panchayat) Rules, 1964.

No. ZPR.-1062/30864-P.—In exercise of the powers conferred by clause (xx) of sub-section (2) of section 274 read with sub-section (1) and (2) of section 124 of the *Maharashtra Zilla Parishad and Panchayat Samitis Act, 1961* (Mah. V of 1962), and of all others enabling in that behalf, the Government of Maharashtra hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section 274, namely :—

1. *Short title*.—These rules may be called the *Maharashtra Zilla Parishads and Panchayat Samitis (Execution and Maintenance of Works and Development Schemes through the agency of Panchayat Samiti and Village Panchayat) Rules, 1964*.

PART I

Execution of works and development schemes of Zilla Parishad through the agency of Panchayat Samiti or Panchayat

2. *Zilla Parishad to entrust works or development schemes to Panchayat Samiti within its area.*—All works or development schemes (other than those undertaken from block grants) situate or operating entirely within a Block shall, subject to the provisions of the rules in this Part, be entrusted by the *Zilla Parishad* to the *Panchayat Samiti* for execution or maintenance.

3. *Works and development schemes to be entrusted to Panchayat.*—(1) Notwithstanding anything contained in rule 2, such of the works and development scheme entrusted to the *Panchayat Samiti* for execution and maintenance under rule 2 as fall within the Schedule appended to these rules shall, subject to the provisions of rules in this part, be entrusted by the *Panchayat Samiti* to a *Panchayat* for execution and maintenance.

(2) Such works and development schemes entrusted to the *Panchayat, Samiti* for execution and maintenance under rule 2 which do not fall within the said. Schedule may also be entrusted to a *Panchayat* by the *Panchayat Samiti* subject to such directions as may be issued by the *Zilla Parishad* from time to time.

(2A) Where any *Panchayat* communicates in writings its unwillingness to execute or maintain any of the works or development schemes referred to in sub-rules (1) and (ii), the *Panchayat Samiti* may—

(a) with the previous approval of the *Zilla Parishad*, entrust any such work or development scheme to an *Ad-hoc* Committee consisting of such members of the *Gram Sabha* constituted under section 6 of the Bombay Village Panchayats Act, 1958, as may be determined by such *Panchayat Samiti* or to any other agency ; or

(b) execute or maintain the same, itself.

(3) The following works and development schemes shall not be entrusted to a *Panchayat* :—

(i) the work or development scheme the execution of which involves more than ordinary technical knowledge ;

(ii) the work or development scheme which, in the opinion of a *Panchayat Samiti*, is of common interest to the residents of two or more areas within the jurisdiction of *Panchayats* ;

(iii) the work or development scheme which involves financial outlay exceeding Rs. 20,000 ;

(iv) the work or development scheme which is situate or which operates in an area over which no *Panchayat* has jurisdiction :

Provided that, the *Zilla Parishad* may, having regard to the special circumstances obtaining in any case, direct the *Panchayat Samiti* to entrust any work or development scheme falling under clauses (i) to (iv) to a *Panchayat* which communicates its willingness in writing to take up the execution or maintenance of such works or development schemes.

4- The question whether any work or development scheme falls under clause (i) or (ii) of sub-rule (3) shall be decided by the *Zilla Parishad* and the decision of the *Zilla Parishad* in the matter shall be final.

4. *Procedure to be followed before works and Development schemes are entrusted to Panchayat Samiti for execution and maintenance.*— No work or development scheme which is not sanctioned for execution in accordance with the provisions of sub-section (1) of section 125 shall be entrusted to a *Panchayat Samiti* for execution and maintenance.

5. *Zilla Parishad to make available necessary funds and staff to Panchayat Samiti and Panchayat.*—Where any work or development scheme is entrusted to a *Panchayat Samiti* or *Panchayat* by the *Zilla Parishad* for execution or maintenance, the *Zilla Parishad* shall make available the necessary funds (including extra cost of administration, if any, incurred in executing or maintaining the works or development schemes) and staff to the *Panchayat Samiti* or *Panchayat*, as the case may be, for execution and maintenance, of such work or development scheme as the *Zilla Parishad* may determine.
6. *Manner of execution.*—The *Panchayat Samiti* or *Panchayat* shall execute such work or development scheme either through contractor or departmentally at the *Zilla Parishad* so decides in that behalf.
7. *Authority to accept contract.*—No work or development scheme to be executed through a contract or shall be entrusted to a contractor unless such contract is accepted by the appropriate authority mentioned in sub-section (1) of section 126.
8. *Authority responsible for execution, etc.*—The *Panchayat Samiti* or *Panchayat*, as the case may be, shall be responsible for the proper execution or maintenance of any work or development scheme.
9. *Panchayat Samiti shall not deviate from plans and estimates, etc.*—In the execution or maintenance of any work or development scheme, the *Panchayat Samiti* or *Panchayat*, as the case may be, shall not deviate from the plans and estimates thereof sanctioned by the *Zilla Parishad* or any of its competent authorities or from type designs, if any except with the previous sanction of the *Zilla Parishad* or any of its competent authorities, as the case may be.
10. *Technical guidance to Panchayat Samiti or Panchayat.*—The *Zilla Parishad* concerned shall always give such technical guidance to a *Panchayat Samiti* or *Panchayat* as is necessary any sufficient for the execution or maintenance of the work or development scheme entrusted to it.
11. *Power of Inspection.*—The President, Chairman of the Standing Committee or Chairman of the Subjects Committee concerned of the *Zilla Parishad* or the Chief Executive Officer or any officer of the *Zilla Parishad* authorised by general or special order of the Chief Executive Officer or any officer or person authorised by the State Government under section 127 shall have power to inspect from time to time the works or development schemes.
12. *Compliance of Inspection Note.*—The inspection note drawn by the President, Chairman of the Standing Committee, Chairman of the Subjects Committee or Chief Executive Officer or the officer or person mentioned in rule 11 shall be promptly complied with by the *Panchayat Samiti* or *Panchayat*, as the case may be, and the persons working under its direction.
13. *Submission of progress reports.*—The *Panchayat Samiti* shall send to the Chief Executive Officer, and the *Panchayat* shall send through the Block Development Officer to the Chief Executive Officer, reports indicating the progress of the works for development schemes including expenditure thereon or any other report or information as the Chief Executive Officer may call for, at such intervals as the Chief Executive Officer may specify in each case.

PART II

Execution of Works and Development Schemes of Panchayat Samitis through the agency of Panchayats

14. *Panchayat Samiti to entrust specified works or development schemes to Panchayat within its area.*—All works or development schemes which a *Panchayat*

128 MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Samiti decides to execute from the block grant relating to subjects specified in the Schedule appended to these rules and entirely situate or operating within the area or within the jurisdiction of a *Panchayat* shall, subject to the provisions of the rules in this Part, be entrusted by a *Panchayat Samiti* to a *Panchayat* for execution or maintenance on such terms and conditions as may be determined by the *Panchayat Samiti* in each case.

Explanation.—If any work or development scheme as entrusted is, in the opinion of the *Panchayat Samiti*, of common interest to the residents of two or more areas within the jurisdiction of panchayat but a Part thereof can conveniently be split up into items areawise (such items being capable to execution separately within each such area), then each such item shall be deemed, for the purposes of this rule, to be a work or development scheme situate within the area of the *Panchayat* concerned :

Provided that, where a *Panchayat* communicates in writing its unwillingness to execute or maintain any such work or development scheme, the *Panchayat Samiti* may—

(a) entrust any such work or development schemes to an *ad hoc* committee consisting of such members of the *Gram Sabha* constituted under section 6 of the Bombay Village Panchayats Act, 1958, or to any other agency as it may determine in this behalf ; or

(b) execute or maintain the same, itself.

15. *Works or development schemes other than those specified to be entrusted to Panchayat.*—(1) Any work or development scheme (other than those referred to in rule 14) may be entrusted for execution or maintenance to a panchayat by the *Panchayat Samiti* :

Provided that the following works or development schemes shall not be entrusted for execution to a *Panchayat*, namely :—

(i) The work or development scheme the execution of which involve more than ordinary technical knowledge ;

(ii) the work or development scheme which, in the opinion of a *Panchayat Samiti*, is of common interest to the residents of two or more areas within the jurisdiction of *Panchayat* ;

(iii) the work or development scheme which involves financial outlay exceeding Rs. 20,000 ;

(iv) the work or development scheme which is situate or which operates in an area over which no *Panchayat* has jurisdiction :

Provided further that, the *Panchayat Samiti* may, having regard to the special circumstances obtaining in any case, entrust any work or development scheme falling clauses (i) to (iv) to a *Panchayat* which communicates its willingness in writing to take up the execution or maintenance of such work or development scheme.

(2) The question whether any work or development scheme falls under clause (i) or (ii) of sub-rule (1) shall be decided by the *Panchayat Samiti* and the decision of the *Panchayat Samiti* in the matter shall be final.

16. *Procedure to be followed before works and development schemes are entrusted to Panchayat for execution and maintenance.*—No work or development scheme which is not sanctioned for execution in accordance with the provisions of sub-section (2) of section 125 shall be entrusted to a *Panchayat* for execution and maintenance.

APPENDICES

129

17. *Panchayat Samiti to make available necessary funds and staff to Panchayat.*—Where any work or development scheme is entrusted to a *Panchayat* by the *Panchayat Samiti* for execution or maintenance, the *Panchayat Samiti* shall make available the necessary funds (including extra cost of administration, if any, incurred in executing or maintaining the works or development schemes) and staff to the *Panchayat* for execution or maintenance of such work or scheme as the *Panchayat Samiti* may determine.

18. *Technical guidance to Panchayat.*—The *Panchayat Samiti* concerned shall always give such technical guidance to a *panchayat* as is necessary and sufficient for the execution or maintenance of the work or development scheme entrusted to it.

19. *Manner of execution.*—The *Panchayat* shall execute such work or development scheme either through a contractor or departmentally as the *Panchayat Samiti* so decides in that behalf.

20. *Authority to accept contract.*—No work or development scheme to be executed through a contractor shall be entrusted to a contractor unless such contract is accepted by the appropriate authority mentioned in sub-section (2) of section 126.

21. *Authority responsible for execution, etc.*—The *Panchayat* shall be responsible for the proper execution or maintenance of any work or development scheme.

22. *Panchayat shall not deviate from plans and estimates.*—In the execution or maintenance of any work or development scheme, the *Panchayat* shall not deviate from the plans and estimates thereof sanctioned by the *Panchayat Samiti* or any of its competent authorities or from type designs, if any, except with the previous sanction of the *Panchayat Samiti* or any of its competent authorities, as the case may be.

23. *Power of inspection.*—The Chairman or Deputy Chairman of a *Panchayat Samiti*, or the Chief Executive Officer or the Block Development Officer or any officer authorised either by the Chief Executive Officer or the Block Development Officer by general or special order or any officer or person authorised by the State Government under section 127 shall have power to inspect from time to time the work or development scheme.

24. *Compliance of Inspection Note.*—The inspection note drawn by the Chairman or Deputy Chairman of a *Panchayat Samiti* or the Chief Executive Officer or the Block Development Officer or the officer or person mentioned in rule 23 shall be promptly complied with by the *Panchayat* and the person working under its direction.

25. *Submission of progress reports.*—The *Panchayat* shall send to the Block Development Officer report indicating the progress of the works or development schemes including expenditure thereon or any other report or information as the Block Development Officer may call for at such intervals as he may specify in each case.

SCHEDULE

(See rules 3 and 14)

AGRICULTURE

Crop campaigns.

Eradication of noxious plants.

A-1682—9-A

Animal Husbandry

Village veterinary chests.
Silo pits.
Distribution of improved poultry.

Forest

Development of village woodlands.

Social Welfare

Supply of spinning wheels to *Vimukta Jatis*.
Zunka-bhakar programme.
Women's and children's welfare programmes or projects.
Establishment and maintenance of *Balwadis*.
Undertaking propaganda and publicity for welfare of backward classes.
Organisation of entertainment programmes for backward classes.
Holding social *melas*.
Sanskar Kendras, community-cum-recreation centres and community halls for backward classes.
Supply of clothes to *Vimukta Jatis*.
Provisions of houses for backward class persons.

Education

Establishment, management and maintenance of primary schools.
Provision of equipment and playgrounds for primary schools.

Public Health

Vaccination.
Maintenance of medicine boxes in the village.
Provision of drinking water wells.
Rural sanitation.

BUILDINGS AND COMMUNICATIONS

Village Roads.
Rural Parks.
Rural Housing.

Publicity

Publicity through recreational activities.

Community Development

Local Development Works Programme.

Miscellaneous

Local vagrancy relief for the poor.
Maintenance of poor houses.

APPENDIX IX

LOANS

1. The detailed accounts of loans—

(1) received by the *Zilla Parishad* and repaid subsequently ; and

(2) paid by the *Zilla Parishad* or *Panchayat Samiti* and subsequently recovered by it ;

including loans the disbursement and recovery of which is entrusted by Government to the *Zilla Parishad* authorities by requisitioning their services under section 261 of the Act, shall be maintained in accordance with the following directions.

2. As already prescribed in rule 225 of the Code, there shall be two separate sets of Loan Registers to be maintained in respect of the primary accounts of these loans. Generally, loans will be floated, raised or received only by the *Zilla Parishad* and hence the Register of Loans received in Form 86 shall be maintained in the *Zilla Parishad* office itself, preferably in the Finance Department. So far as the loans disbursed by the *Zilla Parishad* or the *Panchayat Samiti* are concerned, the Register in Form 79 shall be maintained by the concerned Head of Department or *Panchayat Samiti* as the case may be, separate pages being allotted to different classes or categories of loans, and the disbursement of loans in either office as well as its recovery should be recorded and watched through the Register in this Form. The entries in the register of disbursement of loans should be completed on or before the date of actual disbursement of the loans sanctioned ; and a file should be prepared in respect of the loans, containing—

Name of scheme :

(1) Name and address of loanee or society.

(2) No. and date of order sanctioning loan.

Amount of subsidy sanctioned with designation of sanctioning authority.

(3) Purpose of loan.

(4) Conditions to be fulfilled.

(5) Details of payments.

(6) Particulars of repayment—

(a) Period of repayment.

(b) Number of instalments.

(c) Amount of each instalment.

(d) Date from which first instalment should commence.

(e) Rate of interest.

(7) No. and date of order sanctioning Amount of subsidy sanctioned, subsidy, with designation of sanctioning authority.

(8) Details of the security taken.

Reference to all connected records, e. g., bonds, documents, sanctions, etc., shall be given in serial order of dates in this register and the same filed chronologically in separate files to be maintained loanewise. Each file shall be allotted a serial number which should be mentioned in column (1) of this Form. The recovery of loans may be effected periodically, except in the case of loans, which are recovered monthly as a matter of course by deduction from the pay bills, etc. A demand register of recoveries shall be compiled periodically in Form 9 as may be necessary and state-

ments of demand in a reminder loose forms prepared therefrom. These demands statements shall be handed over by the concerned Head of the Department or the Block Development Officer to the *Gramsevak* or any other official who is entrusted with the work of actually collecting the amounts. The collections shall be entered in the Petty Cash Book (Form 4) or Collection Register in Form either in lump or in detail as may be convenient and simultaneously the recoveries should be noted against the individual loanees in the Register in Form 79.

3. In order to ensure that the loans disbursed and the recoveries effected therefrom (including interest) are properly classified and accounted for, a broad-sheet of loans shall be maintained in Form App-22 soon after the accounts for a particular month are compiled this broad-sheet should be taken up for completion. Separate pages shall be allotted in the broad-sheet for different categories of loans and one horizontal line entries shall be made from the register disbursement of loans by posting the total figure from this register in column of the broad-sheet. In the next horizontal line, corresponding figure of loans disbursed, as disclosed by the account, shall be recorded. The difference between these two, *plus* or *minus* as the case may be, should be worked out. There shall be provisions for carrying forward the figure of loan according to the register of disbursement and also the progressive difference. The difference of each month shall be analysed and monthly Reconciliation Statement prepared immediately in Form App. 23. The entries in the broad-sheet as well as the analysed progressive difference is required to be worked out both for payment of loans and for recoveries (including recoveries of interest). At the end of each month, the difference should be analysed in order to ascertain why and on what account these differences arise and effective steps shall be immediately taken to settle or adjust these differences so that the accounts of loans tally and reflect the correct position of the loans or various categories disbursed month after month and recoveries of the loans as well as the interest recovered every month. It is particularly necessary that before the accounts of a year are finally closed, all differences are finally cleared and that the accounts figures exactly indicate the position of the loans including interest.

APPENDIX X

DETAILED ACCOUNTING PROCEDURE APPLICABLE TO TRANSACTIONS UNDER THE PERSONAL DEPOSIT ACCOUNTS

The subsidiary accounts of schemes, in respect of which the maintenance of a P. D. A. has been authorised by the Chief Executive Officer under Rule 243 shall be maintained in accordance with the following directions :—

1. A separate banking account in favour of the officer-in-charge of the P. D. A. shall be opened either in the D. C. C. Bank or in Treasury as may be directed by the C.E.O. All money received and payments made shall pass through this account only. The general principles laid down in Chapters 2 (i) to (iii) will apply *mutatis mutandis* to all transactions relating to this P. D. A.

2. Separate sets of cash books, cheque books, challans, receipt books and all other subsidiary account books should be maintained ; and in order to distinguish these books from the books relating to the general accounts of the *Zilla Parishad/ Panchayat Samiti* etc., they may suitably be enlaced by distinguishing stamps such as "P. D. Account of..... officer, for..... Schemes." The Officer-in-charge of the P. D. Account shall be finally responsible for

APPENDICES

133

maintaining accounts of the scheme and for rendering them to such authorities as may be directed. For this purpose he shall maintain any or all of the account records in Forms 1 to 17, 23 to 34, 58, 68, 75, 76, 77, 78, 80, 81, 82, 89, 92, 93 and 96. The C. E. O. is also empowered to modify any of the above records in consultation with the C. A. and F. O. or to prescribe such additional subsidiary register as may be necessary. The instructions contained in the Maharashtra Zilla Parishads and Panchayat Samities Account Code shall apply. *mutatis mutandis*, to the maintenance of all these accounts.

3. All withdrawals from the account shall be made only by the Officer-in-charge of the account. But such officer may declare by an order, in writing, the names and designations of officials who will be empowered to receive cash, stores and other valuables on his behalf. In this order, the security to be obtained from such official should be clearly indicated. These officials should be supplied with adequate number of receipt books, challans, petty cash books, collection register, stock and store books and any other accounts books which they will be required to maintain in connection with the transactions relating to the P. D. Account.

4. Whenever officials other than the Officer-in-charge of the P. D. Account is authorised to disburse money relating to particular categories of passed bills or any other emergent payments of bills not already passed, a temporary advance of a suitable amount may be given to such an official, and he shall render an account of such advance in Imprest Cash Account (Form 58), which shall eventually be incorporated in the cash account of the P. D. A. The temporary advance should not be allowed to remain outstanding for over 3 months.

5. In respect of store accounts pertaining to the scheme for which the P. D. Account is opened, the following procedure should be followed :—

(a) As there will be only one centralised cash account, the account of all stocks and stores for which payments have been made shall be maintained centrally and distribution list of the articles entrusted to different officials concerned with the scheme shall be prepared half-yearly by such officials; and after verification with the general stock accounts maintained centrally, they should be filed by the Officer-in-charge of the P. D. Account. All discrepancies shall be promptly settled or adjusted.

(b) If any stocks or stores are received, acquired or come into possession without payment of the cost thereof, they should be recorded separately in the concerned registers. Such stocks or stores received directly by the Officer-in-charge of the P. D. Account can be entered by him in the relevant register, but if they are received by the Block Development Officer or any other subordinate, the Block Development Officer or such subordinate should send a monthly report of stock stores so received. A "Nil" report may be sent when there are no transactions in a particular month. On receipt of all reports, the register of stock/stores read without payment of their cost, maintained centrally, should be closed monthly by the Officer-in-charge of the P. D. Account. Separate sourcewise sub-sections may be provided for stock/stores received without payment of their cost, from different sources.

(c) Stores/stock despatch by trucks or other conveyances and not delivered directly to the recipients, should be despatched with a despatch invoice in Form Appendix 24. This form should be prepared in quadruplicate and one copy of the invoice should be returned to the despatcher for note in the stock or stores register.

(d) When stock/stores are sold and delivered to the buyer, the stock/stores register should at once be completed and the actual cash realisations of the price thereof should be watched through the "Demand and Collection Register". This fact should be suitably recorded in the stock/stores register in the "Remarks" column.

(e) If any of the stock/stores are issued free, the fact should be suitably recorded in the relevant stock/stores registers, with the No. and date of the orders of the competent authority sanctioning the free supply.

6. A subsidy adjustment register should also be maintained in Form Appendix 25.

This register should be varietywise and pages should be allotted for each class or variety with an index at the beginning of the Register.

APPENDIX XI

(See rule 245)

BUDGETARY AND ACCOUNTING PROCEDURE IN RESPECT OF THE SCHEMES ENTRUSTED TO ZILLA PARISHADS ON AGENCY BASIS UNDER SECTION 123 OF THE MAHARASHTRA ZILLA PARISHADS AND PANCHAYAT SAMITIS ACT, 1961.

1. In exercise of the powers conferred under sub-section (2) of the section 261 of the Act, the concerned Heads of Departments of the *Zilla Parishad* have been declared as Drawing and Disbursing Officers in respect of the Schemes entrusted to the *Zilla Parishads* on agency basis under section 123 of the Act. The Controlling Officers of the State concerned with the schemes will continue as such and shall provide necessary funds in the State Budget Estimates. They shall, as soon as the Appropriation Act is enacted, promptly place schemewise and *Zilla Parishad* wise allotments at the disposal of the *Zilla Parishads* concerned, indicating the Demand No. etc., so that the Drawing and Disbursing Officers can draw requisite funds from the Treasuries for the direct expenditure on agency schemes. The sanction orders should invariably be signed by the authority competent to sanction funds for the agency schemes and the competent authorities will intimate to the treasuries, the name and designation and furnish to them specimen signatures of the Officers who have been authorised to sign on their behalf.

2. The following expenditure which is directly debitible to the agency schemes, shall only be drawn from the Treasuries by the concerned Heads of Departments of the *Zilla Parishads* the services of whom have been specifically requisitioned by Government under section 261 (2) of the Act for drawing the agency funds and a separate Cash Book maintained therefor by them :

- (1) Works ;
- (2) Grants ;
- (3) Scholarships ;
- (4) Subsidies ;
- (5) Supplies and Services ; and
- (6) Loans.

3. The transactions arising in connection with agency functions fall broadly into the following two categories :—

(i) *Indirect expenditure*.—Expenditure on sanctioned staff or contingent expenditure which the *Zilla Parishads* have to incur ; and

APPENDICES

135

(ii) *Direct expenditure.—Expenditure on agency works/schemes.—*The expenditure of category (i) above will have to be provided for in the *Zilla Parishads* Budget Estimate under the normal heads of accounts, as it will be initially met from the District Fund and subsequently reimbursed to the *Zilla Parishads* by the Controlling Officers of the State. The sanctioned establishment for the agency schemes should normally be treated as indirect expenditure even though the expenditure on such establishment may be debitable to the agency schemes so that the Controlling Officers can correctly sanction reimbursement to the *Zilla Parishads* which is specifically sanctioned for the agency schemes by the competent appointing authorities. Extra establishment staff, if required, should not be entertained by *Zilla Parishads* unless it is sanctioned by the Controlling Officers of the State. The *Zilla Parishads* should keep district vouchers for contingent expenditure on the agency works/schemes in respect of which they expect to get reimbursed from the Controlling Officers. The indirect expenditure of category (ii) above shall be drawn by the drawing and disbursing officers. These funds shall not form part of the District Fund and shall not therefore, be provided for in the *Zilla Parishads* Budget Estimates. The expenditure will be directly accounted for in the State accounts under the relevant heads of account.

4. The procedure for the drawal of agency funds from the treasuries will be normally governed by the Rules and provision in the Bombay Financial Rules, 1959, the Treasury Rules, etc. The various Rules contained in these publications for the drawal of grant-in-aid, scholarship, Loans etc. will have to be followed; and drawal of funds on A. C. Bills should be limited to only those cases where such a course is permitted in the said Rules. The D. C. Bills, with all the supporting vouchers to be submitted to Audit through the Controlling Officers, will be counter-signed by the Controlling Officers themselves or such other Officers of the State to whom powers have been delegated to counter-sign the bills. No amount should be drawn, unless it is required for immediate disbursement; and the balance of Rs.....undisbursed amount, if any, should be paid into the Treasury before the close of the financial year.

5. Miscellaneous petty receipts accruing from the implementation of the agency schemes will have to be paid into the Treasury by the Drawing and Disbursing Officers for credit to the concerned receipt heads in the State accounts under intimation to the concerned Controlling Officers of the State. These receipts will not form part of the District Fund.

APPENDIX XII

(See rule 246)

MAHARASHTRA ZILLA PARISHADS (WRITING OF IRRECOVERABLE SUMS) RULES 1963

Notification No. ZPA-1063-7997-D-1, dated 4th November 1963

1. *Short title.—*These rules may be called the Maharashtra Zilla Parishads (Writing off Irrecoverable Sums) Rules, 1963.

2. *Definition.—*In these rules, "Act" means the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.

3. *Authority competent to write off dues and extent to which it may write off.—*The Chief Executive Officer may, in respect of all the subjects enumerated in the District List, direct any other sum due to the Zilla Parishad, whether under the Act or otherwise, to be written off, if such tax, fee or other sums is irrecoverable and does not exceed rupees two hundred and fifty.

* APPENDIX XIII

[See rule 95 (4)]

INSTRUCTIONS FOR THE PROPER MAINTENANCE OF VEHICLES OF ZILLA PARISHADS
AND PANCHAYAT SAMITIS

(A) Daily checks should be carried out by the driver before taking the vehicle on duty :—

- (a) Fill the fuel tank to capacity ;
- (b) Clean the wind screen glass and window glasses ;
- (c) Clean inside and outside of the vehicle ;
- (d) Check and fill water in the radiator ;
- (e) Check level of engine oil and replenish, if necessary ;
- (f) Check air pressure in the tyres and fill prescribed pressure.

(B) *Once in a month*, the following items should be carried out :—

- (1) Check all items of daily Schedule mentioned above ;
- (2) Wash and clean the vehicle thoroughly inside, outside and under the chassis ;
- (3) Check operation of door locks, hinges, glass, regulators, seat-cushions and repair wherever necessary.

Engine :

- (4) Clean the air filter and replenish oil ;
- (5) Change engine oil, if necessary ;
- (6) Clean fuel pre-filter ;
- (7) Check fuel pipe lines and rectify, if necessary ;
- (8) Check radiator foundation radiator hose and tighten whenever necessary.

Electrical :

- (9) Clean spark plugs, adjust the clearance between the points, if necessary ;
- (10) Clean and adjust distributor points, if necessary ;
- (11) Check ignition coil primary terminals ;
- (12) Check ignition switch ;
- (13) Check electrolyte level in battery, check condition of battery ;
- (14) Check all lights and focus head lights ;

(15) Start engine and check :—

- (a) Ammeter battery charging indicating light.
- (b) Engine oil pressure gauge/indicating light.

(16) Check idling speed adjustment.

Chassis :

- (17) Lubricate clutch and steering linkages ;
- (18) Lubricate all lubricating points ;
- (19) Check oil bonnet, hinges brake rods ;
- (20) Check master cylinder oil level and break/pipe connections ;
- (21) Check clutch and brake pedals free play and adjust, where necessary, Check hand brake ;
- (22) Check oil level in gear box and differentials ; Replenish or change oil, if necessary ;
- (23) Check springs and rectify, wherever necessary ;
- (24) Remove flints and sharp stones from the tyres and fill the damage which cushion gum wherever necessary.

FORMS

FORM 1

(See rules 11 and 26)

FORM OF STOCK ACCOUNT OF RECEIPTS/CHEQUE BOOKS

(Name of)
 Zill Parishad
 Panchayat Samiti

STOCK ACCOUNT OF RECEIPT BOOKS (.....)
CHEQUE

Kind of Receipt Book (.....)
Cheque

FORMS

139

Receipts		Issues			To whom issued				
Date	From whom received	No. of forms	No. of books	Voucher number and date	Books Number	Books Number of pages	Designation	Signature of the person receiving forms or books	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Balance		Initials of Head of Office	Return of used-up books and forms			Initials of the person returning the books	Initials of the Head of Office	Remarks	
Number of forms	Number of books	Date	Head of Office Number of forms	Date	Book Number				
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	

140

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 2
(See rule 13)
CHALAN No.

Original

Chalan of Cash paid in to the District Central Co-op. Bank Ltd. at

..... येथील जिल्हा मध्यवर्ती सहकारी बँक लिमिटेडमध्ये भरलेल्या रोख रकमेचे चलन.

For credit to the Zilla Parishad A/c No. with Head Office

To be filled in by the remitter		To be filled in by the Departmental Officer	
रक्कम पाठविणाराने भरावयाचे		खात्याच्या अंमलदाराने भरावयाचे	
By whom tendered (Name) रक्कम कोणी आणून दिली त्याचे नाव		Account Classification. Major Head. Minor Head. Detailed Head. Correct. Receive and grant receipts.	
Name (or designation) and address of the person on whose behalf money is paid. ज्याच्या वतीने रक्कम भरण्यात आली त्या मनष्याचे नाव (किंवा हुद्दा) व पत्ता.		बरोबर आहे. पैसा घेऊन पावत्या द्याव्यात.	
		Date. तारीख	
Full particulars of the remittance and the authority (if any). पाठविलेल्या रकमेचा व अधिकारपत्र (कोणतेही असल्यास) त्याचा पूर्ण तपशील.	Amount रक्कम.	Signature and full designation of the officer ordering the money to be paid in. पैशांचा भरण करण्याबद्दल फर्मावि- णाऱ्या अंमलदाराची सही व पूर्ण हुद्दा.	
		To be used only in the case of remit- tances to Bank though an Officer of the Zilla Parishad.	
Signature सही	Total एकूण	जिल्हा परिषदेचे अंमलदारामार्फत बँकेस रकमा पाठविण्यात येतील त्याबाबतीत फक्त उपयोगात आणावयाचे.	
(*In words) Rupees अक्षरी रुपये			

Received payment Rs. Date

In words Rupees

Cashier.

Agent.

FORM 2
(See rule 13)
CHALAN No.....

Duplicate

Chalan of Cash paid into the District Central Co-op. Bank Ltd. at

..... येथील जिल्हा मध्यवर्ती सहकारी बँक लिमिटेडमध्ये भरलेल्या रोख रकमेचे चलन.

For credit to the Zilla Parishad A/c No.with Head Office

To be filled in by the remitter रक्कम पाठविणाराने भरावयाचे		To be filled-in by the Department Officer खात्याच्या अंमलदाराने भरावयाचे	
By whom tendered (Name) रक्कम कोणी आणून दिली त्याचे नाव		Account Classification. Major Head. Minor Head. Detailed Head.	
Name (or designation) and address of the person on whose behalf money is paid. ज्याच्या वतीने रक्कम भरण्यात आली त्या मनुष्याचे नाव (किंवा हुद्दा) व पत्ता.		Correct, Receive and grant receipts. बरोबर आहे. पैसा घेऊन पावत्या द्याव्यात.	
		Date तारीख	
Full particulars of the remittance and the authority (if any). पाठविलेल्या रकमेचा व अधिकारपत्र (कोणतेही असल्यास) त्याचा पूर्ण तपशील.	Amount रक्कम	Signature and full designation of the officer ordering the money to be paid in. पैशांचा भरणा करण्याबद्दल फर्मावि- णाऱ्या अंमलदाराची सही व पूर्ण हुद्दा.	
		To be used only in the case of re- mittances to Bank through an Officer of the Zilla Parishad. जिल्हा परिषदेचे अंमलदारामार्फत बँकेस रकमा पाठविण्यात येतील त्याबाबतीत फक्त उपयोगात आणावयाचे.	
Signature सही	Total एकूण		
(*In words) अक्षरी रुपये			

Cashier.

Received payment Rs.Date

In words Rupees

Agent.

144

M&H. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 2

(See rule 13)

CHALAN No.

Triplicate

Chalan of Cash paid into the District Central Co-op. Bank Ltd. at

..... येथील जिल्हा मध्यवर्ती सहकारी बँक लिमिटेडमध्ये भरलेल्या रोख रकमेचे चलन.

For credit to the Zilla Parishad A/c No. with Head Office

To be filled in by the remitter रक्कम पाठविणाराने भरावयाचे		To be filled in by the Department Officer खात्याच्या अंमलदाराने भरावयाचे	
By whom tendered (Name) रक्कम कोणी आणून दिली त्याचे नाव		Account Classification. Major Head. Minor Head. Detailed Head. Correct, Receive and grant receipts बरोबर आहे. पैसा घेऊन पावत्या द्याव्यात.	
Name (or designation) and address of the person on whose behalf money is paid. (ज्याच्या वतीने रक्कम भरण्यात आली त्या मनुष्याचे नाव किंवा हुद्दा) व पत्ता.		Date तारीख	
Full particulars of the remittance and the authority (if any). पाठविलेल्या रकमेचा व अधिकारपत्र (कोणतेही असल्यास) त्याचा पूर्ण तपशील.	रक्कम	Signature and full designation of the officer ordering the money to be paid in. पैसांचा भरणा करण्याबद्दल फर्मावि- णाऱ्या अंमलदाराची सही व पूर्ण हुद्दा.	
		To be used only in the case of remit- tances to Bank through an Officer of the Zilla Parishad. जिल्हा परिषदेचे अंमलदारामार्फत बँकेस रकमा पाठविण्यात येतील त्याबाबतीत फक्त उपयोगात आणावयाचे.	
Signature सही	Total एकूण		
(*In words) Rupees अक्षरी रुपये			

--

Cashier.

Received payment Rs. Date

In words Rupees

Agent.

146

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 2
(See rule 13)
CHALAN No.....

Quadruplicate

Chalan of Cash paid into the District Central Co-op. Bank Ltd. at

..... येथील जिल्हा मध्यवर्ती सहकारी बँक लिमिटेडमध्ये भरलेल्या रोख रकमेचे चलन.

For credit to the Zilla Parishad A/c No.with Head Office.....

To be filled in by the remitter

रक्कम पाठविणाराने भरावयाचे

To be filled in by the
Departmental Officer

खात्याच्या अंमलदाराने भरावयाचे

<p>By whom tendered (Name) रक्कम कोणी आणून दिली त्याचे नाव</p> <p>Name (or designation) and address of the person on whose behalf money is paid. ज्याच्या वतीने रक्कम भरण्यात आली त्या मनुष्याचे नाव (किंवा हुद्दा) व पत्ता.</p>		<p>Account Classification. Major Head. Minor Head. Detailed Head. Correct, Receive and grant receipts. बरोबर आहे. पैसा घेऊन पावत्या द्याव्यात.</p> <p>Date तारीख</p>
<p>Full particulars of the remittance and the authority (if any). पाठविलेल्या रकमेचा व अधिकारपत्र (कोणतेही असल्यास) त्याचा पूर्ण तपशील.</p>	<p>Amount रक्कम</p>	<p>Signature and full designation of the officer ordering the Money to be paid in. पैशांचा भरण करण्याबद्दल फर्माविणाऱ्या अंमलदाराची सही व पूर्ण हुद्दा.</p>
<p>Signature सही</p> <p>Total .. एकूण ..</p>		<p>To be used only in the case of remittances to Bank through an Officer of the Zilla Parishad. जिल्हा परिषदेचे अंमलदारामार्फत बँकेस रकमा पाठविण्यात येतील त्याबाबतील फक्त उपयोगात आणावयाचे.</p>
<p>(*In words) Rupees अक्षरी रुपये</p>		

Received payment Rs.....Date.....

Cashier.

In words Rupees

Agent.

A-1682-10-B

FORM 3

(See rule 23)

INDEMNITY BOND

KNOW ALL MEN by these presents that I, the undersigned
..... of the late
Shri an employee in the
..... Department of the Government of
Maharashtra/Zilla Parishad, am held and firmly bound to the President of the Zilla
Parishad (hereinafter referred to as the President) in the sum of
..... rupees (Rs.)
to be paid to the President, his successors in office or assignees or his or their
attorney or attorneys for which payment well and truly to be made I bind myself
my heirs, executors, administrators and assigns by these presents.

Dated the day of 19 ..

WHEREAS, the said Shri
(hereinafter referred to as the "deceased") had prior to his death on the
..... 19 .., in virtue of his appointment on 19
held and exercised the office of
in the Department of the Zilla Parishad.

AND WHEREAS, the deceased
in consideration of his appointment had, †(under an agreement dated the
..... hereinafter referred to as "the said agreement")
inter alia by way of security, delivered to, deposited with, and endorsed over the
Promissory Notes of the Government
of India for rupees Rs.
particulars of which are set for the and specified in the schedule hereunder written
†(deposited cash to the amount of rupees)
(Rs.) in the Post Office Savings Bank at
..... upon the conditions specified in the agreement, dated
the 19 (hereinafter referred as to "the said agreement")
†agreed to deposit with security to the amount
of rupees (Rs.) AND WHEREAS the deceased
..... being unable to furnish the
required amount of rupees (Rs.
at once, had requested and agreed that the said amount be accumulated by dedu-
ction from his pay of consecutive monthly instalments each of
rupees (Rs.) and that each such instalment until the whole
sum of rupees (Rs.) should be
deposited with and retained by
as security upon the conditions specified in the agreement, dated
hereinafter referred to as "the said agreement";

AND WHEREAS, such deductions were made and the amount of
..... rupees (Rs.) was accumulated
and deposited with and retained by as security
hereinafter referred to as "the said security";

AND WHEREAS, by the said agreement dated day of
19 .., it was stipulated that the said security should be and remain with the Zilla
Parishad or any officer having authority under the Zilla Parishad with full power
to sell and dispose of or get in the same upon the conditions mentioned therein ;

* Here state relationship to the deceased.

† The required clause should be retained and other two clauses cancelled.

FORMS

149

AND WHEREAS, the deceased hath well and truly paid and applied all sums of money and other property received by him in virtue of his office and rendered true accounts thereof and discharged the duties of his office honestly and to the best of his ability and did not quit or neglect the service of the Zilla Parishad and did otherwise fully conform to the conditions of the said agreement and was entitled to the return of the said security ;

AND WHEREAS,(hereinafter referred to as "the applicant") has applied to the Zilla Parishad that the said security should be paid or delivered to the applicant ;

AND WHEREAS, the Zilla Parishad has agreed to pay/deliver the said security to the applicant on his agreeing to indemnify the President in respect of such payment and delivery ;

Now, the condition of the abovementioned bond is such that if from the date the said security is paid/delivered to the applicant, the applicant, his/her heirs, executors, administrators and assigns shall at all times hereafter keep fully indemnified and save harmless the President, his successors in office and assigns from all actions, suits, demands and claims, whatsoever, which may hereafter be made by any person or persons against the President, his successors in office or assigns, in anywise concerning or in regard to or in respect of the said payment/delivery then this obligation shall be void and of no effect, otherwise it shall remain in full force and virtue.

.....
Signature of the abovenamed.

In the presence of—

- | | |
|------------|-----------------------------|
| 1. * | } *Signatures of witnesses. |
| 2. * | |

SURETIES

I/We of hereby declare myself / surety / ourselves sureties, for the abovenamed that he shall do all that he has above undertaken to do and in case of his making default therein I/We bind myself/my heirs, executors, administrators and assigns, jointly and severally ourselves/our to pay to the President the sum of rupees † (Rs.).

Dated

Signed and delivered in the presence of—

- | |
|------------|
| 1: * |
| 2. * |

FORM 5
(See Rule 43)

(Name of.....) Zilla Parishad/Panchayat Samiti

FORM OF PERSONAL SECURITY BOND

KNOW ALL MEN by these presents that I, A. B. of am held and firmly bound unto the Zilla Parishad (hereinafter referred to as "the Zilla Parishad" which expression shall, unless excluded by or repugnant to the context, include its successors in office and assigns) in the sum of rupees..... (Rs.....) to be paid to the Zilla Parishad for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents.

WHEREAS the above bounden A. B. was on the..... day of..... 19 appointed to and now holds the office in the office of

AND WHEREAS, the said A. B. by virtue of such office is bound to collect (here describe the nature of the Cashier's/Store keeper's/ Sub-store-keeper's duties) and to keep and render true and faithful accounts of his dealing with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents, as may from time to time be required to him ;

AND WHEREAS, the said A. B. has in pursuance of rule 43 of the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968, been called upon to execute a bond with two sureties in favour of the Zilla Parishad in the abovementioned sum of rupees..... *(Rs.....) for the due and faithful performance by the said A. B. of the duties of his office, and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him, while holding any such office as aforesaid and for the purpose of securing and indemnifying the Zilla Parishad against all loss, injury, damage, cost of expense which the Zilla Parishad may, in any way suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A. B. or of any person or persons acting under him or for whom he may be responsible.

Now, the condition of the abovewritten bond is such that if the said A. B. whilst he has held the said office of..... as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall whilst/he/shall hold the said office any other office requiring security to which he may be appointed or in which he may act, always duly perform and fulfil all and every duties thereof respectively and other duties which may, from time to time be required of him, while holding any such office as aforesaid and shall duly pay into the Government Treasury at..... all such moneys as are payable to the Zilla Parishad and shall come into his possession or control by reason of the said office and if the said A. B. his heirs, executors or administrators shall pay or cause to be paid unto the Zilla Parishad the amount of any loss or defalcation in the accounts of the said with 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B. by the..... such demand to be in writing and left at the office or last known place of residence of the said A. B. and shall also at all times indemnify and save harmless the Zilla Parishad from all and every loss, injury, damage, costs or expenses which have been or shall or may at any times or time hereafter during the service or employment

* Here enter amount sufficient to cause the amount of security returned.

FORMS

of the said A. B. such in office as aforesaid, or any such other offices aforesaid be sustained, incurred, suffered, or paid by the Zilla Parishad by reason of any act embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency, of the said A. B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect ; otherwise the same shall be and remain in full force.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the said A. B. or on the final termination of the service of the said A. B. whether as such as aforesaid A. B. ceasing to hold any office requiring security this bond shall remain with the.... for calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Zilla Parishad owing to the act, neglect or default of the said A. B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required :

PROVIDED always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Zilla Parishad to recover the amount payable under this bond as an arrears of land revenue.

IN WITNESS WHEREOF the said A. B. has hereunto set his hand this..... day of..... 19 ..

Signed and delivered by the abovesaid A. B. in the presence of—

- 1.
- 2.

Signatures.

We..... hereby declare ourselves sureties for the abovesaid A. B. that he shall do and perform all that he has above undertaken to do and perform and in case of his making default therein, we hereby bind ourselves jointly and severally to forfeit to the Zilla Parishad the sum of Rs. in which the abovesaid A. B. has bound himself, or such other lesser sum as shall be deemed to be sufficient by the..... to cover any loss or damage which the Zilla Parishad may sustain by reason of such default.

And we agree that the Zilla Parishad may, without prejudice to any other rights or remedies of the Zilla Parishad, recover the said sum as an arrears of land revenue.

And we also agree that neither of us shall be at liberty to terminate his suretyship except upon giving to the said six calendar months' notice in writing of his intention, so to do and our joint and several liability under this bond shall continue in respect of all acts, embezzlements, defalcations, mis-managements, neglects, failures, mis-conducts, defaults, disobedience, omissions and insolvencies on the part of the said..... until the expiration of the said period of six months.

Dated this the..... day of..... 19 ..

Signature of sureties in the presence of—

- 1.
- 2.

(Signature)

In the presence of—

- 1.
- 2.

(Signature)

FORM 5-A

[See rule 43 (2) (ii)]

FORM OF FIDELITY GUARANTEE POLICY
THE INSURANCE COMPANY LIMITED
Chief Office

First Premium—Rs.....
Annual Premium—Rs.....
Sum Guaranteed—Rs.....

WHEREAS, (hereinafter called the "Servant") is in or about to be taken into, the employment of the Zilla Parishad (hereinafter called the "Zilla Parishad") in the capacity of and has, with the consent of the Zilla Parishad applied to the Insurance Company Limited (hereinafter called the "Company"), to guarantee his honest and faithful accounting for all moneys, stores, stamps or any other property received by, or entrusted to him, in such capacity.

AND WHEREAS, the sum of Rupees has been paid to the Company as the premium or consideration for such guarantee commencing from the date of this Agreement and terminating on the thirty-first day of March.

NOW THEREFORE, this Agreement witness the that in consideration of the premises, and during the period commencing and terminating as aforesaid and afterwards during each succeeding year from the first day of April of each year, in respect of which the Annual Premium as abovestated shall, before, or on the 20th day of April, be paid to the Company and the Company shall consent to receive the same, the Company both hereby guarantee to Zilla Parishad, that the Servant shall during the subsistence of this Agreement, honestly and faithfully account to Zilla Parishad for all moneys, stores, stamps or any other property which he shall receive or be entrusted with on account of Zilla Parishad, and the Company guarantees, to the extent hereinafter mentioned to indemnify Zilla Parishad against all loss, injury or damage in such moneys, stores, stamps of other property which the Zilla Parishad may, in any way, suffer or sustain by any act or acts of default, negligence, oversight, fraud, mis-conduct or dishonestly of the Servant committed during the period for which the aforesaid premium has been paid by the Servant ;

PROVIDED THAT the sum recoverable under the Agreement shall, in no case, exceed rupees

5. The Company reserves the right to insist upon prosecution of the servant in the event of his dishonesty.

Dated at this day of Nineteen hundred and....

Signed on behalf of the..... Company.

FORM 5-B

[See rule 43 (2) (ii)]

FORM OF SECURITY BOND
(Fidelity Bond deposited as Security)

KNOW ALL MEN by these presents that I, A. B. of am held and firmly bound into the Chief Executive Officer of Zilla Parishad (hereinafter referred to as "the Chief Executive Officer"), in the sum of rupees (Rs.....) to be paid to the Zilla Parishad for which payment well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents.

Signed under my hand this.....day of.....
19.....

* Forms 5-A to 5-G added by G. N. of 24-4-72.

FORMS

155

WHEREAS, the above bounden A. B..... was on the..... day of..... 19 , appointed to and now holds the office..... of..... in the office of.....

AND WHEREAS, the said A. B. by virtue of such office is bound to collect..... (here describe the nature of the cashier's/store-keeper', / sub-store-keeper's/subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may, from time to time, be required of him.

AND WHEREAS, the said A. B. has in pursuance of rule 43 of the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968, delivered to and deposited with a fidelity bond issued by Company for the abovementioned sum of Rs..... (Rupees.....) as security for the due and faithful performance by the said A. B. of the duties of his said office and of any other office requiring security to which he may be appointed at any time any of other duties to which may be required of him while holding any such office as aforesaid, and for the purpose of securing and indemnifying the Zilla Parishad against all loss, damage, costs, injury or expenses which the Zilla Parishad may, in any way, suffer, sustain or pay by reason of the mis-conduct, neglect, oversight or any other act or omission of the said A. B..... or of any person or persons acting under him or for whom he may be responsible.

AND WHEREAS, the said A. B. has entered into the above bond in the penal sum of Rs..... conditioned for the due performance by him the said A. B. of the duties of the said office aforesaid and of other duties appertaining thereto, or which may lawfully be required for him and to indemnify the Zilla Parishad and the servants of the Zilla Parishad against loss from or by reason of the acts or defaults of the said A. B. and of all and every the person and persons aforesaid. .

Now, the condition of the abovewritten bond is such that if the said A. B. has, whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall, while he shall hold the said office or any other office, requiring security to which he may be appointed, or in which he may act, always duly perform and fulfil all and every duties thereof, respectively and other duties which may, from time to time, be required of him while holding any such office as aforesaid and shall duly pay to the Zilla Parishad all such money and securities for money as are payable or deliverable to Zilla Parishad and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B. his heirs, executors or administrators or his legal representatives shall pay or cause to be paid unto the Zilla Parishad, the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount and of such loss or defalcation shall have been demanded from the said A. B..... by the such demand to be in writing and left at the office or last known place of residence of the said A. B. and shall also at all times indemnify

and save and keep harmless the Zilla Parishad from all and every loss, injury damage, actions, suits, proceedings, costs, charges and expenses, which have been or shall or may at any times or time hereafter during the service or employment of the said A. B. in such office as aforesaid or any such other offices aforesaid, be sustained, incurred, suffered, brought, sued or commenced or paid by the Zilla Parishad by reason of any act, embezzlement, defalcation, mis-management, neglect, failure, mis-conduct, default, disobedience, omission or insolvency of the said A. B. or of any person or persons acting under him for whom he may be responsible, then the abovementioned bond shall be void and of no effect, otherwise, the same shall be and remain in full force :

PROVIDED ALWAYS, and it is hereby declared and agreed by and between the parties hereto, that the said fidelity bond No., so delivered and deposited as aforesaid, shall be and remain at the disposal of the said office (for the time being or the Zilla Parishad) as and for part and additional security over and above the abovementioned bond to the Zilla Parishad for the indemnity and other purposes as aforesaid, with full power to the Zilla Parishad or the servants of the Zilla Parishad duly authorised in that behalf to obtain and receive payment of the sum or sums of money recoverable or to be received upon or by virtue of the said fidelity bond or a sufficient portion thereof, and all benefits and advantages thereof, and to apply the same in and towards the indemnity as aforesaid of the Zilla Parishad or the servants of the Zilla Parishad as the case may require.

AND IT IS HEREBY further agreed and declared by and between the parties hereto that the said A. B. shall keep the fidelity bond issued by the said company in full force by payment of the premia as and when they fall due and by otherwise, confirming to the rules of the said company relating thereto :

PROVIDED ALWAYS, that the cancellation or lapse at any time of the said fidelity bond shall not be deemed to affect or prejudice the right of the Zilla Parishad to take proceedings upon or under this said bond against the said in case any breach of the conditions of this bond shall be discovered after the cancellation or lapses of the said fidelity bond but the responsibility of the said A. B. shall at all times continue and the Zilla Parishad shall be fully indemnified against all such loss or damage as aforesaid at any time :

PROVIDED further that nothing herein, contained nor in the fidelity bond so deposited shall be deemed to limit the liability of the said A. B. in respect of matters aforesaid to the forfeiture or the said sum of Rs. or any part or parts thereof and that shall be the said sum be insufficient to indemnify the Zilla Parishad in full for any loss or damage sustained by them in respect of matters, aforesaid or any of them, the said A. B. shall pay to the Zilla Parishad on demand such further sum as shall be deemed by Zilla Parishad to be necessary, in addition to the said fidelity bond of Rs. to cover such loss or damage as aforesaid and that the Zilla Parishad shall be entitled to recover such further sum payable as aforesaid in any manner open to them. Signed and delivered by the abovenamed A. B.

In the presence of—

(Signatures)

1.

2.

FORMS

157

FORM 5-C

[See rule 43 (2) (iii)]

FORM OF CASH SECURITY BOND

KNOW ALL MEN by the presents that I, A. B.
am held and firmly bound unto the Chief Executive Officer, Zilla Parishad
(hereinafter referred to as "Chief Executive Officer") in the sum of Rs.....
(Rupees.....) to be paid to the Zilla Parishad for which payment,
well and truly to be made, I bind myself, my heirs, executors, administrators
and legal representatives by these presents.

SIGNED and dated this.....day of.....One
thousand nine hundred

WHEREAS, the abovenamed Bounden A. B. (hereinafter referred to as "the
Bounden") was on theday of.....
19.....appointed to and now holds the office of.....
in the office of.....

AND WHEREAS, the Bounden by virtue of holding such office is bound to collect
.....(here describe the nature of the Cashier's/Store-
keeper's/Sub-store-keeper's/Sub-ordinate's duties) and to keep and render true
and faithful accounts of his/her dealings with all property and money which may
come into his/her hands or possession or under his/her control, such accounts to
be kept in the form and manner that may, from time to time be prescribed by a
duly constituted authority, and also to prepare and submit such returns, accounts
and other documents as may from time to time be required of him/her.

AND WHEREAS, the Bounden has in pursuance of Rule 51 of the Bombay Financial
Rules, 1959, delivered to and deposited with..... the
sum of Rupees.....
(Rupees.....) in cash as security for the due and faithful
performance by the Bounden of the duties of his/her said office and of any other
office requiring security to which he/she may be appointed at any time and of other
duties which may be required of him/her while holding any such office as aforesaid
and for the purpose of securing and indemnifying the Zilla Parishad against all
loss, injury, damage, costs, charge and expenses which the Zilla Parishad may,
in any way, suffer, sustain or have to pay, by reason of the misconduct, neglect,
oversight or any other act or omission of the bounden or of any person or persons
acting under him/her or for whom he/she may be responsible.

AND WHEREAS the Bounden as entered into the above bond in the sum of
Rs. (Rupees.....) conditioned for the due per-
formance by the Bounden of the duties of the said office and of other duties
appertaining thereto or which may lawfully be required of him/her and to indemnify
the Zilla Parishad against loss from or by reason of the acts or defaults of the Bounden
and of all and every other person and persons aforesaid.

NOW, THE CONDITION OF THE ABOVE WRITTEN BOND is such that if the Bounden
has whilst he/she held the said office of.....as aforesaid always duly
performed and fulfilled the duties of his/her said office and if he/she shall,
whilst he/she shall hold the said office or any other office requiring security to
which he/she may be appointed, or in which he/she may act, always duly
perform and fulfil all and every the duties thereof, respectively and other duties
which may from time to time be required of him/her while holding any such

office as aforesaid, and shall duly pay into the Government Treasury at..... all such moneys and securities for moneys as are payable or deliverable to Zilla Parishad and shall come into his/her possession or control by reason of the said office and if the Bounden, his/her heirs, executors, administrator, or legal representatives shall pay or cause to be paid unto the Zilla Parishad the amount of any loss or defalcation in the accounts of the said..... within 24 hours after the amount of such loss and/or defalcation shall have been demanded from the Bounden by the..... such demand to be in writing and left at the office or last known place of residence of the Bounden and shall also at all times indemnify and keep indemnified and save harmless the Zilla Parishad of from and against all and every loss, injury, damage, actions, suits, proceedings, costs, charges or expenses which has been or shall or may at any time or times hereafter during the service or employment of the Bounden in such office as aforesaid or any such offices aforesaid be sustained, incurred, suffered, brought, filed or commenced or paid by the Zilla Parishad by reason or any act, embezzlement, defalcation, mismanage, neglect, failure, misconduct, default, disobedience, or omission or insolvency of the Bounden or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect, otherwise, the same shall be and remain in full force :

PROVIDED ALWAYS AND IT IS HEREBY AGREED AND DECLARED by and between the parties hereto that the said sum of Rs. (Rupees.....) so delivered and deposited as aforesaid shall be and remain with the..... (Designation of the Officer) for the time being, as such security as aforesaid with full power to the..... for the time being as occasion shall require, to apply (Designation of the Officer) the said sum of Rupees..... or any part thereof in and towards the indemnity of the Zilla Parishad or otherwise as aforesaid.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the Bounden or the final termination of service of the Bounden whether as as aforesaid or otherwise or in the event of the Bounden ceasing to hold any office requiring security the said sum of Rs. (Rupees.....) shall be retained by the Zilla Parishad for..... months after the Bounden has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring security and the said sum or so much thereof as shall then remain in deposit and shall not have been applied or appropriated as aforesaid shall, on the expiration of the said period of..... months, be returned to the Bounden or his/her heirs and legal representatives at the case may be without interest and his bond shall remain with the..... (Designation of the Officer) for recovering any loss, injury, damage, cost or expenses that may have been sustained, incurred or paid by the Zilla Parishad owing to any act, neglect or default of the Bounden or any such other person or persons as aforesaid and which may not have been discovered until after his/her death or the termination of his/her said service, or ceasing to hold any office for which the security was required :

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Zilla Parishad to take proceeding upon or under this bond against the Bounden or against his/her heirs, executors, administrators or legal representatives after his/her death, in case any breach of conditions of this bond shall be discovered after the return of the said security and the responsibility of the Bounden or his estate as the case may be, shall all times continue, and the Zilla Parishad shall be fully indemnified against all such loss or damage as aforesaid at any time :

FORMS

159

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the Bounden in respect of matters aforesaid to the forfeiture of the said sum of Rs. (Rupees) or any part or parts thereof and that should the said sum be insufficient to indemnify the Zilla Parishad in full or any loss or damage sustained by them in respect of matters aforesaid or any of them the said Bounden shall pay to the Zilla Parishad on demand such further sum as shall be deemed by the to be necessary, in addition to the said sum of Rs. (Rupees) to recover loss or damage as aforesaid and that without prejudice to any other rights and remedies for recovering the loss or damage as aforesaid it shall be open to the Zilla Parishad to recover such further sum payable as aforesaid as arrears of land revenue.

IN WITNESS WHEREOF the Bounden has hereto set his hand the day and year hereinabove written.

SIGNED AND DELIVERED by the above Bounden in the presence of.....

FORM 5-D

[See rule 43 (2) (iii)]

FORM OF CASH SECURITY BOND WHERE SECURITY TAKEN IN CASH BY
MONTHLY DEDUCTION FROM PAY

KNOW ALL MEN by these presents that I, A. B. of am held and firmly bound unto the Chief Executive Officer, Zilla Parishad (hereinafter referred to as "Chief Executive Officer") in the sum of Rs. (Rupees) to be paid to the Zilla Parishad for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents:

Signed and dated this day of One thousand nine hundred

WHEREAS, the abovenamed Bounden A. B. (hereinafter referred to as "the Bounden" was on the day of 19 appointed to and now holds the office of in the office of

AND WHEREAS, the Bounden by virtue of holding such office is bound to collect (here describe the nature of Cashier's/Storekeeper's/Sub-Storekeeper's/Subordinate's duties) and to keep and render true and faithful accounts of his/her dealings with all property and money which may come into his/her hand or possession or under his/her control, such accounts to be kept in the form and manner, that may, from time to time be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him/her.

AND WHEREAS, the Bounden has in pursuance of Rule 51 of the Bombay Financial Rules, 1959, delivered to and deposited with the sum of Rupees (Rupees) in cash by monthly deductions of Rupees (Rupees) to be made from the salary of the Bounden by the for the time being.....

(Designation of the Officer.)

until the whole of the said sum of Rupees (Rupees)

160

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

shall have been so delivered and deposited, as security for the due and faithful performance by the Bounden of the duties of his/her said office and of any other office requiring security to which he/she may be appointed at any time and of other duties which may be required of him/her while holding any of such office as aforesaid and for the purpose of securing and indemnifying the Zilla Parishad against all loss, injury, damage, costs, charges and expenses which the Zilla Parishad may, in any way, suffer, sustain or have to pay, by reason of the misconduct, neglect, oversight or any other act or omission of the Bounden or of any person or persons acting under him/her or for whom he/she may be responsible.

AND WHEREAS, the Bounden has entered into the above bond in the sum of Rs. conditioned for the due performance by the Bounden of the duties of the said office and of other duties appertaining thereto or which may lawfully be required of him/her and to indemnify Zilla Parishad against loss from or by reason of the acts of defaults of the Bounden and of all and every other person and persons aforesaid.

NOW THE CONDITION OF THE ABOVE WRITTEN BOND is such that if the Bounden has whilst he/she has held the said office of as aforesaid always duly performed and fulfilled the duties of his/her said office and if he/she shall, whilst he/she shall hold the said office or any other office requiring security to which he/she may be appointed, or in which he/she may act, always duly perform and fulfil all and every duties thereof respectively and other duties which may from time to time be required of him/her while holding any such office as aforesaid of his/her ceasing to hold any office for which the Security was required and shall duly pay into the Government Treasury at all such moneys and securities for moneys as are payable or deliverable to Zilla Parishad and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his/her possession or control by reason of the said office and if the Bounden, his/her heirs, executors, administrators or legal representatives, shall pay or cause to be paid unto the Zilla Parishad the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss and/or defalcation shall have been demanded from the Bounden by the such demand to be in writing and left at the (Designation of the officer) office of last known place of residence of the Bounden and shall also at all times indemnify and keep indemnified and save harmless the Zilla Parishad of from and against all and every loss, injury, damage, action, suits, proceedings, costs, charges or expenses which has been or shall or may at any time or times hereafter during the service of employment of the Bounden in such office as aforesaid, or any such offices aforesaid be sustained, incurred, suffered, brought, filed or commenced or paid by the Zilla Parishad by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the Bounden or of any person or persons acting under him or for whom he may be responsible.

Then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force :

PROVIDED ALWAYS AND IT HEREBY DECLARED IS by and BETWEEN THE PARTIES HERETO THE SAID SUM OF Rs. (Rupees) so delivered and deposited as such security as aforesaid with full power to the for the time being as occasion (Designation of the Officer) shall require, to apply the said sum of Rs. or any part thereof in and towards the indemnity of the Zilla Parishad or otherwise as aforesaid.

FORMS

161

AND IT IS HEREBY FURTHER AGREED THAT in the event of the death of the Bounden or on the final termination of service of the Bounden whether as as aforesaid or otherwise or in the event of the Bounden ceasing to hold any office requiring security the said sum of Rs. (Rupees) shall be retained by Zilla Parishad for months after the Bounden has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring security and the same sum of so much thereof as shall then any remain in deposit and shall have been applied or appropriated as aforesaid shall on the expiration of the said period of months be returned to the Bounden or his/her heirs and legal representatives as the case may be, without interest and this bond shall remain with the

(Designation of the Officer)

..... for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Zilla Parishad owing to any Act, neglect or default of the Bounden or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his/her said service, or ceasing to hold any office for which the security was required :

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Zilla Parishad to take proceeding upon or under this bond against the Bounden or against his/her heirs, executors, administrators or legal representatives after his death in case any breach of conditions of this bond shall be discovered after the return of the said security and the responsibility of the Bounden or his estate as the case may be shall at all times continue and the Zilla Parishad, shall be fully indemnified against all such loss or damage as aforesaid at any time :

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the Bounden in respect of matters aforesaid to the forfeiture of the said sum of Rs. (Rupees) or any part or parts thereof and that should the said sum be insufficient to indemnify the Zilla Parishad in full, for any loss or damage sustained by them in respect of matters aforesaid or any of them the Bounden shall pay to the Zilla Parishad on demand such further sum as shall be deemed by the to be necessary in addition to the said sum of Rs. (Rupees) to cover loss or damage as aforesaid and that without prejudice to any other rights and remedies for recovering the loss or damage as aforesaid it shall be open to the Zilla Parishad to recover such further sum payable as aforesaid as arrears of land revenue.

IN WITNESS WHEREAS the Bounden has hereto set his/her hand the day and year hereinabove written.

SIGNED AND DELIVERED by the above Bounden in the presence of

FORM 5-E

[See rule 43 (2) (iii)(a)]

FORM OF SECURITY BOND, WHERE SECURITIES MENTIONED IN RULE (43) (iii) (a) ARE TAKEN AS SECURITY

KNOW ALL MEN by these presents that I, A. B. of am held and firmly bound unto the Chief Executive Officer of Zilla Parishad (hereinafter referred to as "Chief Executive Officer") in the sum of rupees (Rs.) to be paid to the Chief Executive Officer for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents.

A-1682-11-A.

WHEREAS the above bounden A. B..... was on the..... day of..... 19..... appointed to and now holds the office of in the office of..... And whereas the said A. B..... by virtue of such office is bound to collect (here describe

the nature of the

Cashier's
Store-Keeper's
Sub-Store Keeper's
Subordinate's

 duties) and to keep and

render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS, the said A. B..... has in pursuance of rule 43 of the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968, delivered to any deposited with the*..... for the time being†..... to the amount of rupees‡..... (Rs.....) and bearing No.†..... of..... duly endorsed in favour of the*..... for the time being as security of or the due and faithful performance by the said A. B..... of the duties of his said office and of any other office requiring security to which he may be appointed on any time and of other duties which may be required of him, while holding any such office as aforesaid and for the purpose of securing and indemnifying the Chief Executive Officer against all loss, injury, damage, costs or expenses which the Chief Executive Officer may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A. B..... or..... of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A. B..... has whilst he has held the said office of..... as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he may be appointed or in which he may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may, from time to time, be required of him, while holding any such office as aforesaid and shall duly pay to the Zilla Parishad..... all such moneys as are payable to Zilla Parishad and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B..... his heirs, executors or administrators shall pay or cause to be paid unto the Chief Executive Officer the amount of any loss or defalcation in the accounts of the said..... within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B..... by the..... such demand to be in writing and left at the office or last known place of residence of the said A. B..... and shall also at all times indemnify and have harmless the Chief Executive Officer from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A. B..... in such office as aforesaid, or in any such other offices aforesaid be sustained, incurred, suffered or paid by the Chief Executive Officer by reasons of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A. B..... or of any person or persons acting under him or for whom he may be responsible,

* Designation of the officer to be filled in.

† Description of the security to be filled in.

‡ Full particulars to be filled in.

FORMS

163

then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force. Provided always and it is hereby declared and agreed that the said † for rupees (Rs.) so delivered and deposited as aforesaid or such other securities mentioned in Rule 43 of the same amount as the said* for the time being may consent, from time to time, to accept and receive in lieu of or exchanged for the same or which the* for the time being may require the said A. B. to deposit as additional security to make up the amount of the original security under this bond and the interest thereof shall be shall remain with..... the* for the time being, as such security as aforesaid, with full powers to the* for the time being as occasion shall require to dispose of the said † for Rupees (Rs.) or a sufficient portion thereof and to apply the proceeds thereof with the interest already accrued thereon in and towards the indemnity as aforesaid of the Chief Executive Officer or otherwise as aforesaid, but that nevertheless the interest accruing on the said* may in the meantime be paid over to the said A. B. as and when the same shall be realised if the for the time being, shall think fit to do so.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the said A. B. or on the final termination of the service of the said A. B. whether as such as aforesaid, or otherwise or in event the said A. B. ceasing to hold and office requiring security the said † for rupees (Rs.) or such other securities as may have been substituted therefor or added thereto and this bond shall remain with the* for the time being permanently or until it is certain that there is no further necessity for keeping it for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Chief Executive Officer owing to the act, neglect or default of the said A. B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required :

Provided always that the return at any time of the said † or of any securities substituted therefor or added thereto as aforesaid shall not be deemed to affect the right of the Chief Executive Officer to take proceedings upon or under this bond against the said A. B. or against his heirs, executors, administrators or legal representative after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said † of the securities substituted therefor or added hereto as aforesaid and the responsibility of the said A. B. shall at all times continue, and the Chief Executive Officer, shall be fully indemnified against all such loss or damage as aforesaid at any time :

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A. B. in respect of the matters aforesaid, to the forfeiture of the sum for which this bond is executed and that should the sum realised by sale, under the power aforesaid, of the said † or the securities substituted therefor or added thereto be insufficient to indemnify the Chief Executive Officer in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A. B. shall pay to the Chief Executive Officer on demand such further sum as shall be deemed by the † for the time being to be necessary in addition to the sum realised by the sale as

* Designation of the officer to be filled in.
† Description of the security to be filled in.
‡ Full particulars to be filled in.

aforesaid to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Chief Executive Officer to recover such further sum payable as aforesaid under this bond as an arrear of land revenue.

IN WITNESS WHEREOF the said A. B..... has hereunto set his hand this.....day of.....19.....

Signed and delivered.

by the abovenamed.

A. B.

in the presence of—

(Signature)

1.

2.

FORM No. 5-F

[See rule 43 (2). (iii) (b)]

FORM OF SECURITY BOND WHERE DEPOSITS IN POST OFFICE SAVINGS BANK ARE TAKEN AS SECURITY

KNOW ALL MEN by these presents that I, A. B..... of..... am held and firmly bound unto the Chief Executive Officer of Zilla Parishad (hereinafter referred to as "Chief Executive Officer") in the sum of Rupees..... (Rs.....) to be paid to the Chief Executive Officer for which payment well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents.

WHEREAS the above bounden A. B..... was on the..... day of.....19..... appointed to and now holds the office of..... in the office of..... And whereas the said A. B. by virtue of such office is bound to collect

(here describe the nature of the Cashier's Store-keeper's Sub-Store-keeper's Subordinate's duties) and to keep and render

true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may, from time to time be required of him.

AND WHEREAS the said A. B..... has in pursuance of rule (43) of the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968, delivered to and deposited with the*..... for the time being, the Post Office Savings Bank Pass Book No..... of him the said A. B. duly endorsed in favour of the..... for the time being, and showing a sum of rupees..... (Rs.....) to the credit of the said A. B..... in the Postal Saving Bank at..... as security for the due and faithful performance by the said A. B..... of the duties of his said

* Designation of the officer to be filled in.

offic
at a
such
Exe
Exe
con
or o

N
.....
as-a
if he
to w
fulfi
time
duly

into
and
poss
his l
Exec
.....
tion,
.....
last
shall
all a
any
.....
afore
by ro
misc
persc
oblig
full f

PR
Savir
of th
at...
rema
time
the t
Bank
A. B
be re
Chief
accru
.....
for th

AN
.....
.....

*De

FORMS

165

office, and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him, while holding any such office as aforesaid and for the purpose of securing and indemnifying the Chief Executive Officer, against all loss, injury, damage, costs or expenses which the Chief Executive Officer may in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A. B. or of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A. B. has whilst he has held the said office of as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may, from time to time, be required of him, while holding any such office as aforesaid and shall duly paid into the District Fund. at all such moneys as are payable to Zilla Parishad and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B. his heirs, executors or administrator, shall pay or cause to be paid up to the Chief Executive Officer the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B. by the such demand to be in writing and left at the office or last known place of residence of the said A. B. and shall also at all times indemnify and save harmless the Chief Executive Officer from all and every loss, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A. B. in such office as aforesaid, or in any such other offices aforesaid be sustained, incurred, suffered or paid by the Chief Executive Officer by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A. B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force :

PROVIDED ALWAYS and it is hereby declared and agreed that the said Post Office, Savings Bank Pass Book and all moneys for the time being standing to the credit of the said A. B. in the Post Office Saving Bank, and at and the interest on all such moneys shall be and shall remain with and at the disposal of the* for the time being as such security as aforesaid with full power to the* for the time being as occasion shall require to withdraw from the said Postal Savings Bank the moneys deposited therein and for the time being to the credit of the said A. B. and the interest thereon or so much thereof as shall be required and to apply the same in and towards the indemnity as aforesaid of the Chief Executive Officer otherwise as aforesaid, but that nevertheless the interest accruing on the said moneys may in the meantime be paid over to the said A. B. as and when the same shall be realised, if the for the time being shall think fit to do so.

AND IT IS HEREBY FURTHER AGREED THAT in the event of the death of the said A.B. or on the final termination of the service of the said A. B. whether as such as aforesaid

*Designation of the officer to be filled in.

or otherwise or in the event of the said A. B. ceasing to hold any office requiring security the said Postal Savings Bank Pass Book and the moneys for the time being to the credit of the said A. B. in the said Postal Savings Bank and this bond shall remain with and at the disposal of the* for the time being permanently or until it is certain that there is no further necessity for keeping it for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Chief Executive Officer owing to the act, neglect or default of the said A. B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required :

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect the right of the Chief Executive Officer to take proceedings upon or under this bond against the said A. B. or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said security and the responsibility of the said A. B. shall at all time continue, and the Chief Executive Officer shall be fully indemnified against all such loss or damage as aforesaid at any time :

PROVIDED further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A. B. in respect of the matters aforesaid to the forfeiture of the sum for which this bond executed and that should the said sum be insufficient to indemnify the Chief Executive Officer in full or any loss or damage sustained by him in respect of the matters aforesaid, the said A. B. shall pay to the Chief Executive Officer on demand such further sum as shall be deemed by the* for the time being to be necessary in addition to the said sum of rupees (Rs.) to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Chief Executive Officer to recover such further sum payable under this bond as aforesaid as an arrears of land revenue.

IN WITNESS WHEREOF, the said A. B. has hereunto set his hand this day of 19

Signed and delivered by the abovenamed A. B.

in the presence of—

(Signature).

- 1.
- 2.

FORM 5-G

[See rule 43 (2) (iv)]

FORM OF SECURITY BOND, WHERE POSTAL LIFE INSURANCE ENDOWMENT ASSURANCE POLICY IS TAKEN AS SECURITY

KNOW ALL MEN by these presents that I, A. B. of am held and firmly bound unto the Chief Executive Officer of Zilla Parishad (hereinafter referred to as "the Chief Executive Officer") in the sum of Rs. (Rupees) to be paid to the Chief Executive Officer for which payment well and truly to be made,

* Designation of the officer to be filled in.

I/bind myself, my heirs, executors, administrators and legal representatives by these presents.

WHEREAS, the above bounden A. B..... was on the..... day of..... 19....., appointed to and now holds the office of..... in the office of..... and whereas the said A. B..... by virtue of such office is bound to collect (here describe the nature of the cashier's/ store-keeper's/sub-store-keeper's/subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his control, such accounts to be kept in the form and manner that may, from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may, from time to time, be required of him.

AND WHEREAS, the said A. B..... has, in pursuance of rule 43 of the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968, delivered to and deposited with the*..... for the being a postal life insurance endowment assurance policy for the amount of rupees..... (†.....Rs..... The surrender value whereof on this date is Rs..... and bearing No.†.....(hereinafter called "the said policy"), duly assigned in favour of the*..... for the time being along with the premium receipt book in respect of the said policy as security for the due and faithful performance by the said A. B..... of the duties of his said office, and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Chief Executive Officer against all loss, injury, damage, costs or expenses which the Chief Executive Officer, may in any way suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A. B..... or of any person or persons acting under him or for whom he may be responsible.

Now, the condition of the abovewritten bond is such that if the said A. B. has whilst he has held the said office of..... as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfil all and every the duties thereof, respectively and other duties which may, from time to time, be required of him while holding any such office as aforesaid and shall duly pay to the Zilla Parishad all such moneys as are payable to Zilla Parishad and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B. his heirs, executors or administrators shall pay or cause to be paid unto the Chief Executive Officer, the amount of any loss or defalcation in the account of the said within 24 hours after the amount of such loss or defalcation shall have been demanded from the said A. B..... by the such demand to be in writing and left at the office or last known place of residence of the said A. B..... and shall also at all times indemnify and save harmless the Chief Executive Officer from all and every loss, injury, damage, costs or expenses which has been or shall or may at any time or times hereafter during the service or employment of the said A. B..... in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered or paid by the Chief Executive Officer by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A. B. or of any person or persons

* Designation of the officer to be filled in.

† Description of the security to be filled in.

acting under him or for whom he may be responsible, then this obligation shall be void and of no effect ; otherwise the same shall be and remain in full force :

PROVIDED ALWAYS, and it is hereby declared and agreed that the said policy so delivered and deposited as aforesaid shall remain with the* for the time being, as such security as aforesaid, with full power to the* for the time being, as occasion shall require, to realise from the Postal Authorities or otherwise, recover the amount for the time being of the surrender value of the said policy and to apply the proceeds thereof, or any part thereof in and towards the indemnity as aforesaid of the Chief Executive Officer or otherwise, as aforesaid.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the said A. B. or on the final termination of the service of the said A. B. whether as such as a as aforesaid or otherwise or in the event of the said A. B. ceasing to hold any office requiring security, the said policy and this bond shall remain with the* for the time being permanently or until it is certain that there is no further necessity for keeping it for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Chief Executive Officer owing to the act, neglect or default of the said A. B. or any such other person or persons as aforesaid an which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required.

A. B. doth, hereby covenant with the Chief Executive Officer that the said policy is valid and subsisting and that nothing shall be done or suffered whereby the* may be prevented from realising or otherwise, recovering the moneys due thereunder or any part thereof, and further that if the said policy shall become voidable or void, he the said A. B. shall forthwith at his own sole cost do all such things as may be necessary to keep the said policy on foot (if only voidable) or for effecting or enabling the said* to effect (as the* is hereby authorised to do) a new policy or policies on the life of the said A. B. (if it shall become void) and for authorising the said to deduct from the salary of the said A. B. and pay to Postal Authorities such monthly or other premia as may have to be paid under such new policy or policies. Such new policy or policies to be for such sum or sums as would have been payable under the said void policy if the life insured had ceased immediately before the same became void and to be effected in the name of the* and that every such new policy or policies and the moneys to be assured thereby shall be subject to the provisions herein contained, as fully to all intents as the said policy.

AND IT IS HEREBY FURTHER AGREED AND DECLARED that the said A. B. shall during the continuance thereof, punctually pay all the premia for keeping alive the said policy or any such new or substituted policy as aforesaid within one week from after the same shall, from time to time, have become due and shall deliver the receipts if separately granted for every such payment to the* and that if default shall be made by the said A. B. in the punctual payment of the premia payable under the said new or substituted policy as aforesaid, it shall be lawful for the* to pay the amount of the premium so payable and to deduct the same from the salary of the said A. B.

* Designation of the officer to be filled in.

PROVIDED always, that the return at any time of the said policy or any such new or substituted policy as aforesaid shall not be deemed to affect the right of the Zilla Parishad to take proceedings upon or under this bond against the said A. B. or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the condition of this bond shall be discovered after the return of the said policy or any such new or substituted policy as aforesaid and the responsibility of the said A. B. shall at all times continue, and the Chief Executive Officer shall be fully indemnified against all such loss or damage as aforesaid at any time :-

PROVIDED further that nothing herein contained or the security hereby given shall be deemed to limit the liability of the said A. B. in respect of the matters aforesaid to the forfeiture for the sum for which this bond is executed and that should be the sum realised or recovered under the power aforesaid, by the surrender of the said policy or any such new or substituted policy as aforesaid or otherwise, howsoever be insufficient to indemnify the Chief Executive Officer in full for any loss or damage sustained by him in respect of the matter aforesaid, the said A. B. shall pay to the Chief Executive Officer on demand such further sum as shall be deemed by the* for the time being to be necessary in addition to the sum realized or recovered as aforesaid to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Chief Executive Officer to recover such further sum payable as aforesaid under this bond as an arrears of land revenue.

IN WITNESS WHEREOF the said A. B. has hereunto set his hand this day of 19 ..

Signed and delivered by the abovenamed
A. B.

(Signature).

In the presence of—

- 1.
- 2.

FORM 6

(See rule 43)

REGISTER OF SECURITIES FURNISHED BY THE ZILLA PARISHAD SERVANTS.

Serial No.	Name of incumbent	Amount of security	Duties performed	Whether furnished in cash or Government paper	Names of sureties, if any, with their places of residence	Notes regarding enquiries above solvency of sureties	Remark.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

*Designation of the Officer, to be filled.

170

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 7
(See rules 49 and 57)
CASH BOOK

Receipts

Date of Receipt	No. and date of voucher	Register of Revenues Realised Folio No. Chalan No.	Particulars	Amount		Classification	Initials	Remarks
				Receipts Realised	Other Receipts			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Bills encashed				

Rs. P. Rs. P.

Payments

Date of Payment	No. and date of voucher	Register of Expenditure Folio No.	Particulars	Amount		Classification	Initials	Remarks
				Cash	Cheque			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Payment of Receipts realised into the bank	Other Disbursement	No. and date of cheque		

Rs. P. Rs. P. Rs. P.

172

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 9

(See rule 50)

DEMAND COLLECTION AND BALANCE REGISTER

Village

Type of tax, levy and other dues

for the year 19 -19

Serial No.	Name and address of the person from whom tax is due	Reference Serial No. in the register of assessee	Arrears of past years	Current demand	Remissions and suspension, if any	Total amount due column (4+5-6)	Total amount collected with date and receipt No.	Balance at the end of the year	Remarks			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
April	May	June	July	August	September	October	November	December	January	February	March	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

* Forms 9 and 9-A subs. by G. N. of 19-12-1969.

FORM 9(A)

(See rule 50)

REGISTER SHOWING INCOME FOR WHICH THERE IS NO FIXED DEMAND

Types of tax, levy and other dues for the year 19 -19

Village

Serial No.	Amount due	Date	Particulars	Amount received	Date of recovery	Balance	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

174

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 10

(See rule 50)

Zilla Parishad
Panchayat Samiti

RECEIPT

Book No.

Receipt No.

Received from

a sum of Rs. (.....)

on account of

Date

Signature.

FORMS

175

FORM 11

(See rule 50)

REGISTER OF CHEQUES RECEIVED

Serial No.	Date	Particulars of Cheque			Amount	Bank	Purpose	Number and Date of Acknowledgement	Date of Despatch to the Bank	Date of clearance	Folio Page of Cash Book	Date	Remarks
		No.	Date	No.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Rs. P.

FORMS

177

FORM 13

(See rule 55)

REGISTER OF RECEIPTS

Classification
(Minor and detailed headwise)

Zilla Parishad
Panchayat Samiti.

Date	Receipt No.	Name of Party	Particulars	Amount	Initials	Abstract for the day
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Rs. P.

FORM 14

(See rules 58 and 60)

REGISTER OF EXPENDITURE

.....Zilla Parishad

Panchayat Samiti.....

Month of Account

Major Head

Minor Head

*Sub-Head.....Budget Provision

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Other Developmental Expenditure		(11)	(12)
									Govt. Expdtr. (a)	Z. P. Expdtr. (b)		
Date	Page of Cash Book	Voucher No.	Pay	Dearness Allowance	House rent and other Allowances	Grant-in-aid	Travelling Allowance	Contin-gencies	†	Total	Remarks	

*Total of each Sub-Head should be given separately.

†Details of contingencies in brief such as (1) Postage, (2) Stationery, (3) Furniture, etc. should be against each voucher in remarks column.

FORM 15
(See rule 58)
MONTHLY COMPILATION SHEET
Zilla Parishad Transactions

Name of the Panchayat Samiti..... Month.....

Minor Head I		Minor Head II		Minor Head III		Minor Head IV		Minor Head V	
Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.

ABSTRACT

Description of Minor Heads

M. E.—(i) ..
(ii) ..
(iii) ..
(iv) ..
(v) ..

Total ..

2. Certificate to be given by the Departmental clerk for the issue of correction memo.—

(i) Certified that the differences in the figures booked by the F. D. have been duly reconciled and a correction memo, has been proposed under No. dated _____ Clerk.

3. Certificate to be given by the F. D.—

(i) Certified that the figures in the form have been duly incorporated in the account and that they have been duly reconciled with the departmental figures.

1. Certificate to be given by the Departmental clerk—
(i) Certified that the figures as booked in the form have been duly checked and reconciled with the figures booked in F. D.
(ii) Certified that the adjustments carried out have been checked and found to be correct.

Clerk.

Clerk Dy. Acctt.

A. O.

FORM 16
(See rule 58)

Zilla Parishad

RECONCILIATION MEMORANDUM

Major head Month of19

Serial No.	Voucher No.	Sub-Head	Detailed Head	Amount accounted for in			Difference			Amount to be adjusted by				When and by whom adjusted	Remarks
				C.A. and F.O.'s Office	Department's Books	More than C.A. and F.O.'s Figure	Less than C.A. and F.O.'s Figure	Department	C.A. & F.O.'s Office	Add (+)	Deduct (-)	Add (+)	Deduct (-)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		

FORMS

181

FORM 17
(See rule 59)

TRANSFER ENTRY BOOK

Particulars	Month	Serial No.	Debit head of Account	Amount	Credit head of Account	Amount	Signature of Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Rs.

Rs.

FORM 18
(See rules 59 and 204)

P. W. D.

*TRANSFER ENTRY ORDER

No. _____ Dated _____
Adjusted in the accounts for _____

Vide Transfer Entry Book Item No. _____
Transfer Entry Book Item No. _____

Particulars of the transaction with reasons for the proposed adjustment (1)	Debits		Credits	
	Name of work or head of account (2)	Amount (3)	Name of work head of account (4)	Amount (5)
		Rs. P.		Rs. P.

Divisional Accountant _____ Officer _____
Dated _____ Dated _____
(Countersigned) Officer initiating the Transfer Entry.

*If transfer entry should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry. In cases of corrections involving a reduction in the charges against the estimate of a work it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified but also that the circumstances in which the charges were wrongly allocated under the estimate for the work are clearly set forth. It is not sufficient to state that the charges were erroneously classified previously.

FORM 18
(See rules 59 and 204)
Transfer Entry Order

No. _____ Dated _____

Particulars of the transaction—

Reason for Transfer—

To be credited to
To be debited to
Rs. P.

Initials of Officer
Initiating the Transfer Entry.

Dated _____ 19 . . .

FORMS

183

FORM 19
(See rule 60)

CLASSIFIED ABSTRACT OF EXPENDITURE OF PANCHAYAT SAMITI

Serial No. (1)	Head of Account Classification by Major/Minor/Sub. and Detailed Heads of Expenditure as per From No. 21 (2)	P. Samiti A		P. Samiti B	
		Parishad Sector (3)	State Sector (4)	Parishad Sector (5)	State Sector (6)
		Rs. P.	Rs. P.	Rs. P.s	Rs. P.

FOR THE MONTH OF19

P. Samiti C		P. Samiti D.		The Finance Department of the Zilla Parishad		Total Receipts During the month	
Parishad Sector (7)	State Sector (8)	Parishad Sector (9)	State Sector (10)	Parishad Sector (11)	State Sector (12)	Parishad Sector (13)	State Sector (14)
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

FORM 20

(See rules 60 and 67)

CONSOLIDATED ABSTRACT OF RECEIPTS/EXPENDITURE FOR THE YEAR 19 -19

Zilla Parishad
Panchayat Samiti

*Heads of Account	Original Provision			Revised Estimate			Final Grant			April			May			Progressive				
	State Sector	Parishad Sector	(2)	State Sector	Parishad Sector	(3)	State Sector	Parishad Sector	(4)	State Sector	Parishad Sector	(5)	State Sector	Parishad Sector	(6)	State Sector	Parishad Sector	(7)		
(1)																				
June																				
State Sector	Progressive			July			Progressive			August			Progressive			March				
	State Sector	Parishad Sector	(8)	State Sector	Parishad Sector	(9)	State Sector	Parishad Sector	(10)	State Sector	Parishad Sector	(11)	State Sector	Parishad Sector	(12)	State Sector	Parishad Sector	(13)	State Sector	Parishad Sector	(14)
Progressive																				
State Sector	March (Final)			Progressive			March (Supplementary)			Progressive			Remarks							
	State Sector	Parishad Sector	(15)	State Sector	Parishad Sector	(16)	State Sector	Parishad Sector	(17)	State Sector	Parishad Sector	(18)	State Sector	Parishad Sector	(19)	State Sector	Parishad Sector	(20)		

*Same as mentioned in Form 21.

FORM 21

* (See rule 61)

Zilla Parishad
Panchayat Samiti

Major Head of Account
under Zilla Parishad
Major Head of Account
under Government.

MONTHLY ACCOUNTS FOR THE MONTH OF AND UP TO 19
ANNUAL ACCOUNTS

Head of Account Receipts/Expenditure	Budget Estimate for the year 19		Expenditure/Receipts to the end of 19		Expenditure/Receipts to the end of 19		Remarks		
	Zilla Parishad	Government Transferred Schemes	Zilla Parishad	Government Transferred Schemes	Zilla Parishad	Government Transferred Schemes			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Opening balance—

(1) Cash in Hand—

(2) Cash in Bank—

(3) Cash in Treasury—

(4) Cash in Transit—

(5) Investments—

*Substituted by G. N. of 8-6-81.

1. REVENUE

A. TAXES—

I. *Taxes and Fees—*

- (i) Tax on profession, trade, calling or employment.
- (ii) General water tax.
- (iii) Tax on public entertainments and amusements.
- (iv) Pilgrim tax.
- (v) Special tax on lands and buildings.
- (vi) Tolls and leases of toll on roads and bridges.
- (vii) Miscellaneous.
- (viii) Market fees.
- (ix) Licence fees.
- (x) Registration fees for animals.
- (xi) Miscellaneous receipts.

Deduct : Refunds.

B. ASSIGNED REVENUE—

II. *Local Cess—*

- (i) Cess levied under sections 144, 151 or 152.
- (ii) Cess at increased rate under section 155—
 - (a) Zilla Parishad share of cess.
 - (b) Panchayat Samiti share of cess given by Zilla Parishad as a grant.
- (iii) Stamp duty grant.

Deduct : Refunds.

III. *Local Rates—*

- (i) Cess on water rate—
 - (a) Irrigation.
 - (b) Village service fund.

Deduct : Refunds.

C. GRANTS—

IV. *Grant from Government under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961—*

- (i) Land Revenue grant.
- (ii) Equalisation grant.
- (iii) Purposive grant.
- (iv) Establishment grant.
- (v) Deficit adjustment grant.
- (vi) Local Cess Matching grant.
- (vii) Incentive grant.
- (viii) Grant for plan schemes.

FORMS

IV. Grant from Government under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.—*contd.*

(ix) Block grant—

(a) Grants for special purpose—

(i) grant for Community Development expenditure.

(ii) grants for other plan expenditure.

(b) Grants for general purpose—

(i) Grants for Community Development expenditure.

(ii) grants for other plan expenditure.

Deduct : Refunds.

(x) Recoveries pointed out in audit.

(xi) Receipts from Government for agency functions. Minor heads should be opened according to the Departments with sub-heads according to schemes transferred on agency basis.

IV-A. Other grants paid by Government—

(i) *Ad-hoc* Grants.

(ii) Miscellaneous.

D. OTHER SOURCES—

V. Interest—

(i) Interest on loans and advances by Zilla Parishads—

(a) Interest on loans to private bodies.

(b) Interest on loans to Municipalities/Village Panchayats.

(c) Interest on loans paid to employees, etc.

(ii) Interest on investment of balances—

(a) Interest on investments in Government securities.

(b) Interest on bank balances.

(c) Interest on investment in other securities.

(iii) Interest on special funds—

(a) Interest on provident fund.

(b) Interest on pension fund.

Note.—Each fund should be shown separately.

(c) Interest on other miscellaneous funds.

(i) Interest on Endowments.

(d) Interest on overdue payments.

Deduct : Refunds.

VI. Police—

Receipt under the Bombay Public Conveyances Act, 1920.

Deduct - Refunds.

VII. Education—

(i) Fees from Primary Schools.

(ii) Fees from Secondary Schools.

(iii) Receipts from basic Schools.

VII. Education—*cont.*

- (iv) Recoveries of over payments.
- (v) Income from endowments.
- (vi) Fines.
- (vii) Contribution from non-local authorised municipalities.
- (viii) Other receipts—
 - (a) Public contributions.
 - (b) Sale of old stores etc.
 - (c) Miscellaneous receipts.
- (ix) Deduct refunds in respect of (i) to (viii).
- (x) Miscellaneous recoveries—
 - (a) Cash recoveries called for in audit for previous years ;
Deduct refunds to Government.
 - (b) Recovery of unspent amounts and excess payments ;
Deduct refunds to Government.
 - (c) Other receipts.

Deduct : Refunds.

VIII. *Medical—*

- (i) Sale of medicines.
- (ii) Sale of medicines.
- (iii) Income from endowments.
- (iv) Contributions.
- (v) Miscellaneous receipts.
- (vi) Deduct refunds in respect of (i) to (v).
- (vii) Miscellaneous recoveries—
 - (a) Cash recoveries called for in audit for previous years ;
Deduct refunds to Government.
 - (b) Recovery of unspent amounts and excess payments ;
Deduct refunds to Government.
 - (c) Other receipts.

Deduct : Refunds.

IX. *Public Health—*

- (i) Contributions from non-Government sources.
- (ii) Receipts in connection with fairs.
- (iii) Other receipts.
- (iv) Miscellaneous receipts.
- (v) Deduct refunds in respect of (i) to (v).
- (vi) Miscellaneous recoveries—
 - (a) Cash recoveries called for in audit for previous years
Deduct refunds to Government.

FORMS

189

IX. Public Health—*cont.*

(b) Recovery of unspent amounts and excess payments ;
Deduct refunds to Government.

(c) Other receipts.

Deduct : Refunds.

X. Agriculture—

(i) Agriculture School receipts.

(ii) Agricultural receipts.

(iii) Miscellaneous receipts. (This would include the grants, if any, on account of schemes with Personal Deposit Account).

(iv) Deduct refunds in respect of (i) to (iii).

(v) Miscellaneous recoveries—

(a) Cash recoveries called for in audit for previous years ;
Deduct refunds to Government.

(b) Recovery of unspent amounts and excess payments ;
Deduct refunds to Government.

(c) Other receipts.

Deduct : Refunds.

XI. Animal Husbandry—

(i) Veterinary dispensary fees.

(ii) Cattle fairs.

(iii) Other receipts.

(iv) Deduct refunds in respect of (i) to (iii).

(v) Miscellaneous recoveries—

(a) Cash recoveries called for in audit for previous years ;
Deduct refunds to Government.

(b) Recovery of unspent amounts and excess payment ;
Deduct refunds to Government.

(c) Other receipts.

Deduct : Refunds.

XII. Industries and Cottage Industries—

(i) Receipts from sales Depots and emporia.

(ii) Miscellaneous receipts.

(iii) Deduct refunds in respect of (i) and (ii).

(iv) Miscellaneous recoveries—

(a) Cash recoveries called for in audit for previous years ;
Deduct refunds to Government.

(b) Recovery of unspent amounts and excess payments ;
Deduct refunds to Government.

(c) Other receipts.

Deduct : Refunds.

XIII. *Public Works*—

- (i) Rent—
 - (a) Lands.
 - (b) Buildings.
 - (c) Plants and tools.
 - (ii) Sales of sold stores and materials.
 - (iii) Sale-proceeds of fruits and trees.
 - (iv) Ferry receipts.
 - (v) Dharmashala fees.
 - (vi) Miscellaneous—
 - (a) Sale of lands and buildings.
 - (b) Travellers' bungalow fees.
 - (c) Public contributions.
 - (d) Means of communications other than roads.
 - (e) Light railways and tramways.
 - (f) Telephon lines.
 - (g) Miscellaneous receipts.
 - (vii) Deduct refunds in respect of (i) to (vi).
 - (viii) Miscellaneous recoveries—
 - (a) Cash recoveries called for in audit for previous years ;
Deduct refunds to Government.
 - (b) Recovery of unspent amounts and excess payments ;
Deduct refunds to Government.
 - (c) Other receipts.
- Deduct : Refunds.*

XIV. *Pensions*—

- (i) Contribution for pension fund—
 - (a) Contribution to pension fund.
 - (b) Contribution to provident fund.

XV. *Miscellaneous*—

- (i) Sale of old stores and materials.
- (ii) Contribution
- (iii) Receipts on account of block schemes—
 - (a) Rent from residential buildings.
 - (b) Other receipts.
- (iv) Miscellaneous receipts.
- (v) Deduct refunds in respect of (i) to (iv).
- (vi) Miscellaneous recoveries—
 - (a) Cash recoveries called for in audit for previous years ;
Deduct refunds to Government.

FORMS

191

XV. Miscellaneous—*cont.*

(b) Recovery of unspent amounts and excess payments ;
Deduct refunds to Government.

(c) Other receipts.

Deduct : Refunds.

Deduct amount transferred to capital.

Total Revenue.

2. CAPITAL—

A. LOANS—

SECTION I : *Loans bearing Interest—*

(A) Loans Received from the State Government—

(a) Loans for schemes other than State Five-Year Plans.

(i) Loans in connection with Community Development Project.

(ii) Other Loans—

(a) *Deleted.*

(b) *Deleted.*

(c) Loans for the welfare of persons belonging to Backward Classes.

(d) Loans for Educational purposes—

(i) Loan Scholarships to primary teachers during training period.

(ii) Building loans to private Secondary Schools.

(e) Loans for Rural Housing Schemes.

(f) Loans for Rural Housing Schemes.

(g) Loans for relief of distress e. g., Fires, Flood, Storm, etc.

(h) *Deleted.*

(i) *Deleted.*

(j) Loans for Village Housing Project Scheme.

(k) Loans to Co-operative Societies under Housing Schemes.

(l) Loans to Backward Classes under Housing Schemes.

(m) Loans to Village Panchayats for afforestation.

(n) Loans for Poultry Schemes.

(o) Other Loans.

(b) Loans for schemes in the State Five-Year Plans—

(a) *Deleted.*

(b) *Deleted.*

(c) *Deleted.*

(d) Loans for Educational Schemes—

(i) Loan Scholarships to teachers under training.

(ii) Building Loans to private Secondary Schools.

(e) Loans to Co-operative Societies under Housing Schemes.

(f) Loans to persons belonging to any Backward Classes under housing Scheme.

(A) Loans recovered from the State Govt.—*cont.*

- (g) Loans to persons belonging to Backward Classes for improving their conditions.
- (h) Loans under Village Housing Project Schemes.
- (i) Loans to Village Panchayats for afforestation.
- (j) Deleted.
- (k) Deleted.
- (l) Loans for Rural Housing Schemes.
- (m) Loans for relief of distress e. g., Fire, Flood, Storm etc.
- (n) Loans for Poultry.
- (o) Other loans.

(B) Loans received from bodies other than the State Government—

- (a) Advances from Banks.
- (b) Loans from other Bodies.
- (c) Other Loans.

(C) Recoveries of Loans granted by Zilla Parishad—

- (a) Recoveries of Loans to Zilla Parishad Servants.
- (b) Recoveries of Loans granted by Zilla Parishad to individual—
 - (1) Loans in connection with Community Development Project.
 - (2) Deleted.
 - (3) Deleted.
 - (4) Loans for Backward Class Welfare.
 - (5) Loans for Educational Purposes—
 - (a) Loans Scholarships to teachers during training.
 - (b) Building Loans to Secondary Schools.
 - (6) Loans for Rural Housing Schemes.
 - (7) Deleted.
 - (8) Loans for Relief of Distress e. g., Fire, Flood, Storm etc.
 - (9) Deleted.
 - (10) Deleted.
 - (11) Loans for Village Housing Project Scheme.
 - (12) Deleted.
 - (13) Loans to Backward Classes under Housing Schemes.
 - (14) Loans to Village Panchayats for afforestation.
 - (15) Loans for Poultry Schemes.
 - (16) Other Loans.

(D) Government Agency Schemes—

- (a) Rural Works Programme.
- (b) Horticulture Development Schemes.
- (c) Other Agency Schemes.

Deduct Refunds—

TOTAL SECTION I—LOANS BEARING INTEREST.

FORMS

193

SECTION II : *Loans not bearing Interest.*

- (A) Temporary Advances sanctioned by Government—
 (a) Temporary Advances sanctioned by Government.
 (i) Gross Advance.
 (b) *Deduct*—
 (i) Advance adjusted against grants sanctioned as adjustable.
 (ii) Advance refunds to Government in the same year.
- (B) *Imprest* Advances and short-term Loans for Training Schemes—
 (i) Agriculture Department.
 Deduct Advances refunded by 31st March i. e., in the same year.

TOTAL SECTION II—LOANS NOT BEARING INTEREST.

B. DEPOSITS—

SECTION III : *Deposits*—

- (i) Deposits of sinking funds.
 (ii) Pension fund—
 (a) Provident fund of teachers.
 (b) Pension fund of employees of Zilla Parishad.
 (iii) Provident fund—
 (a) Provident fund of teachers.
 (b) Provident fund of employees of Zilla Parishad.
 (iv) Depreciation fund.
 (v) Public Works Deposits—
 (a) Deposits from contractors.
 (b) Deposits from local bodies.
 (vi) Security deposits—
 (a) Security from cashiers.
 (b) Security deposits from contractors.
 (vii) Unclaimed deposits.
 (viii) Advances repayable—
 (a) Advances to the employees of the Zilla Parishads.
 (b) Advances to teachers.
 (c) Temporary advances from the State Government.
 (ix) Permanent advances.
 (x) Investments—
 (a) Made during the year.
 (b) Matured during the year.
 (xi) Miscellaneous deposits—
 (a) Recoveries of Land Revenue Cess collected for Village Panchayats.
 (b) Other deposits.

C. REMUNERATIVE ENTERPRISES—

D. MISCELLANEOUS—

Total Capital.

A-1682—13-A

Remittance Section—

- I. Remittance account between Zilla Parishad and Panchayat Samiti (to be operated by Finance Department of the Zilla Parishad only).
 - II. Remittance account between Panchayat Samiti and Zilla Parishad (to be operated by Panchayat Samitis).
- Grand Total.

EXPENDITURE

I. REVENUE—

A. ADMINISTRATION—

1. *President, Chairman, Deputy Chairman, Councillors and Members—*

- (i) Honorarium to President,
- (ii) Honoraria to Chairmen and *Deputy Chairmen.
- (iii) Travelling allowance to President, Chairmen and *Deputy Chairmen.
- (iv) House-rent and other allowances.
- (v) Travelling allowance to Councillors.

2. *General Administration—*

(i) General Department—

It includes the following sections—

- (a) General and Establishment.
- (b) Revenue.
- (c) Planning.
- (d) Village Panchayats, Secretaries and other Village Officials.
- (e) Social Welfare.

(ii) Finance Department.

(iii) Works Department.

(iv) Agriculture Department—

- (a) Agriculture.
- (b) Animal Husbandry.

(v) ¹[*Deleted*].

(vi) Health Department.

(vii) Education Department.

(viii) Publicity—

- (a) Scheme of film publicity through Mobile Publicity vans.
- (b) Establishment of exhibition units.
- (c) Publicity through recreational activities.
- (d) Scheme of village broadcasting by means of Radio Receiving Sets.

(ix) Community Development—

(a) *Community Development Programme—*

²[(i) Staff retained on National Extension Service Pattern.]

(b) Local Development Works—

- (i) Water-Supply Grant-in-aid Works.

*Subs. by G. N. of 15-7-1976

¹ Deleted by G. N. of 22-4-1984

² Subs. by G. N. of 24-4-1972

FORMS

195

B. EDUCATION—

3. Education—

(i) Primary and basic education—

- (a) Primary schools for boys.
- (b) Primary schools for girls.

(c) Basic schools—

Conversion of Primary Schools into Basic Schools.

(d) Stipends.

(ii) Secondary Education—

- (a) Secondary schools for boys.
- (b) Secondary schools for girls.

(iii) Inspection—

- (a) Inspection of primary schools.
- (b) Inspection of secondary schools.
- (c) Inspection of private primary and secondary schools.

(iv) Scholarships—

- (a) Scholarships to students in primary schools.
- (b) Scholarships to students in secondary schools.
- (c) Scholarships to backward classes (scheduled tribes, scheduled castes, nomadic tribes, vimukta jatis, etc.).
- (d) Educational concessions to economically backward class pupils.
- (e) Educational concessions in Vidarbha—
 - (i) Grants for loss in income on account of remission of school fees to sons and daughters of low paid employees.
 - (ii) Concessions to children of agriculturists having less than 20 acres of land.
 - (iii) Concessions to children of age group from 6 to 14.
 - (iv) Free education to sons and daughters of political sufferers.

(f) Other educational concessions—

- (i) War and fees grants.
- (ii) Displaced persons.
- (iii) Riyayati Scholarships.
- (iv) General Scholarships.

(v) Grants to Primary Schools—

- (a) Grant-in-aid to private primary schools.
- (b) Grant-in-aid to municipalities for primary education.

(vi) Grants to secondary schools—

- (a) Grant-in-aid to private Secondary Schools.
- (b) Grant-in-aid to municipalities for secondary education.

(vii) Miscellaneous—

- (a) Grants to schools libraries.
- (b) Grants to private libraries.
- (c) Grants to village libraries.
- (d) Grants to private schools for adult education.
- (e) Grants for physical education.
- (f) Grants for maintenance of playgrounds, etc.
- (g) District libraries in Vidarbha area.

- (h) Ameliorative measures for backward classes.
- (i) Equated instalments of repayment of loans for schools buildings.
- (j) Grants for special education.
- (k) Other grants.
- (l) Expenditure incurred by Panchayat Samiti from grants given by Zilla Parishads.
- (viii) Agency schemes.
- (ix) Schemes in the Five-Year Plan—
 - (1) Development of Ashram Schools for Scheduled Tribes started under First and Second Five-Year Plans.
 - (2) Development and opening of new Ashram Schools for Scheduled Tribes.
 - (3) Additional facilities in Ashram Schools for Scheduled Tribes.
 - (4) Development of Ashram Schools for Nomadic Tribes.
 - (5) Additional facilities in Ashram Schools for Nomadic Tribes. Centrally sponsored programme for the Welfare of Backward Classes.
 - (6) Development of Ashram School for Vimukta Jatis.
 - (7) Opening of Additional Ashram School for Vimukta Jatis:
 - (8) Additional facilities in Ashram Schools for Vimukta Jatis.
 - (9) Normal expansion of primary education.
 - (10) Scheme to relieve unemployment.
 - (11) Other educational concessions to economically backward class pupils.
 - (12) Strengthening of inspecting staff.
 - (13) Maintenance grants to non-Government secondary schools.
 - (14) Development of Government secondary schools.
 - (15) Grants to Local bodies for secondary education.
 - (16) Educational concessions to children of political sufferers.
 - (17) Development of Ashram Schools, non-Government Primary Schools.
 - (18) Expenditure incurred by the Panchayat Samiti direct.
 - (19) Expenditure incurred from grants given by Zilla Parishad from—
 - (1) Its own resources, or
 - (2) Panchayat Samiti share of cess given as a grant.

Note.—(Each scheme affected will be a detailed head under this Sub-head).

C. PUBLIC WORKS (INCLUDING COMMUNICATION)—

4. *Building and Communications*—

- (i) Construction of Roads—
 - (a) Village Roads.
 - (b) Other District Roads.
 - (c) Major District Roads.
 - (d) Bridges on abovementioned roads.

Note.—Roads to be financed from State Road Fund to be shown distinctly,

(ii) Construction of Buildings—

Buildings—

- (1) General Administration.
- (2) Agriculture.
- (3) Civil Works.
- (4) Education.
- (5) Co-operation and Industries.
- (6) Health.

(iii) Repairs and Maintenance—

(a) Roads—

- (i) Major District Roads.
- (ii) Other District Roads.
- (iii) Village Roads.

(b) Buildings.

(iv) Establishment—

(a) Ordinary Establishment—

- (i) Permanent.
- (ii) Temporary.

(b) Technical Establishment—

- (i) Permanent.
- (ii) Temporary.

(v) Suspense—

(a) Purchases	Debits.
	Credits, Net.
(b) Stores	Do.
(c) Stock	Do.
(d) Miscellaneous P. W. Advances	Do.
(e) Inter Stores transfer	Do.
(f) Account with the Executive Engineer	Do.
(g) Other Suspense account	Do.

(vi) Tools and Plant.

(vii) Parks and Gardens.

(viii) Public Ferries.

(ix) Miscellaneous—

- (a) Means of communications other than roads.
- (b) Maintenance in the vicinity of roads.
- (c) Light Railways and Tramways.
- (d) Telephone lines.
- (e) Miscellaneous.
- (f) Expenditure incurred by Panchayat Samiti from grants given by Zilla Parishad.

(x) Scheme in the Five-Year Plan—

- (a) Civil buildings.
- (b) Communications.
- (c) Works in progress.

(d) Expenditure incurred by Panchayat Samiti direct—

- (i) Expenditure incurred from grants given by Zilla Parishad from—
 - (1) Its own resources, or
 - (2) Panchayat Samiti share of cess given as a grant.

(xi) Agency Schemes.

5. Irrigation—

(i) Minor Irrigation Works—

- (a) Maintenance and repairs to minor irrigation works.
- (b) Expenditure incurred by Panchayat Samiti from grants given by Zilla Parishad.

(ii) Irrigation survey—

- (a) Pay of Establishment.
- (b) Allowances, Honorarium, etc.
- (c) Travelling allowance.
- (d) House Rent and other allowances.
- (e) Dearness allowance.
- (f) Contingency.

(iii) Schemes in the Five-Year Plan—

(a) Expenditure incurred by Panchayat Samiti direct from Government grants—

- (i) Expenditure incurred from grants given by Zilla Parishad from—
 - (1) Its own resources, or
 - (2) Panchayat Samiti share of cess given as a grant.

(b) Other plan schemes.

(iv) Agency Schemes.

* (v) Suspense Stock.

Expenditure on relief operations on account of National Calamities—

(1) Relief works—

- (a) Minor Irrigation
 - (b) Road Works.
 - (c) Rural Works.
 - (d) Other Works.
- } 4 Public Works.

D. SANITATION AND PUBLIC HEALTH—

6. Medical—

- (i) Hospitals.

*Inserted by G. N. of 22-11-75.

- (ii) Dispensaries—
 - (a) Ameliorative measures for backward classes.
 - (b) Mofussil dispensaries.
- (iii) Subsidised medical practitioners centres, and rural medical relief centres—
 - (a) Rural Medical relief centres.
 - (b) Grant-in-aid to Subsidised Medical Practitioners Centres.
 - (c) Opening of Subsidised Medical Practitioners Centres.
- (iv) Grants for medical purposes—
 - (a) Grant-in-aid for appointment of nurses.
 - (b) Grants to dispensaries.
 - (c) Expenditure incurred by Panchayat Samiti from grants given by Zilla Parishad.
- (v) Schemes in the Five-Year plan—
 - (a) Plan Grants to hospitals and dispensaries.
 - (b) Expenditure incurred by Panchayat Samiti direct.
 - (c) Expenditure incurred from grants given by Zilla Parishad from—
 - (1) Its own resources, or
 - (2) Panchayat Samiti share of cess given as a grant.
- (vi) Agency Schemes.

Note.—Each Scheme affected will be a detailed head under this sub-head.

Expenditure on relief operations on account of National Calamities Medical—

7. *Ayurved—*

- (i) Ayurvedic and Unani dispensaries—
 - (a) Mofussil dispensaries.
- (ii) Grants for Ayurvedic and Unani dispensaries—
 - (a) Ayurvedic dispensaries.
 - (b) Unani dispensaries.
 - (c) Expenditure incurred by Panchayat Samiti from grants given by Zilla Parishad.
- (iii) Agency Schemes.

Expenditure on relief operations on account of National Calamities—

- (i) Free or concessional supply of medicines.
8. *Public Health—*
- (i) Primary Health Centers—
 - (a) Establishment of primary health units.
 - (ii) Mobile hygiene units.
 - (iii) Combined medical and public health units.

- (iv) Vaccination—
 - (a) Vaccination establishment.
 - (b) Grants-in-aid contributions (Vaccinators).
 - (v) Maternity and child welfare centers.
 - (vi) Fairs.
 - (vii) Miscellaneous—
 - (a) District Health Organisation.
 - (b) Other charges.
 - (c) Anti-yaws measures.
 - (d) Expenditure incurred by Panchayat Samiti grants given by Zilla Parishad.
 - (viii) Grants for public health purposes.
 - (ix) Schemes in the Five-year Plan—
 - (a) Strengthening of establishment of Vaccination.
 - (b) Strengthening of district health organisation.
 - (c) Primary health centers.
 - (d) Expenditure incurred by Panchayat Samiti direct.
 - (i) Expenditure incurred from grants given by Zilla Parishad from—
 - (1) Its own resources, or
 - (2) Panchayat Samiti share of cess given as a grant.
 - (x) Epidemic charges.
 - (xi) Agency Schemes.
9. *Public Health Engineering—*
- (i) (a) Rural Water-Supply Maintenance and Repairs.
 - (b) Schemes in the Five-Year Plan.
 - *(i) Village Water-Supply Scheme.
 - *(ii) Village Panchayat Piped Water-Supply Scheme.
 - (iii) Expenditure incurred by Panchayat Samiti direct.
 - (a) Expenditure incurred from grants given by Zilla Parishad from—
 - (1) Its own resources, or
 - (2) Panchayat Samiti share of cess given as a grant.
 - *(iv) Protected Water-Supply for Fairs.
 - *(v) Rural Drainage.
 - (vi) Works for preservation of Water Works.
 - (vii) Water for drinking, bathing and cooking.
 - (viii) Miscellaneous—
 - (1) Expenditure incurred by Panchayat Samiti from grants given by Zilla Parishad.
 - (2) Other miscellaneous schemes.
 - (ix) Agency Schemes.

* Each schemes to be treated as a sub/detailed head.

Expenditure on relief operations on account of National Calamities—

(i) Provision for drinking water.

E. MISCELLANEOUS—

10. *Interest—*

(i) Interest on loans from State Government.

(ii) Interest on other loans—

(a) Interest on loans from banks.

(b) Interest on loans floated in the market.

(c) Interest on Provident fund.

11. *Agriculture—*

(i) Agricultural schools—

(a) Management and maintenance of agricultural schools.

(b) Grant-in-aid to agricultural schools.

(ii) Model farms—

Model agricultural project.

(iii) Agricultural demonstration and propaganda.—

(a) Agricultural demonstration and shows.

(b) Multiplication and distribution of improved seeds for the Grow.

(c) Kharif and Rabi Crop Campaign. More Food Campaign.

(d) Schemes for composting town refuse of municipalities into manure under Grow More Food Campaign and Scheme for Compost Development in Marathwada.

(e) Grant-in-aid to agricultural association for propaganda.

(iv) Miscellaneous.—

(a) Schemes for intensive cultivation of Paddy by Japanese method.

(b) Lift irrigation project for agricultural schools.

(c) Pilot Schemes for intensive cultivation in paddy areas.

(d) Pilot Schemes for intensive cultivation of irrigated wheat.

(e) Scheme for intensive cultivation of jowar.

(f) Scheme for distribution of sulphate of ammonium in Maharashtra.

(g) Scheme for introduction of dry-farming methods in bunded areas.

(h) Establishment of taluka godowns.

(i) Scheme for establishment of seed stores in Vidarbha.

(j) Scheme for maintenance of soil conservation work by the District Agricultural Officer.

(k) Crop competitions.

(l) Scheme for award of prizes to scheduled tribes cultivators.

(m) Vidya Mandir plots.

(n) Scheme for multiplication and distribution of rust resistant varieties of wheat-seed in Vidarbha area.

(o) Scheme for multiplication and distribution of improved seed in Marathwarda.

- (p) Scheme for development of fruit production.
- (q) Scheme for boring and blasting of wells and tractor ploughing.
- (r) Scheme for multiplication and distribution of improved strains for foodgrain crops in Maharashtra State.
- (s) Other Schemes.
- (t) Expenditure incurred by Panchayat Samiti grants given by Zilla Parishad.
- (v) Schemes in the Five-Year Plan—
 - (a) Scheme for subsidised distribution of Sann Seed for green manuring.
 - (b) Irrigation wells for scheduled castes.
 - (c) Irrigation wells for scheduled tribes.
 - (d) Grants of subsidy to cultivators for purchasing plant protection appliances
 - (e) Agricultural schools.
 - (f) Horticultural development.
 - (g) Expenditure incurred by Panchayat Samiti direct.
 - (i) Expenditure incurred from grants given by Zilla Parishad from.—
 - (1) Its own resources.
 - or
 - (2) Panchayat Samiti share of cess given as a grant.
- (vi) Agency Schemes.

Expenditure on relief operations on account of National Calamities—

- (i) Free for concessional supply of seeds.

12. Animal Husbandry—

- (i) Improvement of breed of cattle.—
 - (a) Veterinary aid.
 - (b) Animal husbandry section.
 - (c) Artificial insemination sub-centres.
 - (d) Scheme for immunization of cattle against disease.
 - (e) Key village scheme.
 - (f) Scheme for rearing of selected bull calves.
 - (g) Registration of Deoni cattle and milk recording scheme.
 - (h) Posting of 8 stud bulls in Marathwada.
 - (i) District premium bull scheme.
 - (j) Scheme for continuance of premium bull centres in scheduled areas.
 - (k) Scheme for opening of premium bull centres in non-scheduled areas.
 - (l) Opening of (i) 21 premium bull centres in Deoni tract, (ii) a premium bull centre in Tuljapur and Osmanabad Talukas.
 - (m) Scheme for location of cow bulls in development area of the extension wing of the Agricultural College, Poona.
 - (n) Scheme for development of Goshalas and Panjarpoles in Bombay area of the State.
 - (o) Scheme for Goshala Development.
 - (p) Continuance of scheme for Gosadan in Vidarbha.

FORMS

203

- (ii) Veterinary Dispensaries.—
 - (a) Hospitals and Dispensaries.
- (iii) Cattle Fairs.—
 - (a) Grant-in aid to All India Cattle Show Committee and grant to poor cattle breeders to send their cattle to attend cattle shows.
 - (b) Organisation of cattle shows and rallies— Grant of help towards award of prizes.
- (iv) Miscellaneous.—
 - (a) Propaganda.
 - (b) Scheme for poultry improvement in scheduled areas.
 - (c) Scheme for extensive work in lives-tock improvement.
 - (d) Payment of grant-in-aid to various institutions.
 - (e) Scheme for grant of loans to approved poultry students for starting private poultry farms.
 - (f) Sheep and Wool extension centre.
 - (g) Poultry demonstration centre.
 - (h) Scheme for continuance of 39 *ex-Madhya Pradesh Poultry Key Village Centre* and one *Group Key Village Centre*.
 - (i) Expenditure incurred by Panchayat Samiti from grants given by Zilla Parishad.
- (v) Schemes in the Five-Year Plan—
 - (a) Propaganda.
 - (b) Cattle-Breeding Farms and Bull Depots.
 - (c) Poultry Development Schemes.
 - (d) Expenditure incurred by Panchayat Samiti direct.
 - (i) Expenditure incurred from grants given by Zilla Parishad from—
 - (1) Its own resources,
 - or
 - (2) Panchayat Samiti share of cess given as a grant.
- (vi) Agency Schemes.

Expenditure on relief operations on account of National Calamities—

- (i) Free or concessional supply of fodder.
- (ii) Measures for prevention of cattle epidemics.

13. *Forests—*

“ Forest :

- (i) *Development of Village Forests :*
 - (a) Grants to Village Panchayat for schemes to Village Forests by Panchayats.
 - (b) Grants to village Panchayats Schemes for creation of woodlands through the agency of Panchayats in non-block areas.
 - (c) Establishment of Forest Nurseries.
 - (d) Establishment of Grass Nurseries.
 - (e) Development of woodlands fuel and pasture.

* Subs. by G. N. of 24-4-72.

- (ii) *Afforestation* :
 - (a) Grants to Village Panchayats.
 - (b) Planting and preservation of trees on public grounds and gardens.
- (iii) *Forest Communications* :
 - (a) Construction of roads.
 - (b) Maintenance and repairs to roads.
- (iv) *Health and Sanitation* :
 - (a) Opening of Dispensaries.
 - (b) Opening of S. M. P. Centre.
 - (c) Opening of Maternity and Child Welfare Centre.
 - (d) Construction and Maintenance of drinking water wells.
 - (e) Piped Water Supply.
- (v) *Cottage and Village Industries* :
 - (a) Bee-Keeping.
 - (b) Lacquer Industry.
 - (c) Cane and Bamboo Industry.
 - (d) Rope-making.
 - (e) Hides and skin Industry.
 - (f) Scheme for wooden toys.
 - (g) Tank fisheries.
 - (h) Manufacture of Wooden Furniture.
 - (i) Wood Industry.
- (vi) *Transfer* :
- (vii) *Scheme in Five-Year Plan* :
 - Each Scheme to be a sub-head.
- (viii) *Panchayat Samiti* :
 - (a) Expenditure incurred by Panchayat Samiti direct from Government Grants.
 - (b) Expenditure incurred from Grants given by Zilla Parishad from—
 - (i) Its own resources, or
 - (ii) Panchayat Samiti share of cess given as a grant.
- (ix) *Agency Schemes* :
 - Each Scheme to be a sub-head "].

14. *Social Welfare*—

- (i) *Backward Class Welfare*—
 - (a) Backward Class Welfare Department.
 - (b) Scholarships to Backward Classes (Scheduled Tribes, Scheduled Caste, Nomadic Tribes, Vimukta Jatis, etc.).
 - (c) Grants to Backward Class Hostels.
 - (d) Expenditure incurred by Panchayat Samiti direct from the grants given by Zilla Parishad.

- (ii) Removal of Untouchability.
- (iii) Schemes in the Five-Year-Plan—
 - (1) Welfare of Scheduled Tribes—
 - (I) Education—
 - (i) Grants of Scholarships, tuition fees and examination fees to Scheduled Tribes Students.
 - (ii) Grants to hostels.
 - (iii) Grants to cosmopolitan hostels.
 - (iv) Building grants to Scheduled Tribes hostels.
 - (II) Economic Uplift—
 - (i) Grant of subsidy for Cottage Industries and Professions.
 - (ii) Grants of subsidy for purchase of milch cattle.
 - (iii) Grants to hostels.
 - (III) Health, Housing and other Schemes—
 - (i) Building grants to Scheduled Tribes Hostels.
 - (ii) Grants to voluntary agencies for administering medical relief in Schedule areas.
 - (iii) Subsidy Health Units in Scheduled areas.
 - (iv) Medical Aid.
 - (v) Transport facilities to Scheduled Tribes patients.
 - (vi) Construction of drinking water wells in Scheduled areas.
 - (vii) Improvement of communications in Tribal areas.
 - (viii) Housing Aid to Scheduled Tribes.
 - (2) Welfare of Scheduled Castes—
 - (I) Education—
 - (i) Grants of Scholarships, tuition fees and examination fees to Scheduled Castes Students.
 - (ii) Balwadis.
 - (iii) Sanskar Kendras.
 - (iv) Grants to hostels.
 - (v) Grants to cosmopolitan hostels.
 - (vi) Building grants to Scheduled Castes Hostels.
 - (II) Economic Uplift—
 - (i) Grant of subsidy for Cottage Industries and Professions.
 - (ii) Grant of subsidy for purchase of milch cattle.
 - (III) Health, Housing and other Schemes—
 - (i) Drinking Water Wells.
 - (ii) Medical aid.
 - (iii) Housing aid to Scheduled Castes.

(3) Welfare of other Backward Classes—

(Tribes outside the specified areas of Vidarbha, Navabuddhas and Nomadic Tribes).

(I) Education—

- (i) Grants of Scholarships, tuition fees and examination fees to other Backward Class students.
- (ii) Balwadis for Nomadic Tribes.
- (iii) Sanskar Kendras for Nomadic Tribes.
- (iv) Grants to hostels.
- (v) Grants to cosmopolitan hostels.
- (vi) Building Grants to hostels.
- (vii) Hostels.

(II) Other Schemes—

- (i) Grants of subsidy for Cottage Industries and Professions.
- (ii) Grant of subsidy for purchase and milch cattle.
- (iii) Appointment of Sevakas for the uplift of Nomadic Tribes.
- (iv) Construction of drinking wells in the localities predominantly, in habited by the other Backward Classes.

Centrally Sponsored Programme for the Welfare of Backward Classes—

(I) Welfare of Scheduled Tribes—

(a) Economic Uplift—

- (i) Tribal Development Blocks.

(II) Welfare of Scheduled Castes—

(a) Health, Housing and other Schemes—

- (i) Grants to Village Panchayats for purchase of wheel barrows and hand-carts for removal of night soil.

(4) Welfare of Vimukta Jatis—

(I) Education—

- (i) Exemption from payment of tuition fees and examination fees and grants of Scholarships to Vimukta Jatis students.
- (ii) Balwadis.
- (iii) Sanskar Kendras.
- (iv) Grant-in-aid to Hostels.
- (v) Building grants to Hostels.

(II) Other Schemes—

- (i) Grant of subsidy for Cottage Industries and Professions.
- (ii) Grant of subsidy of Vimukta Jatis for purchase of milch cat
- (iii) Housing to Vimuka Jatis.
- (iv) Appointment of Sevaks for the uplift of Vimukta Jatis.
- (v) Expenditure incurred by Panchayat Samiti direct.

FORMS

207

- (i) Expenditure incurred from grants given by Zilla Parishad from—
 (1) Its own resources ; or
 (2) Panchayat Samiti share of cess given as a grant.

(vi) Agency Schemes.

Expenditure on relief operations on account of National Calamities—

- (i) Free or concessional supply of food.
 (ii) Cash payment to indigent persons for purchase of necessaries.
 (iii) Cash dated to the disabled.
 (iv) Free or concessional supply of clothing and blankets.

15. ¹[Deleted].

16. ¹[Deleted].

17. *Community Development—*

(i) Scheme in the Five-Year Plan—

A. Community Development Projects—

- (a) District Establishment.
 (b) Animal Husbandry and Agricultural Extension.
 (c) Irrigation.
 (d) Reclamation.
 (e) Health and Rural Sanitation.
 (f) Education.
 (g) Social Education.
 (h) Communications.
 (i) Rural Arts, Crafts and Industries.
 (j) Housing.
 (k) Multipurpose Development Projects.

B. Local Development Works.—

(a) Water-Supply.

C. General.—

- (a) Training Schemes.
 (b) Other Schemes.

D. Agency Schemes.

18. *Miscellaneous Departments—*

- (i) Social Education.
 (ii) Rural Housing.
 (iii) Other Miscellaneous Schemes.
 (iv) Agency Schemes.

Expenditure on relief operations on account of National Calamities—

- (i) Repairs to houses damaged by the Calamity Relief Works.

¹ Deleted by G. N. of 22-4-84.

19. *Pension and Other Retirement Benefits—*

- (i) (a) Contribution to Pension Fund.
- (b) Contribution to Provident Fund.
- (c) Contribution to Government for pension and leave salaries of Government employees on deputation.
- (ii) (a) Payments of Pensions (includes pension paid to retired District Council employees in Vidarbha).
- (b) Schemes in the Five-Year Plan.
 - (1) Pensions to Primary Teachers.

20. *Miscellaneous—*

- (a) Contribution to Land Revenue Recoupment Fund.
- (b) Donations for charitable purposes.
- (c) Dharmashalas.
- (d) Reward for destruction of wild animals.
- (e) Public Reception Ceremonies and Entertainments.
- (f) Sammelans.
- (g) Village Panchayats—
 - (i) Village Panchayat Secretaries.
 - (ii) Other Village Officials.
 - (iii) Grants to Village Panchayats.
- (h) Miscellaneous—
 - (i) Agency Schemes.

Expenditure on relief operations on account of National Calamities—

- (i) Provision of transport for facilities for goods to be moved on relief account.

II. CAPITAL—

A—LOANS—

Payments—

SECTION I—*Loans bearing Interest—*

(A) Repayment of Loans to State Government—

- (a) Loans for Schemes other than the State Five-Year Plan.
 - (1) Loans in connection with Community Development Projects.
 - (2) Other Loans—
 - (i) ¹[Deleted].
 - (ii) ¹[Deleted].
 - (iii) Loans for Backward Class Welfare.
 - (iv) Loans for Educational purposes—
 - (a) Loan Scholarships to primary teachers during training period.
 - (b) Building Loans to private secondary schools.

¹ Deleted by G. N. of 22-4-84.

- (v) Loans for Rural Housing Schemes.
- (vi) ¹ (Deleted).
- (vii) Loans for relief at distress e.g., Fire, Flood, etc.
- (viii) Loans for Industrial Co-operatives.
- (ix) ¹ (Deleted).
- (x) Loans for Village Housing Project Scheme.
- (xi) ¹ (Deleted).
- (xii) Loans to Backward Classes under Housing Scheme.
- (xiii) Loans to Village Panchayats for Afforestation.
- (xiv) Loans for Poultry Schemes.
- (xv) Other Loans.

(b) Loans for Schemes in the State Five-Year Plan—

- (a) ¹ [Deleted].
- (b) ¹ [Deleted].
- (c) ¹ [Deleted].
- (d) Loans for Educational Schemes—
 - (i) Loan Scholarships to teachers under training.
 - (ii) Building Loans to Private Secondary Schools.
- (e) ¹ [Deleted].
- (f) Loans to persons belonging to any Backward Classes under Housing Schemes.
- (g) Loans to persons belonging to Backward Classes for improving their conditions.
- (h) Loans under Village Housing Project Schemes.
- (i) Loans to Village Panchayats for Afforestation.
- (j) Loans for Industrial Purposes.
- (k) ¹ (Deleted).
- (l) Loans for Rural Housing Scheme.
- (m) Loans for Relief of Distress e.g. Fire, Flood, Storm etc.
- (n) Loans for Poultry Schemes.
- (o) Other Loans.

(B) Repayment of Loans to Bodies other than the State Government.—

- (a) Advances from Banks.
- (b) Loans from other Bodies.
- (c) Other Loans.

(C) Loans granted by Zilla Parishad—

- (a) Loans to Zilla Parishad Servants.
- (b) Loans to Individuals—
 - (i) Loans in connection with community Development Project.
 - (ii) ¹ (Deleted).
 - (iii) ¹ (Deleted).
 - (iv) Loans for Backward Class Welfare.

¹ Deleted by G. N. of 22-4-84.

- (v) Loans for Educational Purposes.—
 - (a) Loans for Scholarships to teachers during training.
 - (b) Building Loans to Secondary Schools.
- (vi) Loans for Rural Housing Schemes.
- (vii) ¹[Deleted].
- (viii) Loans for Relief of Distress e.g. Fire, Flood, Storm, etc.
- (ix) ¹[Deleted].
- (x) ¹[Deleted].
- (xi) Loans for Village Housing Project Scheme.
- (xii) ¹[Deleted].
- (xiii) Loans to Backward Classes under Housing Scheme.
- (xiv) Loans to Village Panchayats for afforestation.
- (xv) Loans for poultry Schemes.
- (xvi) Other Loans.

(D) Agency Schemes.—

- (i) Loans under Rural Works Programme.
- (ii) Horticulture Development Schemes.
- (iii) Other Agency Schemes.

TOTAL SECTION I—LOANS BEARING INTEREST.

SECTION II—LOANS NOT BEARING INTEREST—

(A) Temporary advances sanctioned by Government—

(a) Temporary Advances—

- (i) Repayment of excess advances paid by Government during the previous year.

(B) Refund of Imprest Advances of Short term Loans for trading Schemes—

- (i) Agriculture Department.

TOTAL SECTION II—LOANS NOT BEARING INTEREST.

SECTION III-B—DEPOSITS—

Payments—

(i) Deposits of Sinking Funds.

(ii) Pension Fund—

(a) Pension Fund of Teachers.

(b) Pension Fund of Employees of Zilla Parishads.

(iii) Provident Fund—

(a) Provident Fund of Teachers.

(b) Provident Fund of Employees of Zilla Parishads.

(iv) Depreciation Funds—

(a)

(b)

(c)

¹ Deleted by G. N. of 22-4-84

FORMS

211

(v) Public Works Deposits—

- (a) Deposits from Contractors.
- (b) Deposits from Local Bodies.

(vi) Security Deposits—

- (a) Security Deposits from Cashiers.
- (b) Security Deposits from Contractors.

(vii) Unclaimed Deposits.

(viii) Advances Re-payable—

- (a) Advances to the Employees of the Zilla Parishads.
- (b) Advances to Teachers.
- (c) Other Advances.

(ix) Permanent Advances.

(x) Investments—

- (a) Made during the year.
- (b) Matured during the year.

(xi) Miscellaneous Deposits—

- (a) Land Revenue cess collected for Village Panchayats and paid to Village Panchayats.
- (b) Other deposits.

C. REMUNERATIVE ENTERPRISES.

D. MISCELLANEOUS.

Total—Capital—

Total Revenue and Capital.

Remittance Section.

I. Remittance account between Zilla Parishad and Panchayat Samiti (To be operated by Finance Department of the Zilla Parishad only).

II. Remittance account between Panchayat Samiti and Zilla Parishad (To be operated by Panchayat Samiti).

Closing balance—

Grand Total—

[Note (1).—The Panchayat Samiti shall incorporate in its Budget Estimates only these heads, prescribed in the form, as are operative in the Panchayat Samiti.

Note (2).—The Committed expenditure on staff retained on National Extension Services Pattern shall be debited to the newly opened sub-head "(i) Staff retained on National Extension Services Pattern" under the Major head "2-General Administration" and Plan (Establishment expenditure on staff in Stage-I and Stage-II Blocks) to the sub-head "District Establishment" under the major head "17-Community Development Projects".]

*Added by G. N. of 24-4-72.

212

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 21-A

[(See rules 66-A-(i)]

Statement of Account of receipts and Expenditure for the year

.....Zilla Parishad.

Major head of Account under Zilla Parishad/Major Head of Account under Government.

Head of Account Receipt/ Expenditure (Upto Minor Head of Account).	Budget Estimates for the year 19		
	Zilla Parishad	Government Transferred Schemes/Works.	
(1)	(2)	(3)	
Final Modified Grants for the year 19		Actual Expenditure/Receipt for the year 19	
Zilla Parishad	Government Transferred Schemes/Works.	Zilla Parishad	Government Transferred Schemes/Works.
(4)	(5)	(6)	(7)
Excess/Less		Reasons for Variations.	
Zilla Parishad	Government Transferred Schemes/Works		
(8)	(9)	(10)	

FORM 21-B

¹[See rule 66-A-(1)].

¹Deleted by G. N. of 6-1-33.

FORM 21-C

[See rule 66-A (2)]

..... Panchayat Samiti.

The statement showing the Block Grants received under section 155 (6) and under section 188 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and expenditure therefrom for the year

Receipt		Expenditure met from the Receipt under Section 155 (6) of the Act			Expenditure met from the receipt under section 188 of the Act				
Receipt under section 155 (6) of the Act	Total receipt	Major Head	Budget Estimate	Final Modified Grants	Actual Expenditure	Major Head	Budget Estimate	Final Modified Grants	Actual Expenditure
(i) Opening Balance									
(ii) Receipts during the year									
Total Receipt									
Expenditure									
Closing Balance									

FORM 21-D

[See rule 66-A (2)]

..... Panchayat Samiti

Statement showing the variation of expenditure of the Block from Grant received under (i) section 155 (6) and (ii) section 188 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.

Head of Account (1)	Final modified grants (2)	Actual Expenditure (3)	Excess/Less (4)	Reasons for variation (5)

FORMS

215

FORM 21-E

[See rule 66-A (8) and (9)]

Abstract of the Statement of Accounts of the Zilla Parishad
Panchayat Samiti for the year

Name of Zilla Parishad

Name of Panchayat Samiti

Receipt side		Expenditure side	
Major Head of Account	Amount	Major head of expenditure	Amount
(1)	(2)	(3)	(4)
Opening balance—			
(1) Revenue Section ..		(1) Revenue Section ..	
Total of Revenue Section		Total of Revenue Section	
(2) Capital Section ..		(2) Capital Section ..	
Total of Capital Section ..		Total of Capital Section ..	
(3) Remittances ..		(3) Remittances ..	
Total Revenue Capital and Remittances.		Total Revenue Capital and Remittances.	
		Closing Balance ..	
Grand Total including Opening balance.		Grand Total including Closing balance.	

Signature of Chief Executive Officer
of Zilla Parishad.

FORM 22

¹ [See Rule 64]

Name of Zilla Parishad. Panchayat Samiti. ABSTRACTS OF WORKS OR DEVELOPMENT SCHEMES FOR THE YEAR 19

(1)	(2)	(3)	(4)	Allotment for the year		(8)	(9)	(10)	(11)	
				19	-19					
Name of the work or scheme	Total Estimated expenditure sanctioned	Expenditure to the end of the preceding year	Balance brought forward from the preceding year	Original	Modified	Expenditure during the year	Total expenditure to the end of the year	Balance out of sanctioned amount	Signature	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

² Subs. by G. N. of 8-6-81.

FORMS

217

FORM 23

(See rule 67)

PROGRESS REGISTER OF WORKS/SCHEMES

Major head.
Minor head.
Sub-head.
Detailed head.

.....Zilla Parishad.
.....Department.
.....Panchayat Samiti.

Name of work or scheme.
Budget provision Original
Revised
Supplementary
Total

Total sanctioned estimated expenditure.

Expenditure during current year

Particulars of
sanction. Amount

Zilla Parishad Panchayat Samiti-A Panchayat Samiti-B Panchayat Samiti-C etc.	Expenditure till end of previous year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Total

FORM 23—contd.

Total from beginning till end of half year	October	November	December	Total for third quarter	Total up to third quarter	January	February	March	Total for fourth quarter
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total for second half year	Total for year	March final	March I Supplementary	March II Supplementary	Total for year	Progressive total till end of year			
(22)	(23)	(24)	(25)	(26)	(27)	(28)			

FORM 24

(See rule 67)

MONTHLY STATEMENT OF SCHEMewise EXPENDITURE
QUARTERLY

[(Department of Zilla Parishad).

Panchayat Samiti.

Month of Account

Major Head

Name of work or scheme	Minor Head, Sub- and Detailed Head	Total estimated expenditure sanctioned	Budget provision	Expenditure during year up to end of last month	Expenditure from beginning of scheme to end of previous month
(1)	(2)	(3)	(4)	(5)	(6)

FORMS

219

Form 24--contd.

Expenditure during month

Voucher No.	Pay	Dearness Allowance	Travelling Allowance	House Rent Allowance and other allowance	Contingencies	Grant-in-aid	Other Development expenditure	Total
a	b	c	d	e	f	g	h	i

(7)

FORMS

221

Progressive Total For the year (a)	From the beginning (b)	(8)	Major-head, minor-head in Government account	(9)	Particulars of orders of Government authority sanctioning the grant	(10)	Amount of Government grant	(11)	Remarks	(12)

* Subs. by G. N. of 24-4-72.

222

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM

(See

(Note.—The Zilla Parishad accepts no responsibility for any fraud or

Name of Non-Official : Shri

Audit No.

Head of service

Received for the month of—

My honorarium—

Permanent Travelling Allowance—

House Rent Allowance—

Income Tax—

Gross

Net amount payable (to be written in words) Rupees

Net

Received payment

The19 .

(For use in the F.D/P.S. Office)

Pay (Rs.) Rupees

Accountant.

Accounts Officer

B. D. O.

Cheque No.

dated the

19.

CERTIFICATE

“Certified that I have claimed P. T. A., after making appropriate deductions for the use of Zilla Parishad Vehicle for days as per Standing Orders of Government”.

(Signature)

FORMS

223

25

rule (9)

misappropriation in respect of money or cheques made over to messenger.)

Monthly Rate Rs. P.	Amount Rs. P.
------------------------	------------------

claim :

Amount
claimed

(Signature and Designation)

Stamp

Stamp must be defaced by the drawer.
(To be filled up and signed if the bill is made payable to Banker or Agent.)

Cheque made payable to the order of
Please pay to

(Signature)

Examined, approved and incorporated in the Accounts.

Accountant.

FORM 26

(See rule 69)

STATE
PARISHAD

PAY BILL OF THE PERMANENT ESTABLISHMENT OF THE Z.P./P.S.
TEMPORARY

Time-Scale of Pay— for the month of 19

For periodical increment certificate *see* separate
increment certificate attached.

(For use in F. D./B. D. Office)

Section of Establishment	Amount	Voucher No.	of	List	Rs.	P.	
	P.	for	19	of			
	Rs.	† Head Chargeable					
		(† To be entered by Drawing Officers and checked in Audit Office.)					
		Major Head					
		Minor Head					
		Sub-Head					
		Primary Unit					
		Detailed Heads					
							Total ..

Detail of pay of Absentees refunded

FORMS

225

	Rs.	P.
	Total	
<i>Deduct—</i>		
(1) Income-tax .. .. .	.. .. .	.. .. .
(2) Rent of buildings .. .. .	.. .. .	.. .. .
(3) Postal Insurance Premia .. .. .	.. .. .	.. .. .
(4) Family Pension Fund of Government Servent (Widows' Branch).	.. .. .	.. .. .
(5) Do. Life Assurance Branch .. .. .	.. .. .	.. .. .
(6) General Provident Fund .. .. .	.. .. .	.. .. .
(7) Objection Book Advances .. .. .	.. .. .	.. .. .
(8) House Building Advances .. .. .	.. .. .	.. .. .
(9) Advances for purchase of motor-cycles .. .. .	.. .. .	.. .. .
(10) Do. of other conveyance .. .. .	.. .. .	.. .. .
	Total deduction	
	Net amount paid	

Admitted Rs.

Objected Rs.

Auditor.

Superintendent.

Note.—STATE SECTOR to be printed on White Paper. PARISHAD SECTOR to be printed on Blue Paper.

226

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

(In no. Gen. 2e

Serial No. of post (1)	Section of establishment and name of incumbent (2)	Fixed contingencies (3)		Substantive pay (personal pay or special pay, if any, should also be shown in this column as a separate rate entry below substantive pay) (4)		Leave salary (5)		Officiating pay (6)		Compensatory allowance (7)		Total (8)	
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.

FORMS

227

For use in F.D. (9)	General Provident Fund (10)		Postal Premia and other fund deductions (specify fund) (11)		Net after deducting fund subtraction, etc. (12)		Income tax (13)		Miscellaneous recoveries (fines and advances, House rent, etc.) (14)		Net payable (15)		Remarks (16)	Acquittance (17)
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		
S. L. O.														

- N.B.—1. Held over amounts should be entered in the appropriate columns 3, 4, 5, 6 or 7 as the case may be, in red ink and ignored in totalling.
2. In the remarks column should be recorded all unusual permanent events such as death, retirement, permanent transfer, first appointment, which find no place in the increment certificate.
3. The total pay of an officer officiating in a certain scale should be drawn for the period only that he officiates in that section. Officer during transit should draw his pay in that scale according to which he draws pay for the period.
4. Each scale should be divided off by red line drawn right across the sheet and a total of columns 3, 4, 5, 6 and 7 for the scale should be put in column 8 in red ink.
5. The names of the men holding permanent post should be entered in order of seniority and below those will be shown the posts left vacant and those officiating in the permanent vacancies. The names of persons officiating in leave or deputation vacancies should be shown below the names of those for whom they are officiating.

Deduct—Undisbursed pay as detailed on Page 1— Total (column 8)
 General Provident Fund (column 10)—
 Postal premia and other Fund deductions (column 11)
 Income tax (column 13)

In adjustment of advances recoverable is detailed in statement (attached)
 (column 14).

Total deductions

Net amount required for payment (*in words*) Rupees

Rs.	Rs.	Rs.	Rs.

1. Received contents and certified that I have satisfied myself that all emoluments included in bills drawn { 1 month *
 { 2 months previous to this date with the
 { 3 months
 exception of those detailed below (of which the total has been refunded by deductions from this bill) have been disbursed to the proper persons and that their acquittances have been taken and held in the office with receipt stamp duly cancelled for every payment in excess of Rs. 20.

* One line to be used and the others scored out.

2. Certified that no person in superior service has been absent either on deputation or suspension with or without leave (except on casual leave), during the month of

Note.—When an absentee statement accompanies the bill, this certificate should be struck-out.

3. Certified that no leave has been granted until by reference to the applicant's Service Book, leave accounts and to the leave rules applicable to him. I had satisfied myself that it was admissible and that all grants of leave and departures on and returns from, and all periods of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my initials.

4. Certified that all appointments and permanent promotions and such of the officiating promotions as have to be entered in the Service Books have been entered in the Service Books of the persons concerned under my initials.

5. Certified that all Zilla Parishad servants whose names are omitted from but for whom pay has been drawn in the bill have actually been employed during the month and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy and that emoluments drawn are according to the relevant rules and orders.

6. Certified that all class IV servants for whom increments have been claimed in the bill have rendered the required period of approved service entitling them to the increased pay drawn in the bills.

7. Certified that no person for whom house rent allowance has been drawn in this bill has been in occupation of rent-free Z. P. quarters during the period for which the allowance has been drawn. Also certified that I have satisfied myself that the menials for whom house rent allowance has been claimed in this bill are entitled to it, either at the revised rates of pay or at the reduced rates of pay in accordance with the order of Government issued from time to time. Personal pay given on account of the revision or reduction of the scales of pay has been merged into increment as they accrued.

8. Certified that in the case of Zilla Parishad servants in sub-ordinate services for whom pay on promotion on or after 1st May 1935 has been

in the tract or place for which the allowance is sanctioned, nor are their headquarters at healthy places and that the rates do not exceed those mentioned

FORMS

229

in the tract or place for which the allowance is sanctioned, nor are their headquarters at healthy places and that the rates do not exceed those mentioned in Rules.

13. Certified that the permanent travelling allowance and fixed contingencies claimed in the bill will be paid to those officers who have actually performed the duties for which the allowance has been sanctioned and that it has not been claimed for any other person during his absence on leave other than casual leave or during joining time.

14. Certified that incumbents who have been granted increments have actually earned them.

15. Certified that in the case of all *Zilla Parishad* servants for whom compensatory (city) allowance or house rent allowance is drawn in this bill, the eligibility for the allowance has been verified with reference to Rules.

16. Certified that the requisites certificates laid down in Rules in support of the Compensatory Allowance and House Rent Allowance claims during leave and temporary transfer have been obtained from the incumbents and placed on record in my office.

8. Certified that in the case of *Zilla Parishad* servants in sub-ordinate services for whom pay on promotion on or after 1st May 1935 has been claimed in the old scales. It has been seen that it is correctly admissible according to the orders and rules in the matter.

9. Full presumptive pay of the posts in which the *Zilla Parishad* servants concerned have been shown above as officiating has been allowed after due consideration of the responsibility involved as required by Rules. In other cases, officiating pay has been fixed in proportion to the responsibility involved.

10. Certified that the leave salary drawn in this bill is the pay of the permanent post held substantively by the incumbent at the time of taking leave.

11. Certified that in cases where the compensatory allowance has been claimed during leave (or temporary transfer as the case may be) the likelihood of the officers returning to the same or similar posts was recorded in the original orders sanctioning the leave (or temporary transfer as the case may be).

12. Certified that the *Zilla Parishad* servants from whom bad climate allowance is claimed in this bill are neither natives of nor have their residence

Station

Date 19

Please pay to Shri. whose signature below is hereby attested.
(Designation)

Received payment through Shri whose
specimen signature is hereby attested.

Pay (Rs.) Rupees

Examined and entered.

Accountant.

Dated 19

C.A. and F.O./B.D.O.

(Signature and Designation of Drawing Officer.)

(Signature and Designation of Drawing Officer.)

FORM 26 (i)

STATEMENT OF RECOVERY OF HOUSE RENT AND SERVICE CHARGES FROM THE STAFF FOR THE MONTH OF

Serial No.	Name	Period	Rate of emolument	House rent deducted	Service charges deducted	Particulars of quarters		Remarks of Office	Initials of R. R. of the Section (B. & C. D.)	Remarks of R. R. Section (where correspondence is started)
						Location	No.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			Rs.	Rs.	Rs.					

FORMS

231

FORM 26 (ii)

STATEMENT SHOWING THE RECOVERY OF FESTIVAL ADVANCE

Name (1)	Amount of the advance (2)	Amount recovered in the bill (3)	Total amount recovered (4)	Balance to be recovered (5)	Remarks (6)
	Rs.	Rs.	Rs.	Rs.	

FORMS

233

FORM 26 (iv)

PERIODICAL INCREMENT CERTIFICATE

(1) Certified that the *Zilla Parishad* servants named below have been the incumbents of the appointments indicated for not less than years since the date in column (4) after deducting periods of suspension for misconduct and of absence on leave without allowances, and in the case of those holding the posts in officiating capacity, all other kinds of leave, and that they have earned the prescribed periodical increments from the date cited.

(2) Certified that the *Zilla Parishad* servants named below have earned periodical increments from the dates cited, for reasons stated in the explanatory memo. attached hereto :—

Names of incumbents	Whether substantive or officiating.	Present pay	Date from which the present pay is drawn	Amount of present increment	Date of present increment	Pay after present increment	Suspended for misconduct		Leave without allowances and in the case of those holding the posts in officiating capacity, all other kinds of leave	
							From (8)	To (9)	From (10)	To (11)
(1)	(2)	(3) Rs.	(4)	(5) Rs.	(6)	(7) Rs.				

Note 1.—When the increment claimed is the first to carry an officer over an efficiency bar columns (5), (6) and (7) should be filled up in red ink.
 Note 2.—The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which reason (2) applies.

Head of Office.

FORM 26 (v)

CERTIFICATE

Shri/Smt./Kum would have continued to officiate
as had he/she not proceeded on leave during the under-
mentioned period :—

Kind of leave	No. of days	From	To
---------------	-------------	------	----

FORM 26 (vi)

ABSENTEE STATEMENT OF THE ESTABLISHMENT OF FOR THE MONTH OF 19

Name of absentee	Actual rate of pay	Designation and rate of pay of vacant post	Nature of absentee			Rate of absentee allowance per month	
			Kind	Period	From A.M. or P.M. To A.M. or P.M.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(To be filled up by Office)	Name	Officiating Zilla Parishad Servants (if any)			Remarks	
		Substantive Post	Substantive Pay	Officiating Pay		
(9)	(10)	(11)	(12)	(13)	(14)	(15)

E. C. S. E. C. S.

- Note.**— 1. In column (4) should be stated "full (half or quarter) average pay", "whithout pay", "deputation", "officiating", "in transit", "transferred to", "suspended", etc., the date for each, been specified as far as possible in columns (6) and (7).
 In case of suspension it should be noted whether or not the period counts for pension.
 2. The statement should be divided off into sections corresponding to sections in the bill, only those arrangements off one section being shown together.
 3. When the leave salary noted in column (8) differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involve pay drawn outside the officers substantive section, references to the vouchers in which such sums were drawn should also be given.
 4. All changes in the scales of the permanent establishment due to retirements, transfers, deaths and consequent even appointments and increases and decreases of scale should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post in any month the fact should be so recorded.
 (The unnecessary portion of notes should be struck out when the form is attached to T. O. Form No. 5.)

Date 19 Signature and Designation of Drawing Officer.

FORM 26 (vii)

SCHEDULES PROVIDENT FUND DEDUCTIONS

(IMPORTANT INSTRUCTIONS)

*(Please fill in the name of the Provident Fund large)

1. This form should not be used for transactions of General Provident Fund for which Form No. Gen. 150e has been provided. The account numbers should be arranged in serial order.
2. In column (1) quote account numbers unfliningly. The guidelines Con. (for Contributory Provident Fund), should be invariably prefixed to Account numbers.
3. In the remarks columns, give reasons discontinuance of subscriptions such as "Proceeded on leave", "Transferred to..... Office", "District", "Quitted Service", "Died" or "Discontinued under Rule 10".
4. In the remarks column write description against every new name such as "New Subscriber", "came on transfer from.....Office", "District", "Resumed subscription".

Arrange the Account Nos. in serial order.

Office of the.....
(Here write the designation.....drawing Officer and Station)

Deduction made from the salary for.....payable on 1st.....
(See instruction 5).

If interest is paid on advance, mention it in the remarks column.

Account No.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal		Total realised	Remarks
				Amount	No. of instalments		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.		Rs.	

Figures in columns (3), (4), (5) and (7) should be rounded to whole rupees (except W. C. P. F.).

FORMS

237-

Account Nos. may be written thus.—

Con.

1200

Do not waste space. Uses smaller form if the names are few.

The total of schedules should be written both in figures and words.

--	--	--	--	--	--	--

Dated the.....

Legible Signature of Drawing Officer—

Designation—

For use the Office, Voucher.....date of encashment.....

1. Certified that the name; amounts of individual deduction and the total shown in column (7) have been checked by reference to the bill.
2. Certified that the cases of pay as shown in column (3) have been verified with the amounts actually drawn in the bill.

Dated initials of the Auditor—

Department Audit Section—

FORM 26 (viii)

OFFICE

SCHEDULE OF DEDUCTIONS ON ACCOUNT OF SUBSCRIPTION TO
POSTAL LIFE INSURANCE FOR THE MONTH OF 19

No. of Policy (1)	Name of Subscriber (2)	Period of pay-bill (3)	Amount recovered (4)		Remarks (5)
			Rs.	p.	

FORM 26 (ix)

AVERAGE PAY CERTIFICATE

Certified that the average pay of Shri/Smt./Kumari who has been granted leave for days (E. L.) L. W. P. days from to amounts to Rs. as calculated on the average pay he/she actually drew for the last 10 months prior to in which full month's duty pay was drawn.

Period	Rate	Months	Amount

FORM 26 (x)

Certified that the peons for whom the washing allowance of Rs. 2.50 was paid were actually on duty for the whole month and their dresses were clean.

FORM 26 (xi)

Certified that the peons for whom house rent allowance have been claimed in this bill—

- (1) are entitled to rent free accommodation.
- (2) have not in the past refused such accommodation.
- (3) and that such accommodation is not available for them.

FORMS

239

FORM 26 (xii)

Certified that the number of stencils renewed by peon on each working day is more than 15.

FORM 26 (xiii)

RECEIVED by Cash or Cheque Rs. ()
..... from the C. A. and F. O./B. D. Officers, in payment
of my bill No. dated,
on account of

FORM 26 (xiv)

SLIP TO ACCOMPANY CLAIM FOR MONEY OF DISBURSING

(To be returned in original by the F.D./B.D. Officer)

MAJOR HEAD
MINOR HEAD
SUB-HEAD

(To be filled in the F. D./B.D.O.)

To,

The C. A. and F.O./B.D. Officer

To

The

Please furnish the Voucher No. and
date of the bill sent herewith for
encashment.

Returned with Voucher No. and date
as noted below.

Signature

Signature

Drawing Officer

C. A. and F.O./B.D.
Officer.

Bill particulars, Gross Amount paid

Net amount

T. V. No.

Date

Signature

No Amount Treasury Account

Signature of Accountant.....

FORM 27
(See rule 78)

Gen. 27 A. C

TRAVELLING ALLOWANCE BILL
(Gazetted Government Servants)

District---		Name--- Designation--- Pay Rs. P. T. A. or Conveyance Allowance Rs.	
Headquarters---			
Particulars of journeys and halts			
Departures		Arrival	
Station (1)	Date (2)	Station (4)	Date (5)
	Hour (3)		Hour (6)
		Kind of journey, i.e., by rail or (mail or passenger), steamer, road* or trolley (7)	
		Class (8)	Amount (10) Rs. p.
		No. of fares (9)	
		Railway fare † Steamer	

FORMS

241

Head of Service chargeable—†		Month of—		List of		
		Voucher No.	of		19	
		Payments for				
Distance travelled by road or by trolley		Actual expenses Particulars	Amount	Purpose of journey or halt	Date of last visit	Remarks
For which mileage admissible	For which daily allowance is admissible					
At ordinary rates (11)	At other rates (12)	(15)	(16)	(17)	(18)	(19)
			Rs. P.			

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal. (The particular kind should be specified in the bill).

† In cases where the steamer Company has two rates of fare, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet".

* 170 to be entered by drawing Officer.

242

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Instructions for preparing Travelling Allowance Bills

1. Journeys of different kinds and journeys and halts should not be entered on the same line. (In the case of Officers in receipt of P. T. A. it may please be mentioned whether the journey is within or beyond jurisdiction).
2. Number of kilometres travelled should be entered in all cases of journeys by road or by boat and the actual expenses should be shown in detail in column 15.
3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not in travelling allowance bills.
4. Fractions of a kilometre in each item of a bill should be rounded off to the nearest figure, half and more than half a kilometre being taken as one kilometre and fractions less than half a mile being neglected (*vide* G. M., F. D. No. TRA. 1156/141566-XVII of 30th October 1956).

	Rs.	P.
Railway and steamer fare (col. 10)		
Road mileage miles by road at Paise per mile (col. 11 and 12).		
Days for which daily allowance is claimed (col. 14)		
Actual expenses (col. 16)		
Total		
<i>Deduct</i> —1. Amount of T. A. advance on transfer/tour		
2. $\frac{\text{Single}}{\text{Double}}$ P. T. A. for () days $\frac{448}{442}$ B. C. S. R.		
<i>Deduct</i> —Hire due to Government under B. C. S. R. 587 for () days at		
Net claimed		

Passed for Rupees ()

Date

PAY Rupees

Dated

A-1682—16.B

FORMS

243

5. Against each entry in column 13, there should be a corresponding entry in column 14.

6. When the first item of travelling allowance bill is a half, the date of commencement of this half should be stated in the remarks column.

7. A certificate of attendance given by the court or authority should be attached to the bill if travelling allowance is drawn under B. C. S. R. 536.

8. The concessions of B. S. C. R. 397 (b) are not applicable to officers in receipt of P. T. A. (*vide Note 2 to the above rule*).

Received payment.

Signature

Stamp

Stamp

of Officer who travelled.

Office

Cheque to be made payable to the order.

MEMO

..... (Name of Banker)

Passed (date)

	Rs.	P.
Allotment for 19		
Expenditure including this bill		
Balance		

District Officer.

Countersigned (date).

Controlling Officer.

Treasury Officer.

244

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

NOTES

[G. M., F. D., No. TRF-1054-105584-XVIII of 22-3-55]

The following points should be attended to, in submitting claims for the different descriptions of allowances :

1. Daily allowances :

Inadmissible without sanction of the competent authority when an officer resides for more than 10 days at a place [B. C. S. R. 449 (1)].

2. Sanction of competent authority required for carriage of horses and camp equipment (B. C. S. R. 462).

(Of the following certificates those which are necessary should be signed by the Officer.)

1. (a) Certified that my actual travelling expenses as defined in B. C. S. R. 9 (2) for the journey by rail and road on _____ by public conveyance exceeded four times the amount of my P. T. A. for those days [B. C. S. R. 442 (2)].

or/and

(b) Certified that my actual travelling expenses calculated at one-half the mileage rate prescribed under B. C. S. R. 414, for the journey by road performed on..... by my own _____ conveyance exceeded four times the amount of P. T. A. for those days [B. C. S. R. 442(3)].
a hired

(Signature of the Officer)

2. Certificate that _____ whole of camp equipage was maintained by me during the period for which _____ part I halted at Head-quarters and that the expenses so incurred were not less than the halting allowance drawn for those days [B. C. S. R. 467 (c)].

(Signature of the Officer)

3. Certified that distances travelled by road are correct so far as I have been able to ascertain from the District Officers vide G. R., F. D., No. 2392 of 9th June 1892.

(Signature of the Officer)

4. Certified that in respect of journeys for which road mileage has been claimed, I travelled _____ motor car by _____ motor cycle _____ [other conveyance (name of conveyance)] _____ owned

_____ hireds by me, and that vouchers for actual expenses have been furnished in respect of journeys borrowed

performed in _____ hired _____ conveyances (B. C. S. R. 414).
_____ borrowed

(Signature of the Officer)

FORMS

245

Certified that, in respect of the following journey (s) (for which only daily allowance owned
has been claimed as I travelled with another Government servant in a conveyance hired
by him), the particulars are as stated below (Note 2 to B. C. S. R. 414) : borrowed

Departure(s)			Arrival(s)		
Station	Date	Hour	Station	Date	Hour

(Signature of the Officer)

6. Certified that the claims representing payment of railway or steamer fares are for the fares of the class of accommodation actually used.

(Signature of the Officer)

7. By Controlling Officer.

As vouchers are not available I certify that to the best of my knowledge the claim in this bill is correct (B. C. S. R. 414).

(Signature of Controlling Officer)

TREASURY

Voucher No.

for Rs.

First

List of Payment for

Second

.....CIRCLE

.....DIVISION

(Classification to be entered by the Preferring Officer)

Major Head---

Minor Head---

Primary Unit---

Detailed Head---

(For use in the Accountant-Generals Office)

Admitted

Rs.

Objected to

Rs.

For reasons stated below :—

Retrenchment Slip No.

dated

FORM 28

(See rule 78)

(a) State
(b) Parishad

CERTIFICATE

1. Certified that the particulars of the journeys and the details of the claims contained in this bill are correct.

2. Certified that I have made deduction in the T. A. bill for having travelled in the Zilla Parishad jeeps and I have verified the entries made in the Log-Books and found them correct.

Signature and designation of the
Officer who travelled.

Details of Travelling Allowance refunded or advance adjusted

Section of establishment	Name	Period	Amount		Section of establishment	Name	Period	Amount	
			Rs.	P.				Rs.	P.

Head of Office.

PASSED for Rs. (in words)

Dated 19 .

Pay Rupees (in words and figures)

Controlling Officer.

Accounts Officer.

Accountant.

- (a) State Sector Forms to be printed on white papers.
(b) Parishad Sector Forms to be printed on blue papers.

FORMS

247

Travelling Allowance Bill of the Establishment for the month of 19

Name and Designation (1)	Head-quarters (2)	Actual pay C. A. or P.T.A. (3)	Particulars of journeys and halts				Kind of journey by rail (Mail or Passenger), steamer, road * or trolley (10)	Railway fare	
			Departures		Arrival			Class	Number of fares	Amount
			Station (4)	Date (5)	Hour (6)	Station (7)	Date (8)	Hour (9)	

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal (the particular kind should be specified).

† In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "Fare" should be held to mean "fare exclusive of diet".

Travelling Allowance Bill of the Establishment.....for the month of.....19

Mileage by road or trolley		Daily allowance			Actual expenses		Purpose of journey (22)	Total of each line (23)	Remarks (24)	
Number of kilometre (14)	Rate (15)	Amount (16)	Number of days (17)	Rate (18)	Amount (19)	Particulars (20)				Amount (21)
<p><i>Deduct</i>—Amount of advance of travelling allowance on transfer/tour</p> <p><i>Deduct</i>—Undisbursed travelling allowance refunded as detailed on page 1.</p>										
<p>Net sum required for payment.</p>										
									* Appropria- tion for 19	
									Expenditure including this bill	
									Balance	

* If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants the combined appropriation and expenditure should be shown in this column.

Rupees (in words)

Contents received.

Head of Office.

FORMS

249

(Classification to be filled in by
the Preferring Officer)

Major head—

Minor head—

Primary unit—

Detailed head—

Instructions for preparing Travelling Allowance Bills

1. Journeys of different kinds and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filed on the same line and its amount carried out separately in to the last money column.
2. Permanent travelling, conveyance and house allowance should be drawn along with the pay of the *Zilla Parishad* servant and not in travelling allowance bills.
3. Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.
4. When the first item of a travelling allowance bill is a halt, the date of commencement of the halt should be stated in the "Remarks" column.
5. If daily allowance is claimed in respect of a road journey the number of miles travelled should be entered in column 14 and the daily allowance in columns 17 to 19.
6. Journey performed beyond Indian territory should be indicated separately and the distance travelling should be stated in each case.
7. When avelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.

FORM 29

(See rule 79)

(a) State
(b) Parishad

BILL FOR CONTINGENT EXPENDITURE

..... Zilla Parishad/Panchayat Samiti

Register of Contingent Charges of Department.

19

Head of account.

Date	To whom paid	Number of sub-voucher	On what account	Total of each	Received payment
(1)	(2)	(3)	(4)	(5)	(6)

Date..... Drawing Officer.....

Pay Rs. (in words).....

Accountant.

Designation.
C. A. and F. O.

Paid by cheque No..... dated.....

Signature
(Cashier)

1. I certify that the expenditure charged in this bill was absolutely necessary and has actually been incurred.
2. I certify that I have personally checked the progressive total in the bill with that in the Contingent Register and found it to agree.
3. I certify that the materials/articles, etc., have been received in good condition and have been entered in the appropriate supplies registers on numerical amount.
4. I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified.
5. I certify that the purposes billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments.

Drawing Officer.

- (a) State Sector Forms to be furnished on white papers.
- (b) Parishad Sector Forms to be furnished on blue papers.

FORM 30

FORM 30
(See rule 80)

REGISTER OF CONTINGENT EXPENDITURE

Year 19 19 . 19

Zilla Parishad
Panchayat Samiti

Left hand page

Detailed Heads of Budget

Sub-Divisions of detailed heads as may be convenient. If the appropriation be not ordinarily allotted among the sub-divisions of a detailed head they should be linked by a brace and the amount placed below.

Each of the spaces represents a money column

To whom paid (Budget appropriation for each head)	Number of Sub-Voucher and contingent abstract	Detailed Heads of Budget																		

FORMS

251

Right hand page

Detailed Heads Unusual charges

Sub-Divisions of detailed heads	Description	Amount	Total of each contingent abstract	Total of each month's bill	Date of bill	Date of admission with initials	Remarks

FORMS

253

FORM 32

(See rule 90)

ZILLA PARISHAD REGISTER OF MOVEABLE PROPERTY

(1) Particulars and description of the property	(2) Authority for purchase and date of purchase	(3) Number or quantity	Value or Cost	Initials of Head Office	(6) No. and date of the bill in which charged for	(7) Where the property is used or other particulars, if necessary	(8) Date of disposal of property
(9) Manner of disposal	(10) No. disposed of	(11) No. and date of order	(12) Cost, realised, if sold	(13) Date of Credit into Bank	(14) Signature	(15) Balance after each transaction or at the end of each year	(16) Remarks

254

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 33

(See rules 91)

STOCK BOOK

Zilla Parishad

Panchayat Samiti

Description of Articles—

Date	Opening balance		Voucher No.	Number or quantity received		Total	Value
	Quantity	Value		Quantity	Value		
(1)	(2)	(3)	(4)	(5)	(6)	(8)	(8)

To whom issued or for which purpose	Number, or quantity issued or sold				Balance	Signature of issuing Officer	Signature of receiving Officer
	Date	Quantity	Value	Total			
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

FORMS

255

FORM 34

(See rule 92)

METER-READING BOOK FOR CONSUMPTION OF ELECTRICAL ENERGY
Charges per Unit

Meter No.

Rent of Meter per mensem
annum

Month for which reading is taken	(1)	Date of reading	(2)	Meter reading up-to-date	(3)	Actual No. of units consumed between the dates of the previous and current reading	(4)	Initials of Accountant	(5)	Voucher No. and date of payment	(6)	Remarks	(7)
Last reading brought forward—													
April
May
June
July
August
September
October
November
December
January
February
March

FORM 35

(see rule 93)

LIVE-STOCK REGISTER FOR THE YEAR 19 -19

Zilla Parishad
Panchayat Samiti

Serial No.	Authority for purchase	Date of purchase	Description of animal	Value	Voucher No. and date
(1)	(2)	(3)	(4)	(5)	(6)

Initials of officer	Reference to orders for disposal of unserviceable animals	Sale-proceeds of unserviceable animals	Date of receipt of realisation	Initials of officer	Condition of the animal at the end of the year	Remarks
(7)	(8)	(9)	(10)	(11)	(12)	(13)

FORM 36

(See rule 94)

PETROL STOCK ACCOUNT FOR THE YEAR 19 -19

Zilla Parishad
Panchayat Samiti

A-1682-17-A

Date of receipt	No. of requisition	No. of voucher of payment	Previous balance	Fresh receipt	Total	To whom issued (No. of lorry to be specified)	Quantity issued	Balance	Signature of receipt	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

FORM 37

(See rule 94)

LOG BOOK

.....Zilla Parishad/Panchayat Samiti

Registration No. of Vehicle.....

Date	Time of Departure from Garage	Time of return to Garage	Journey		Milimetre/Kilometre reading at the		
			From	To	Start	End of journey	Number of miles kilometre run
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Litres of Petrol and Oil used						
Quantity	Sub-Voucher No.	Date	Purpose of the journey	Name and Designation of the Officer performing the journey	Signature of the Officer using the Vehicles	Remarks
(9)	(10)	(11)	(12)	(13)	(14)	(15)

Total miles run in the month miles/Kilometres }
 Total petrol used gallons/litres } Number of miles/Kilometres run per gallon or litre.

FORMS

FORM 38

(See rules 94 and 95)

HISTORY SHEET OF VEHICLE

Part I

1. History Sheet of Vehicle No.
Registration No.
2. Specifications :—
 - (i) Make
 - (ii) Original/depreciated value
 - (iii) Chasis No.
 - (iv) Maker's type of vehicle
 - (v) Year of Manufacture
 - (vi) Type of body
 - (vii) Seating or carrying capacity
 - (viii) No. of cylinder
 - (ix) Bore and stroke
 - (x) Horse Power
 - (xi) Petrol Tank Capacity (Main Reserve)
 - (xii) Tyres { Front
Rear
 - (xiii) Engine No.
 - (xiv) Due date for renewal of Insurance

3. Transfer :—

Signature of the Officer
and name of
Department by
which Transferred

Date

Signature of the Officer
and name of
Department by
which received

Date

- (1)
- (2)
- (3)
- (4)

4. Record of Driver

Driver in charge

From

To

Signature of Officer

- (1)
- (2)
- (3)
- (4)

A-1682—17.(c)

Part II

RECORD SHOWING REPAIRS AND REPLACEMENTS OF PARTS OF VEHICLE FOR THE YEAR 19

Serial No.	Date	Name of article or part of vehicle attended to	Repaired or replaced	Amount spent on repair or replacement	Voucher No. through which amount was drawn	Initials of Controlling Officer	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

A-1632-17 (d)

* The maximum permissible limit of expenditure on Repairs and renewals per annum should be shown in red ink in this column at the beginning of each financial year and the expenditure incurred shown in black ink and the balance struck in red ink from time to time.

FORMS

261

Part III

INVENTORY OF EQUIPMENT RECEIVED OR PURCHASED

Serial No.	Name of article	Date of receipt	Entry in stock register Item No. and Page No.	Value inclusive of freight and other charges	Voucher No. through which amount was drawn	Signature of officer in possession of vehicle	No. and date of order to write off item	Signature of Controlling Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM 39

(See rule 97)

REGISTER OF IMMOVABLE PROPERTY

Zilla Parishad.

Panchayat Samiti.

Serial No.	Date of acquisition purchase or construction	No. and date of orders under which the property was acquired, purchased or constructed	Description and situation of property	Purpose for which utilised	Valuation of the beginning of the year
(1)	(2)	(3)	(4)	(5)	(6)

Date	Revaluation		Depreciation			Depreciated value at the end of the year	Initials of Head of Deptt.	Remark
	Additions	Reductions	Rate	Year	Amount		Block Dev. Officer	
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM 40

(See Rule 97)

Zilla Parishad.
Panchayat Samiti.
REGISTER OF ROADS IN CHARGE OF.....

Serial Nr.	Name of Road	From Village	To Village	Length	Breadth	Class of road	Date of completion	Average cost per mile when constructed	Mileage cost per repairs	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

FORM 41

(See Rule 97)

REGISTER OF LANDS

Serial No.	Date of transfer purchased or acquisition	For what purpose	From whom	Reference to agreement award etc.	Area of land	Survey No. etc.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Assessment	Boundaries sketch of the land	Building, if any acquired with the land	Disposal of the building	Amount paid	No. and date of Voucher	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Rs.

FORMS

265

FORM 42

(See rule 100)

PROJECT REGISTER OR 19 -19

.....Zilla Parishad.

Serial No.	Name of work particulars of project	Name of authority or who has suggested the work	Date of suggestion	Date of approval by Z.P.	Date of preparation of estimates	Estimated cost	Date of Administrative approval	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM 43

(See rule 125)

NOTES

1. The Nominal Muster Roll is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose, each morning before the labourers begin work.

2. In case of large works, where the work-people are not liable to be often removed from one class of work to another, the names of work-people should, if possible, be arranged according to sub-heads of Estimates. When this is done, the allocation sheet is unnecessary.

3. The presence of labourers may be marked on the Muster Roll by letters indicating the Sub-heads on which they are employed.

4. In case of labour employed on several works at one station or on single work, where the workmen are liable to be frequently shifted from one sub-head to another, the allocation sheet should be used for the purpose of abstracting charges on each sub-head of a work. It should be attached to the Muster Roll when submitting the latter to the Divisional Office.

5. Senior Extension Officers/Junior Extension Officers (Works), Deputy Engineers, Executive Engineer should be most careful to see that the work is obtained commensurate with the labour charged for and should personally muster the men at irregular and unexpected times, noting such check musters at foot of date concerned.

6. The Muster Roll should be completed as regards totals, etc., immediately after the close of the period for which it is kept and the labourers paid as soon as possible.

7. Owing to the introduction of the cash payment system of maintaining works Abstract, too much stress cannot be laid on the necessary for making prompt payment. Pre-audit of Muster Roll is not necessary.

8. Payment on Muster Rolls should be made on witnessed by the Officer of the highest standing available and he should certify to the payments individually or by groups by a distinctive mark, his initials of signature. The amount paid on each date should be noted in words as well as in figures at bottom of the Muster Roll.

DIVISION—

SUB-DIVISION—

DEPARTMENTAL HEAD—

SERVICE HEAD—

CASH-BOOK
VOUCHER No.

Nominal Muster Roll

No
of Daily Labour
employed on

Sub-section

Issued to the Deputy
Engineer.

on

Accountant.

Issued to the Mistry/
Karkun i/c

Sub-section on

Clerk, Deputy Engineer.

Completed M.R. received
in the Office on.....

Clerk, Deputy Engineer

Outer

Description	No.	Name (grouped according to classes)	Father's name	Residence	Dates															
1. Compared with Daily Labour Reports and found correct.			Daily Total ..																	
Checked arithmetically and found correct.			Dated initial of person marking the attendance.																	
Date..... Clerk.			Dated. initial of the inspecting officer.																	

Dated signatures of the

Person maintaining the muster roll.

Officer.

FORMS

269

MUSTER ROLL

Inner

Dates	Total No. of days	Rate per-day	Amount *	Dated acknowledgement of the payee	Dated initials and remarks of the paying officer made at the time of the payment
	Total C. O.				
	Payees identified and payments on this page witnessed by me.				
	Signature.....				
	Designation.....				

*Note.—Any recoveries on account of fines etc. should be noted in red ink below the total amount worked out in this column and the net amount to be paid struck off.

FORMS

271

MUSTER ROLL

Dates	Total No. of days	Rate per day	Amount *	Dated acknowledgement of the payee	Dates initials and remarks of the paying officer made at the time of payment
	Total C. O.				
	Payees identified and payments on this page witnessed by me.				
	Signature.....				
	Designation.....				

*Note.—Any recoveries account of fines etc, should be noted in red ink below the total amount worked out in this column and the net amount to be paid struck off.

274 MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Passed for Rs. () Rupees.....

(Signature)
(Rank)

Dated the 19 .

Rs.	p.

Grand Total of this muster roll

Deduct—Payment not made, as per details transferred to Register of Arrears—Part II.

Balance paid (in words) Rupees.....

(Signature)
(Rank)

Dated the 19 .

PART II—DETAILS OF ARREARS OF WAGES DUE TO WORK PEOPLE*
(To be transferred to the Register of Arrears of Wages)

Description (1)	No. (2)	Name (3)	Father's Name (4)	Residence (5)	Rates (6)		No. of days (7)	Amount (8)		Entered in the Register of Arrears of Wages on page (9)
					Rs.	P.		Rs.	P.	
Total arrears ..										

Dated the 19 .

(Signature)
(Rank).

*If the arrears pertain to one work only the details may be copied from Part I directly into the Register of Arrears of Wages. If not Part II should be completed first with the names grouped according to the works to which the arrears pertain.

FORMS

275

FORM 44

(See rule 127)

.....Zilla Parishad.

DAILY REPORT FOR THE

DAY OF.....19

Labour with rate work on which employed									Approximate quality of work done

Signature of Subordinate

To Deputy Engineer.

FORM 45

(See rule 128)

REGISTER OF ARREARS WAGES

Name of Work :

Voucher to which the arrears pertains		Period of Muster Roll	Description	No.	Name	Father's name
C. V. No.	Month					
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Residence	No. of days	Daily rate	Amount	Voucher under which the arrears are paid		Dated initial of the B.D.O.
				C. V. No.	Month	
(8)	(9)	(10)	(11)	(12)	(13)	(14)

A-1682-18-C.

FORM

(See rule

REGISTER OF NOMINAL MUSTER ROLL FORMS ISSUED TO THE

Serial No. (1)	Indent No. with date (2)	Date of issue (3)	To whom issued (4)	Date of receipt from Head-quarters (5)	Used for		Remarks (8)
					C. V. No. (6)	Month (7)	

FORMS

277

46

129)

OFFICERS IN THE ZILLA PARISHAD

Serial No.	Indent No. with date	Date of issue	To whom issued	Date of receipt from Head-quarters	Used for		Remarks
					C. V. No.	Month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FORM 47

(See rule 131)

RATE LIST

Name of Work :

Name of Piece Worker :

Item No.	Description of Item	Quantity	Rates				Unit	Amount		Remarks
			Estimated or as per Schedule		Now proposed			Rs.	P.	
(1)	(2)	(3)	(4)		(5)		(6)			(7)		(8)
			Rs.	P.	Rs.	P.		Rs.	P.	
							Total			

I agree to accept the rates shown in col. 5 above.

Dated Signature or Left hand }
thumb-impression of piece }
worker.

FORMS

279

No.

Dated

19

Forwarded in duplicate to the Parishad Executive Engineer,
Zilla Parishad, for favour of sanction and return of one copy.

2. The proposed rate will enable the work to be completed within the rate in the sanctioned estimate for the item concerned.

Senior Extension Officer (Works)/Deputy Engineer,
.....

No.	
Dated	19
Returned Sanctioned	
Parishad Executive Engineer, .....Zilla Parishad.	
	Work done as per above rate list paid finally as per C. V. No. of 19.
	Measurements recorded in M. B. No. Page No.

Senior Extension Officer (Works)/
Deputy Engineer.

FORM

(See

REGISTER OF CONTRACTS ENTERED INTO BY THE

No. of contract		Name of Contractor	Name of work	Amount of Contract	
No.	Date			Rs.	P.
(1)	(2)	(3)	(4)	(5)	
				Rs.	P.

FORMS

281

48
rule 147)

ZILLA PARISHAD FROM TO 19.

No. and date of sanctioning authority for contract (6)	Date of commencement of work (7)	Stipulated date of completion (8)	Extension granted (9)	Date of actual completion (10)	Total payments as per final Bill		Remarks (13)
					No. and date of Bill (11)	Amount (12)	
						Rs. P.	

FORM 49

(See rule 157)

CONTRACTOR'S LEDGER

Name of Contractor :

Particulars of Bill or Voucher		Net transactions detailed by suspense heads			Name of work or account (in red ink) and particulars of transaction	Gross transactions		Total value of work or supplies	Remarks
Date	No.	"Advanced Payments" + = Debits - = Credits	"Secured Advances" + = Debits - = Credits	"Other transactions" + = Debits - = Credits		Debits	Credits		
(1)	(2)	(4)D†	(5)E†	(6)G†	(7)†	(8)H†	(9)F†	(10)A†	(11)

FORM

(See rule

ACCOUNT OF EXPENDITURE

Major

Name of work—

Authority for Administrative approval—

Authority for sanctioning the estimate—

Month (1)	C. V. No. or T. E. B. Item No. (2)	Brief particulars of transactions (3)

FORMS

285

50

157)

AND LIABILITY

Works

Measurement Book No. and page (4)	Quantity (5)	Amount (6)		Quantity (7)	Amount (8)	
		Rs.	P.		Rs.	P.

FORMS

287

50—*contd.*

Full classification of the work—

Authority for allotment of funds—

Quantity (15)	Amount (16)		Quantity (17)	Amount (18)		Quantity (19)	Amount (20)	
	Rs.	P.		Rs.	P.		Rs.	P.

FORMS

289

50—contd.

Contingencies (27)		Works establishment charges (28)		Gross amount (29)		Suspense Account			
						Materials (30)		Secured Advances (31)	
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.

Name of contractors with numbers of contracts—

Date of commencement—

Date of completion—

Suspense Account—contd.						Total cost for the month		Total expenditure to end of the month	
Advance payments		Other transactions		Labour					
(32)		(33)		(34)		(35)		(36)	
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.

FORMS

291

50--concl.

Liabilities						Dated initials of the Deputy Engineer
Incurred		Liquidated		Balance		
(37)		(38)		(39)		
Rs.	P.	Rs.	P.	Rs.	P.	(40)

FORM 51

(See rule 160)

MATERIAL AT THE SITE ACCOUNT

Zilla Parishad

Panchayat Samiti

Name of work :

Detailed Statement of Materials issued to and consumed on works

Description of materials	Unit	Quantities issued to work during the month				Dated initials of Divisional Accountant in token of check
		Principal items	Petty items	Total	Dated initials of the BDO/ Dy. Engr./ P. E. E.	
Estimated requirements	Quantity value					
Balance brought forward from previous statement to end of March ..						
Total issues for the month						
Total to end of the month						
Quantities consumed on work during the month						
Total consumed for the month						
Balance to end of the month						

FORMS

293

FORM 52

(See, rule 163)

FORM OF MEASUREMENT BOOK

DIVISION—

Name of work—

Agency by which work is executed—

Date of Measurement (1)	Particular of works (2)	Details				Contents of area (7)	Last measurement		Total up-to-date (10)
		No. (3)	L. (4)	B. (5)	D. (6)		Page (8)	Quantity (9)	
						(7)			(10)

FORM 53

(See rule 165)

REGISTER OF MEASUREMENT BOOKS

Zilla Parishad,
Panchayat Samiti,

Part I--For Ordinary Measurement Books

Serial No. of book	Name of person to whom issued	Date of issue	Date of return	Year from the last day of which period of preservation is to be completed	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

FORMS

295

Names of Works (with Sub-head) and allocation :

FORM 54

(See rule 173)

Zilla Parishad,
Panchayat Samiti,

Requisition No.

Dated 19

Name of Supplier---

Description (1)	Quantity		Rate (4) Rs. P.	Per (5)	Amount (6) Rs. P.
	Demanded (2)	Received (3)			

Signature on Demand Signature Rank	APPROVED Signature Rank
--	-------------------------------

Measurements recorded in M. Book No.

Page Paid vide C. V. No. for

Entries in these columns to be in ink.

FORM 55

(See rule 174)

ZILLA PARISHAD—

PANCHAYAT SAMITI—

(For Contractors and Suppliers—To be used when a single payment is made for a job or contract, i. e., only on its completion. A single form may be used generally for making first and final payments of several works or supplies if they pertain to the same time. A single form may also be used for making first and final payment to several piece-workers or suppliers if they relate to the same work and billed for at the same time. In this case column 2 should be sub-divided into two parts, the first part for "Names of piece-workers" etc., and the second for "Items of work etc.") and the space in Remarks column used for obtaining acceptance of the bill and acknowledgements of amounts paid to different piece-workers or suppliers.

FIRST AND FINAL BILL

CASH-BOOK VOUCHER NO.

For 19

1. In the case of payments to suppliers *red* ink entry should be made across the page above the entries relating thereto in one of the following forms applicable to the case, (i) Stock, (ii) Purchase for Stock, (iii) Purchases for Direct Issue to Work, (iv) Purchases for the work.....
.....issued to Contractor.....
on.....

Name of Contractor/
Piece-worker/
Supplier—

2. In the case of works the accounts of which are kept by sub-heads the amount relating to all items of work falling under the same "sub-head" should be totalled in *red* ink.

*Agreement/Rate List/
Requisition.

No. of

3. Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

Name of works—

4. The person actually making the payment should initial (and date) the column provided for the purpose against each payment.

Transactions of Road side materials entered in the statements of receipts, issues and balances of Road metal.

Clerk.

Accountant.

* Strike outwords which are not applicable.

FORMS

FORM 55
FIRST AND FINAL BILL

Quantity (1)	Items of work or supplies (grouped under sub-heads or sub-works of estimates) (2)	Rate (3) Rs. P.	Unit (4)	Amount (5) Rs. P.	Remarks (6)

measurements recorded by on in .

M. Book No. Page checked by* {

Dated 19 {

Officer preparing the bill

Pay by cash/cheque Rs. () Rupees.

Dated {

Officer authorizing payment

Received Rs. ()
in final settlement of the work.

Payee's Signature Stamped

Dated

Witness

Paid by me vide Cheque No. dated
by cash

Dated Initials of the person making the payment.

This signature is necessary only when the Officer preparing the bill is not the Officer authorizing payment.

298

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 56

(See rule 174)

ZILLA PARISHAD—

PANCHAYAT SAMITI—

1. Whenever there is an entry in column 9 on the basis of actual measurements, the whole of the amount previously paid without detailed measurements, should be adjusted by a minus entry in column 2, equivalent to the amount shown in column 1 so that the "Total up-to-date" in column 3 may become "nil".

Running Account Bill A
19

CASH-BOOK VOUCHER No.

2. When there are two or more entries in column 9 relating to each sub-head or estimate, they should, in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column 10 for posting the works abstracts.

Name of work—

Memorandum of Payments

3. The figure against (k) should be tested to see that it agrees with the total items 6 and 7.

Name of Contractor—

4. If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, the entry 7 (c) being altered suitably and the alteration attested by dated initials.

Serial No. of this Bill—

5. Payee's acknowledgement should be for the gross amount paid as per item 7, i.e. (a+b+c).

No. and date of his previous bill for this work.

6. Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

Reference to agreement No.

	Total	
(D)		Total value of work done to date (A)
(B)		
		<i>Deduct</i> value of work shown on previous bill
		Net value of work since previous bill (F)
		Figures (F) in words Rupees

Figure (D) in word Rupees

II—Certificates and Signatures

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by Shri of M. B. No. and are recorded at page
2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items and the value of such work is in no case less than the advance payments as per column 3 of Account I made or proposed to be made for the convenience of the Contractor in anticipation of and subject to the results of detailed measurement which will be made as soon as possible.

Dated Signature of Contractor.

Dated Signature of the Officer preparing the bill.

Note.—Certificate No. 2 must be signed by an officer of or above the rank of Deputy Engineer.

FORMS

301

III—Memorandum of Payment

Figures for Works Abstract		Rs.	P.		
1.	Total value of work actually measured, as per Account-I, column 8, Entry A		
2.	Total "up-to-date" Advance payments for work not yet measured as per Account-J, column 3, Entry B.		
3.	Total (Item 1+2)		
4.	Deduct amount with held—		
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 50px; height: 40px;">Rs.</td> <td style="width: 50px; height: 40px;">P.</td> </tr> </table>		Rs.	P.
Rs.	P.				
		4			
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 50px; height: 40px;">Rs.</td> <td style="width: 50px; height: 40px;">P.</td> </tr> </table>		Rs.	P.
Rs.	P.				
		7			
<p>(a) From previous bill as per last Running Account Bill ..</p> <p>(b) From this Bill</p>					
<p>5. Balance, i. e. up-to-date payments (Item 3—4)</p> <p>6. Total amount of payments already made as per entry (k) of last running Account Bill No. of forwarded with accounts for</p> <p>7. Payments now to be made as detailed below :—</p>					
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 50px; height: 40px;">Rs.</td> <td style="width: 50px; height: 40px;">P.</td> </tr> </table>		Rs.	P.
Rs.	P.				
		7			
<p>(a) { By recovery of amounts creditable to this work :— } (a)</p> <p>Value of materials supplies in</p>					
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 50px; height: 40px;">Rs.</td> <td style="width: 50px; height: 40px;">P.</td> </tr> </table>		Rs.	P.
Rs.	P.				
		7			
		<p>Total 4 (d) 7(a) G</p>			
		<p>(b) { By recovery of amounts creditable to other works or heads of accounts :— } (b)</p> <p>(c) Value of stock supplied in for Rs. by Cheque</p>			
		<p>Total 7(b)+(c) H</p>			

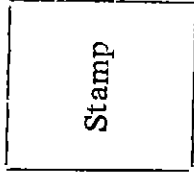
Pay Rs. • ()
by Cheque

(Dated initials of Disbursing Officer).

* Here specify the amount payable, vide item 7 (c).

Received Rs.

as per above Memorandum on account of this work.



Dated

Witness

(Full Signature of Contractor.)

Paid by me vide Cheque No.

, dated

(Dated initials of persons actually making the payment.)

IV—Remarks

(This space is reserved for any remarks which the Disbursing Officer or the Executive Engineer, Parishad may wish to record in respect of the execution of the work, check of measurements or the state of Contractors' account).

FORMS

303

FORM 57

(See rule 174)

Notes

1. Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1 so that the "Total up-to-date" in column 3 may become "nil."

2. When there are two or more entries in column 9 relating to each sub-head of estimate they should in the case of works the accounts of which are kept by sub-heads be totalled and the total recorded in column 10 for posting the works abstract.

Accounts of secured advances

3. Entries in column 3 shows the difference between columns 1 and 2 plus quantities if any, brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign.

4. Entries in column 8 shows the money values of the total quantities outstanding as per column 3.

Memorandum of Payments

5. The figure against (K) should be tested to see that it agrees with the total of items 7 and 8.

6. If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, the pay order being altered suitably and the alteration attested by dated initials.

7. The payee's acknowledgement should be for the gross amount paid as per item 8 (i.e. a+b+c).

8. Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

Transactions of Road-side materials entered in the statement of receipts, issues and balances of road metal.

Clerk.

Accountant.

Outer

Zilla Parishad—
Panchayat Samiti—

Running Account Bill
—B

CASH-BOOK VOUCHER No.
FOR 19

Name of Contractor or
Supplier—

Name of Work—
Purpose of Supply—

Agreement No.
of 19— 19.

Contractor's Ledger
Folio No.

Serial No. of this Bill—

No. and date of last bill.
for this work—

Accepted by the

Date of written order to
commence work—

Date of completion as
stipulated in the con-
tract—

Extension granted up to

vide

No.

Dated 19 .

Date of actual completion
of work

Part I—Account of work executed

Advance payments for work done not yet measured		Quantity executed up-to-date as per measurement book	Items of work (Grouped under Sub-heads or sub-work of estimate)	Rate	Unit	Payment on the basis of actual measurements		Remarks (with reasons for delay in adjusting payments shown in column 1)
Total as per previous bill	Since previous bill					Up-to-date	Since previous bill	
1	2	4	5	6	7	8	9	10
Total ..		Figure (D) in words Rupees ..		Total value of work done to-date A ..				
(B)		Figure (F) in words Rupees		Deduct—Value of work shown on previous bill.				
				Net value of work since previous bill (F)				

FORMS

305

Part II—Account of "Secured" Advances Allowed on the security of material brought to site

Quantity outstanding from previous bill	Deduct quantity utilised in work measured since previous bill	Quantity outstanding including quantity brought to site since previous bill	Full Rate assessed by the Divisional Officer	Description of materials	Unit	Reduced rate at which advance is made	Up-to-date amount of advances	Authority vide Divisional Officer's written order	Reasons for non-clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	No. 9 Date 10	11

III—Certificates and Signature	Figure (E) in words Rupees.
1. Entires in columns 4 to 9 of Account-I are based on measurements recorded by Shri in M. Book No. Pages on in M. Book No. % by check	Total amount outstanding (C) as per his bill Deduct—Amount outstanding as per entry (Q) of previous bill. Net amount since previous bill (E)

*2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 4 of Account-I, some work has been actually done in connection with several items and the value of such work (after deducting therefrom the proportionate amount of secured advance if any, ultimately recoverable on account of the quantities of materials used therein) is in no case less than the advance payments as per column 3 of Account-I, made or proposed to be made for the convenience of the contractor, in anticipation of, and subject to the results of detailed measurements, which will be as soon as possible.

*3. Certified-(i) that the Plus quantities of materials shown in column 3 of Account-II above have been actually brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (ii) that these materials are of an imperishable nature and are required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon and, (iii) that a formal agreement signed and executed by the contractor is recorded in the Zilla Parishad Office.

Dated Signature of Officer preparing the bill { (Signature)
(Rank)

Dated Signature of the Contractor.

Certificate No. 2 and 3 must be signed by an officer of or above the rank of Deputy Engineer.

V—Memorandum of Payments

		Rs.	P.																																																								
1. Total value of work actually measured, as per Account-I, column 8, Entry (A).																																																											
2. Total "Up-to-date" Advance payments for work not yet measured, as per Account-I, column 3, Entry (B).																																																											
3. Total "Up-to-date" Secured advances on security of materials, as per Account-II, column 8, Entry (C).																																																											
4. Total items 1+2+3 :																																																											
5. Deduct amounts withheld :—																																																											
			5																																																								
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2">Figures for Works Abstract</th> <th>Rs.</th> <th>P.</th> </tr> </thead> <tbody> <tr> <td>Rs.</td> <td>P.</td> <td></td> <td></td> </tr> <tr> <td colspan="2">(a) From previous bill as per last Running Account Bill.</td> <td></td> <td></td> </tr> <tr> <td colspan="2">(b) From this Bill.</td> <td></td> <td></td> </tr> <tr> <td colspan="2">6. Balance, i. e., "Up-to-date" payments (Items 4-5 (K).</td> <td></td> <td></td> </tr> <tr> <td colspan="2">7. Total amount of payments already made as per entry (K) of last running Account Bill No. of forwarded with accounts for</td> <td></td> <td></td> </tr> <tr> <td colspan="2">8. Payments now to be made, as detailed below :—</td> <td></td> <td></td> </tr> <tr> <td colspan="2">(a) { By recovery of Amounts } (a)</td> <td></td> <td></td> </tr> <tr> <td colspan="2">Rs. P. creditable to this work :</td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total 5 (b)+(a) .. (G)</td> <td></td> <td>8</td> </tr> <tr> <td colspan="2">(b) { By recovery of amounts } (b)</td> <td></td> <td></td> </tr> <tr> <td colspan="2">creditable to other works or heads of account :</td> <td></td> <td></td> </tr> <tr> <td colspan="2">(c) By Cheque</td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total 8 (b)+(c) (H)</td> <td></td> <td></td> </tr> </tbody> </table>		Figures for Works Abstract		Rs.	P.	Rs.	P.			(a) From previous bill as per last Running Account Bill.				(b) From this Bill.				6. Balance, i. e., "Up-to-date" payments (Items 4-5 (K).				7. Total amount of payments already made as per entry (K) of last running Account Bill No. of forwarded with accounts for				8. Payments now to be made, as detailed below :—				(a) { By recovery of Amounts } (a)				Rs. P. creditable to this work :				Total 5 (b)+(a) .. (G)			8	(b) { By recovery of amounts } (b)				creditable to other works or heads of account :				(c) By Cheque				Total 8 (b)+(c) (H)					
Figures for Works Abstract		Rs.	P.																																																								
Rs.	P.																																																										
(a) From previous bill as per last Running Account Bill.																																																											
(b) From this Bill.																																																											
6. Balance, i. e., "Up-to-date" payments (Items 4-5 (K).																																																											
7. Total amount of payments already made as per entry (K) of last running Account Bill No. of forwarded with accounts for																																																											
8. Payments now to be made, as detailed below :—																																																											
(a) { By recovery of Amounts } (a)																																																											
Rs. P. creditable to this work :																																																											
Total 5 (b)+(a) .. (G)			8																																																								
(b) { By recovery of amounts } (b)																																																											
creditable to other works or heads of account :																																																											
(c) By Cheque																																																											
Total 8 (b)+(c) (H)																																																											

FORMS

307

*Pay Rs. by cheque.

(Dated Initials of the Disbursing Officer)

*[Here specify the net amount payable Item 8(c).]

Received Rs. as per above.

Memorandum on account of this work.

Dated

Witness



(Full Signature of the Contractor).

Paid by me *vide* Cheque No. dated 19

Cashier,

(Dated Initials of Person actually making payments)

V—Remarks

(This space is reserved for any remarks which the Disbursing Officer or the Executive Engineer Parishad may wish to record in respect of the execution of the work, check of measurements or the state of Contractor's accounts).

Checked.

Clerk.

Accountant.

FORM 58

(See rule 174)

Notes

Zilla Parishad—

(For Contractors and suppliers.—This form provides only for payments for work or supplies actually measured.)

Panchayat Samiti—

1. The full name of the work as given in the estimate should be entered against the line "Name of work" except in the case of bills for "Stock" materials.

2. The purpose of supply applicable to the case should be filled in and the rest scored out.

Running Account Bill C

19

3. If the outlay on the work is recorded by sub-heads, the total for each sub-head should be shown in the column 5 and against this total, there should be an entry in column 6 also. In no other case should any entries be made in column 6.

CASH BOOK VOUCHER No.

Memorandum of Payments

Name of Contractor or Supplier—

4. The figures against (k) should be tested to see that it agrees with the total of items 4 and 5.

Name of Work—

5. If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, the pay order being altered suitably and the alteration attested by dated initials.

Purpose of Supply.

6. The payee's acknowledgement should be for the gross amount paid as per item 5 (i.e., $a+b+c$).

Serial No. of this Bill—

7. Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

No. and date of last Bill for this work—

8. The column "Figures for Works Abstract" is not required in the case of bills of suppliers.

Reference to Agreement of—

Unit (1)	Quantity executed (or supplied) up-to-date as per Measurement Book (2)	Items of work supplies (grouped under sub-heads or sub-works of Estimates) (3)	Rate (4)		Amount				Remarks* (7)
					Up-to-date (5)		Since previous bill (total for each sub-head) (6)		
			Rs.	P.	Rs.	P.	Rs.	P.	
		Brought over ..							
Total value of work done or supplies made to date (A) ..									
Deduct—Value of work of supplies shown on previous bill...									
Net value of work or supplies since previous bill (F) ..									
Figure (F) (in words)									

II—Certificates and Signatures

The measurements were made by _____ on _____ and are recorded at page _____ of Measurement Book No. _____. No advance payment has been made previously without detailed measurements.

Dated _____ 19 _____ Dated Signature of Officer preparing the bill

(Signature)*

(Rank)

Dated signature of the Contractor.

*The second signature is only necessary when the officer who prepares the bill is not the officer who makes the payment.

FORMS

311

III—Memorandum of Payments

1. Total value of work done as per Account-I, Column 5, entry (A).		Rs.	P.
2. Deduct amount withheld :			
Figures for Works Abstract		Rs.	P.
	(a) From previous Bill as per last Running Account Bill.		
			2
Rs.	P.	(b) From this Bill.	
3. Balance, i. e., "Up-to date" payments (item 1—2)		(K) ..	
4. Total amount of payments already made as per entry (K) of last Running Account Bill No..... forwarded with accounts for ..			
5. Payments now to be made as detailed below:—		Rs.	P.
(a)	{ By recovery of amounts creditable to this work. Value of stock supplied as detailed in the ledger in. }		(a)
Total 2 (b)+5 (a) G			5
(b)	{ By recovery of amounts creditable to other works or heads of account. }		
(c)	By Cheque.		
Total 5 (b)+5 (c) H			

312

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Pay Rs.*

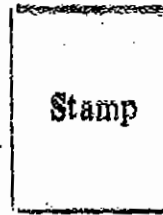
by cheque

(Dated initials of Disbursing Officer.)

Received Rs. () as per above memorandum on account
of this work.

Dated

19



Witness

Full Signature of the Contractor.

Paid by me, *vide* Cheque No. , dated

Cashier,

(Dated Initials of Person actually making
the payments.)

IV—Remarks

(This space is reserved for any remarks of the Disbursing Officer or the Executive Engineer, Parishad may wish to record in respect of the execution of the works, check of measurements or the state of Contractor's accounts.)

*Here specify the net amount payable, *vide* item 5 (c).

FORM 59

FORM 59

(See rule 174)

HAND RECEIPT

Cash Book Voucher No. , dated

Pay by cash Rs. () E.E.P.
 Pay by cheque Rs. () Dy.
 Engineer

Purpose for which payment is made :—

the sum of

Received from the

Rupees

19.

Dated

Stamp
 (Signature of payee)

Witness.

Paid by me.

Dated Initials.....

FORM 59

(See rule 174)

HAND RECEIPT

Cash Book Voucher No. , dated

Pay by cash Rs. () E.E.P.
 Pay by cheque Rs. () Dy.
 Engineer

Purpose for which payment is made :—

the sum of

Received from the

Rupees

19.

Dated

Stamp
 (Signature of payee)

Witness.

Paid by me.

Dated Initials.....

FORM 60
(See rule 174)

ACCOUNT OF PETTY CONTRACTORS FOR THE MONTH OF19 of the Zilla Parishad
Panchayat Samiti

Cash Book Voucher No.
Name of Work

Name of Contractor and reference to Agreement (1)	Items of work grouped under "sub-heads" and "Sub-works" estimate (2)	Work Done				Deduct value of work shown on previous bill (8)	Net value of work since previous bill (9)
		Up-to-date					
		Reference to recorded measurement and date (3)	Quantity (4)	Rate (5)	Unit (6)			Amount (7)

Payments made To end of previous month Cash Book Voucher No. and date (10)	This month (12)	Total (13)	Balance due to Contractor (14)	Payee's acknowledgement with date (15)	Dated signature of witness (16)	Dated certificate of disbursement Paid by me (17)	Mode of Payment Cash or Cheque (Number and date) (18)

FORMS

315

FORM 61

(See rule 184)

REGISTER OF DIVISIONAL/DEPUTY ACCOUNTS AUDIT OBJECTIONS

Item No. (1)	Brief particulars of the transaction or order placed under objection by the Divisional Accountant (2)	Nature of objection (Rules and orders to be quoted) (3)	Amount placed under objection (4)	Replies of the Head of Parishad Department (with reason for not admitting the objection) (5)	Remarks by the Chief Accounts and Finance Officer (6)

Note.—This register will remain in the personal custody of the Divisional Accountant except when submitted to the Executive Engineer, Parishad.

Objections relating to transactions and orders of subordinate officer which fall within the powers of the Executive Engineer, Parishad, to sanction or confirm should not be entered in this register.

FORM

(See rule

REGISTER OF SANCTIONS

Name of Work or Account—

*Reference to sanction with period for which the sanction has been accorded	Sanctioned			† Month
	Name of Appointment	Rate	No.	Amount per mensem

Amounts paid

‡August 19		‡September 19		‡October 19		‡November 19	
Reference to Voucher	Amount	Reference to Voucher	Amount	Reference to Voucher	Amount	Reference to Voucher	Amount
	Rs. P.		Rs. P.		Rs. P.		Rs. P.

*Each entry of sanction should be intialled and dated by the Divisional Account.

†Name of the month for which wages have been earned.

‡Entries should be made briefly, e. g., Voucher 24 for July will be entered as 24-7.

Amount paid should be entered in black ink and unpaid amounts or fines in red ink; the should be entered underneath in black ink, it being seen that they do not exceed the amounts available; concerned should ordinarily not be admitted without full explanation of circumstances under

One or more pages should be set apart for each work or account.

FORMS

317

62

185)

TO FIXED CHARGES

Amounts paid for each month

April 19		May 19		June 19		July 19	
Reference to Voucher	Amount	Reference to Voucher	Amount	Reference to Voucher	Amount	Reference to Voucher	Amount
	Rs. P.		Rs. P.		Rs. P.		Rs. P.

for each month—*contd.*

December		January 19		February 19		March 19	
Reference to Voucher	Amount	Reference to Voucher	Amount	Reference to Voucher	Amount	Reference to Voucher	Amount
	Rs. P.		Rs. P.		Rs. P.		Rs. P.

entries for fines being distinguished by the letter F. Subsequent payments of unpaid amounts able, as entered in red ink. Claims for arrears not included in the original claims for the month which they were omitted.

FORM 64

(See rule 187)

INDENTURE FOR SECURED ADVANCES

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work in a given time.)

THIS INDENTURE made the day of
19 between (hereinafter called
"the Contractor" which expression shall where the context so admits or implies
be deemed to include his heirs, executors, administrators and assigns) of the one
part and THE CHIEF EXECUTIVE OFFICER OF THE ZILLA PARISHAD
hereinafter called "the Zilla Parishad") of the other part.

WHEREAS by and agreement, dated (hereinafter
called the said agreement), the Contractor has agreed to perform the undermen-
tioned works (hereinafter referred to as the said works)
(Here enter the description of the works)

AND WHEREAS the Contractor has applied to the *
..... for an advance to him of Rupees
(Rs.) on the security of materials absolutely belonging to him and
brought by him to the site of the said works the subject of the said agreement for
use in the construction of such of the said works as he has undertaken to execute
at rates fixed for the finished work (inclusive of the cost of materials and labour
and other charges).

AND WHEREAS the Zilla Parishad has agreed to advance to the Contractor
the sum of Rupees (Rs.) on the security
if materials the quantities and other particulars of which are detailed in Part II
of Running Account, Running Account Bill (B)/ Form No. 57 for the said works
signed by the Contractor on and on such covenants and conditions
as are hereinafter contained and the Zilla Parishad has reserved to itself the option
of making any further advance or advances on the security of other materials
brought by the Contractor to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said
agreement and in consideration of the sum of Rupees
(Rs.) on or before the execution of these presents paid to the Con-
tractor by the Chief Executive Officer of the Zilla Parishad (the receipt whereof the
contractor doth hereby acknowledge) and of such further advances (if any) as
may be made to him as aforesaid (all of which advances are hereinafter collec-
tively referred to as the said amounts) the Contractor doth hereby assign unto
the Zilla Parishad the said materials by way of security for the said amount and
doth hereby covenant and agree with the Zilla Parishad and declare as follows:—

(1) That the said sum of Rupees (Rs.) so advanced
by the Zilla Parishad to the Contractor as aforesaid and all or any further sum
or sums which may be advanced as aforesaid shall be employed by the Contractor
in or towards expediting the execution of the said works and for no other purpose
whatsoever.

(2) That the materials detailed in the said Running Account Bills (B)/ Form
No. 57 which have been offered to and accepted by the Zilla Parishad as security
for the said amount are absolutely the contractor's own property free from

* Here state the description of the Zilla Parishad servant concerned.

FORMS

321

encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor hereby agrees at all times to indemnify and save harmless the *Zilla Parishad* against all claims whatsoever to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the said materials detailed in the said Running Account Bill (B)/Form No. 57 and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the Executive Engineer, *Parishad* (hereinafter called the Executive Engineer, *Parishad*) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and at his own risk and on his own responsibility and shall at all times be open to inspection by the Executive Engineer, *Parishad* or any Officer authorised by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Executive Engineer *Parishad* and the materials so brought to replace the said materials or the materials so repaired and made good shall also be considered as security for the said amount.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Executive Engineer *Parishad* or an officer authorised by him in that behalf.

(6) That the said amount shall be repayable in full when or before the Contractor receives payment from the *Zilla Parishad* of the price payable to him for the said works under the terms and provisions of the said agreement. PROVIDED THAT if any intermediate payments are made to the Contractor on account of work done then on the occasion of each such payment the *Zilla Parishad* will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the *Zilla Parishad* shall immediately on the happening of such default be repayable by the Contractor to the *Zilla Parishad* together with interest thereon at twelve percent per annum from the date or respective dates of such advances or advance to the date of repayment and with all cost, charges, damages and expenses incurred by the *Zilla Parishad* in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and any moneys so becoming due and payable shall constitute a debt due from the Contractor to the *Zilla Parishad* and the Contractor hereby covenants and agrees with the *Zilla Parishad* to repay and pay the same, respectively, to it accordingly.

A-1682-21-A

(8) That the Contractor hereby charges all the said materials with the repayment to the *Zilla Parishad* of the said sum of Rupees (Rs.) and any further sum or sums which may be advanced as aforesaid and all costs, charges, damages and expenses payable under these presents PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the *Zilla Parishad* may at any time thereafter adopt all or any of following courses as it may deem best :—

(a) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these present and crediting the Contractor with the value of work done as if he has carried it out in accordance with the said agreement and at the rates thereby provided. If the balance is against the Contractor he is to pay the same to the *Zilla Parishad* on demand.

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the *Zilla Parishad* under these present and pay over the surplus (if any) to the Contractor.

(c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except as is expressly provided by these presents interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Chief Executive Officer of the *Zilla Parishad*, whose decision shall be final and the provisions of the Indian Arbitration Act for the time being in force so far as they are applicable shall apply to any such reference.

In witness whereof the* on behalf of the *Zilla Parishad* and the said† have hereunto set their respective hands and seals the day and year first above written.

Signed, sealed and delivered by*
in the presence of—



1st witness

2nd witness

Signed, sealed and delivered by*
in the presence of—



1st witness

2nd witness

* Here enter the designation of the *Zilla Parishad* works department officer concerned.

† Here enter the name of *zilla* contractor.

FORMS

323

FORM 65

(See rule 190)

COMPLETION CERTIFICATE OF ORIGINAL WORKS

.....Zilla Parishad

NAME OF WORK—

AUTHORITY—

ESTIMATE NO.

PLAN NO.

CERTIFIED that the work mentioned above was completed on and handed over on, and that there have been no material deviations from the sanctioned plan and specifications other than those sanctioned by competent authority.

Executive Engineer,
.....Zilla Parishad.

No. of 19

No. of 19

Returned to the Executive Engineer, Zilla Parishad,

The work has been taken over

Commanding or Departmental Officer,

ZILLA PARISHAD—

NAME OF WORKS

Completion Certificate of Original Works

FORM 66

(See rule 190)

COMPLETION STATEMENT OF WORKS AND REPAIRS COMPLETED DURING THE MONTH OF THE OUTLAY ON WHICH HAS NOT BEEN RECORDED BY SUB-HEADS AND THE ACTUAL EXPENDITURE ON WHICH IS IN EXCESS OF SANCTIONED ESTIMATE BY AN AMOUNT GREATER THAN THAT WHICH THE EXECUTIVE ENGINEER, PARISHAD IS EMPOWERED TO PASS

Item No.	Names of works (grouped under major/minor and detailed heads of classification)	Sanction		Amount of estimate	Expenditure	Excess	†Percentage of excess	Remarks
		Authority	Date					
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)

† In cases in which the complete statements utilized instead of a revised estimate, sufficient details must be given if the excess is more than 5 percent.

Executive Engineer, Parishad's Office :
No. , dated 19

No. of 19
Finance Department, Zilla Parishad :
Dated 19

Forwarded to the Chief Accounts and Finance Officer for verification and transmission to the Executive Engineer, Zilla Parishad.

Passed on to the Executive Engineer, Zilla Parishad
..... for favour of sanction to the excess if
approved or obtaining sanction to the excess.

Execution Engineer,
..... Zilla Parishad.

Chief Accounts and Finance Officer,

FORMS

325

FORM 67

(See rule 193)

STATEMENT OF WORK-WISE EXPENDITURE FOR THE MONTH OF

.....Zilla Parishad.
.....Panchayat Samiti.

Serial No.	Name of the work	Authority for administrative approval	Authority for technical sanction	Work Portion Centage charges Amount of estimate	Full classification of work	Authority for allotment of Funds	Amount of allotment	Name of contractor	Date of commencement of work
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Date of completion	Gross amount	Suspense Account				Total cost of the work	Incurred Liquidated Balance		Dated initials of the Deputy Engineer or the Executive Engineer Parishad
		Materials	Secured Advance	Advance Payments	Other Transactions		Labour	Liabilities	
(11)	(12)	(13a)	(13b)	(13c)	(13d)	(13e)	(14)	(15)	(16)

N.B.—In columns (12), (13), (14) and (15) and figures for the current months should be shown in numerator and up-to-date figure to the end of the months by denominator in red ink. Minus figures should not be written in red ink but with minus sign (-) preceding the figure.

FORM 68

(See rule 193)

STATEMENT OF WORK-WISE EXPENDITURE FOR THE MONTH OF

.....Zilla Parishad.

.....Panchayat Samiti.

Serial No.	Name of the work	Verifying No.	Full Month of work	Full classification of work	Name of contractor	Gross amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Suspense account						Liabilities		Dated initials of the B.D.O.
Materials	Secured advance	Advance payment	Other transactions	Labour	Total	Incurred liquidated	Balance	
(8a)	(8b)	(8c)	(8d)	(8e)	(9)	(10a)	(10b)	(11)

FORM 69

(See rule 197)

REGISTER OF COMPLETED WORKS

Serial No. (1)	Name of the work (2)	Amount of estimate and revised estimate (3)	Date of completion (4)	Cost of the work (5)	Reference to the Serial No. of the Register of immovable property (6)	Estimated amount of its annual maintenance (7)	Amount of free and voluntary contribution in shape of land, cash, material, labour, etc. (8)	Initials of the E. E. P. or the Deputy Engineer (9)

FORM 70

(See rule 203)

REGISTER OF STOCK RECEIPTS

Zilla Parishad,

Panchayat Samiti,

Section

Month :

Date	Reference to recorded measurements, Indent order	Sources from which received	Head of account	Vr. No. and Amount	Name of article and cost thereof	Storage	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

I. Cash payment made in Panchayat Samiti Office

Total—I.

II. Incidental payments for Centrally acquired stock made in Panchayat Samiti Office

Total—II.

Total—I+II

III. Cash payment made in Finance Department

Total—III.

Total—I+II+III.

FORMS

329

FORM 71

(See rule 203)

SUSPENSE REGISTER
DEPOSIT

Suspense head
Deposit

Class

Item No.	*Month from which transaction dates	Particulars of items (with authority where necessary)	Opening balance of the year	April 19		Closing balance	And so on for the other months of the year	How adjusted (and other remarks, where necessary)
				Debits†	Credits			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total	Rs. P.	Rs. P.	Rs. P.	Rs. P.		

*To be indicated thus—12/58 for December 1958 ; 1/59 for January 1959 and so on.

†Score out "Credits" in the case of Miscellaneous P. W. Advance, and Stock and "Debits" in the case of Purchases and P. W. Deposit.

**Score out "Debits" in the case of Miscellaneous P. W. Advance and Stock, and "Credits" in the case of Purchases and P. W. Deposit.

To be indicated thus—"A" Paid in cash/or Recovered in cash. "P" Adjusted by transfer entry. "C" Converted into interest bearing security, and so on, additional letters being entered with explanation at foot.

FORM 72

(See rule 204)

REGISTER OF DOCK ISSUES

Zilla Parishad :
Panchayat Samiti:
Section :

Month :

Date	Reference to record measurements and to Indent or Order	To whom issued	Head of account	Name of article	Storage	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I. Issues on Credit Basis						
I. Decentralised works to be adjusted by the Block Development Office						
(A) For Departmental works.						
(B) To Contractors.						
Total: A+B.						
II. For Centralised Works to be adjusted by the Finance Department.						
(A) For Departmental Works.						
(B) To Contractors.						
Total: A+B.						
III. Issues or sales on Cash Basis.						
Total: III.						
Total: I+II+III.						

FORMS

331

FORM 73
(See rule 204)
INVOICE.

Invoice of Stores supplied
to
by
on Ident. No.
dated
issued by the

Description	Number or quantity	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable)

Dated19
Supplying Officer.

Received*

Dated19
Receiving Officer.

*In the case of issues to contractors and private persons this acknowledgement should set forth all the particulars.

FORM 73 (S)
INDENT FOR STORES
Indent.

Indent No.
on
dated

Description	Number or quantity	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable)

These stores should be delivered. despatched

to
by
Indenting Officer.

Certificate of Supply

This Indent has (not) been complied with in full

(The alternations, which I have attested have accordingly been made by me)

Delivered to
Despatched to
on
by
dated 19
Supplying Officer.

FORM 73
(See rule 204)
INDENT FOR STORES
Counterfoil.

Indent No.
on
dated

Description	Number or quantity	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable)

These Stores should be delivered. despatched

to
by
Indenting Officer.

FORM 74

(See rule 205)

HALF YEARLY REGISTER OF STOCK

Serial No. (1)	Name of the article (2)	Quantity as at (3)	Value (4)	Issue rate for subsequent half-year (5)	Market rate (6)	Profit or loss, if any (7)	Remarks

FORMS

333

FORM 75
(See rule 206)

REGISTER OF TOOLS AND PLANT

Name of Zilla Parishad :

Year ending September 19

Item No.	Description	Balance-brought forward	Receipts				
			October 19	November	December	January 19	February
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Receipts—contd.

March	April	May	June	July	August	September	Total receipts and balance
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

FORM 75—Contd.

PART I—ARTICLES IN HAND

Item No.	Description	Issues						
		October 19	November	December	January 19	February	March	April
(1)	(2)	(17)	(18)	(19)	(20)	(21)	(22)	(23)

Issues—contd.						Closing balance carried forward	Latest date when actually counted	Remarks (Information and reference to facilitate audit should be fully given in this Column)
May	June	July	August	September	Total			
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)

FORMS

335

FORM 76
(See rule 206)
REGISTER OF TOOLS AND PLANT LENT SENT FOR REPAIRS/FOUND SHORT

Articles lent			Articles sent for repairs				Articles found short					
Serial No.	Name of the article	To whom lent	No. and date of reference under which lent	Date of return	Name of article	Where sent	No. and date of reference under which sent for repairs	Date of return	Name of article	No. and date of report of loss	Loss adjusted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

FORM 77
(See rule 207)
ROAD METAL RETURN

Zilla Parishad:
Panchayat Samiti:

Statement of Receipts, Issues and Balances of Road Metal during the month of 19

Number of mile (1)	Name of metal (2)	Opening Balance (3)	Received during the month (4)	Expended during the month (5)	Closing Balance (6)	Actual check by measurement		* Remarks (9)
						Date (7)	Result (8)	

* The action taken in respect of deficiencies should be indicated in this Column.

336

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 78

(See rule 207)

REGISTER OF CHECK MEASUREMENT OF ROADSIDE MATERIALS TAKEN BY THE EXECUTIVE ENGINEER'S PARISHAD

Serial No.	Name of Road	Mile No. with furlong No. selected	Nature of material	Material		Difference	
				As per road metal return	Actual as checked	Plus	Minus
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Difference—contd.

M. B. No. and page	Date of checking	Name and designation of checking Officer	No. and date under which explanation of the Deputy Engineer's for difference	No. and date of the Deputy Engineer's final report	No. and date under which result of checking is reported to C. E. O.	Remarks
(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM 79

FORMS

337

FORM 79
(Sec rule 208)

REGISTER OF LOANS/ADVANCES RECOVERABLE

Name of Party (1)	Nature of Loan/Advance (2)	Number and date of sanction (3)	Voucher No. and date of payment (4)	Amount of Loan/Advance disbursed (5)	Interest due (6)

Recoveries in cash or by adjustment in							Remarks	
April		May	June	July	August	March		
Voucher Chn. T. E. No. (7)	Amount (8)	(9)	(10)	(11)	(12)	(13)	Total recoveries till end of the year (14)	Balance carried forward at the end of the year (15)
Rs.	Rs.							

338

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 80
(See rule 209)

REGISTER OF INTEREST BEARING SECURITIES

Item Number	Name and designation of depositor	For what purpose of work (quoting reference to agreement or bond)	Number	Particulars of Securities received		
				Government securities including Municipal Debentures, Port Trust Bonds and Post Office Five-Year Cash Certificates		
				Percent/ or issue price in the case of Cash Certificate	Loan/ or Date of issue in the case of Cash Certificate	Amount, i. e. Market value/ or surrender value in the case of Cash Certificate
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Particulars of Securities received—contd.				Date of receipt in office	Dated Initials of the Divisional Accountant and of the Divisional Officer verifying columns (1) to (11)	
Other Securities, i. e., Post Office Savings Bank Pass-Books or Deposit Receipts of reorganised Banks						
Name of Post Office or Bank	Number of Account or receipt	Amount				
(8)	(9)	(10)	(11)	(12)		
		Rs. P.				
Forwarded for safe custody to Treasury or Account Officer with			Acknowledgement of Treasury or Account Officer		Dated Initials of the Divisional Accountant and of the Divisional Officer verifying columns (13) to (17)	
Number	Date	Number of Officer	Number	Date		
(13)	(14)	(15)	(16)	(17)		

A-1682-22-B.

FORMS

339

FORM 81

(See rule 209)

ACCOUNT OF INTEREST BEARING SECURITIES

* Item No. as per register of securities	Name of depositor (with name of work in the case of contractors).	Balance as per last account	Fresh deposits of the year	Total	Deduct securities returned or retransferred to the depositors	Balance at the close of the year	Reference to acknowledgements for amounts in column (6), which should be attached	Re-marks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.		

Divisional Accountant.

Certified that, with the exceptions noted below, all the securities shown in column (7) of this account, or their acknowledgements by the authorised custodians, are in my possession.

Exceptions (with reasons).....

Divisional Officer.

*Items should be grouped separately for each of the classes of securities.

FORMS

341

FORM 83

(See rule 217)

DEPOSIT REFUND ORDER AND VOUCHERS

Name of Zilla Parishad.
Panchayat Samiti.

Month of 19 ..

Head of Service chargeable Voucher No.....
.....Deposit. Deposits.

Original No.	Date of Deposit	Name of Depositor	Amount originally deposited Rs.....
--------------	-----------------	-------------------	--

Noted against the original entry No. Received this.....
..... day of..... 19
page No. in the the sum of Rupees.....
Register of Deposits.
being the amount payable to.....
.....
Accountant. on account of the deposit described
above.
2. (Claimant's Signature).. ..

PAY Rupees.....

Dated

Accountant.

Chief Accounts and Finance Officer.

FORMS

343

FORM 85

(See rule 225)

Plan/Non-Plan

LOANS AND ADVANCES BILL

No.....

Head of Account.....

Received the sum of Rs. (Rupees).....
(in words) being for the loan/advance sanctioned by

..... in his ^{letter}
G. R. No.....,
dated.....(copy enclosed).

Dated..... Signature

Designation. (C. A. and F. O.)

Allotment of 19 - 19 Rs.		
Expenditure including Rs. this bill.		
Balance available Rs.		

Countersigned for Rs. (Rupees in words)

Dated..... Signature

Designation. (C. E. O.)

For use in Treasury

Examined..... Pay Rs. (Rupees in words)

Accountant. Treasury Officer.

Dated..... Audit Page.

TREASURY

Voucher No. of I/II List.
for 19
for Rs.

(Classification to be entered by the Preferring Officer)

Major Head.....
Minor Head.....
Primary Unit.....
Detailed Heads.....

(For use in Accountant-General's Office)

Admitted Rs.....
Objected to Rs.....
Reason of Objection.....

Auditor.

Superintendent.

Gazetted Officer.

FORM 86

(See rule 225)

REGISTER OF LOANS RECEIVED

Name of Zilla Parishad,
Panchayat Samiti.

Account of loan of Rs. received from under order No., dated

Conditions of Loan.

To bear interest at per cent to be repaid on and

Receipts		Principal			Balance after each transaction	Interest				Balance	Remarks		
Date	Vr. No.	Amount	Date	Vr. No.		Amount	Period	Interest due	Total Interest due			Date	Vr. No.	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Rs. P.			Rs.						Rs. P.		

FORM 87
(See rule 231)
PROVIDENT FUND DAY-BOOK

Name of Zilla Parishad,
Panchayat Samiti.

Date	Employee's subscription	Zilla Parishad's/ Panchayat Samiti's contribution	Refund of withdrawals (advances) from the fund	Interest on current and fixed deposits	Interest on loans recovered	Total Receipts	Grand total with opening balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1)	P.	P.	P.	P.	P.	P.	P.
(9)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	P.	P.	P.	P.	P.	P.	P.
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	P.	P.	P.	P.	P.	P.	P.
	Total payment	Settlement of Account		Grand Total with closing balance			
		Employee's subscription	Zilla Parishad's/ Panchayat Samiti's contribution	Interest			
		Rs.	Rs.	Rs.	Rs.		
		P.	P.	P.	P.		

FORM 88
(See rule 231)

PROVIDENT FUND LEDGER

Name of Zilla Parishad.
Panchayat Samiti.

Name....., Designation....., Date of Confirmation....., Account Code No.

Pay on 31st March of the preceding year	Employee's subscription					Zilla Parishad's/Panchayat Samiti's contribution		Remarks
	Subscription	Refunds of withdrawals	Total	Withdrawals	Monthly balance on which interest is calculated	Contribution	Monthly balance on which interest is calculated	
19 --19	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
April
May
June
July
August
September
October
November
December
January

FORMS

347

Abstract	Account of subscriptions	Account of Zilla Parishad's/ Panchayat Samiti's contribution
Balance from 19 --19
Deposits and Refunds as above
Interest for 19 --19
Total		
Prepared by :		
Checked by :		
Examined by :		
Balance on 31st March 19 --19

FORM 89

(See rule 231)

Name of Zilla Parishad.
Panchayat Samiti.

BROAD SHEET OF THE ZILLA PARISHAD PROVIDENT FUND FOR YEAR 19 —19 .

Receipts in the month of—

No. of Account	(1)	Ledger Folio	Balance at the commence- ment of the year.	April 19	(4)	May 19	(5)	June 19	(6)	July 19	(7)	August 19	(8)	September 19	(9)	October 19	(10)	November 19	(11)	December 19	(12)	January 19	(13)	February 19	(14)	March 19	(15)	Interest for the year	(16)	Total receipts and opening balance.	(17)
----------------	-----	--------------	---	----------	-----	--------	-----	---------	-----	---------	-----	-----------	-----	--------------	-----	------------	------	-------------	------	-------------	------	------------	------	-------------	------	----------	------	-----------------------	------	--	------

Total as per Broad Sheet.....

Total as per Provident Fund Day-Book.....

Initials of Accountant.....

Difference
Initials of Chief Accounts and Finance Officer.

FORMS

349

Withdrawals in the month of—

April 19	(18)
May 19	(19)
June 19	(20)
July 19	(21)
August 19	(22)
September 19	(23)
October 19	(24)
November 19	(25)
December 19	(26)
January 19	(27)
February 19	(28)
March 19	(29)
Closing Balance	(30)
Total of withdrawals and closing balance	(31)
Remarks	(32)

350

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM 90

(See rule 244)

REGISTER OF GOVERNMENT GRANTS AND EXPENDITURE

Year
Major Head
Nature of grant

Zilla Parishad.
Panchayat Samiti.

Particulars of grant	Expenditure incurred					Balance of grant Cols. (4) to (9)	Remarks (Disposal of balance, c.)			
	Date of drawal and Voucher No.	Amount	Total	April-June	July- September			October- December	January- March	Total
(1) Particulars of sanction by Government Department (No. and date of order)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		s. p.								

FORMS

351

FORM 91

(See rule 247)

TRUNK TELEPHONE REGISTER

Telephone No.

Serial No. (1)	Date (2)	Time of call (3)	Trunk call made by Shri (4)	To whom (mention name and designation) (5)	No. of phone called and place of call (6)

Nature of business (Note : The exact business should be specified) (7)	Signature and date of the person making the call (8)	Voucher No. and date of payment (9)	Amount paid (10)	Intitial of the Officer in charge of the phone (11)	Remarks (12)
			Rs. P.		

FORM APP-1

(See Appendix I, rule 2)

Form for Register of the Chief Accounts and Finance Officer's Audit Objections

Zilla Parishad

Item No. (1)	* Brief particulars of the transactions or order placed under objection by the Chief Accounts and Finance Officer (2)	Nature of objection (Rules and orders to be quoted) (3)	Amount placed under objection (4)	Sanctioning authority's replies (with reason for not admitting the objection) (5)	Decision of the Standing Committee (6)	Remarks (7)
			Rs. P.			

NOTE.—This register will remain in the Personal custody of the Chief Accounts and Finance Officer except when submitted to the Chief Executive Officer under the provisions of rule 2.

* Objection relating to transactions and orders of subordinates officer which fall within the powers of the Chief Executive Officer to sanction or confirm should not be entered in this Register.

FORMS

353

FORM APP-2

(See Appendix IV, rule 23)

Audit Register of Permanent / Temporary Establishment

Zilla Parishad

Name of the Office :

Section/Deptt./Scheme

Post (1)	No. of posts sanctioned (2)	Scale of Pay and Allowance attached to the post (3)	Record of payments made				
			April	May	June	July	August
			S.L.O.	S.L.O.	S.L.O.	S.L.O.	S.L.O.
(4)	(5)	(6)	(7)	(8)			

Record of payments made—contd							Remarks (16)
September	October	November	December	January	February	March	
S.L.O.	S.L.O.	S.L.O.	S.L.O.	S.L.O.	S.L.O.	S.L.O.	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	

FORM APP-3

(See Appendix IV—rule 27)

(To be printed on foolscap lengthwise)

Travelling allowance Audit Register of for the year 19 -19

Major Head

Minor Head

Sub-head or Unit of appropriation

Date of payment (1)	Number of voucher (2)	Serial Number of bill (3)	Name of Drawing Officer (4)	Date of journey (5)	Object of journey (6)	Amount of Bill (6)	Admission		Remarks (10)
							Date (8)	Initials (9)	

The register should be made a personal register for the Zilla Parishad. A separate page being opened for each Gazette Government servant who may draw travelling allowance.

When bills are drawn from a treasury, the name of the treasury should be entered in the column "No. of voucher".

FORMS

355

FORM APP-4
(See Appendix IV, rule 35)

Register of Special charges of the Zilla Parishad/ Panchayat Samiti
for the year 19

Major head
Minor head

Sub-head or Unit of appropriation

Orders sanctioning Expenditure				Note of payment			Remarks Reference to objection etc.
Issuing Authority (1)	No. and Date (2)	Substance of order (3)	Amount of sanction (4)	No. of Voucher (5)	Date of payment (6)	Amount (7)	
			Rs. P.			Rs. P.	

FORM APP-5
(See Appendix IV—rule 39)

Register of Periodical Charges

Zilla Parishad
Panchayat Samiti

Major head
Minor head

Sub-head or Unit of appropriation
allotment—

Orders of Competent Authority (1)	Nature of charge (2)	Sanctioned amount and period of sanction (3)

Year and month (1)	Voucher No. (2)	Amount (3)	Re- marks (4)	Year and month (5)	Amount No. (6)	Amount (7)	Re- marks (8)
19				19			
April				April			
May				May			
June				June			
July				July			
August				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March				March			

FORM

(See Appendix IV,

(To be printed on open foolscap on both sides

Register of grant-in-aid of the.....)

Register of grants-in-aid of the.....

Major head

Minor head [.....

Sub-head

Unit of appropriation.....

ORDERS SANCTIONING

Serial No.	District	Name of issuing authority	No.	Date	The rule of code, if any, under which the sanctions have been issued.
(1)	(2)	(3)	(4)	(5)	(6)

Number and date of 'pay' order of the Chief Accounts and Finance Officer/Accounts Officer/Block Development Officer	Note of Payment*		
	Number of Voucher	Date of Payment	Amount
(13)	(14)	(15)	(16)

*Periodical payments may be entered one below another, sufficient space

FORMS

357

APP-6

rule 42)

with a folding space in the middle)

.....
.....
.....
.....
.....
.....

THE GRANT-IN-AID

Designation of grantee	Period in the case of recurring grants-in-aid	Purpose of grant	Conditions and limitations if any	Recurring	Non-recurring
(7)	(8)	(9)	(10)	(11)	(12)

Reference to letter, account or other documents furnishing information regarding fulfilment of conditions attached to the grant (17)	Remarks and note of final action. (If in the case of recurring grants-in-aid here note the period for which the grant-in-aid has been sanctioned) (18)

being left for the purpose against the Sr. No..... concerned.

358

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM APP-7

(See Appendix IV, rule 51)

Broad Sheet of Contributions towards Leave and Pension Salary for the year 19.

Serial No.	Name of the Zilla Parishad Servant	Contributions Due						Contribution			
		Balance due from last year	Monthly rate	Total dues this year	April	May	June	July	August	September	October
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

FORMS

359

Release	Month						Total	Balance due at the end of the year	Remarks
	November	December	January	February	March (Prely.)	March (Final)				March (Suppl.)
(13)	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	(22)
	(14)	(15)	(16)	(17)	(18)	(19)-	(20)	(21)	

ZILLA PARISHAD FORM APP-8A

(See Appendix IV, rule 57)

Pension Payment Order

Disburser's Portion

Head of Account—

Major Head : 19-Pensions and Other Retirement Benefits.

Minor Head : IV-Payment of Pensions.

D. L. Bd. Servants

Detailed Head.—D. S. Bd. Servants.

Zilla Parishad Servants.

Place for Signature of Pensioner on the first Payment made.

Class of pension and date of order sanctioning it (1)	Personal identification (2)	Height (3) Feet Inches	Date or approximate date of Birth (4)	Section (5)	Residence showing village and Pargana (6)	Amount of monthly Pension (7) Rs. P.

OFFICE OF THE CHIEF ACCOUNTS AND FINANCE OFFICER, ZILLA PARISHAD,

19

, the

No.

Sir,

Until further notice and on the expiration of every month, be pleased to pay to
 the sum of Rupees
 (less income tax being the amount of pension, as
 upon the production of the Pensioner's Portion of this Order taking from the claimant a receipt for the amount according to usual form. The payment should commence from

(Signature)

(Designation) Chief Accounts and Finance Officer,
 Zilla Parishad.

To

The Accounts Officer, F. D.

The Block Development Officer,

Panchayat Samiti.

Notes.—(1) No pension shall be liable to seizure, attachment of (sequestration) by process of any Court in part A and C States of India at the instance of creditor for any demand against the pensioner (Section II Act XXIII of 1871).

(2) Payment under this order is to be made only to the pensioner in person, with the following exceptions :—

(a) To persons specially exempted by the Government.

(b) To females unaccustomed to appear in public and to persons unable to appear on account of illness or bodily infirmity. Payment in both classes (a) and (b) is made on production of a Life Certificate signed by a responsible officer of Government or other well-known and trustworthy person.

(c) To any person sending a Life Certificate signed by some person exercising the Powers of a Magistrate of any class under the Criminal Procedure Code or by any Registrar or Sub-Registrar under the Registration Act or by any pensioned Officer who before retirement, exercised the powers of a Magistrate, or by a Chaplain or any Gazetted Officer of Government or by a Munsiff or by any person holding a Government title.

(d) In all cases referred to in clauses (a), (b) and (c) the Disbursing Officer must at least once year, require proof, independent of that furnished by the Life Certificate, of the continued existence of the pensioner.

REVERSE OF DISBURSER'S PORTION
(in words)

Amount of Pension of Rs.

This Document is to be retained by the Disbursing Officer so long as the authority remains in force in such manner that the pensioner shall have no access to it. Every separate payment is to be recorded below :-

Month for which Pension is due (1)	19		-19		19		-19		19		-19		Remarks (12)
	Date of Payment (2)	Disbursing Officer's Initials (3)	Date of Payment (4)	Disbursing Officer's Initials (5)	Date of Payment (6)	Disbursing Officer's Initials (7)	Date of Payment (8)	Disbursing Officer's Initials (9)	Date of Payment (10)	Disbursing Officer's Initials (11)			
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													
January													
February													
Note on Pensioners Identification													

FORM APP-8 B

(See Appendix IV, Rule 57)

ZILLA PARISHAD

Pension Payment Order
Pensioner's Portion

Pension Payment Order
Disburser's Portion

Head of Account—

Major Head : 19—Pensions and Other Retirement Benefits.

Min or Head : IV—Payment of Pensions.

D. L. Bd. Servants.

Detailed Head :— D. S. Bd. Servants.

Zilla Parishad Servants.

Name of Pensioner

Place for signature of Pensioner on the first Payment made }

Class of Pension and date or order sanctioning it (1)	Date or approximate date of Birth (2)	Section (3)	Residence showing Village and Pargana (4)	Amount of monthly Pension (5)
				Rs. P.

FORMS

365

OFFICE OF THE CHIEF ACCOUNTS AND FINANCE OFFICER,
.....ZILLA PARISHAD.

No., the.....19 .

Sir,

UNTIL FURTHER NOTICE, and on the expiration of every month, be pleased to pay to

the sum of rupees.....(less income tax),

being the amount of.....

PENSION, as

upon the production of this order and a receipt according to usual form. The payment should commence from.....

(Signature)

(Designation) Chief Accounts and Finance Officer,
.....Zilla Parishad.

To

The Accounts Officer, F.D.

at

The Block Development Officer,
.....Panchayat Samiti.

Note 1.—No pension shall be liable to seizure, attachment or sesqustration by process of any Court in Part 'A' and Part 'C' States of India at the instance of creditor for any demand against the pensioner (Sec. II, Act XXIII of 1871).

Note 2.—Payment under this order is to be made only to the pensioner in person with the following exceptions :—

(a) To persons specially exempted by Government.

(b) To females unaccustomed to appear in public and to person unable to appear on account of illness or bodily infirmity.

(Payment in both cases (a) and (b) is made on production of a Life Certificate signed by a responsible officer of Government, or other well-known and trust-worthy person).

(c) To any person sending a Life Certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act or by any pensioned officer who before retirement exercised the power of a Magistrate or by a Chaplain or any Gazetted Officer of Government or by a Munsiff or by any person holding a Government title.

(d) In all cases referred to in clauses (a), (b) and (c) the disbursing Officer must at least, once a year, require proof, independent of that furnished by the Life Certificate, of the continued existence of the pensioner.

Note.—On the decease of the pensioner, this order should be immediately returned by his family to the District Officer with a report of the date of his decease

366

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Amount of Pension Rs. (in words)

Every separate payments is to be recorded

Month for which Pension is due (1)	19 -19		19 -19	
	Date of Payment (2)	Disbursing Officer's Initials (3)	Date of Payment (4)	Disbursing Officer's Initials (5)
March				
April				
May				
June.. ..				
July				
August				
September				
October				
November				
December				
January				
February				

FORMS

367

.....
below by the Disbursing Officer.

19 -19		19 -19		Remarks
Date of Payment (6)	Disbursing Officer's Initials (7)	Date of Payment (8)	Disbursing Officer's Initials (9)	

FORM

(See Appendix IV—

Audit Register

(Left hand

No. of O.P.P. (1)	Name of Pensioner and pay last drawn (2)	Class of pension (3)	Monthly amount and date of commencement (4)	Incidence of charge (5)	Orders of sanctioning authority (6)
		Income-tax Net			

(Right hand

Major head

Minor head

Years (1)	Date of Payment of				
	April (2)	May (3)	June (4)	July (5)	August (6)
1961-62					
1962-63					
1963-64					
1964-65					
1965-66					
1966-67					

FORMS

369

APP-9

rule 64)
of Pensions
page)

Date of Birth (7)	Height (8) Ft. in.	Residence (9)	Personal marks of Pensioner (10)	Remarks (11)

page)

.....

.....

Pension for the Month of—

September (7)	October (8)	November (9)	December (10)	January (11)	February (12)	March (13)

A-1682--24-A

FORM APP-10

(See Appendix IV—rule 65)

Register of Pension Payment Orders on

Number of Pension Payment Order (1)	Name of Pensioner (2)	Monthly Amount (3)	Remarks (4)
		Rs. P.	

FORM APP-11

(See Appendix IV—rule 76)

(Obverse Pension Bill)

Name of Pensioner : Shri/Shrimati

19, Superannuation Allowances and Pensions, State—

District (1)	Superannuation and Retired Allowances (2)	No. of Voucher (3)
	Rs. P.	
Tomy PENSION for the month of 19 ..		
Deduct—Income-tax		
Subscription to B. F. P. Fund of Government Servants—Widow's Branch.		
Life Assurance Branch		
Subscription to Postal Insurance Fund ..		
Total Deductions ..		
Net Rupees (inwords) ..		

Received Payment

Dated 19 ..

Pensioner's No. of P.P.O.

Twenty paise receipt stamp required for sum exceeding Rs. 20.

Signature of Pensioner.

(1) I declare that during the period of the claim I was not employed under (i) any Government in India, (ii) any Local Fund or (iii) any Institution wholly or partly financed or aided by a grant-in-aid, by any Government in India. I am not re-employed under any Court of Ward establishment or in more or less regular parttime posts and on remuneration in the form of stipends.

FORM APP-12

(See Appendix IV—rule 76)

Bill for Pension chargeable to be paid at the
from to

Payment		No. of Pension payment Order	Signature of Pensioner to Non-employment Certificate. We declare that during the period of the claim we were not employed under (i) any Government in India, (ii) any Local Fund or (iii) any Institution wholly or partly financed or aided by grant-in-aid by any Government in India. We are not re-employed under any Court of Ward establishment or in more or less regular part-time posts and on remuneration in the form of stipends	Name of Pensioner	Monthly Amount
Date	No.				
(1)	(2)	(3)	(4)	(5)	(6)

Period of claim	Income-tax	Other deduction	Amount paid	Signature of payee with stamp if payment exceeds Rs. 20. We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted, under the order quoted in our respective Pension Payment Orders
(7)	(8)	(9)	(10)	(11)

FORMS

373

FORM APP-13

(See Appendix IV—rule 79)

Certificate of non-termination of event determining pensions

Pension Payment Order No.....

Certified that the event, namely.....

.....

which determines the pension of.....

.....has not happened.

Station

Signature:

Date

Designation

FORM APP-14

(See Appendix IV-rule 80)

Half-yearly Declaration of Female Pensioners who whose pensions are terminable on their Marriage or Remarriage

(This certificate is to be attached to the pension bills for December and June.)

Pension Payment Order No.....

I here by declare that I am not married/remarried and I have not been married/remarried during the past half-year.

Dated

Signature

Widow/Daughter of the late.....

To be signed by two responsible Officers or well-known persons.

We certify to the best of our knowledge and belief that the above declaration is correct.

Date

Signature

Designation

Date

Signature

Designation

374

MAH.A Z. P. ND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM APP-15

(See Appendix IV—rule 89)

(Full size to be prepared on ordinary foolscap)

Gratuity Register

Major Head

Minor Head

Serial No. (1)	Orders of sanctioning authority (2)	Name of payee (3)	Place of payment (4)	Amount (5)	Incidence of charge (6)
				Rs. P.	

Initials of G. O. (7)	Payment		Initials of G. O. (10)	Remarks (11)
	Date (8)	Voucher No. (9)		

The first six columns should be filled up on receipt of the order from the sanctioning authority. In the remarks column the fact of repayment of a gratuity should be noted when repayment is complete.

FORM APP-16

(See Appendix IV--rule 96)

Bill for Refund of revenue

Refunds of Revenue								
Deduct—Refunds*								
District of	Head of Service Chargeable	On what account received	Amount realised	Date of credit into the District Fund	Amount in which included and head to which credited	C. A. and F. O./B.D. O's signature in token of verification of the credit	Name of payee	Amount to be refunded
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	

1. Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.

2. Passed for payment under sanction given in

3. Sanctioned and passed for payment.

Note.—Certificate 2 or 3 to be struck out as required.

In case where refunds of fines are permitted to be made direct at the headquarters or the Panchayat Samitis other than those at which they were credited, the entry in column 5 should include the Partiantor in which amount was credited and column 6 should be filled up by the C. A. and F. O. at the Headquarters.

(Claimant's signature)

Examined.

Accountant.

Dated

Pay Rupees () only.

Head of Department.

Chief Accounts and Finance Officer/
Block Development Officer.

376 MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

Bill No.

Voucher No.

FORM APP-17

(See Appendix IV—rule 97)

Grant-in-aid Bill

Head of Account.....
Received the sum of Rs. () being for the grant-in-aid for the period
.....sanctioned by.....
.....in his letter No....., dated.....
(copy enclosed).

Dated

Signature

Designation

Countersignature Countersigned for Rs.,.....

Dated

Signature

Designation

For use in Finance Department of the Zilla Parishad/Panchayat Samiti

Pay Rs. ()

Examined.

Chief Accounts and Finance Officer,

Dated.....

Accountant.

No. and date of the certificate of the sanctioning authority as to the proper utilization of the grant-in-aid.....

Admitted Rs.

Objected to Rs.

Accountant/Deputy Accountant.

Date of receipt of the utilization Certificate from the sanctioning authority.

Accountant/Deputy Accountant.

FORMS

377

FORM

Grant-in-aid Bill

No.

Head of Account.....

Received the sum of Rs. () being for the grant-in-aid for
the period.....sanctioned by.....
.....in his letter No....., dated.....
copy enclosed).

Date :

Signature.

Designation

Countersigned for Rs.....

Dated

Signature.

Designation, Head of Department.

For use in the F.D./P.S. Office

Pay Rs. ()

Examined.

Accounts Officer.

Block Development Officer.

Dated :

Accountant.

FORM APP-18

(See Appendix IV—rule 98)

Bill for Scholarships tenable at College School during the month of 19

Serial No. (1)	Year of award (2)	Kind of scholarships or stipends (3)	Name of scholarship holder (4)	Monthly value of scholarships (5)	No. of days for which drawn (6)	Amount drawn (7)	Remarks (8)
						Rs. P.	

Deduct—Balance undischursed from last month.....

Balance due.....

(In words).....

I hereby certify that scholarship or stipend holders named in this bill have been regular in attendance and have confirmed to the rule under which their scholarships or stipends are tenable.

Certified also that the scholarships or stipends drawn on the last bill, with the exception of those refunded by deduction, have been paid to the proper persons and their receipts taken in acquittance rolls kept in my office.

Received Payment.

Countersigned for Rs.

Signature

Designation

Date

Principal/Superintendent,
College/School.

FORMS

For use in F.D./P.S./ Office.

Pay Rs. ()

Examined.

Date

Accountant.

Accounts Officer/Block Development
Officer.

379

380

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

FORM APP-19

[See Appendix VII--rule 1(i)]

Detailed Pay bill of the Primary Teachers for the month of19.

	Rs.
Net charge (<i>vide</i> column 23)
<i>Deduct</i> —Undisbursed pay refunded as detailed on the last page
Net sum required for payment (in words)

1. Received contents; also certified that I have satisfied myself that all salaries included in bills drawn one-two months previous to this date with the exception of those stated on the last page (of which the total has been refunded from this bill) have been disbursed to the proper persons ; that their receipts have been taken with receipt stamps duly cancelled for every payment in excess of Rs. 20.

2. Certified that all appointments, promotions, temporary or permanent, all departures on and return from leave and periods of suspension and deputation have been recorded in the Service Book concerned.

3. An absentee statement accompanies.

Passed for Rupees

Place

Accountant.

Date

Parishad Education Officer.

FORMS

381

Serial No.	Name of School	Teachers and other staff in the school			
		Name of incumbent	Designation	Highest certificate held with the year of passing it and whether old or new teachers	Present grade of the teacher
(1)	(2)	(3)	(4)	(5)	(6)

Pay and Allowances					
Pay	Leave allowance	Head Master's of First assistant's allowance	Personal allowance	Local allowance	Other allowances (To be specified)
(7)	(8)	(9)	(10)	(11)	(12)

House Rents	Fixed contingency	Total emoluments	Amount to be Held over for future Payment	F.	Net charge for each (column-15 minus the total of columns 16 and 17)
(13)	(14)	(15)	(16)	(17)	(18)

Deduction				Net amount Payable (column 18 minus column 22)
Provident Fund Subscription		Other deductions (to be specified)	Total deductions (columns 19 to 21)	
General Provident Fund (19)	Local Authority's Fund or State Provident Fund (20)			

Contributions to			Grand Total of columns 18, 24, 25 and 26	Remarks
Pension Fund		Provident Fund started by the Local Authority or State Provident Fund		
To be credited to General Revenues (24)	Stated by the Local Authority (25)			

Note 1.—Column 5 (1) The educational qualifications of trained teachers should be represented by the figures III or II or I and of untrained qualified teachers by the letter Q.
(2) Whether the teachers are old or new should be represented by the letter O and N, respectively, below their qualifications, III/O or N as the case may be.

Note 2.—Column 24 may be left blank if monthly consolidated statements are prepared for submission to the Accountant-General. The details should be furnished Separately, for—
1. Schools.—The expenditure on which to be admitted for the purposes of Government grant.
2. Schools opened without the previous sanction of Government, the expenditure on which is not to be admitted for Government grant.

FORMS

383

Details of pay absentees refunded

Section of Establishment	Names	Period	Amount
(1)	(2)	(3)	(4)
Rs. P.			
Audit Page			
Voucher No.		for 19	
Rs.		Rs.	
(For use in the Office only)			
EDUCATION			
Schools Primary			
			Rs.
(1) Establishment—			
*Pay and allowances of teachers (columns 7 to 10 <i>minus</i> columns 16 to 17).			
(2) Rents (column 13)			
(3) Fixed contingencies (column 14) ..			
(4) Pension contribution (column 24) ..			
(5) Contribution to be credited to the Pension Fund started by the Zilla Parishad (Column 25).			
(6) Zilla Parishad contribution to the Provident Fund started by the Zilla Parishad (column 26).			
Total amount of the bill			
Posted.		Checked.	

Accounts Clerk.

Accountant.

Parished Education Officer.

*Pay and allowances of servants (Columns 7 to 12 *minus* Columns 16 and 17)

FORM APP-20

[See Appendix VII—rule 1(IV)]

Taleband

Column 1—Serial number.

Column 2—Particulars of receipts, e.g., pay, scholarships, etc.

Column 3—Opening balance.

Column 4—Receipts.

Column 5—Payments from the previous balance.

Column 6—Payments from the current month's receipts.

Column 7—Total payments.

Column 8—Closing balance.

Column 9—Notes of the time taken for disbursement, e.g., date of receipt of cheque encashment, commencement and completion of disbursement, etc.

Column 10—Remarks.

On the reverse

Statement (1) Details of payments made from the previous balance.

Column 1—Name of School.

Column 2—Name of person.

Column 3—Name of post.

Column 4—For what month.

Column 5—Particulars.

Column 6—(i) Date of drawal, and
(ii) Amount.

Column 7—How payment is made.

Column 8—Remarks.

Statement (2) Details of the balance.

Column 1—Name of School.

Column 2—Name of person.

Column 3—Name of post.

Column 4—For what month.

Column 5—Particulars.

Column 6—(i) Date of drawal, and
(ii) Amount.

Column 7—Reasons for the unspent balance.

Column 8—Remarks.

FORMS

385

T. M. No. I

The Zilla Parishad,

The Day Book of the Taluka Master for the month of

RECEIPTS						
Month and Date	From whom received	Particulars	Number and date of cheque, draft, etc. of receipt	Amount received		Total
				By Cheque, draft or Cash Order, etc.	In cash	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

PAYMENTS								
Month and Date	To whom paid	Particulars			Number date of cheque, draft, etc.	Amount paid		Total
		Pay	D.A.	Contingencies repairs, etc.		By cheque, draft etc.	In cash	
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

T. M. No. II

Register of Transactions between Taluka Master and Taluka Peon for the year 19.

Date, Month, year	The amount handed over to the Taluka Peon	For which school	Signature of the persons who pays the amount	Signature of the payees	Date, Month, year	Amount disbursed	Amount un-disbursed	Signature of the payee	Signature of the person whom the amount is returned
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs. P.								

T. M. No. III

Date	Name of the School or School Master	Amount of pay	Amount of fee	Amount disbursed	Amount undisbursed	Signature of the payee	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	

FORMS

387

T. M. No. IV

Column 1—Serial number.

Column 2—Particulars of receipts, *e.g.*, pay, scholarships, etc.

Column 3—Opening balance.

Column 4—Receipts.

Column 5—Payments from the previous balance.

Column 6—Payments from the current month's receipts.

Column 7—Total payments.

Column 8—Closing balance.

Column 9—Notes of time taken for disbursement, *e.g.*, date of receipts of cheque encashment, commencement and completion of disbursement, etc.

Column 10—Remarks.

On the reverse.

Statement (1) Details of payments made from the previous Balance.

Column 1—Name of School.

Column 2—Name of person

Column 3—Name of post.

Column 4—For what month.

Column 5—Particulars.

Column 6—(i) Date of drawal, and
(ii) Amount.

Column 7—How payment is made.

Column 8—Remarks.

Statement (2) Details of the Balance.

Column 1—Name of school.

Column 2—Name of person.

Column 3—Name of post.

Column 4—For what month.

Column 5—Particulars.

Column 6—(i) Date of drawal, and
(ii) Amount.

Column 7—Reasons for the unspent balance.

Column 8—Remarks.

388

MAH. Z. P. AND PANCHAYAT SAMITIS ACCOUNT CODE, 1968

T. M. No. V

Chalan

Jawak No.

Sr. No. of the School

School.....Taluka.....District.....Month.....Year....

Details	Fee			Miscellaneous receipts	Details of miscellaneous receipts
	Those who pay Local Fund Cess	Those who do not pay Local Fund Cess	Total		
(1)	(2)	(3)	(4)	(5)	(6)

(1) The amount of fee received after the last remittance

(2) Amount received during the month

Total ..

Total Fee and miscellaneous Rs. Paise Cash or the amount deducted from pay by the Taluka Master

Date Month Year School Master.

Total Rs. Paise Received Cash Deducted from pay. Date
Kept on School record. School Master Taluka.

T. M. No. VI

Fee Chalan (District Fund)

Details of the Fee and other miscellaneous receipts sent to Taluka Sub-Treasury or Bank.

Month

Year

Serial No.	Name of School	Amount of fee				Remarks (The full details of miscellaneous remittance should be invariably given)
		Month	Month	Month	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORMS

389

FORM APP-21

(See Appendix VII—rule II)

Acquittance Register

Name of School

Months	Money-order acknowledgment	Money-order coupons bearing acquittances of the masters	Remarks
(1)	(2)	(3)	(4)

FORM APP-22

(See Appendix IX—rule 3)

Broad sheet of Loans/Advances for19

Schemes and Loans (1)	Debit		April October (3)	May November (4)	June December (5)	July January (6)	August February (7)	September March (8)	March Final (9)	Total Advances		Grand Total (11)
	Opening balance (2)									Loans (10)		

Schemes and Loans (1)	Credit		May November (3)	June December (4)	July January (5)	August February (6)	September March (7)	March Final (8)	Total Recoveries of Advances Loans (9)	Closing Balance (10)	Balance as per + Memo.— (11)	Remarks (12)
	April October (2)											

Grand Total.....
Initials of the Deputy Accountant.

Certified that the balances shown above have been agreed with the Memo. + — and with these acknowledged by the Controlling Officers and that the total agrees with the Ledger Advances.

FORMS

391

FORM APP-23

(See Appendix IX—rule 3)

Year 19

Reconciliation memo of Loans Received — Disbursed
Advances

Name of Zilla Parishad.....

Serial No.	Voucher No. and month	Classification of loans Transactions		Accounted for in		Difference	
		Major Minor Sub-head	Detailed head of scheme of Loan/Advance	Register of Loans/Advances Received F. 86 Disbursed (F. 79)	Accounts	More in Register of Loans/Advances Received/ Disbursed	Less in the Register of Loan/Advances Received/Disbursed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Amounts to be adjusted by the Finance Department of Zilla Parishad	Amounts to be adjusted by the Finance Department of the Zilla Parishads		When and by whom adjusted and No. and date of intimation of adjustment	Remarks
	(Additional)	(Deduct)		
(9)	(10)	(11)	(13)	(14)

FORMS

393

FORM APP-25

Subsidy Adjustment Register

(To be maintained in manuscript)

Month

Variety

Name of block (1)	Subsidised quantity (2)	Sale Amount (3)	Amount credited by B.D.O. into	
			Treasury (4)	P.L.A. (5)

Balance to be credited into		Date of adjustment by debit to 11-Agriculture (8)	Chalan No. and date in case of payment into Treasury (9)
Treasury (6)	P.L.A. (7)		

INDEX

INDEX TO CHAPTERS

This index has been compiled for the purposes of assisting references. No expression used in it should be considered as in any way interpreting the Rules.

Subject (1)	Rule No. (2)	Page No. (3)
A		
ACCOUNT (s)—		
Of a Parishad/Samiti—Instructions reg. maintenance of—	9 to 13.	2
Of the whole Parishad and of various Samitis—Drawing up annual.—	65	21
Of Block—Instructions regarding—	66, Appendix V.	21
Of Petrol Stock—Maintenance of—	94 (1)	29
Of Contractors—Closing of—	157 (4)	47
Of Material at Site—Maintenance of—	160	50
Of Expenditure and Liabilities in respect of centralised as well as decentralised works—	193	66
Of Tools and Plants, road-side or supplies of stock material— Periodical verification of—	198	87
Of Stock—	202 to 205	68
Of Tools and Plants—Procedure for maintaining the—	206	72
Deposit Head of—Items not to be credited to—	218	78
Personal deposit—Authority for opening of the—	243	84
ABSTRACT (s) —		
Preparation of monthly abstract of Bills received during the month—	53, 54	17
Classified—of Receipts/Expenditure	60, 61, 62	19
Consolidated—of Receipts/Expenditure	60, 61, 62	19
Abstract of Expenditure—Preparation of—	194	66
ADMINISTRATIVE APPROVAL—		
Term defined—	151	44
Procedure for obtaining—	152 (1)	44
Lapse of—	103	32
Revised—	152 (2)	45
ADVANCE PAYMENT (s)—		
Secured Advances to contractors for—		
Finished Works	187 (2)	63
(1) Works not possible to measure	188 (1)	64
(2) Sand Asphalt etc.	188 (2)	64
(3) On approximate measurement	188 (3)	64
Maintenance of detailed record of—	208	73
Permanent and Other Advances—Authority which can sanction—	210	77
Maintenance of Register of permanent—Accounting procedure relating to—	211	77
Recoverable—Maintenance of Register and accounting procedure—	212	77
Pendency under “Desposit and Advances”	220	79
Yearly statement of Pending Advances..	221	79

Subject (1)	Rule No. (2)	Page No (3)
<i>A—contd.</i>		
APPLICABILITY—		
Of Bombay Treasure-Rules, 1960 or any other Rules or Orders—	41	10
Authority responsible for the execution and maintenance of all works undertaken by the Parishad and Samitis,	99	31
AUDIT OBJECTION (S)—		
Settlement of—	46 to 48	13
Register of Divisional/Deputy Accountant—	184	60
B		
BALANCE (S)—		
In Suspense Accounts—Preparation of the Statement of—	196	67
Closing balance of the Distt. Fund—Reporting of—	64 (2)	21
BILL (S)—		
Preferred at and passed payments in the Finance Department of a Parishad or Accounts Branch of a Samiti—Instructions regarding—	14 to 24	3
Rules regarding scrutiny and checking of—	39, Appendix IV	9
For the purchases of Stores—Payment of—	96	29
Contractors—Preparation and Payment of—	177	56
C		
CASH BOOK—		
Maintenance of—	56, 57	18
CHEQUE (S)—		
Instructions Regarding : issue of—	25 to 35	6
CLAIM (S)—		
Received by a Parishad/Samiti—Scrutiny and Checking of the—	37, 38, 39 Appendix IV.	8
Delayed claims on account of Pay and Allowances—	44, 45	12
Watch up the demand and collection of dues of a Parishad or Samiti.	51, 52	14
Claims of office bearers Drawal of—	78 (1)	25
Of Non-Gazetted Establishment reg. T. A.	78 (2)	25
COMMENCEMENT OF WORKS—		
Conditions regarding—	106	32
Verbal Orders if given for—Confirmation of—	122	35
COMPENSATION—		
Authority to fix the rate of—	149	44
COMPLETION CERTIFICATE (S)—		
to be recorded in the Work File	191	65

INDEX

iii

Subject (1)	Rule No. (2)	Page No. (3)
C—contd.		
COMPLETION—		
Of accounts of work—	190	65
CONTINGENT EXPENDITURE—		
Drawal of money for—	79	26
CONTRACT (s)—		
Power of various Authorities to enter into—	119, Appendix II	34
CONTRACTOR—		
Instructions regarding Agreement to be with the—	146, 147, 148	43
Ledger—Maintenance of—	157 (1) 157 (2)	47 47
Loose Leaf Ledger—Maintenance of—	157 (3)	47
Closing Accounts of a—	157 (4)	47
Issue of Material to—	158	47
Issue to—Instructions regarding	159	48
Material issued to—Verification of—	161	50
Bill—Preparation and payment of—	177	56
Procedure for Payment of—works done or supplies made—	180 to 182	58
Advance Payments to—Extent of—	187 (1)	63
For finished works	187 (2)	63
For Work which is not possible to measure—	188 (1)	64
For sand and asphalt to	188 (2)	64
Authorities to grant advance	188 (3), (4)	64
Utilisation of Parishad fund in cases the—failed to complete work-	188 (5)	64
Speedy payment to the Contractor or to labourers—	185	60
Procedure to be adopted for ensuring—		
By Cheque—Payment to—	189	65
D		
DEFINITION—		
Meaning of terms used in the Code	2	1
DETAILED ESTIMATES—		
Course to be adopted for obviating delay in commercial work—	117	34
DEPOSIT (s)—		
Of a Parishad/Samiti—Kinds of—	214	78
Kinds of—of works departments and Maintenance of their accounts.	209	74
Security Deposits—	144, 145	42
Received in cash—Maintenance of Register of—	215	78
Received in cash—Refund of—	217	78
Items not to be credited to any Deposit Head of Accounts	218	78
Lapsed Deposits—Refund of—	219	79
Pendency under the head, "Deposits and Advances"	220	79
DUES—		
Of a Parishad/of a Samiti—Watching the demand and collecting— of	50	14

Subject (1)	Rule No. (2)	Page No. (3)
E		
EARNEST MONEY—		
To be deposited with the tender	141	41
Refund of—	143	42
ESTIMATES—		
Annual Repairs—		
(a) Buildings (b) Roads	111, 112	33
Base for working out the repairs—relating to Buildings ..	113	33
Revised—	114	34
Fresh—	115	34
Reduced—	152 (3)	44
Deviation from sanctioned—	116	34
Addition and alteration to sanctioned—	118	34
Anticipation of actual saving on sanctioned—	120	34
EXPENDITURE—		
Register of Maintenance —	58 (1)	18
Major headwise compilation sheet of Receipts/Expenditure ..	58 (2)	19
Classified Abstract of—	60 to 62	19
Preparation and approval of—		
Statement of variation of expenditure of a Parishad/ Samiti—Preparation and approval of—	66-A	21
Maintenance of separate accounts of Expenditure in respect of works financed from the Dist. Fund or the Block Grant	195	67
EXTRA ITEMS—		
of works—Instructions regarding—	154	45
Authority to sanction	155	46
F		
FINANCIAL POWERS—		
of Authorities of a Parishad—	4	1
FINANCIAL RECORDS—		
of Parishad/Samiti—Maintenance of—in the prescribed forms or registers.	6	2
FORMS (s)—		
Prescribed in the code—	(See Contents)	
Parishad/Samiti should not make any addition or altera- tion, or modification of any form without previous sanction of the State Govt.—	7	2
FUND—		
For execution of any work—	101, 102	31
Distt. Fund—Monthly and Annual balancing of—Reporting the closing balance of—	63, 64	20
Accumulated balances of the Fund—Investment in Secu- rities.	240	83

INDEX

Subject (1)	Rule No. (2)	Page No. (3)
F—contd.		
Samiti for allotment of funds—When cases to operate ..	104 ..	32
Utilisation of Parishad Fund in case of the contractor neglects or fails to complete the work.	188 (5) —	64
Depreciation Fund—Creation of Base for calculation of utilisation of—	241, 242 ..	83
Provident Fund—Transactions relating to	226 ..	81
Various Funds Creation of—	239 ..	82
G		
GRANT (s)—		
Received from Govt. quarterly return in receipt of— ..	244 ..	84
H		
HEAD OF DEPARTMENT (s)—		
Delegation of Powers by the—	5, Appendix III ..	1
Finance Deptt—Financial Records to be mentioned	3 Appendix I ..	1
Chief Accounts and Finance Officer—Duties and Functions of—	..	
HONORARIUM AND H. R. A.—		
Of office-bearers of a Parishad/Samiti—Drawal of	69 (1) ..	23
I		
INFORMATION—		
To be furnished to the State Govt. Commissioners and Statutory Authorities by a Parishad—	68 ..	22
INITIAL RECORDS—		
Base for works Accounts	162 ..	50
INVESTMENT—		
Procedure reg. maintenace of Register of—	222 to 224 ..	80
IRRECOVERABLE SUMS—		
Write off	246 ..	84
ISSUE RATE—		
Fixation of—	205(i) & (2) ..	71
L		
LEDGER—		
Of Contractors—Maintenance of the—	157 (1) & (2) ..	47
LETTER OF CREDIT—		
Instructions regarding—	25 to 35 ..	6
LIVE-STOCK—		
Maintenance of Register of—	93 ..	29
LIABILITIES—		
Preparation of the statement of—		
Maintenance of separate accounts of Liabilities in respect of works taken up from the Distt. Fund or Block Grant—	195 ..	67

	Subject (1)	Rule No. (2)	Page No. (3)
	L—contd.		
LOANS—			
Categories of—Transaction relating to— reg.	detailed procedure	225	81
LOG BOOK—			
Maintenance of the—	.. .. .	94 (2)	29
LOOSE-LEAF REGISTER—			
Maintenance of the—	.. .. .	157 (3)	47
	M		
MAJOR WORKS—			
Maintenance of Account of expenditure and liabilities in respect of centralised as well as decentralised works.	193	..	66
MINOR WORKS—			
Maintenance of Account of expenditure and liabilities in respect of Centralised as well as decentralised works.	193	..	66
MEASUREMENT—			
Detailed— (i) General instructions to be observed— (ii) Detailed measurement may be dispensed with—	.. .. . .. .. .	166 (A) 171	51 54
Percentage Check of—	.. .. .	167	53
Recording and Checking of—Procedure to be adopted for—	.. .. .	168, 169, 170	53
MEASUREMENT BOOK—			
Maintenance of—	.. .. .	163	51
Maintenance of the Register of—	.. .. .	164, 165	51
Standard Measurement Book of handings—Maintenance of—	.. .. .	166 (B)	52
METER-READING BOOK—			
Maintenance of the record of Electrical energy consumed	.. .. .	92	29
MISAPPROPRIATION—			
Of Money or other valuables of Parishad/Samiti—	.. .. .	36	8
MONEY—			
Received by a Parishad/Samiti—			
Credit of—	.. .. .	49	14
Custody of—	.. .. .	42	10
Embezzlement of misappropriation of—	.. .. .	36	8
MUSTER-ROLL—			
Authority to write—	.. .. .	126	36
Morning Report in respect of Labourers employed on Muster Roll.	.. .. .	127	36
Instructions reg : Maintenance of—	.. .. .	128 to 130	36
For Works done by daily labour	.. .. .	175	56
For works of Group of Works carried out departmentally	.. .. .	176	56
Procedure of payment to labourers employed on Muster Roll	.. .. .	178	57
Payment on Muster Roll to be done expeditiously and certifi- cate to be recorded—	.. .. .	179	58
Payment in the event of current or completed Muster Roll being lost—	.. .. .	183	60

INDEX

vii

Subject (1)	Rule No. (2)	Page No. (3)
O		
ORIGINAL WORKS—		
The term defined—Procedure for obtaining the administrative approval—	152 (1) Explanation (ii)	44
Plans and Estimates of the—Instructions reg. preparation of—	107 to 110	33
OVER-PAYMENT—		
Adjustment of the recovery of—	40	9
P		
PAY—		
Pay and allowances of Cl. III and Cl. IV, employees (except Pry. School Teachers) of Parishad/Samiti—Drawal of—	69 (2)	23
Pay and allowances of Primary School Teachers—Drawal and disbursement of—	69 (4)	23
PAY-BILLS—		
Of Establishment—Preparation, Drawal and disbursement of—	69 (3) 70 to 77	23 23—25
PERSONAL DEPOSIT ACCOUNTS—		
Authority for opening of the—	243	84
PIECE-WORK(S)—		
Execution by inviting tenders	133	38
Execution by inviting sealed quotations	134	38
PIECE-WORKER(S)—		
Advance payment to—Extent of—	187 (1)	63
Authority to sanction	188 (4) & (6)	64
POWER(S)—		
Delegation by Heads of Deptts.	5	1
Financial and other powers of Authorities of a Parishad— ..	4	1
Of various Authorities to enter into contract	119	34
Of the C. E. O. to fix the rate of compensation	149	44
PROPERTY—		
Moveable and Immoveable—Annual Verification of— ..	98	30
PROVIDENT FUND—		
Transactions and Accounting procedure relating to— ..	226 to 238	81
PURCHASES—		
Of articles of stationery, furniture, equipment, machinery and other stores required by a Parishad/Samiti—Instructions regarding—Authority for the—	81 to 89	26
In bulk of building materials—	121	35
Of Petty bazar materials—	173	54
R		
RATE-LIST—		
Execution of Works on Rate List by inviting Sealed quotations—	131, 132 134	37 38

Subject (1)	Rule No. (2)	Page No. (3)
<i>R—contd.</i>		
RECEIPT(S)—		
Maintenance of the Register of—	55	17
Statement of accounts of receipts of the Parishad/Samiti— Preparation and approval of the—	66-A	21
Classified Abstract of—	60 to 62	} 19
Consolidated Abstract of—	60 to 62	
Major Headwise compilation sheet of Receipts/Exp.	58 (2)	19
RECONCILIATION MEMORANDUM—		
Preparation of—	58 (3) & (4)	19
REGISTER—		
For Registers prescribed in the Code—	(See List of Forms)	
Addition to, alteration or modification of any Register or Form prescribed in the Code without previous sanction of the State Govt.	7	2
Parishad/Samiti may prescribe any Register, for admini- strative convenience, which may be auxiliary to the accounts books presented in the Code.	8	2
REPAIRS ESTIMATES—		
Instructions regarding Maintenance of the Register of movable Property—	90	28
Relating to Buildings—Base for working out the—	113	33
REVISED ESTIMATES—		
When necessary—	114, 118 (1)	34
REDUCED ESTIMATES—		
Sanction for the—	152 (3)	45
ROAD METAL—		
Maintenance of Return—	207 (1)	73
Periodical Examination of Surplus road metal	207 (2)	73
Check Measurement of—	207 (3)	73
S		
SANCTION (S)—		
Technical—Definition of—	150	44
Lapse of— Administrative approval—for allotment of fund when ceases to operate.	103, 104	32
SANCTIONED ESTIMATES—		
Deviation from—but Revised Estimates not necessary	116	34
Anticipation of actual Saving on the—	120	34
SUPPLEMENTARY ESTIMATES—		
Addition or Alteration to the—Sanctioned estimate	118 (1)	34
SCHEDULE OF RATES—		
	105	32
SEALED QUOTATION (S)—		
Inviting—for execution of piece-works	134	38
Inviting—for any work—	136	38

INDEX

ix

Subject (1)	Rule No. (2)	Page No. (3)
S—contd.		
SECURED ADVANCE—		
To contractors for finished works Maintenance of detailed accounts and recovery thereof—	187 (2)	63
SECURITY—		
Quantum and Form of—	43	10
Interest-bearing securities—Form & Rules regarding	209 (9)	75
Govt. papers tendered as security	209 (10)	75
SECURITY DEPOSIT—		
To be obtained from the contractors—Scale of percentage— Exemption from payment—	144	42
Instruments which can be accepted as securities	145	43
Hypothication of—	209 (11)	76
SPECIFIED WORKS—		
Addition or modification to the—	156	46
STOCK—		
Maintenance of Stock-Book	91 202 (2)	28 68
Issues—Procedure for Maintenance of the Register of— ..	204	70
Receipts—Procedure for the maintenance of the Register of—	203	68
Procedure for making the payment of—	202 (1)	68
Physical verification of balances shown in Stock Book kept in—		
(a) Samiti's Office	205 (3)	71
(b) Parishad's Office	205 (4)	71
Balances at the close of the month—Limit of—	205 (6)	72
STORES—		
Of Works Deptt.—Categories of—	200	67
Accounting procedure in respect of—	201	68
Procurement of Stores—	81 to 89	26
Power to inspect any stock of stores—	205 (5)	71
T		
TECHNICAL SANCTION—		
Term defined—	150	44
When ceases to operate	103	32
TENDER—		
For executing piece-work—	133	38
For executing any work	135	38
Procedure for inviting and acceptance of—	138, 139	39—41
Of Labour Co-op. Societies—Preference to be given..	137	39
Declaration to be given by the contractor alongwith—	140	41
Earnest Money to be deposited with—	141	41
Acceptance of —other than the Lowest Tender	142	42

Subject (1)	Rule No. (2)	Page No. (3)
T—contd.		
TERMS USED IN CODE—		
Meaning of—	2	2
TITLE OF RULES—		
		1
TOOLS AND PLANTS—		
Procedure for maintaining the accounts of—	206	72
TRANSFER ENTRY BOOK—	59	19
U		
UNMEASURED WORKS—		
Payment of—	172, 188 (1)	54
V		
VARIOUS FUNDS—		
Creating of—	239	82
VEHICLE(S)—		
History Sheet of—	94 (3)	29
	95	29
Instruction reg : proper maintenance of	95 (4)	29
	Appendix XIII	
VERBAL ORDER—		
For execution of works—Confirmation of the—	122	35
W		
WORKS—		
Proposals for the—Preperation for obtaining—	100	31
Original—Plans and Estimates of the sanctions—	107 to 110	33
Completion of Accounts of work	190	65
Conditions for commencement of—	106	32
Entrusted to a Samiti or a Panchayat u/s 124 of the MZPs and PSs Act, 1961.	199	67
Execution and Maintenance of—Authority responsible for the—	99	31
Execution of—(a) departmentally or by contract	123	35
(b) by daily labour	125	35
(c) On Rate List by inviting sealed quotations.	134	38
Execution of—by inviting sealed quotations	136	38
Execution of—entrusted to a Parishad/Samiti by Govt. on Agency basis.	245	84
Execution of—in accordance with the specifications given in the approved estimates.	153	45
Extra Items—		
Instructions regarding—	154	45
Authority to Sanction—	155	46

INDEX

xi

Subject (1)	Rule No. (2)	Page No. (3)
W—contd.		
Funds for execution of—	101, 102 ..	31
Financed from the Distt. Fund or Block Grant—Maintenance of separate accounts of Expenditure and Liabilities.	195, 196 ..	67
Issue direct to works—Maintenance of Material at site Accounts and Quantity A/cs.	160 ..	50
Progress Report of Works Schemes—Maintenance of— ..	67 ..	22
Unmeasured Works—Advance Payment of—	172 ..	54
	188 (1) ..	64
Register for completion of works	197 ..	67
WORK-BILL—		
Forms for preparation of—	174 ..	55
Countersigning Authority of—	186 ..	62
WORK-ORDER BOOK—		
For works entrusted to a contractor	124 ..	35
WORK-FILE—		
Completion certificate to be recorded in—		
Maintenance of	191, 192 ..	65

