

Rajasthan District Board Account Rules

RAJASTHAN

India

Rajasthan District Board Account Rules

Rule RAJASTHAN-DISTRICT-BOARD-ACCOUNT-RULES of 1957

- Published on 20 December 1957
- Commenced on 20 December 1957
- [This is the version of this document from 20 December 1957.]
- [Note: The original publication document is not available and this content could not be verified.]

Rajasthan District Board Account RulesPublished vide Notification No. D. 10857/F./(1)/(60)/LSG/A/57, dated 20-12-1957, published in Rajasthan Gazette, Part 4-C, Ordinary, dated 17-4-1958In pursuance of the provisions contained in section 176 of the Rajasthan District Boards Act 1946, the State Government hereby make and publish for general information the following Rules, namely, Rajasthan District Boards Accounts Rules, 1957:-

Chapter I

1. Short title and commencement.

(a)These rules may be called the Rajasthan District Board Account Rules.(b)These rules shall come into force with immediate effect.

2. Definitions.

- In these rules unless there is anything repugnant in the subject or context:-(a)"Act" means the Rajasthan District Boards Act, 1954.(b)"Board" means a District Board established under the Rajasthan District Boards Act, 1954 and shall include, in any case where a power is expressed as being conferred or a duty as being imposed on a board, a Committee appointed by a Board, any member, officer or servant of the Board authorised or required under that Act to exercise the powers or perform the duty.(c)"Auditor" means the Examiner, or any other person empowered by the State Government to perform functions of an Auditor under the Local Fund Audit Act, 1954.(d)"Examiner" means the Examiner, Local Fund Accounts and includes Deputy or Assistant Examiner of Local Fund Accounts.(e)"Form" means forms appended to these rules.(f)"Chairman" means the Chairman of a District Board and includes the Vice Chairman of the District Board when acting for the Chairman.(g)"Recurring Charge" is a charge which involves a liability beyond the financial year in which it is originally sanctioned.(h)"Treasury" means a Government Treasury or Sub-Treasury or a Bank to which the Government Treasury business has been made over and

includes a Banker or person acting as a Banker with whom the District Board fund is kept under section 148 of the Act.(i)"Treasury Officer" includes a Banker or person acting as a banker with whom District Board fund is kept.(j)"work" the term "work" when used by itself in a comprehensive sense applied not only to works of construction and repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools plants or other objects.(k)"Head of office" means any person declared as such by the Board.(l)"Accountant" means any person, who maintains the accounts of the Board.(m)"Competent authority" means Government or any other authority to whom the powers have been delegated by the Government.(n)"Servant of the Board" means a person in the pay and service to the Board.

Chapter II

General Principles and Rules

General Instructions

3.

(a)A Board shall not, without the previous sanction of the Government, made any addition to, alteration in or modification of, any register or form prescribed in the Rules or introduce any new form or procedure provided that the Boards which keep their funds with any Bank to which treasury business has been made over may use the bank's forms in their transaction with bank in place of those prescribed under the rules.(b)A Board may; for administrative convenience, maintain such registers as may be auxiliary to the account books prescribed in the Rules but such registers will not be recognised as account book prescribed in the Rule.(c)In the matter of details connected with the Accounts the Board shall be guided by the instructions of the Examiner, Local Fund Audit Department

4.

The account shall be maintained separately for each financial year.

5.

Save as provided in Rule 196, no person employed in the business of the Treasury of the Board shall be requested or permitted to assist in any way in collecting Board's revenue or in posting the Board's books.

6.

Figures in the accounts shall be in Hindi or English or bilingual characters. Books of accounts and registers shall be substantially bound and paged before being brought into use. Before any accounts book, register or Receipt Book is brought into use, the number of pages contained therein shall be

counted and result recorded in a conspicuous place on the first page of such book or register under the signature of the Secretary.

7.

Corrections or alterations in accounts shall be made neatly in red ink (a single line being drawn through the original entry to be corrected) and attested by the dated initials of the Chairman, Vice-Chairman or Secretary of the Board. Correction and alterations in vouchers shall be authenticated by the Payee and shall be attested by the officer drawing the bill or person preferring the claim while those in the pay orders shall be similarly attested by the officer signing them. Corrections in the assessment list can only be made under the dated initials of those authorised under the Act or Rules to alter the assessment corrections and alterations in the Bills. Treasuries shall be absolutely forbidden and no document with an erasure shall be accepted.

8.

Printed forms of bills in English or Hindi or bilingual characters shall as far as possible be used.

9.

All bills shall be prepared and signed in ink. The amount of the bill shall as far as whole rupees are concerned be written in words as well as in figures. Naya Paisas may however, be written in figures after the words, stating the number of rupees but in case there being no Naya Paisa the word "only" should be written after the number of whole rupees. Care shall be taken to leave no space for interpolation as in the following examples:- "Rupees twenty-six only", "Rupees twenty and five naya paisa" and "Rupees twenty 25 NP".

10.

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

11.

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

12.

When the payment is desired wholly or partly by a Bank Draft a formal application for the draft should accompany the bills, and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

13.

When it is desired that either the whole or a part of the amount of a bill should be remitted to a person by Postal Money Order, the bill should be accompanied by a properly prepared Money Order form as the case may be. The amount of money order as well as the amount of commission due thereon should be shown as deductions in the bill. The purpose of the money order must be briefly stated on the acknowledgment, portion of money order form in continuation of the entry. "Received the sum specified on the reverse on sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee. Receipt and Crediting of Money

14.

All money transactions to which any member, officer or servant of the Board in his official capacity is a party shall without any reservation be brought to account and all the money received shall be lodged in full in the Treasury to be credited to the appropriate account.

15.

Money pertaining to the District Board Fund with the exception of authorised advances, shall not be kept apart from the general balance at the credit of the Board but shall at once be credited to the appropriate head of account.

16.

When money is paid into the Board by tax-payers or others and there is no objection to its acceptance, a receipt in form 1 shall be given to the person making the payment and the amount brought to account at once in the general cash book form 43 and in the demand and collection register (form 26, 41 or 42), if any. The counterfoil of the receipt shall be signed by the cashier in token of having received the money, by the Accountant and the Clerk incharge of the demand and collection register in token of the entries having been made in the general cash book and the demand and collection register. The receipt shall be signed by the Secretary. Note. - If there are on any day numerous receipts on account of any one tax or other demand, their aggregate daily total for each kind of income may be entered in the general cash book, details being given in a manuscript statement in the sub joined form:-

Serial No. Receipt in consecutive order with book number. Classification of receipts
Property tax Rent

Note. - The statement shall be filed with the receipt vouchers.Explanations: - This rule does not apply to collection by means of licences issued under the signature of the Secretary when the licence money is brought to account in the general cash book from the counterfoils of licences as provided in Rule 173.

17.

(a)When money is received in the Board by means of money orders, the Secretary shall at the time of signing the money order receipt cause an entry for the amount to be made in the general cash book under his own initials and hand over the coupon with the money to the cashier, who after signing the coupon, shall send it to the Accountant for file as a receipt voucher.Note. - No separate receipt in form 1 need be issued in case of payment by Money Order.(b)When money is received in the District Board office by means of a cheque or bank draft the Secretary shall cause an entry of the cheque or bank draft in column 1 to 6 of register in form 59 under his own initials and shall issue a letter to the person sending the cheque acknowledging the receipt of the same, stating therein that the letter shall not be treated in any way as receipt for the amount in clearance of the Board's dues, the formal receipt for which will follow after encashment of the cheque. When cheque is honoured by the bank, columns 7 to 10 of the register shall be filled in by the Secretary, and a receipt in form 1 shall be issued to the payer giving a reference to his number and date of the cheque. The amount shall be brought to account in the manner laid down in Rule 16.

18.

(i)At places where the cash business of the treasury is conducted by the Bank, cheques on local banks may be accepted in payment of District Board dues, or in settlement of other transactions with the District Board, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the District Board. Until, however, a cheque has been cleared the District Board cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.The preliminary acknowledgment of the receipt of the cheque will be given in the form below:-"Received cheque No.....for Rupees..... drawn onon account of.....in respect of Bill No....."In the event of a cheque dishonoured by the Bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, but the District Board cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.Note. - Where a cheque is dishonoured it will be returned to the presenter and preliminary acknowledgment of the receipt of the cheque or the paper token received back from him.(ii)When District Board dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of District Board dues may be refused at the

discretion of the officer to whom they are tendered and those received later will not be accepted. Note. - The term "Local Banks" as used in this rule means banks located in the station in which a Bank treasury is situated. (iii) Demand drafts shall not be distinguished from cheques for the purpose of these rules and, provided that the cheque is honoured on presentation, payment shall be demanded to have been made: (a) If the cheque is handed over to the authorised bankers or to a District Board Officer authorised to receive money on behalf of the District Board, on the date on which it is so handed over: or (b) If it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put into the post: Provided that where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable. Note. - The provisions of clause (b) above apply mutatis mutandis to payments made to the District Board by postal Money Order or by any other recognised mode of remitting money by post.

19.

If there is no separate cashier appointed by regulation for the actual receipt and custody of cash pending its remittance to the treasury, these duties shall be performed by such officer as the Board may by regulation direct in this behalf but the functions of receiving and keeping the cash shall not be performed by persons keeping the accounts, namely the Accountant or the Clerk in charge of the demand and collection together. The two functions shall always be discharged by separate officials.

20.

Money received in the Board under Rules 14 to 17 above shall be remitted to the Treasury at regular intervals, to be fixed by the Board. The money shall be accompanied by a duplicate challan (which can be had from treasury) and the remittance shall be entered in columns 7 and 8 of the general cash book under the initials of the Secretary. The duplicate foil of the challan when received back, signed from the Treasury shall be used as a voucher for the remittance, and will be filed separately.

21.

(1) Money cannot be withdrawn from the Treasury unless it is required for immediate disbursement. (2) The practice of withdrawing funds with a view to avoid lapse of Budget grant and place such money in deposit is forbidden.

22.

Any person having a claim against a Board shall present a bill, and on its payment a receipt duly stamped, shall be obtained from the payee if the amount of the claim exceeds Rupees twenty unless they are exempted from stamp duty in accordance with the provision of Stamp Act as applicable in Rajasthan. Note. - (1) In determining whether the receipt obtained in respect of an amount drawn on a bill preferred against the Board should be stamped or not, the gross amount of the bill and not the net amount payable should be taken into account unless receipt is exempted under the exception

referred to above.(2)In case of cash memos when the amount exceeds Rs. 20/-, the receipt is required to be obtained on stamp.(3)The cash memo should be in the name of the Board.

23.

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 the 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 group as may be convenient.Essential Conditions Governing Expenditure from District Board Funds.

24.

As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from District Board Fund until the expenditure has been sanctioned by general or special orders of the competent authority and the expenditure has been provided in the authorised grants and appropriations for the year.

25. Standards of financial propriety.

- Every officer incurring or authorising expenditure from District Board Funds should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following:-(i)Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.(ii)The expenditure should not be prima facie more than the occasion demands.(iii)No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.(iv)Public moneys 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 recognised policy or custom,(iv)the amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.Control of Expenditure

26.

The Chairman of a Board must see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments, and liabilities have been and will be incurred against it. He must be in a position to assume before the Board and Government complete responsibility for Board's expenditure and to explain or justify an instance of excess of financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.The Chairman should also be kept

informed of what commitments and liabilities have been and will be incurred against the appropriations. Accordingly/he should have an idea of the liabilities and the commitments for which the payments have to be made during (a) the current financial year (b) in the following financial years, and with a view to enable him to have this information from the subordinate officer he should obtain a monthly liability statement which should give the position of outstanding liabilities up to the month to which the statement relates. Delays in Payment

27.

Delay in the payment of money indisputably due to District Board is contrary to all rules and budgetary principles and should be avoided. Note. - (1) It is an important financial principle that money indisputably payable should not, as far as possible, be left unpaid and that money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary even though the payment is not covered by proper sanction. It is no economy to postpone inevitable payments even for the purpose of avoiding an excess over a grant or appropriation and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date. It must be borne in mind that if an inevitable payment for example decree of court or repayment of loan obtained from Government, is required to be made in the absence of funds, the error lies not so much in the payment as in the entering into of the relevant liability. (2) A disbursing officer may not on his own authority authorise any payment in excess of the funds placed at his disposal; but absence of funds should not necessarily prevent the payment of any sums really due by District Board. If the disbursing officer is called upon to honour a claim which is certain to produce an excess over the allotment or appropriation at his disposal he should take the orders of the competent authority before authorising payment of the claim in question. Contracts General Principles

28.

No contract may be entered into by any authority which has not been empowered to do so by or under the orders of the competent authority.

29.

The following general principles have been laid down for the guidance of authorities which have to enter into contracts or agreements involving expenditure from the District Board Funds:-(i) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein. (ii) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into. (iii) Standard forms of contracts should be adopted, wherever possible the terms to be subject to adequate prior scrutiny. (iv) The terms of contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the contracts so varied. No payment to contractors by way of compensation, or otherwise outside the strict terms of the contract or in excess of the contract rates may be authorised without the previous approval of the competent authority. (v) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be

entered into without the previous consent of the competent authority.(vi)Contract, whenever practicable and advantageous and in all cases required by the rules or orders of a competent authority, should be placed only after tenders have been openly invited, and, in cases where the lowest tender is not accepted, reasons should be recorded.(vii)In selecting the tender to be accepted, the financial status of the individual and firms tendering must be taken into consideration in addition to all other relevant factors.(viii)Even in cases where a formal written contract is not made, no order for supplies, etc. should be placed without at least a written agreement as to the price.(ix)Provision must be made in contracts for safeguarding District Board property entrusted to a contractor.(x)When a contract is likely to ensure for a period of more than 3 years, it should wherever feasible, include a provision for an unconditional power of revocation or cancellation by Board at any time on the expiry of 3 months notice of that effect.

30.

(1)Pay and allowances claimed on behalf of a deceased servant of the Board may be paid without the production of the usual legal authority.(a)to the extent of Rs. 500/- under orders of the Chairman after such enquiry into the right and title of the claimants as may be deemed sufficient.(b)For the excess over Rs. 500/- under the orders of the Board on execution of an indemnity bond with such security as the Board may require if the Board is satisfied as-to the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.(2)In any case of doubt, payment shall be made only on production of a legal authority.

31.

All bills, cheques or other documents presented for payment shall be received and examined by the Accountant or Secretary and if the claim is admissible, the authority good, the signature or countersignature where necessary genuine and in order and the receipt, a legal quittance, the Chairman shall make an order to pay on the bill. The order shall specify the amount payable both in words and figures.

32.

(a)After the payment, order is signed, every bill shall be entered in the cheque and Bank Draft issue register (form No. 45) and cheques shall be prepared from this register.(b)The authority signing the cheques shall at the time of issuing the cheques intimate to the Income-tax Officer concerned or in case of doubt as to the particular Income-tax Officer who would be addressed to the Commissioner of Income-tax of the State, the amount of payments made to non-officials on account of fees, including pleaders fees, bonus, remuneration or reward of any kind together with the addresses of the payees. Payments below Rs. 250/- are not to be reported, and this monetary limit shall apply to each single payment made to any individual and not to the total payments made to him during the year.

33.

After the cheques are signed by the Chairman, endorsement of payment shall be written on every bill noting the number and date of the cheque in which the claim is included; the voucher number and the head of account to which the expenditure is debited in the classified abstract shall also be noted on the enfacement of the bill. Payment orders will not be made on the files. Note. - (1) Every voucher must bear a pay-order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay-orders must be signed by hand and in ink. Note. - (2) all sub-vouchers to bills must be cancelled in such a manner that they can not be subsequently for presenting fraudulent claims or other fraudulent purposes.

34.

At the end of each month and in every case, before the eight days of the following month the Secretary shall examine all bills except those for establishment charges of the month and satisfy that the charges have been properly vouched for and that, the sub-vouchers have been so defaced as to preclude the possibility of their being used in support of any other bill and shall record on the cash book a certificate to this effect. Stamps affixed to voucher and sub-vouchers must be cancelled so that they may not be used again.

35.

When a payment is made on duplicate bill or a duplicate receipt is attached to any paid bill, the Chairman or the Secretary shall certify thereon that the original bill has not been paid or that the original receipt has not been issued in support of any other bill as the case may be. Note. - Duplicate bills or Receipts obtained from any person or firm should be distinctly marked as such.

36.

Every bill shall also be posted in the classified abstract (in form 44) of expenditure under the appropriate head. The Accountant shall compare the entries in the classified abstract, the cheque register and the general cash book before the cash book is closed for the day.

37.

Payment shall ordinarily be made by cheque signed by the Chairman of the Board, but claims below Rs. 20/- may be paid from the permanent advances. Except in the case of claims by the Government no cheque shall be issued for claims below Rs. 10/-. Audit of Accounts

38.

The accounts of the Board shall be audited by or under the orders of the Examiner. Local Fund Audit Department, Rajasthan (for audit of accounts, issue of objection memos, and compliance of

the audit and Inspection Report see Rajasthan Local Fund Audit Act, 1954 and Rajasthan Local Fund Audit Rules 1955).Internal Check

39.

In the discharge of his ultimate responsibilities for the administration of District Board fund at his disposal the Secretary must satisfy himself not only that an adequate machinery exists within the office of the Board for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinates and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.Embezzlement

40.

Whenever an embezzlement of the District Board money is discovered, enquiry shall at once be instituted by the Chairman and the fact of the embezzlement shall be immediately reported by him direct to the Director of Local Bodies and a copy will be sent simultaneously to the Examiner, Local Fund Audit Department, Rajasthan. The Director of Local Bodies shall, if necessary, investigate the matter himself or cause the investigation to be made through his officers. When the matter has been fully inquired into, the Director shall, if he deems necessary, submit a complete report to the Government, showing the total sum of money misappropriated, the method, in which the embezzlement was effected and the steps taken to recover the money and punish the offenders.Executive instructions under rule 40 of the District Board Accounts RulesMemorandum of general principles to regulate the enforcement of responsibility for losses sustained by District Boards through fraud and negligence of their servants.

1. Every servant of Board must realise fully and clearly that he will be held personally responsible for any loss sustained by the Board through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other servant of the Board to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every officer of the Board should exert the same vigilance in respect of expenditure, custody and use of the Boards money and property generally as a person of ordinary prudence would exercise in respect of the expenditure, custody and use of his own money and property. While, therefore the Board will be prepared to condone a servant's honest errors of judgment, involving financial loss, provided the servant can show that he had done his best up to the limits of his ability and experience, they are determined to penalise servants who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the investigation is complex and the Chairman needs the assistance of an expert accounts officer to unravel it, he should report the case to the Board and Director Local Bodies the latter if he thinks fit will request the Examiner, Local Fund Audit Department. Rajasthan to arrange at once for the sendee of an auditor for purposes of special audit.

Note. - The departmental inquiries should be instituted at the earliest possible moment, against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of remaining delinquents is practicable, if it is, it should continue so far as possible (which will not as a rule include finding and sentence). If the accused is convicted, the departmental proceedings against him will be resumed and finally completed. If the accused is not convicted, the departmental proceedings against him will be dropped unless the authorities competent to take disciplinary action is of opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case the proceeding against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in court. Departmental inquiries should not necessarily be delayed pending decision of the criminal cases, as, at a latter stage the evidence might disappear and thus departmental inquiry could not be brought to any conclusion at all.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In cases where there is reasonable ground for believing that fraud or other criminal offence has been committed, the offender should be prosecuted unless the legal advisers consider that the evidence available is not such as will secure conviction. The reason for not prosecuting should be placed on record in all such cases.

4. If an embezzlement required investigation by the Criminal Investigation Department, the District Magistrate should be moved. If he cannot do so, a report should at once be submitted to the Controlling authority who will request Government to lend the sendees of the Criminal Investigation Department.

5. In cases where loss is due to delinquencies of subordinate officials and where it appears that, this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his per-liability in the matter carefully assessed.

6. The question of enforcing pecuniary liability should always be considered as well as question of other forms of disciplinary action. In deciding the degree of the servants pecuniary liability it will be necessary to look not only to the circumstances of the case, but also to the financial circumstances of the servant, since it should be recognised that the penalty should not be such as to impair the future efficiency of the servant of the Board.

In particular if the loss has occurred through fraud every endeavour should be made to recover the whole amount lost from the guilty persons and if laxity of supervision has facilitated the fraud the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss or indirectly by reduction or stoppage of his increment of pay. Note. - Attention is drawn to section 94 of the Rajasthan District Board Act, 1954 (Act No. II of 1954) under which every officer or servant of the Board shall be deemed to be public servant within the meaning of the Indian Penal Code.

7. The fact that servants who were guilty of fraud or irregularities have left the Board's service and have thus escaped punishment should not be made justification for absolving those who are also guilty but who still remain in service.

Inspection of Office

41.

The Chairman or the Secretary shall inspect the District Board office periodically but not less than once in three months and shall record his remarks in an Inspection book. The chairman shall see that effective action has been taken to remove the defects disclosed in the inspection note. The inspection book shall be produced before the auditors at the time of annual audit. Office Order Book

42.

An office order book shall be kept in which all appointments, promotions, leave, suspensions, fines and office arrangements and orders generally shall be noted. The Secretary shall be responsible that this order book is kept up in a correct and complete manner. Filing of Vouchers

43.

Vouchers and challans shall be numbered serially for each month and shall be filed in the District Board office in guard files separate from the Miscellaneous

44.

No duplicate or copy of a receipt granted for money received 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 and necessity arises for such a document, a certificate may be given that on a specified date a certain sum on a certain account was received from, or paid to, a certain person.

45.

Cash recoveries shall be brought to account by minus entries under the corresponding expenditure heads in the classified abstract and general cash book, provided the recovery is made in the same financial year.

46.

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

47.

In the case of payments made by remittance through the Post Office, the Postal Money Order Receipt shall be kept with the voucher and in such a case proper acknowledgment of the payee shall also be obtained. In the case of payment for articles received by value payable post, the value payable cover together with the invoice or bill showing the detail of the item paid for shall be kept with the voucher.

Chapter III

Establishment

(1) The whole establishment to be recorded in the register.

48.

In order to facilitate the check of establishment bill and to ensure that no charge is paid twice over, an Establishment Check Register shall be maintained in Form No. 2 in which the whole establishment of the Board shall be recorded, every fresh appointment, abolition of an appointment or revision of establishment being entered as soon as made together with the number and date of the Board's resolution or of the order of a Sub-committee or Officer to whom a power of making appointments has been delegated. Changes due to revision of establishment shall be entered in red

ink: Leaving the original entry intact, entries relating to total net charge of each section or sub-section of each Department noted at each page in the beginning of the year and entries due to revision of establishment made during the course of the year, shall be initialed by the Secretary.(2) Separate page to be assigned to Sections. A separate page of the register shall be set apart for each section or, if there are sub-sections for each sub-section of each department, the different sub-sections or sections being entered consecutively in the order of the major heads of account and a page for the total charge of the department being reserved immediately after them when the number of sections exceeds one. Explanations. - (a) By a section of a department is meant the establishment relating to a minor head of account of that department; by a "Sub-section of Department" is meant the establishment relating to a minor head of account of that department, e.g. the establishment connected with collection of cess is a sub-section of the department of Revenue Department while the District Board, Engineer's establishment is a section of the department of District Board Works. (b) Temporary establishment shall be entered in the Establishment Check Register Form No. 2 at the end of the space allotted to the permanent establishment and shall not be mixed up with it; the period for which the temporary establishment is sanctioned shall be distinctly specified in the second column below the details of the appointments sanctioned and lines shall be drawn across the columns of the months previous and subsequent to such period so as to prevent admission by oversight, of pay for a period in excess of that sanctioned.

4.

(1) When the space in column 2 of the Establishment Check Register Form No. 2 is insufficient for all the details of a section, they shall be recorded on a fly-leaf in the following form, which shall be inserted between the pages of the register:- Details of Appointments and Pay in of

	Minimum	Maximum	Actual on 1st April	Income Tax	Remarks
Head Clerk	75/-	150/-	100/-		
Second Clerk	60/-	120/-	96/-		
Third Clerk	50/-	100/-	64/-		
Daftri	30/-	35/-	31/-		
Two peons	26/-		
Total	317/-		

The minimum and maximum columns in the fly-leaf shall be used only when the pay, or part of it, is progressive and in this case each increment, as it is admitted, shall be added to the total of the "actual" column, and the pay of the appointment effected shall be altered in red ink, a note in each case being made in the remarks column of the month with effect from which the increment is granted; corresponding alterations shall also be made in the register itself (Form No. 2) in column 3 for the sanctioned pay of the section, the order sanctioning the increment being quoted in column 1. (5) Recurring charges on account of scholarships, contributions, rents, etc. shall also be recorded in the Establishment Check Register (Form No. 2) a separate page being assigned to each minor or major head of each department concerned.

49.

(1) The pay of the District Board establishment shall be drawn in Form No. 3 with full details of names except in the case of punkha puller etc. and signed by the Chairman. These bills may be drawn separately for each section the names of the head of sections appearing in the beginning. The establishment chargeable to each item of the budget shall be grouped, marked off, and totalled separately, the name of the budget item being noted in red ink at the top of each bill or set of entries. Sanctioned strength of each cadre and grade shall be entered on the top of each section in red ink. The entries in all the money columns of the bill shall be totalled separately under each section and the total written in red ink. The total must be checked by the drawing officer himself or by some responsible person other than the clerk preparing the bill. Note. - The details of names should invariably be given in the bill in cases in which the incumbent is a subscriber to the Provident Fund.

(1) The following instruction shall be observed in preparing the salary bills:-

- (i) The pay, acting and leave allowances, whether drawn or not shall be specified separately in column 5, pay and acting allowance, etc. (to be separately specified) not drawn but held over for further payment shall be entered in column 9 and the reasons for doing so briefly noted. When the amount is redrawn on a supplementary bill reference to the bill shall be given in the original bill from which the charges were withheld. Deductions on account of fines. Provident Fund, income tax and other recoveries, if any, to be distinctly specified shall be shown in the columns provided for the purpose and the net amount payable to each person shall be entered in column No. 16.
- (ii) The leave salary of the Secretary, Health Officer, Revenue Officer and Engineer shall be drawn only on the receipt of pay slip from the Examiner, Local Fund Audit Department, Rajasthan, Jaipur. Note. - Sanction to leave shall not be accorded unless leave title is got verified from the Examiner, Local Fund Audit Department, Rajasthan, Jaipur.
- (iii) Pay bills shall be prepared separately for each section of the permanent and temporary establishments. The names of both the substantive and officiating incumbents shall be shown against each post.
- (iv) When salary is drawn for a broken period of the month, the reasons for doing so, the period for and the rate at which it is drawn shall be distinctly entered in column 2 under the name of the incumbent. With the pay bill a Schedule in Form No. 4 showing Provident Fund deductions and contributions to Provident Fund shall be attached.
- (v) The monthly bill shall be supported by an Absentee Statement in Form No. 5, if any person in superior sendee was absent during the month either on special duty, suspension or deputation or with or without leave other than casual leave or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.
- (vi) In the bills for arrears of pay etc., a reference shall be given to the monthly bill from which the charge was withheld or on which it was refunded by short deduction, or to any special order granting with retrospective effect any new allowances, as the case may be. In the pay bills for temporary establishment the order sanctioning the same will invariably be quoted.
- (vii) When leave salary based on average pay is drawn in a bill for a servant of the Board the bill in which it is first drawn shall be accompanied by a statement attested by the Secretary showing the calculations by which the amount drawn on account of leave salary has been deduced. If leave salary is based on actual pay and not on average pay, the Secretary shall attach to the bill a certificate: "that the leave salary claimed is admissible under....." (*The rule under which the leave salary has been claimed should be specified here).
- (viii) In case of promotion, transfers, new appointment leave salary, suspension, reinstatement etc., copies of relevant orders should be attached with the pay bill.

50.

Except in the case of advances permissible under the rule no pay shall be drawn before the first working day of the month succeeding that by the labour of which it has been earned.

51.

Pay and allowances of a servant of the Board may, when he is unable to present himself in person to receive payment, be paid to a banker or agent duly authorised by him to receive the money and give a legal quittance, provided that the banker or the agent holds a legally valid power of attorney to act in his behalf. In the absence of such a power of attorney, the servant of the Board desiring to receive payment through a banker or agent must furnish the latter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer with a letter of authority for the payment to be made. The banker or the agent must also furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

52.

If for any reasons, the leave salary admissible to a servant of the Board on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled, had he remained on duty shall be entered in the money column of the Form No. 3 which is intended to show leave salary, the amount being left undisbursed and treated as help over pending the fixation of the amount of his leave salary. Increment Certificate

53.

(1) To the first bill in which a periodical increment is drawn for a servant of the Board a certificate in the prescribed Form No. 6 shall be appended to the bill. (2) When an increment claimed operates to carry a servant of the Board over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the servant of the Board concerned is fit to cross the bar. Overtime Allowance

54.

Subject to, any general or special orders issued by the Government in this every behalf, bill in which overtime allowances are claimed shall contain a certificate of the Chairman/Secretary to the following effect; "Certified that:-(a) the men for whom overtime allowances are claimed in this bill have actually earned by working overtime: (b) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct. (c) the overtime allowances are claimed at rates sanctioned by competent authority: and (d) the overtime allowances have been taken into account in calculating the income-tax due from the servants of the Board noted in this Bill". Note. - In cases in which overtime is paid out of fees recovered from private parties and

credited to the District Board Fund, the Secretary should, certify on the bill that the prescribed fees have been realised and credited to the District Board Fund.

55.

(1)When the pay bill has been drawn the money shall be promptly disbursed to the payees concerned and their receipts taken in the column 17 of the bill except as hereafter provided. If the payee does not present himself before the end of the month his pay shall be refunded by short drawal on the next bill and redrawn when he presents himself.(2)The officer signing the pay bills is personally responsible for all salaries drawn on bills signed by him until same have been paid to the proper recipients and the latter have signed acquittance for the same. When the recipient is illiterate his thumb impression shall be taken, which shall invariably be attested by the Chairman/Secretary.If in any case it is impracticable to get the payee's receipt on the bill itself and in the case of punkha pullers etc. a separate acquittance roll in the following form may be obtained and attached to the bill, remark to this effect being made in last column of the bill.Acquittance roll of.....establishment for..... 19..

Name	Post	Pay	Deductions as per bill	Net amount paid	Signature of payee
1	2	3	4	5	6

56.

Whenever any change, permanent or temporary, is proposed in the establishment of the Board the Secretary shall submit to the Board a memorandum explaining the proposals and the conditions which necessitated the change. The memorandum shall show:-(i)the existing strength and the cost of the whole of section or sections as the case may be of the establishment affected;(ii)the strength and cost after revision;(iii)the number and pay and other details of the posts which it is proposed to add or modify;(iv)the ability of the Board to meet the additional expenditure from its normal income; and(v)the date or dates from which the proposed changes are to take effect.In cases of general revision of establishment the memorandum shall be accompanied by a proposition statement in Form No. 7 showing clearly the financial effect of the proposed changes.

57.

(a)Pay bills other than those for the Education or Medical staff may be signed at any time on the last working day of the month by the labour of which the pay is earned and are due for payment on the next working day. In the case of Education or Medical staff the pay bills may be signed three days before the close of the month for being sent for payment on 1st or so. In the case of dismissal, resignation or death pay may be drawn and disbursed immediately after it becomes due. Pay and allowances may be drawn for the day of a man's death. The hour at which death takes place shall not effect the claim.Note. - "Day" for the purpose of this rule means a calendar day beginning and ending at midnight.(b)If the first three days of a month are public holidays on which pay and

allowance are not disbursed, disbursement may be made at the discretion of the Chairman, on the last working day before the holidays.

58.

Fines shall not be recovered in cash from the pay of establishments, but shall be shown in the column of fines in pay bills.

59.

The following classes of recoveries only shall be made by deduction from pay bills:-(a)Fines imposed on members of the Establishments.(b)Recoveries on account of security deposits by servants of the Board.(c)Recoveries on account of attachment from a civil court for payment into a court of law.(d)Recoveries on account of advances for the purchase of a conveyance or other animals.(e)Recoveries on account of Provident Fund Advance.(f)Recoveries on account of Provident Fund Subscription.(g)Income-tax.(h)Premium for State or Postal Insurance, and(i)Leave and Pension contribution due to the State Government.(j)Recoveries on account of shortage in stores, loss of property or Board's money caused due to negligence of the servant of the Board and the charge has clearly been established against him. The recovery ordered to be effected may not ordinarily be made at a rate exceeding 1/3rd of pay.

60.

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 which shall be in Form No. 8 and in the case of a person appointed for first time the health certificate shall be appended to the pay bill.Note. - (a) In all other cases of transfers the responsibility for obtaining his copy of Last Pay Certificate from his last disbursing officer shall rest with the servant of the Board concerned.(b)The last payment of pay or allowances shall not be made to any person finally quitting services by Board by retirement, resignation, dismissal, death or otherwise or placed under suspension, until the disbursing officer is satisfied himself by reference to the records that there are no demands outstanding against him.Note. - (1) In the case of transfer, the last pay certificate of Secretary, Health Officer, Revenue Officer and Engineer will be issued from the office of Examiner Local Fund Audit Department, Rajasthan.(2)Where there is any change in pay of Secretary, Health Officer, Revenue Officer and Engineer revised pay shall not be drawn unless it is authorised by the Examiner, Local Fund Audit Department, Rajasthan.

61.

The Health certificate shall be in the form prescribed by the Government for Government servants and may be signed by the Health Officer of the Board if there is one or by the District Medical Officer.

62.

The pay of establishment which is treated as a contingent charge shall not be included in pay bills. Note. - (i) Rules 48 to 62 shall not apply to establishment charged to works. (ii) (1) Fixed monthly contingent or Stationery allowance to moharrirs etc., if any, shall be drawn on the salary bills along with the pay of the Officials concerned. (2) The pay of labour gang and workmen etc., shall be drawn on muster rolls, in form 24 even if they are employed on monthly rates as they do not form part of the regular establishment.

63.

Two cheques shall be drawn in payment of a pay bill, one for the net amount payable to the persons whose names are shown in the bill and the other on account of the Income-tax or Provident Fund deductions or Pensions contributions payable to the Government.

64.

Pay and leave salary shall be disbursed by the Secretary or in his absence by the Accountant or any other person authorised by the Board in this behalf. Security for Certain Employees

65.

(a) All servants of the Board who are entrusted with the custody of cash or stores shall be required to furnish security. The amount of security to be furnished by each employee shall be determined by the Board according to the circumstances of each case. A servant of the Board required to furnish security may at his option deposit cash in lump sum or by monthly deductions from pay bill, deposit Government paper or execute a bond. (b) If a bond is executed the number of securities shall be one or more at the option of servant if the amount of security does not exceed five hundred rupees, but the number of securities shall not be less than two, when the amount of security exceeds five hundred rupees. (c) The Secretary of the Board shall carefully scrutinize the securities and satisfy himself as to the sufficiency when they are first offered and thereafter at least once a year. If he considers any of the said securities to be insufficient he shall require the person concerned to furnish additional or fresh security. He shall take care to see that the same person is not accepted as surety on behalf of a disproportionately large number of officers or servants. (d) Securities shall be examined and verified by the first of April, each year and a certificate of verification shall be given by the Secretary in his remarks column of the register against each entry therein.

66.

No servant of the Board shall ordinarily hold a larger amount in his custody than that for which he has furnished security.

67.

The secretary shall maintain a register of securities or deposit in Form No. 47 furnished by each employee and at the beginning of every financial year he shall make enquiries about the existence and solvency of the sureties and record a certificate against each entry that the sureties are solvent and alive. Note. - (The above rules are supplementary to Security Rules for employees of District Board which will be issued separately). Provident Fund

68.

When a Board has with the sanction of the Government established a Provident Fund and subscription of the Board to such fund shall be recovered monthly by deductions from the pay bills.

69.

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

70.

After the close of every financial year, the Secretary shall, as soon as may be practicable, send or cause to be sent to each subscriber a statement of his account showing the opening balance, the deposits and withdrawals during the year and the closing balance, and interest made 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 Secretary within one month from the date of receipt of the subscriber of the Statement, the Board shall not be responsible for any amount not included in the account. Note. - These rules are supplementary to Rajasthan District Board Provident Fund Rules which will be issued separately. Pension Contribution

71.

When a Board makes a permanent arrangement for contributing or pensions payable by the Government for its permanent employees or for any specified class or classes of them by paying to the Government, contribution at a rate fixed by the Government from time to time, the amount of contribution payable to the Government shall be added to the establishment bill and shall be paid from the District Board Fund by credit to the Government at the time the establishment bills is cashed. Such persons shall on retirement receive their pension from the Government unless the pensions fund is transferred to the Board. Travelling Allowance Bills

72.

The travelling allowance other than permanent or fixed allowances shall be prepared and presented in accordance with the following rules:- (i) The bill shall be prepared in form 9 the instructions printed

on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.(ii)When actual expenses are drawn on account of carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family, or the higher moundage allowance, a certificate must be furnished by the servant of the Board of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyance should be supported by a certificate that the actual expenses incurred were not less than the sum claimed.(iii)When casual expenses are drawn full details of the charges should be given and as far as possible the circumstances which rendered necessary for such charges.(iv)The bill should indicate clearly the full purpose of the journey. Phrases like 'on duty' should be avoided.(v)The actual pay and special pay if any, designation, place of head quarters should be clearly mentioned in the bill.(vi)If the journey is undertaken to attend a court of law, the court certificate, must be attached with the bill.(vii)Dates and hours of journeys and halts, alternative route used, by Rail, Road or otherwise should invariably be recorded in the bill.(viii)Certificates which are appropriate on the Travelling Allowance Bills on tour or transfer should be given on the bills,(ix)Travelling allowance Bills requiring previous countersignature shall not be passed and paid before such countersignature has been obtained.(2)To guard against cases of double payment of travelling allowance, a register in the following form shall be maintained by the Accountant and submitted to the authority authorised to countersign the travelling allowance bills, alongwith the bills:-

Name of the Officer or Official on whose behalf the bill is drawn.	Dates of journey for which travelling allowance is charged	Amount of the bill	Initials with date of the counter-signing Officer	No. and date of payment Voucher	Remarks
From	To	Rs.	nP.		
1	2	3	4	5	6

73.

In the case of travelling allowance the following details shall be furnished in the bill:-(i)Name and designation of the officer:(ii)Actual pay of the incumbent:(iii)Dates and hours of journeys and halts:(iv)Route from.....to.....(v)Purpose of journey:(vi)If by road the number of miles.Contingencies

74.

Contingencies comprise such charges as are incidental to the management of an office.A lump sum shall be allotted by the Board within which the heads of offices may without further sanction, incur expenditure as may be required. No pay of any kind and no additions to pay shall be charged as contingent expenditure.

75.

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

76.

To an officer whose duties cause him to incur petty expenses which require to be paid at once before money can be obtained on a contingent bill, a permanent advance may be allowed. The sum to be allowed shall be fixed on the supposition that recoupment will be made at least once a month.

77.

All permanent advances shall be recorded in the register of miscellaneous demand in Form No. 42.

78.

Each officer who has obtained a permanent advance shall on the first of April, in each year, sign an acknowledgment that the amount is due from and to be accounted for, by himself. In case of transfer of charge of an officer a similar acknowledgment for the full amount shall be signed by the relieving officer. These acknowledgments shall be kept on a guard file at District Board Office. Explanation. - Permanent advances shall not be multiplied unnecessarily. An officer having subordinates who require petty sums shall rather spare a small portion of his own advance for their use than apply for separate advances for them taking acknowledgments from them in the same form as he himself furnished and retaining them in his office.

79.

Each officer holding a permanent advance shall keep a permanent advance account register in Form No. 10 in column 1 to 6 of which shall be entered the items of expenditure from the advances as they occur. The headings of the columns shall follow the items in the budget.

80.

(a) When the cash in hand is running low and the advance has to be recouped, a red line shall be drawn across the page of the register No. 10 total of the items cast, and a contingent bill prepared in Form 11 in which full details of the expenditure shall be given. The officer responsible for the permanent advance after comparing the bill with the register shall sign both and send the bill to the District Board Office for payment noting the date of despatch in column 7 (a). On receipt of cheque

from the District Board Office column 7 (b) and (c) shall be filled in.(b)In the case of recoupment of the Chairman/Secretary permanent advance, the disbursement certificate and payment order may be recorded in the permanent advance account register itself and a contingent bill need not be prepared.Note. - It should be carefully noted (i) that a bill must cover all items of expenditure up to the date of preparation, and (ii) that no item should be entered in the register until the money is actually spent and receipt obtained.Statement of Fines and Arrears of Tax realised by Courts

81.

Courts realising fines, which under any act in force are credited to the District Board Fund, or arrears of a District Board Tax, shall submit under the order of competent authority a monthly statement in Form No. 12 to the Board. The entries in the statement shall, on receipt of the Statement in the District Board Office, be checked with the pass book and if found correct, shall be posted in the general cash book. If the entries do not tally with those in the pass book enquiry shall be made and the discrepancy removed before any entry is made in the general cash book.If a refund is ordered to be made, it shall be carefully traced in the original statements (Form No. 12) and an entry shall be made therein against the items concerned that the refund has been made. The payment shall then be made in the ordinary manner.Transfer of charge of Office

82.

Every transfer of charges of the Chairman shall be reported to the Treasury or Bank with the specimen signature of the relieving Officer.

83.

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

84.

In the case of transfer of charge of the Public Works Staff or the staff entrusted with Cash, valuable stores or stock, the officer to be relieved shall prepare a complete list of the balance of stock, tools and plants and other stores under his charge and the cash in hand. The relieving officer shall then, unless otherwise ordered, proceed with the officer to be relieved to inspect, the stores works and materials at site. He shall also examine the accounts, count the cash in hand, inspect the stores and count, weight and measure certain selected articles in order to test the accuracy of the entries in the list and should minutely inspect the works in progress as to their quantity. The time spent on inspection of works by both the officers shall be considered as on duty and both shall be entitled to pay and allowances for such period.

85.

The relieved officer shall in every case furnish the relieving officer with a complete statement of all unadjusted claims with reasons therefore and a report as to any complications likely to arise owing to their nonadjustment. Record of Service

86.

Service Books or Rolls shall be maintained for all the servants of the Board in the permanent service of the Board in the Forms in use for Government services. Their service books and rolls shall be kept in the custody of the Secretary.

87.

The service Book or Roll is a contemporary record of the servants official life and shall show leave of every description other than casual leave enjoyed by the servant of the Board, period of suspension from employment and other interruption and also warnings and fines. Every entry relating to the aforesaid items shall be written across the pages and attested by the Secretary, the entries relating to the service of the Secretary, the Engineer or Health Officer shall be attested by the Chairman or Vice-Chairman of the District Board.

88.

It shall be the duty of every servant of the Board to see that his own service book is properly written up-to-date and attested. He shall sign the service book periodically, at least once in every three years.

Chapter IV

Cheques

89.

Cheques drawn on a treasury shall be obtained from the Treasury. Each cheque shall bear the book number and a serial number. Unused cheque books shall be kept under lock and key in the personal custody of the Chairman, who shall notify to the treasury upon which he draws the number of the cheque book which he from time to time brings into use.

90.

When the drawing officer receives a cheque book he shall cause the cheques to be counted and a note to be recorded on the back of each cheque book that "This cheque book contains cheques."

91.

No cheque shall be signed unless required for delivery without delay to the person to whom the money is to be paid.

92.

When a cheque is being prepared for signature an amount a little in excess of the sum for which the cheque is drawn, shall be written across it and its counterfoil as a protection against fraud. Example.
- Across a cheque drawn for Rs. 50.50 nP will be written "Under Rs. Fifty one."

93.

Cheques shall be payable at any time within three months after the month of issue; thus cheque bearing date any time in January is payable at any time upto 30th April. If the currency of a cheque should expire owing to its not being presented at the treasury within the period specified above, it may be received back by the drawer who should then cancel it and issue a new cheque in lieu of it. Cancellation of Cheques

94.

When a signed cheque is cancelled it shall be effaced or stamped 'cancelled' by the drawing officer. The fact of cancellation shall be noted in red ink under the initials of the drawer of the cheque upon the counterfoil and also across the order for payment which has been effaced upon the voucher.

95.

(a) When a cheque is cancelled before the General Cash Book has been closed for the day of issue of the cheque, the entry in the cash book and also in the classified abstract will be struck out in red ink, under the initials of Secretary. When the cheque is cancelled after the cash book has been closed the amount of the cheque shall be entered in the cash book of the day of cancellation as a miscellaneous receipt and carried in to the classified abstract. In this case an adjustment shall be made at the end of the month as laid down in Rule 194. (b) If drawing officer is informed that a cheque drawn by him has been lost, he shall at once address the treasury officer drawn on forwarding for signature, a certificate in the following form: - "Certified that cheque No..... dated for Rs.... reported by the {drawing officer} to have been drawn by him on this treasury in favour of Rs..... has not been paid, and will not be paid if presented hereafter", and its payment stopped after ascertaining from the pass book and by inquiry from the Treasury Officer, that it has not been cashed. The loss of the cheque shall be noted on the counterfoil. If a fresh cheque is not issued in place of the lost one the procedure laid down in Rule 95 (a) shall be followed. If new cheque is issued its number and date shall be quoted against original entry in the cash book with the remarks that the original cheque has been lost, and the following note shall be made on the counterfoil of the cheque. "Issued in lieu of cheque No..... dated lost or destroyed".

96.

Cancelled cheque shall be carefully retained until the accounts for the period to which they relate have been audited when they shall be destroyed by or in the presence of the audit officer who shall certify upon the counterfoil that cheque has been so destroyed.

97.

All cheques preferable at a treasury for payment, being non-negotiable instrument can be endorsed only once in favour of the specific party to whom the money is to be paid: Provided that-(1) When the endorsement is made on a cheque in favour of a banker, a second endorsement can be made by the banker in favour of a messenger for collection only. Thus in all two endorsements are permissible in such cases, provided that of the two one is to the payee's banker and one is to a messenger for collection only. Note. - Cheques drawn directly on the bank without the intervention of the Treasury Officer are negotiable instruments and are not subject to provisions of this rule. Scrutiny of Bills

98.

(a) In addition to merely accounting for all the expenditure incurred it is also the duty of the District Board Officer to see that no charge is paid twice over, and also that the budget allotments are not exceeded. (b) To guard against the possibility of double payments and other irregularities and complication in the accounts as well to keep a watch on liabilities and their adjustment, personal ledger may be kept by the Board in the form below for firms or persons with whom business is continuously carried on or a running account is kept. (c) When work is done for private persons for which payments have to be made to the person doing the work and recoveries are made from the person for whom the work is done separate accounts shall be kept in the ledger both for the persons doing the work and for the persons for whom the work is done and cross references given:-

Date	Reference	Particulars	Amount	Remarks
------	-----------	-------------	--------	---------

Date	Reference	Particulars	Amount	Remarks
------	-----------	-------------	--------	---------

99.

(a) Special care shall be taken that all bill, cheques etc., passed for payment at the Board are paid on the same day and that no payment is made, except under the written pay order of the Chairman of the Board. (b) When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter authorising him to take the payment. The signature of the messenger or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the payee. In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the Chairman/Secretary shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused. (c) Special precautions must be taken by the Secretary as regards all bills and documents showing signs of alteration, and if such documents be frequently received from any office, the attention of the head of the office shall be formally drawn to the irregularity. No

document bearing the erasure can be accepted and payment on such document shall be refused by the Secretary and a fresh document called for.(d)When a person not in a Board's employment claims payment for work done, services rendered, or articles supplied, the Chairman/Secretary shall, use special precautions for satisfying himself of the identity of the applicant for payment.(e)In cases in which money due by the Board is paid by Postal Money Order, the cost of remittance shall in the absence of any special rule or order to the contrary be borne by the payee.

Chapter V

Stores and Stock Accounts Estimate

100.

The Board shall cause to be prepared for each department e.g. public works, medical, education, publicity etc. estimate for stores required during the ensuing financial year in the following forms:-

Description of Stores	Balance in hand	No. of quantity required for the ensuing year	No. of quantity to be purchased	Estimated cost of the quantity or number to be purchased	Remarks
1	2	3	4	5	6

This estimate shall be accompanied by a clear statement showing how the estimated requirements have been arrived at.

101.

The estimate shall be considered by the Board alongwith the budget and orders shall be passed thereon as to whether tenders are to be invited for the supply or whether the stores are to be purchased in the open market at rates approved by the Board.

102.

When the annual estimate has been passed by the Board, the Secretary or any Officer authorised by the Board in this behalf may obtain the supplies up to the amount in the sanctioned estimate as required from time to time at the rates in the accepted tender or the rates approved by the Board as the case may be.

103.

If any stores are required which are not included in the sanctioned estimate or in excess of the amount or quantity entered therein or which can not be obtained at the rates approved by the Board, supplementary estimates shall be submitted for the special sanction of the Board. In case of emergency the Chairman may sanction such estimate and lay it before the Board for approval at the

next meeting. Note. - The rules 100 to 103 above do not apply to road metal supply for which provision has been made separately in Rule 149. Stock Account

104.

All movable property of a permanent or durable nature, such as engines, pumping plants, steam road roller, conservancy and road watering cards and animals, lamps and lamp posts, lawn movers meters, furniture, etc., shall be recorded in a register of a movable property in Form No. 13 under the initials of the Secretary or in the case of departments under the direct supervision of the District Board Engineer under the initials of that officer. When the property is disposed of finally by sale or otherwise the particulars of disposal shall be entered in column 9 to 13 under the initials of the Officer aforesaid. This officer shall be responsible that the register is a complete record of the movable property belonging to the Board which should be shown therein. Note. - (a) The register of movable property is intended to be permanent or quasi-permanent record and shall be kept under the personal supervision of the Secretary or the Engineer as the case may be. Articles of different descriptions shall not be promiscuously shown together at one place but a separate page or portion thereof according to requirements should be allotted to each kind of property, sufficient space being left between each set of entries to admit of subsequent transaction being recorded. When a new register is started the existing stock shall after careful verification be distinctly shown as "opening balance in hand on such and such date", so as to be clearly distinguishable from subsequent purchases. No entries shall be made in columns 9 to 13 in this register until the property is finally disposed off by sale or destroyed. (b) To watch the distribution of property from hand to hand a register or note book may, if necessary, be kept in manuscript form 14.

105.

(a) For expendable stores and forms stock book shall be kept by the officials in charge of the department in form 14 in which a separate page or pages according to requirements shall be allotted to each kind of stores or form. (b) The stock books shall be closed monthly and the balance verified by the officer who keeps the book.

106.

(1) When any articles or forms are sold to the public or used on works done for private persons the entry in column 6 of the stock book shall clearly indicate to whom the things have been sold or on what particular work they have been used and necessary references shall be given in the remarks column to admit to the recovery or adjustment to the cost being traced to the appropriate account. Note. - In the case of saleable articles the rates for their sale as sanctioned by the Board shall be noted at the top of the stock book page against the description if the stores or forms these rates shall also be entered in a schedule to be kept in the District Board Office. (2) In the case of counterfoil receipts, tickets, licence etc., by means of which the District Board dues are collected the entries in columns No. 4 and 8 of the stock book shall clearly indicate the printed book number of the books received and issued in order to keep a complete check on their use. The books shall be issued in serial order and when the books of counterfoils are received back a note to this effect shall

be made in the remarks column under the dated initials of the record-keeper.

107.

Before a bill is passed for payment the officer concerned shall see that the articles billed for have been entered in the appropriate stock book or the property register as the case may be and that a reference to the entry in the register is quoted in the bill. The officer passing the payment, shall be responsible to see, that this rule is carried out. Note. - These rules are supplementary to the Purchase Custody Issued (Disposal) of the stores rules or District Board which are to be issued separately. Stamp Account

108.

In order to enable a check to be kept upon the number of stamps expended by each department using stamps upon the business of the Board a stamp register shall be maintained in form 15. This register is intended primarily for postage stamps but the same register shall be used for the receipt of other stamps. Separate pages being allotted for each description and column 5 and 6 being modified as required. Explanation. - This register shall serve also as the Board's Despatch Register. This balance of stamps in hand shall be verified once a month by the responsible officer-in-charge of the department who shall make the note of verification in the remarks column under his signature. Note. - The postage stamps shall be perforated by machine with the name of the particular Board, before taking the stamps in use (e.g. for Jaipur District Board "JDB") may be perforated. The proper permission of such perforation should invariably be obtained from the postal authorities. Verification of Property

109.

The whole of the Board's movable property as recorded in the stock books or register of movable property and the register of immovable property, which shall be maintained in form No. 13, 14 and 16 shall be verified annually by the Secretary. The verifying officer shall initial the entries in the registers and furnish a separate certificate indicating the result of his verification.

110.

The verifying officer shall initial each entry in the stock book or register and shall also furnish separately a certificate showing the result of his verification. In the case of stores and other movable property the certificate shall be in form 17; in the case of immovable property any convenient form may be used. A separate certificate shall be furnished for each stock book or register. Any serious discrepancy should at once be reported to the Chairman without waiting for the completion of verification of the remaining entries.

111.

The Chairman shall as soon as possible pass orders regarding the action to be taken in respect of the discrepancies revealed in the certificate.

Chapter VI

Public Works

Duties of the District Board Secretary and Engineer—A clear distinction must be drawn between the duties of the Board's Secretary and the official in professional charges of the Board's Public Works. The distinction is neither affected by the rank and designation of the latter official, resident Engineer or Overseer, etc., or by the nature of works in his charge, nor it is influenced by any powers of supervision which the Board may have authorised the Secretary to exercise over the Engineer. Briefly stated the distinction is that the Secretary is an accounts officer and the Engineer an executive officer. The collection on behalf of the Board of taxes and of all other payments on account of the public works is the duty of Secretary. It is also his duty subject to rules, to pay all bills which should be met from the District Board Fund and to compile all balance sheet and statements of expenditure which may be required by the Board or under the rules in force. The Secretary is responsible for the disbursement of all money received in the Board, maintenance of the Cash Book, permanent Advance Account Register, Stamp Accounts, register of telephone calls, register of stationery' and other valuable stores etc. He may take any assistance he requires from his assistants but will remain wholly responsible for any loss or defalcation which may be caused by himself or his assistants. Besides, the cash book, the Secretary will arrange maintenance of Permanent Advance Account Register in respect of the Board's Office, budget and a register of Travelling Allowance. The Secretary will arrange entry in the Cash Book of days receipts and expenditure of all kinds daily and will see that the Cash Book and the Petty Cash Book permanent advance account and Travelling Allowance registers etc., are kept up-to-date. He will see that the Cash Book is closed daily. At the close of each day the Secretary will arrange depositing the cash in the treasury. The Secretary is forbidden to keep Board's money in his personal possession or to mix it with private money. He is further responsible to see that contributory provident fund account is maintained properly and the account of leave and pension contribution in respect of the servants deputed to Board by the Government is rendered to the Government in accordance with the rules prescribed by the Government. He is required to see that all deductions proposed in the bill are properly credited to the appropriate head or remitted to the payees concerned. Bills of local firms should be paid in the presence of the Secretary. As regards outside firms, money order should be sent the same day. It is the duty of the Engineer to supply the Secretary with such information as will enable that officer to make correct demands and payments, but it is the duty of the Secretary actually to make the demands and payments, and to account for them. The connection of the Engineer with money and account is restricted to his estimate, his permanent advance for contingencies and such figures as may be required of him for statistical purposes. He will of course be required to distribute the pay of his establishment and to perform similar duties which properly belong to the Secretary. He cannot, however, collect taxes nor should any money ever be received by him on behalf of the Board. He cannot sign cheques on the District Board Fund and is not authorised to pay any bills except from

his permanent advance. He has nothing to do with the accounts of public works expenditure, beyond what is necessary for statistical purposes, or the budget estimate. When work is to be undertaken, the Engineer should draw up estimate and send it to the Secretary who should report whether there is a budget allotment covering the charges. The estimate can then be sanctioned by the Board and the work carried out by the Engineer. When a contractor's work is finished he should submit a bill to the Engineer who will certify on the bill that the work has been duly completed according to the terms of the contract and that the measurements entered in the bill are correct. He will then hand it back to the contractor from which time he ceases to have any connection with the transaction. The contractor will obtain a payment from the Secretary who will bring it to account and take a receipt from the payee in support of the charge. If the work is done otherwise than by contract the Engineer must prepare bill in detail for payments by the Secretary, and vouch for their accuracy in the same manner as if he were dealing with a contractor. From the financial and other points of view public works is one of the most important branches in District Board administration. The value and importance of proper account keeping in public works branch cannot, therefore, be over rated and demands special attention by the Board and its Secretary. Unless the accounts are kept by a competent person the abuses and irregularity which are an unfortunate feature of these accounts will be further augmented. Preparation of estimates

112.

To facilitate the preparation of estimates, a schedule of rates for each Tehsil for each item of work commonly executed shall be prepared by the Engineer in the month of October every year and sanctioned by the Chairman, District Board.

113.

Plans and estimates for original works shall be prepared only after the Board accords administrative sanction to a project and the Chairman passes an order thereof. The Board's resolution according administrative sanction shall always be quoted on the estimates.

114.

The estimate shall be prepared generally in the forms used in Public Works Department of the Government. The Engineer may, however make additions or alterations in the heading on the face sheets according to requirements. In preparing the estimates the instructions prevalent in the Public Works Department of the State shall, as far as possible, be followed.

115.

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

116.

All incidental expenditure, which can be foreseen, shall be provided for in the estimate. Provision may be made to the extent of 5 per cent, of the total charges for unforeseen contingencies. The provision of unforeseen contingencies shall not be diverted to any new item, not provided for in the estimate, without the sanction of the authority which sanctioned the original estimates.

117.

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

118.

Annual repair estimate to roads shall be based on a mileage rate verifying according to the nature of road, nature of town through which it passes, and the importance of the road for traffic. The mileage rates shall be fixed by Engineer of the District Board.

119.

The repair estimates to 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 building is put. These rates shall be fixed by the Engineer of the District Board from time to time.

120.

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

121.

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.

122.

Deviations from the sanctioned estimate which do not necessitate the preparation of revised estimate may be carried out with the sanction of the Engineer. Such deviation shall however be shown in a statement to be kept on record with the sanctioned estimate. Approval of estimates

123.

All works except those for which the sanction of the Government is necessary shall be approved technically and administratively by the Board, or by any authority to which the Board has in accordance with the provisions of the Act and the rules thereunder delegated its power in this connection.

124.

The authority granted by an approval to an estimate for an original work shall be strictly limited to the precise object for which the estimate was intended to provide. Any anticipated or actual saving on an approved estimate shall not be applied to carry out additional work not contemplated in the original plan and estimate for work. The originals of approved estimate whether original or revised, and deviation statements shall remain with Accountant. Execution of work

125.

No work shall be commenced without proper authority. An order to prepare an estimate is no authority for execution and no work shall be commenced or expenditure in connection with it incurred until funds are provided.

126.

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

127.

Works may be carried out departmentally or by contract. Works to be carried out-departmentally may be got done by (1) daily labour (2) rate list or (3) piece work. The Board or any authority to which the Board has delegated its powers in accordance with the provisions of the Act and the rules thereunder, may after consulting the Board's Engineer, decide which particular system should be adopted in carrying out any work. Contracts

128.

In the case of original works estimated to cost more than Rs. 500/- tenders shall be publicly invited in such manner as may be prescribed in the Rajasthan District Board Public Works Rules (to be issued separately).

129.

Whenever a work is to be given by contract, the following particulars shall invariably be furnished to intending contractors:-(a)Name of work with the amount of estimate.(b)The time that would be allowed for completion of the work.(c)When and where the tender forms with 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 tender.(g)The amount and nature of security required in case the tender is accepted, and(h)with whom the acceptance of tender will rest.Power to reject any or all the tenders so received shall always be reserved.Earnest Money with a Tender

130.

The amount of earnest money to be deposited with a tender shall be in accordance with the rules in this behalf, in each case and shall be sufficiently large to be a security against loss.

131.

The earnest money received with the tenders shall be credited to the Petty Gash Book Form No. 46 and shall be refunded to party whose tender is not accepted. If the tender is accepted the earnest money shall be taken to form part of the security deposit and transferred to the register of securities or deposits.Security from the Contractors

132.

Security shall in each case be taken from every contractors for the due fulfilment of the contract and shall be either in the shape of lump sum, or a deduction of 10% made from the bills payable to the contractor. Such security shall be returned to the contractor, only after six months from the date of the completion of the work and full satisfaction of the Board's claim against him. The amount of security shall be credited to the register of securities or deposits.Agreement from the Contractors

133.

For every work given out on contract, an agreement on stamped paper shall be taken and executed.

134.

Every sanctioned contract shall be entered in a register and each entry shall be initialled by the Accountant.

135.

Time for commencement and completion of the work shall be mentioned in the agreement, and power shall be reserved to the Board for cancellation of the contract, and for 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, provisions shall also be made in the agreement for imposing a penalty for breach of any conditions of the agreement.

136.

(a) Works shall be executed strictly in accordance with the specifications given in the approved estimates. The terms of agreement shall be strictly enforced and nothing shall be allowed to be done tending to nullify or vitiate any agreement. (b) A contractor shall not be given a verbal promise of being allowed higher rates than those agreed upon in consideration of peculiar or unforeseen circumstances. If in any case higher rates are considered necessary, specific orders of the Board shall be obtained.

137.

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

138.

For every work undertaken by the Board the estimated cost of which does not exceed Rs. 1,000/- an account shall be kept in register No. 18.

139.

(a) The amount of all works other than those mentioned in the preceding rule shall be kept in form No. 19 in which columns shall be allotted according to the heads and items of the sanctioned estimate; the kind of work such as earthwork, brickwork, concrete, etc., and the rates for the same as per accepted tender or contract shall be noted in the blank columns, Estimates or tender for each kind of work shall be entered in the appropriate column as soon as the estimate is sanctioned or the tender is accepted. (b) A column or columns may where necessary be allotted for the items as materials at site, in order to provide for all payments may on this account being entered as the bills are passed for payment and their subsequent adjustment. (c) Entries for work done and the expenditure incurred shall be made from the bills as they are passed for payment. When a work is finished a double red line shall be drawn below the entries and the following note made: "Work completed and the completion report received on (date)"

140.

Register in forms 18 and 19 shall be kept in the District Board Office and in the case of works entered in register No. 18 the bills when passed by the Engineer shall give sufficient details to enable the entries in this register be properly made. Note. - The page number of register No. 18 or 19 as the case may be should always be noted on the bills concerned when they are posted in those registers. Measurement Book

141.

All works done (whether by contract or by piece or by daily labour and materials received which have to be counted or measured) shall be measured and the measurements entered in a measurement book Form No. 20. Note. - (a) Detailed instructions for writing up the measurement are printed in the book itself and these instructions must be carefully observed. (b) The description of work must be such as to admit of easy identification with reference to the plan and estimate. (c) The measurement book shall be serially numbered and when completed shall be filed in the District Board Office where their return shall be watched through the stock book of forms.

142.

From the measurement book all quantities should distinctly be traceable in the document on which payment is made, and when a bill is passed for connected entries in the measurement book shall be crossed over and cross references given in the bill and in the measurement book.

143.

The measurement recorded in the measurement book shall be checked by the Engineer or where there is no Engineer, by the Secretary signed by him and the measurement books shall be checked in the office. Note. - The Engineer is personally responsible for the correctness of all measurements recorded in the measurement book. Bills

144.

(a) The contractor's bill will be in the prescribed Form No. 21 and 22 and shall furnish full particulars of work done so as to admit the items being identified and checked by comparison with the plan and estimate. (b) In District Board where there is an Engineer the bill shall in first instance be presented to that officer, who shall check it with the measurement book and if in order shall pass it for payment to the District Board Office. In other cases this check shall be exercised by the Secretary. Note. - The final bill (Form No. 21) shall be distinctly marked as such. (c) Pay bill and Acquittance Roll charged to work shall be prepared in Form No. 23.

145.

For work done by daily labour the Muster Roll shall in the prescribed form No. 24. Each work done by daily labour shall be measured up and kept on record. Completion Report

146.

When a work is finished a completion report in Form No. 25 shall be given by the Engineer or where there is no Engineer or by the Secretary that work has been satisfactorily done in accordance with the sanctioned plan and estimate, material variations, if any, being explained and Shown in the plan (if any), in case of contract works the final bill shall not be paid before the completion report is given. Road Repairs

147.

At the time of preparation of the budget a statement shall be drawn up in the following form:-

Name of road	Total length of each road and breadth	Length for renewal during the year	Thickness of the layer of metal to be laid	Quantity of metal required	Estimated cost of the metal required
From	To	Ballast	Kankar	Ballast	Kankar
A.B.C.D.X.Y.ETC.					
Add quantity required for patch repairs					
Grant Total					

148.

This statement shall be considered by the Board and orders passed as to the arrangements for the execution of work and supply of metal. Note. - In cases where the consolidation or repair of roads is done through contractors and not by departmental agency the above statement should be amplified to include additional charges such as these for sacrificing dressing berms, etc.

149.

(a) When a contract is given for supply of metal and consolidation and payments are made at inclusive rates the account shall be kept in register No. 18. (b) When road metal is obtained and stocked for consolidation, when, required a stock book of road metal shall be kept in Form 14 entries being made as each road is repaired, for the issue of the quantity of metal used thereon. Column 6 of the stock book will show the name of the road repaired its length, breadth and the thickness of layer of metal put in. (c) In the case referred to in clause (b) of this rule the accounts shall be kept in register No. 14 in the manner prescribed in rule 138 and 139. Note. - The entire road repair accounts

shall be kept in one page of this register.(2)Boards may find it useful to keep a chart for each road in the following forms:-Chowk Road (Stone Metal)Length 4970. Period of renewal 5 years

Scale 1000 2000 3000 4000 4970Feet

1895-96

1896-97

1897-98

1898-99

1900-01

1901-02

1902-03

The shaded portions represent the length metalled every year.

150.

(a)All bills for work done or material supplied by contractors should be paid monthly and no claim for work. Submitted more than a month after execution shall be paid without a full and satisfactory explanation of the delay.Note. - Boards should insert a provision in all contract deeds requiring the contractors to submit monthly bills.(b)The contractors shall not be given any advance but payments shall always be made in running bills for portions of work actually done or material actually supplied.Note. - These rules are supplementary to Rajasthan District Board Public Works Rules which are to be issued separately.

Chapter VII Budget

151.

An annual estimate of the anticipated income and proposed expenditure of the District Board during the next financial year shall be prepared in the manner laid down in sections 163 to 166 of the Act.

152. Revision of Budget.

- As soon as may be after the first day of October a revised budget for the year shall be framed and such revised budget shall, so far as may be, subject to all the provisions applicable to a budget made under section 163.

153.

After the budget has been passed, no expenditure shall be incurred under any budget head, in excess of the amount provided, unless provision for such excess is made by transfer under proper sanction

from some other head under which there are savings or by a revised budget passed by the Board at a special general meeting called for the purpose.

154.

All claims on the District Board fund shall be paid as they fall due as far as possible and recorded under the appropriate head of account. If there is no budget provision, or the budget provision is likely to be exceeded, steps shall be taken to obtain additional funds by additional appropriations or re-appropriations before the year closes. Demand and Collection Register of Cess Tax

155.

When the Board collects cess dues under section 113 and 114 of the Act, the demand and collection register shall be kept in Form No. 42 which shall be signed by the Secretary, in token of his having satisfied himself that the demands have been duly and correctly entered. In column 2 of this register reference shall be quoted to the document or order on which the demand is based and other necessary particulars shall be given in column 4.

156.

The register should be maintained Tehsilwise and a number of pages shall be set apart for each village.

157.

This register shall also be current for five years or longer and fly leaves containing columns 5 to 24 shall be inserted for each year's transaction.

158.

The demand register shall be totalled at the end of the year and the total recoveries shall be agreed with the classified abstract and a certificate to the effect shall be recorded by the Secretary.

159.

Among Demand and Collection Register in Form No. 27 should be maintained in which all the arrears of the preceding years shall be brought forward. In this Register the demand relating to each year shall be posted separately for each tax and at the end an Abstract for all the preceding years will be prepared. B. Demand and Collection Register of other Taxes

160.

When the right to collect other taxes under section 115 of the Act is exercised by the Board, a Demand and Collection Register in Form No. 26 shall be maintained in the District Board office to watch the demand and collection.

161.

The demand register shall be totalled at the end of the year and the total recoveries shall be agreed with the classified Abstract and a certificate to the effect shall be recorded by the Secretary.

162.

The arrears of past years with the names of persons from whom the arrears are due shall be carried forward in to the new register every year to be maintained in the Form No. 27. Collections Note. - The regular procedure for the collections of taxes and other Board dues is laid down in Chapter VII of the District Board Act. Under the procedure a bill has first to be presented to the person liable for payment and if payment is not made within 30 days of the date of service of notice, a warrant of distress may be issued. It must be carefully observed that before a distress warrant can be issued both a bill and a notice of demand must have previously been served upon the person liable. This procedure contemplates that payments will be made as a general rule at the District Board Office or to a person empowered by a regulation to receive such payments. If a Board desires with respect to some particular taxes of having outdoor collections it must pass a regulation empowering the persons who are to collect the money to receive payments as required by section 135 of the Act and must in any case arrange for the presentation of bills. It is to be noted, however, that any system of outdoor collection is liable to serious abuse as it gives many opportunities of speculation to the low paid tax collectors and a very strict and vigilant supervision is necessary, where the system is maintained. Board should, therefore, make efforts to secure that payments are made as far as possible at the Board's office and in order to encourage such payments they should arrange for sufficient facilities at the Board's office to enable tax payers to deposit their money and obtain receipts with a little delay as possible. Bills

163.

When demands have been posted in the Demand and Collection Register bills shall be prepared in the prescribed Form No. 28 and sent round to the Tax payers. Note. - See section 135 of the Act.

164.

When a tax is paid at the District Board Office a receipt for the amount shall be given to the tax payer in Form 1 and the collection brought to account in the general cash book and in the Demand and Collector Register. Outdoor Collections

165.

In a District Board where the outdoor collection system is adopted receipts in counterfoils (Form No. 1) duly signed by the Secretary shall be prepared in the serial order of the entries in the Demand and Collection Register and made over (through the Revenue Office or Tax-Superintendent if there is any) to the Tax-Collector who shall give a receipt for the receipts thus made over to him in Form 29.

166.

On receipt of the full amount entered in the receipts from the tax-payer, the Tax-Collector shall make an entry of the payment in his collection challan, Form 30, enter the date of payment in the receipt and its counterfoil, and signing both below the signatures of the Secretary, shall deliver the receipt to the tax-payer. If the tax-payer should tender to the Tax-Collector only a portion of the amount specified in the receipt the Tax-Collector shall not receive it nor shall he make any alteration in the amount entered in any receipt.

167.

The Tax-Collector shall tender his collections daily at the District Board Office where his collection challan shall be totalled and the amount having been agreed with the cash he produces, the challan shall be signed by the Secretary or other person empowered by the Board to receive the money. A receipt for the amount shall be given to the Tax-Collector in a receipt book to be kept in his possession in Form 31. The amount will then be at once brought to account in the general cash book.

168.

(a)The clerk in-charge of the demand and collection register shall check the realizations shown in the challan with the counterfoil of the receipt and at the same time initial the counterfoils. He shall then post each item from the challan into its proper place in the Demand and Collection Register. He shall then enter the total of each challan under its appropriate circle in a daily abstract of collections to be maintained in Form 32. The challan be filed in a guard file to be kept for the purpose of the audit.(b)If a demand in respect of which a signed receipt, has, under rule 165 been made over to a Tax-Collector, has been paid at the District Board Office, that receipt shall be cancelled under the initials of the Secretary.

169.

(a)Where the period on account of which the demand was due has expired the Secretary shall have all unpaid receipts cancelled and shall either carry forward the arrears into the next bill issued or take action under sections 137 and 138 of the Act.(b)The Secretary shall at the irregular intervals, review the Demand and Collection Register and see that foils actually exist for demands shown therein as not having been paid.(c)When all the receipts in any book made over to a Tax-Collector

have either been issued or cancelled the Tax-Collector shall immediately deposit the book in the District Board Office. The date of the return of the book shall be noted on the signed receipt obtained while issuing the receipt books from the Tax- Collector in Form 29. Account Procedure for realisation of District Board Cess

170.

(a)The Board may open an account with the treasury as well as with the Bank.(b)Cess shall be realised through various tehsils which shall deposit it into treasury or the Bank as the case may be. The Tehsils while depositing cess money shall send duplicate copies of challan to the Board.(c)Tehsils under the seal and signatures of the Tehsildar shall send a weekly statement of amounts deposited during the week in Form 33. From this statement the Board shall complete its records independently.(d)At the close of every month tahsils shall send a consolidated monthly statement in Form No. 34. The Board shall verify its record which they have completed with this statement.(e)At the close of every month a servant of the Board shall attend treasury Office and after ascertaining the date up to which the treasury has carried adjustment in their accounts shall compare his figures of the treasury and thus the reconciliation will be made.(f)In case of tehsils having Bank branches at their Headquarters, the Bank shall afford credit in the Pass Book and shall send a monthly account to the Board. With the help of this statement the board shall prepare its subsidiary records. Notices and Distress Warrants

171.

(a)Notices of demand and distress warrants issued under sections 137 and 138 of the Act shall be kept in books with counterfoils in Forms 35 and 36. Each book shall contain an equal number of forms bearing book and serial numbers. When recovery has been effected by distress, the amount shall be brought to account, in the general cash book and in the Demand and Collection Register, the number of warrant with letters "DW" being quoted in place of receipt. When full payment is made by the defaulter to the office authorised to execute the warrant a receipt shall be issued to the defaulter in Form 1 with a clear note to the effect that the money has been realised by distress warrant and money brought to account in accordance with rules 165 to 167. Note. - Timely return of the warrant and credit of the money recovery should be watched through the counterfoils.(b)When distress warrants are issued under section 138 of the Act entries in the general cash book and in the Demand and Collection Register shall be made in the manner indicated in the preceding clause of this rule on receipt of intimation challan or monthly statement from the court. Collection by means of Licence Explanation. - The following rules apply equally to both taxes and fees that are collected by means of licences. Licences are not transferable nor can they be re-issued after expiry of their term. Note. - The principle underlying the licence system of collection is that the dues are paid strictly in advance and there should be no question of arrears. Consequently no Demand Collection Register has to be kept

172.

The licence, shall be in Form 37 or 38 except where a different form has been specifically provided under any rule, bye-laws or orders of the Government for any specified purposes.

173.

Licences shall be issued as soon as the fees or tax is paid in and the amount thus collected shall, in cases of licences granted by the Secretary, be brought to account daily in the general cash book direct from the counterfoils, in other cases it shall be remitted daily by the licensing officer to the District Board Office with a duplicate challan in Form 39.

174.

The licensing officer shall see that the progressive total is entered on each counterfoil at the time when each licence is issued, that the last progressive total agrees with the cash in hand and that the collection are regularly remitted to in accordance with preceding rule.

175.

Every licensing officer shall maintain a register of licences in Form 40. A separate volume of the register shall be kept for each kind of licence, and shall be arranged either in alphabetical order of the names of the licences or according to words, as is found convenient.

176.

The licensing officer shall, immediately on receipt of the statements submitted by the Inspectors appointed for the purpose, compare them with the register of licences prescribed by Rule 175, and in each case in which a licence is required to be taken out but has not been applied for, suitable action shall be taken.

177.

At the end of each month the licensing officer shall examine the register of licences and shall take such action as may be within his power with regard to every person whose licence may have expired up to date and who has not taken out a fresh licence or he may if necessary report the case to the Board for orders.

178.

Before a refund of any kind, otherwise in order, is allowed, the original demand or realisation as the case may be, must be traced and a reference to the refund should be so recorded against the original entry in the cash book and other documents as to make the entertainment of a double or erroneous

claim impossible. Any acknowledgment previously granted should, if possible, be taken back and destroyed and a note of the repayment recorded on the original of the receipt.

179.

Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority: on no account may they be drawn on the receipt of a Board's officer and lodged in a deposit account pending demand.

180.

Every refund shall be noted against the original credit in the Board's accounts and other documents in which the moneys received are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

181.

When the tax is refunded cross reference shall be given in the payment voucher and in the Demand and Collection Register.

182.

When the demand for a tax is based on declarations furnished by the tax payers these declarations shall be kept together in the order of entries in the Demand Register of licences, as the case may be and connecting references quoted.

183.

The tax-inspectors shall report all cases as they come to their notice, in which a person liable to a tax has not been assessed to the same or taken a licence as the case may be and in addition shall furnish such periodical statements as the Board may prescribe. Rent

184.

The rent register shall be in Form 41 and the demands collected according to Rules 163 to 171. Note. - A rent deed shall be got executed at the time of leasing out the District Board land or any other property. Miscellaneous Demands

185.

Recovery of demands not otherwise provided for in these rules shall be watched through the register of Miscellaneous Demand in Form 42, in column 2 of which reference to the sanctioning order or the document on which they are based shall be quoted and other necessary particulars entered in

column 4. As a rule payment for all such miscellaneous demands should be made at the District Board's office.

2. General Cash Book

186.

In the General Cash Book Form No. 43 shall be recorded on the left side the receipts to be credited to the Board and on the right side the amounts of all cheques drawn with their number and the names of the persons in whose favour the cheques are drawn.

187.

The amounts due to the District Board realized by a Tehsil shall be remitted by it to the Treasury for credit to the District Board.

188.

Every member, officer or servant of a Board shall similarly credit to the Treasury all money received by him and he shall immediately send a report with the challan in original to the District Board's Office. Such reports with the challans shall be filed in the daily sheet file.

189.

The daily total of each detailed head from the classified abstract of receipt and payments shall be tallied with the General Cash Book.

190.

(1)The General Cash Book shall be balanced at the end of each day on which there is a transaction. At the end of each month the entries of receipts and expenditure in the Cash Book shall be compared, item by item, with Treasury Pass Book and the balances agreed, the difference, if any being explained in a foot note in the Cash Book thus:-Cash Book closing balance.Deduct receipt not yet credited in the Pass Book (a).Add amount of encashed cheques drawn on Treasury (b).Balance as per Treasury Pass Book.Balance at Bank.Details of (a) and (b).(2)The Book shall be laid before the Chairman for review.(2)The Treasury Pass Book shall be obtained from treasury wherever such Pass Book is issued by the treasury according to their rule and no entry whatever shall be on any account, be made therein by any official of the Board.(3)The actual cash balances shown in the cash book should be physically verified at irregular intervals by some responsible officer of the Board and a dated certificate to that effect should be recorded by him in the Cash Book. Such verification will, however, not effect, the treasurer's responsibility for the cash balances.(4)The actual closing balance on the last working day of March every year shall be intimated without fail to the Examiner, Local Fund Audit Department, Rajasthan, by a telegram which shall be despatched before 5 p.m. of the

day following on which telegrams are accepted for issue. The report shall also be confirmed by post. The Examiner, Local Fund Audit Department, Rajasthan, shall have the balance so reported verified at the time of audit.(5)All monthly transactions shall be entered in the Cash Book as they occur and attested by the Secretary in token of check.(6)The Cash Book shall be closed regularly and completely checked. The Secretary shall verify the totals of the Cash Book or have this done by some responsible subordinate other than the writer of the Cash Book and initial it as correct.(7)When District Board money are paid in the Treasury, the Secretary making such payments shall compare the treasury officer's receipt on the challan or his Pass Book with the entry' in Cash Book before attesting it and satisfy himself that the amounts have been actually' credited into the treasury, when such payments are appreciable he shall as soon as possible after the end of the month obtain from the treasury a consolidated receipt for all remittances made during the month, which shall be compared with the postings in the Cash Book.

3. Classified abstract of receipts and payments

"Classification and Classified Abstract"

191.

(a)For the purpose of classifying the income and expenditure a classified abstract in Form No. 44 shall be kept up in two volumes, one for receipts and one for payments. A separate page shall be opened for each item of the budget, and the receipts and charges appertaining to those items for each day shall be taken, either as they occur or in the aggregate for the day, from the General Cash Book, or from the vouchers and entered in the appropriate column of the abstract. At the end of each month the totals and progressive totals shall be made under each of the head of the abstract.Note. - The classification prescribed in this rule is for purpose of budget, monthly and annual accounts which must be strictly followed. But at the end of the Budget items the Board may open in the classified abstract such subsidiary heads of accounts as would enable and facilitate the preparation of the annual statement and to prove other subsidiary accounts and registers.Transfer entries and Adjustments

192.

(a)Transfer entries, that is entries intended to transfer an amount from one account to another, shall be made when it is necessary:-

1. To correct an error of classification in the original accounts.

2. To account, by debit or credit to its proper head for interdepartmental and other transactions in which cash does not actually change hands.

(b)Accounts adjustments shall be made when it is necessary to adjust a portion of an advance unused and paid or the recovery of an overpayment.

193.

When a transfer entry is to be made, a minus entry shall be made in the classified abstract under the account from which the amount is to be transferred and a plus entry under that to which it is transferred in the place provided for the purpose.

194.

When an item has to be adjusted, the money on receipt shall be brought to account in the General Cash book in the usual way as a miscellaneous receipt and the item carried into the classified abstract of receipts. At the end of the month the adjustment shall be made by deducting the amount from both receipt and expenditure under the account affected in the classified abstract. Explanation. - Neither transfer entries nor adjustment can be made in the accounts of a year after these accounts have been finally closed. Note. - When any transfer entry or adjustment is made the item affected should be distinctly specified or marked and reference should be given in the foot-note as to the items of accounts from and to which the amount has been transferred briefly stating the reasons for the transfer entry or adjustment.

4. Register of Cheques and Bank Drafts issued**195.**

The object of the register of Cheques & Bank Draft is to note the purpose and the amount for which and the person in whose favour each cheque is drawn. The date and the manner in which each cheque or Bank Draft is sent to the payee shall be noted in the column provided for the purpose. When a cheque is drawn or Bank Draft is sent for items which have to be paid by the office the disbursement shall be noted in the proper columns of this register and the amount shall be taken at once to the Petty Cash Book in Form 46 to be maintained by the Cashier in which receipts, disbursements, and balance undisbursed shall be shown clearly and reference shall be given in the register against such entries. No amount for which a Cheque is drawn and cashed shall remain in the office without being brought to Petty Cash Book. The Cheque & Bank Draft Register shall be maintained in the Form 45.

5. Treasury Pass Book**196.**

All sums paid into treasury on account of the Board and all payments made by the Treasury on cheques shall be entered in a Treasury Pass Book to be obtained from Treasury if permissible under rules. At the close of each month the entries on each side of the Pass Book shall be totalled and the balance struck. The balance in the Treasury Pass Book shall be agreed with that shown in the General Cash Book. The Pass Book shall be sent once a month to the Treasury for certification of the balance under dated signatures of the Treasury Officer.

6. Permanent Advance Account Register

197.

the Permanent Advance Register in Form No. 10 shall mainly contain an account of the permanent advance. It shall be confined to the disbursements made from the advance and recoupments thereof. Disbursement shall be shown on the right side and the recoupments on the left. The balance shall be verified at the end of every month and a note of verification shall be made in the register by the Secretary. When the balance of the advance in hand is running low and in the case at the end of the financial year, the item of expenditure shall be billed for in the proper form and the advance shall be recouped. At the end of every month, an abstract shall be worked out showing the details of the amount to be recouped.

7. Register of Securities or Deposits

198.

(c) All deposits made with the Board, whether in the forms of cash, Government paper or other stock, or of security bonds shall be recorded in the deposit register in the Form 47. Two registers shall be maintained one relating to entries regarding the securities of servants of the Board and other for deposit made by contractors for the due performance of their contracts or from other sources. The former need not be written up finally, but entries of all deposits in the latter which have not been forfeited or returned shall be carried forward annually in detail of names in the new registers.

199.

In the case of bonds, if property is hypothecated, a brief description of the property shall be given in the remarks column and the heading of column 13 shall be changed to "name of Depositor".

8. Register of Advance

200.

When a temporary advance for any particular purpose or an advance of pay is made it shall be entered under the direct supervision of the Secretary as a demand in the register of miscellaneous demand. When the advance is adjusted the particulars of transactions shall be entered in the collection side of the register, a note being made in the remarks column to show whether the adjustment was by repayment in cash or by deduction from salary or by a work bill. In the last case the accounts rendered shall be duly passed by the competent authority and an order "or passed for Rs" recorded thereon before an adjustment is made.

201.

No advance shall be made to a member of the Board for the execution of the work or purchase of articles. All payments on the account shall be made either out of the permanent advance held by an officer of the Board or by cheques drawn in the name of the actual payer.

202.

In emergent cases and when the permanent advance is not sufficient for the payment of works carried out by daily labour, purchase of materials, law charges, and the like, advance not exceeding Rs. 500/- may be drawn under the sanction of the Board in the name of the Secretary Health Officer, Revenue Officer or Engineer. Such advances shall be adjusted before the close of the year in which they are made, and no fresh advance shall be made to an officer unless the previous one has been adjusted.

203.

The accounts of temporary advances shall be closed quarterly when the outstanding balances shall be brought forward and the register laid before the Chairman for examination and order in regard to overdue items.

9. Monthly Cash Account

204.

At the end of every month a monthly cash account shall be prepared in Form No. 48 from the classified abstract of receipts and payments.

205.

In order to show the correct financial position of the Board, debt account and investment account shall be separately shown in the cash account.

206.

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

207.

In the investment accounts shall be shown the balance of investments at the beginning of the month, the amount invested during the month, the amounts withdrawn or securities or cash

certificates encashed and the balance at the end of the month.

208.

The details of balance shall be shown as under:-(i)Balance in the Treasury.(ii)Balance in the Bank as current deposit.(iii)Balance of investment.

10. Annual Accounts

209.

Every District Board shall at the end of each financial year prepare an account in Annual Account Form No. 49 showing the receipts and payments classified under the several heads of account contained in the budget estimate.

210.

The total of the details under each head of receipts and payments as given in the annual account shall agree as to rupees exactly with the figures under the same heads in the classified abstract.

211.

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

212.

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

11. Provident Fund Ledger

213.

Where a Provident Fund is established by a Board the following books shall be maintained:-(i)A Day Book in Form No. 50.(ii)A Ledger in Form No. 51.(iii)A Broad Sheet in Form No. 52.

214.

The total subscription for a month, refunds of withdrawals from the fund, Board's contribution and interest received shall be posted on receipt side of the Day Book. The Book shall be balanced on every day on which there is a transaction.

215.

Subscription of individual subscribers, the Board's contribution withdrawals and refunds of withdrawals shall be posted into the ledger from monthly pay bills and the balance in column 7 shall be worked out. A page or set of pages shall be assigned to each subscriber. The ledger shall be indexed.

216.

Before the close of each month the figures of subscription, refunds and other items shall be posted from the ledger to the Broad Sheet and the total receipts and withdrawals for the month shall be agreed with the Day Book.

217.

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.

218.

A copy of his account shall be furnished to each subscriber at the end of each financial year and in any case not later than the end of June of the following year.

219.

When an account is closed, the amount at the credit shall be dealt with under the regulations framed by the Board.

220.

A register shall be maintained in Form of Register of Miscellaneous Demands for noting the advances made out of 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. Note. - These rules are supplementary to the District Board Provident Fund Rules which shall be issued separately.

221.

When recoveries of advances are made from the pay, the amount of monthly subscription and the amount of advance recovered shall be separately shown in the pay bill.

12. Register of Suits

222.

For the purpose of keeping a record of all suits in which a Board is a party a register of suits in Form 53 shall be maintained in two volumes, one for suits in which the Board is the plaintiff and the other for suits in which the Board is the defendant. The particulars of each case shall be entered in the Register of Suits as soon as a suit is instituted by the Board or a notice of the institutions of a suit against the Board is received by it, and further action taken thereon recorded from time to time. The appeals shall be entered on separate pages allotted for the purpose in the register and cross references quoted. The register should periodically be checked and signed by the Secretary and laid before the Chairman once every half year for his review and signature.

13. Register of bills

223.

All bills received by the Board shall be recorded by the Board in a register of bills, in Form 54.

14. Register of objected bills paid

224.

The Board shall maintain a register of objected bills Form No. 55 wherein all such bills, which have been objected to by the Secretary or the Accountant shall be entered into. This register shall be produced to audit for necessary scrutiny of such bills.

15. Register of grants-in-aid received or paid

225.

Grants-in-aid received or paid by the Board shall be recorded in the registers of Grants-in-aid in Form No. 56 & 57 respectively. Separate ledger account for each grants-in-aid received or paid shall also be maintained in the classified abstract to see as to what extent the expenditure has been incurred or utilized out of the particular grants-in-aid.

16. Register of money orders received

226.

A register of money orders received shall be maintained in Form 58 in which all the money orders received shall be recorded by the Secretary.

17. Register of cheques and drafts received

227.

All the cheques and drafts received by the Board shall be recorded in a register of cheques and drafts received in Form 59.

18. Register of Telephone calls

228.

(a) Telephone calls are expensive and should be made in respect of urgent matters only where a telegram will not serve the purpose or will be more expensive. No staff of the Board should make such a call without written authority of the Chairman/Secretary. When such a call has been authorized the letter permitting such call should be sent to the Secretary for the purpose of record and verification of the bill. (b) All telephone calls either in offices or at residences must be entered in a register of telephone calls. This applies to private as well as public calls though in the case of 'Private' calls the purpose of the calls need not be given. The register of telephone calls shall be maintained in Form No. 60. (c) Before passing the telephone call bills every month, the Secretary or the Accountant concerned should carry out a selection checking of the register of telephone calls to see that they are maintained properly. Register of trees

229.

The Board shall maintain a register of trees in form No. 61 in which shall be entered details of all the trees within the jurisdiction of the Board.

19. Register of loans

230.

All loans received by the Board shall be recorded in the Register of loans (Form No. 62) each instalment of loans, as it is taken being recorded in column 4. Each entry in the register shall be attested by the Secretary. A separate page shall be opened for each loan; and loans from Government shall be kept distinct from loans received from other sources.

20. Register of investment

231.

A record of all investments shall be maintained in the register of investments in Form No. 63. Each entry shall therein be attested by the Secretary. Government Securities shall be kept distinct from other investments. Form No. 1 (See rule 16) (Counterfoil)..... District

Board..... No..... Book No..... Received from
Shri..... Bill No.

Demand Register No.	Name or No. of premises	Particulars of Payment	Period	Amount
1	2	3	4	5

Total in Words

Date Cashier Accountant For Supdt. Secretary Clerk in charge of demand and Collection
Register. Form No. 1 (See rule 16) Receipt..... District Board..... No. Book
No..... Rs Received from Shri..... (Rs. in words)
..... on account
of..... For the
period..... in full payment of Demand Bill
No..... dated..... Date Secretary. Form No. 2 (See Rule
48) Establishment Check Register Fixed Establishment of the..... District Board for the year
commencing 1st April, 19.....

Reference to sanctioning orders	Name and details of sections	Sanctioned pay of section	Amount paid for back month with quotation or number an date of Voucher		July Rs. nP.	August Rs. nP.	September Rs. nP.	October Rs. nP.	November Rs. nP.	December Rs. nP.	January
			On 1st April	April.							
			Rs. nP.	Rs. nP.							
1	2	3	4	5							
19	19	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated
19	19	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated
19	19	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated	V.N. dated

Form No. 3 (See Rule 49) Detailed Pay Bill of Establishment for the month of 19

S. No.	Name of the incumbent.	Designation.	Monthly rate of pay	Pay & acting leave allowance claimed separately	Dearness allowance and other allowance
1	2	3	4	5	6
Provident Fund					
Contribution by District Board		Total	Pay and acting leave allowance held over for future payment.	Fine and other recoveries.	Total amount be drawn
7		8	9	10	11
Deductions On Account Of		Total recovery	Net amount payable to each incumbent	Signature of payee.	Remarks
Provident Fund		Income tax.	Recovery of Provident Fund advances.		
12		13	14	15	16 17 18

Total Rs..... Deduct undisbursed pay refunded as detailed below Rs. income tax Rs and recoveries. Net sum required for payment Rs..... Head and Item of the Budget

Debit head....on Rs...

Debit head....on Rs....

Credit head....on Rs....

Certified-(1) That I have satisfied myself that all salaries included in bill drawn in the month of 19 (The last preceding month) with the exception of those detailed below of which the total has been refunded by deduction from this bill have been disbursed to the proper persons and that their receipt stamps duly cancelled for every payment in excess of Rs. 20/- and that all leave and promotions etc. have been entered in the Service Books of the Officials concerned.(2) The all persons on pay not exceeding Rs who are not subscribers to the provident fund and for whom pay has been drawn in the bill have actually been entertained during the month.(3) That the bill has been checked with the sanctioned scale recorded in the Establishment check register.(4) That the entries of previous bill has been made in the Establishment Register.(5) That the amount of pay and leave for the period has not previously been drawn and disbursed to the employee. Date..... 19. Signature Chairman/Secretary Pay Rs drawn Rs..... vide cheque No..... and to be adjusted by credit to..... Total..... Accountant Date Examined and entered. Chairman* Details of Pay of Absentees Refunded

Establishment Name Period Amount

*To be stated in words. Form No. 4[See Rule 49 (ii)]..... District Board. Provident Fund Recovery Schedule

S. No.	Name of the employer	Provident fund account number	Pay Rate of subscription
1	2	3	4 5

Amount received	Contribution made by the District Board	Total	Recovery of advance	Remarks
6	7	8	9	10

Form No. 5[See Rule 49 (v)]..... District Board Absentee Statement for the Month of 19 ..

Nature of Absence

Name of Absentee	Designation	Kind	From a.m. or p.m.	To a.m. or p.m.	No. of days of absence
1	2	3	4	5	6

Officiating Servant of the Board (if any)

Name	Substantive post	Substantive pay	Additional pay	Remarks
7	8	9	10	11

Dated 19 .Note. - 1. In column 3 should be stated "full average pay" "without pay" "other duty" "officiating transferred to", suspended etc., the date each being specified as far as possible in column 5 and 6.

2. The Statement should be divided off into section corresponding to sections in the bill, arrangements affecting one section only being shown together.

3. All changes in the personal of the permanent establishment due to retirements, transfers, deaths and consequent new appointment and increases and decreases of cadres or establishment 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 facts should be recorded. Vacancies against which officiating arrangements have been made should be shown individually and in full details.

Form No. 6[See Rule 53 (i)]..... District Board Periodical Increment Certificate for the Month of 19(1)Certified that the Servant of the Board named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbent of the posts specified for not less than year/from the date in column 5 after deducting periods of suspension for misconduct, etc. and absence on leave without pay and, in the case of those holding the posts in officiating capacity, all other kinds of leave.(2)Certified that the Servants of the Board named below have earned periodical increments from the date cited, for reasons stated in the explanatory memo, attached herewith (all earn).

Name of incumbents	Whether substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn	Date of present increment
1	2	3	4	5	6
Future pay	Suspension for misconduct and such other absence as does count for increment		Leave without pay and in the case of those holding the post in officiating capacity, all other kinds of leave		
From	To		From		To
7	8		9		10 11

Note. - 1. When the increment claimed is the first to carry a Servant of the Board over an efficiency bar columns 5, 6 and 7 should be filled up in red ink.

2. The figures (1) or (2) applies. The explanatory memo, should be submitted in any case in which reason (2) applies.

Signature of the Chairman/Secretary. Form No. 7 (See Rule 56) Statement of proposition for Revision of Establishment of District Board.....

Order Sanctioning Present Establishment	Office to which the proposition refers	Nature of Charge	Average cost				
Present Scale	Pay						
No.	Date	Number	Designation	Minimum	Maximum		
1	2	3	4	5	6	7	8

Nature of Charge Average cost

Proposed Scale

Number	Designation	Minimum	Increment	Maximum
9	10	11	12	13
				14

Proposition	Grounds of proposition	No. and date of Boards resolution					
Permanent	Temporary						
Increase per month	Decrease per month	Increase per month	Decrease per month	Period	Amount	Period	
Amount	Amount	Amount		Period	Amount	Period	
15	16	17		18	19	20	21 22

Form No. 8(See Rule 60)Last Pay CertificateName of District Board.....Last Pay Certificate of
Shri.....of the.....proceeding
on.....to.....

2. He has been paid up to.....

at the following rates :-RateParticulars:Substantive
pay.....Allowances.....(1).....(2).....(3).....Deduct

**3. He has made over charge of the office of..... on the noon
of**

**4. Recoveries are to be made from the pay of the servant of the Board as
detailed in the reverse.**

**5. He has been paid leave salary as detailed below. Deductions have been
made as noted on the reverse.**

Period	Rate	Amount
From.....to..... at Rs		a month
From.....to..... at		a month
From.....to..... at		a month

6. He is entitled to draw the following:-

7. He is also entitled to joining time for days.

**8. The details of the income tax recovered from him up to the date from the
beginning of the current year are noted on the reverse.**

**9. He has availed days casual leave up to the date of issue of the
certificate.**

Date..... 19.....(Signature).....Chairman/SecretaryList Pay
Certificate(Reverse)Details of recoveriesNature of
recovery.....Amount Rs.....To be
recovered in instalments.Deductions made from leave salary.From to
..... on account of Rs.From to on account of Rs.
.....From to on account of Rs.

Name of months	Pay Advance of Provident Fund	Funds and other deductions	Amount income tax of recovered	Remarks
April 19				
May 19				
June 19				
July 19				
August 19				
September 19				
October 19				
November 19				
December 19				
January 19				
February 19				
March 19				
Form No. 9(See Rule 27)CertificatesCertified that I have satisfied myself that the amount included in bills				

1. month *

2. months*

3. months*

previous to this date, with the exception of those detailed below (of which the total amount, has been refunded by deduction from the bill), have been disbursed to the servants of the Board therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll.

2. Also that it was necessary for the servants of the Board for whom halting allowance at Headquarters is drawn to keep up the whole or parts of their camp equipage during such halt and that the expense incurred on this account was not less than the halting allowance drawn.

Details of Travelling Allowance Refunded	Chairman						
Section of establishment	Name	Period	Amount	Section of establishment	Name	Period	Amount
Passed for Rs.	Rupees						
Date	Pay Rs.			Chairman			
Examined and entered							

Accountant

Date

Chairman

*One line to be used other scored out.

Voucher No. Date of payment for..... 19....

Travelling Allowance Bill Instruction for preparing Travelling Allowance Bills.

- 1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in one and the same line and its amount carried out separately into the last money column.**
- 2. Permanent travelling conveyance and horse allowances should be drawn along with the pay of the servant of the Board and not in travelling allowance Bill.**
- 3. Fractions of a mile in the total of a bill for any one journey for such person should not be charged for.**
- 4. When the first item of a Travelling Allowance Bill is a halt the date on commencement of that halt should be stated in the "Remarks" columns.**
- 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. When travelling allowance is claimed in respect of journey to or from a bus station should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.**

Certificate Travelling allowance Bill of the Establishment..... of..... District Board..... for the month of..... 19

Name with designation	Head-quarter	Actual Pay	Particulars of journeys and halts					
Departure	Arrival							
Station	Hours	Date	Station	Date	Hours			
1	2	3	4	5	6	7	8	9

Class		No. of fares	Amount	No. of miles	Rate	Amount	
10		11	12	13	14	15	16
				Rs.	np.		Rs. np.
Daily allowance	Actual Expenses	Purpose of journey	Total of each line	Remark			
No. of days	Rate	Amount	Incidental charges				
Particulars	Amount						
17	18	19	20	21	22	23	24
		Rs.	nP.		Rs.	nP.	Rs. nP.

Date	No. of Sub-voucher	Description of charge	To whom paid	Expenditure
------	-----------------------	--------------------------	--------------------	-------------

Classification of each sub-voucher showing item or items of account to be debited and amounts.

Rs. np. Rs. np. Rs. np. Rs. np.

1 2 3 4 5

Total Amount	Recoupment of Permanent Advance
--------------	---------------------------------

Date of despatch of bill Amount

No. & date of cheque

6

7

(a)

(b)

(c)

Form No. 11(See Rule 80(a))Contingent Bill for the Month of 19

S. No. of Sub-vouchers	Description of charge and number and date of authority for all charges requiring special sanction	AmountRs. nP.
------------------------	---	---------------

Head and Item
of Budget

1. I certify that the expenditure charged in this bill could not with due regard to the interest of the Board be avoided and that the charges have been really paid.

2. I certify that I have satisfied myself that special circumstances have rendered the temporary excess expenditure over the monthly proportion of the budget grant under the head necessary, and that an additional grant will be obtained if there is a likelihood of the annual grant being exceeded.

3. I certify that there has been no excess expenditure over the monthly proportion of budget grant.

Date _____ Name _____
Office _____
Pay Rs.

Examined _____ Checked and found correct.

Accountant _____ Secretary _____

Chairman/Secretary

Dated 19 _____ Date

Note. - The words and that the charges have been really paid, apply only when the bill is of recoupment of permanent advance, in other cases they should be scored out. Form No. 12 (See Rule 81) Statement of District Board fines and arrears of cess realised by the Courts through distress warrants for credit to District Board Funds for month of 19....

Monthly Serial No.	Date	Name of persons fined or from whom arrears have been realised by warrants	Reference of Act & Section under which fines imposed or warrants issued.	Net Amount	Realised in cash
1	2	3	4	5	6

Date of credit to the District Board fund in the Treasury	Date of payment	Payment	Initials of Secretary	Remarks
Amount refunded	Amount of reward			
8	9	10	11	12

Signature of the Court Form No. 13 (See Rule 104) Register of Movable Property including Tools and Plants.

Serial No.	Particulars and description of property	Connecting references	Number of pieces	Date of acquisition	Cost
1	2	3	4	5	6

No. and date of the bill in which	Where the property is used or other	Initials of Secretary	Date of disposal of	Manner of disposal	Number disposed of
--------------------------------------	--	--------------------------	------------------------	-----------------------	-----------------------

charged for.	particulars,if necessary.	property			
7	8	9	10	11	12
			Balance alter each transaction or at the end of each year	Signature	Remarks
13	14	15	16	17	18

Form No. 14(See Rule 104 Note (b))Stock BookDescription of Article

Date	Opening balance	Bill Register No. & date of the supplier	Number or quantity received	Total	To whom issued or for what purpose.
1	2	3	4	5	6

Reference of issuing indent number.	Number of quantity issued.	Balance.	Signature of the issuing officer	Signature of the receiving officer	Remarks
7	8	9	10	11	12

Form No. 15(See Rule 108)Stamp Register
Stock

Date	Value of stamps in hand at the commencement of the day	Value of the stamps received during the day	Total stock
1	2	3	4

Expenditure	Balance	Remarks		
Name and address of the officer to whom cover has been sent	Contents of cover (No. of letter etc.)	Value of stamps affixed	Total value of stamps expended during the day	Value of stamps in hand at the close of the day
5	6	7	8	9
				10

Form No. 16(See Rule 109)Register of Immovable property vested in the Board or placed under its Management

S. No.	Name of locality mohalla to which property belongs	Description situation and boundaries of the property	Settlement numbers in the land Records Department	Area (Length, Breadth & Height)	No. & date of Government order transferring the management to the
--------	--	--	---	---------------------------------	---

			Register	Board.		
1	2	3	4	5	6	
Mode of occupation and purpose for which used	No. & date of order authorising such occupation & the authority by whom ordered	Name of tenant or lessee, if any & terms of lease	Date of termination of lease.	Rental per annum.	Signature of Chairman or Secretary	
7	8	9	10	11	12	
If held under direct management approximate annual income and sources from which derived.	Method of final disposal of recovery with No. & date of Government order sanctioning sale, etc. Name of purchaser, if any, and amount for which sold	Date of annual verification of entries in the preceding columns and signatures of verifying officer.	Remarks			
13	14	15	16			

Form No. 17(See Rule 110)I certify that I have verified all entries in the Stock Book/Register of and have found them correct except as stated below.

Date of verification	Description of store or property	Book balance on date of verification (No. quantity)	Verified balance (No. or quantity)	Excess (No. or quantity)	Deficit (No. or quantity)	Remarks and initials of verifying officer	Chairman's order.
1	2	3	4	5	6	7	8

Form No. 18(Rule 138)Register of Petty Works

Serial No.	Name of work	Sanctioned estimates	Order sanctioning the estimate	Agency doing the works
1	2	3	4	5

Orders sanctioning the agency or contract No. & date of payment of voucher	Amount Paid	Amount	Date of completion	Remarks
6	7	8	9	10

Note 1. - Incomplete works should be carried over to the next years account with the total expenditure upto the end of the present year. Note 2. - A few lines or less than half page should suffice for each work. Form No. 19(Rule 139)Register of works (other than petty works)Serial Number of estimate.....Number & date of order sanctioning the estimate.....Name of worksHead of Account..... Sanctioning

Pay Rupees ()

Dated

Accountant District Board

Chairman/Secretary District Board

Paid by cheque No.

Dated

By debit to

Voucher No.

Ledger
page

Name of work

Item of work or supplies
(grouped under sub-heads
of sub-works of estimate)

Quantity Rate Per

Amount
Rs. nP.

Remarks

Total

(In words) Rupees

The measurements were taken
by Shri on and
recorded on page of M.B.
No.

Dated

Dated

Signature of Overseer.

Signature of contractor or piece
worker in token of acceptance of
the bill.

Checked with the M.B. and
found Measurement checked by
me on correct and bill
approved.

Ledger page

Dated

Dated

Initial of clerk

Signature
of the
Engineer.

Checked

Dated

Initials
of Internal auditor/Accountant.

Countersigned Engineer, District
Board.

Form No. 22 (See Rule 144) District Board Running Account Bill

Intermediate Final

Sub-division

Section

Name of work

Name and address
of contractor or
Piece worker
Reference to
Agreement or
Authority

Checked with the
M.B. & found
Correct

Measurement
checked by
me on
.....
and
bill approved
for Rs.
.....

Ledger page
Dated
Initials of clerk
Checked
Dated
Initials of Internal
auditor/Accountant
Received the
amount of the bill
Dated

Dated
Signature of the Overseer.
Countersigned
Engineer, District Board.

Signature or thumb
impression of payee

Signature of
witness if
payee is
illiterate.

Pay Rupees ()
Accountant,
Dated District
Board

Dated
Chairman/Secretary District Board

Paid by cheque
No. Voucher No. Dated by debit
to Ledger
page.

Name of work

Item of work or
supplies (grouped
undersub-heads of
estimates).

Quantity
upto date.

Rate per

Amount upto date Rs. nP.

Amount
since
previous
bill. Rs.
nP.
Remarks

Total value of work
done

Deduct at
per cent as per
agreement

Amount payable up
to date.

Deduct previous
payments made.

Net amount now to
be paid

In words ..Rs.

The measurements
were taken by Shri
.....

on.....and
recorded on pages

Dated

Dated

Signature of
Overseer

Signature of
contractor or
piece worker
in token
of acceptance
of the bill.

Form No. 23[See Rule 144(c)]District Board.....Pay bill and Acquittance Roll of Establishment
charged to workName of workAuthority

Name of incumbent	Period	Rate of pay dueRs. nP.	Amount Fines etc.	Net amount payableRs. nP.
----------------------	--------	---------------------------	----------------------	------------------------------

||
_____-|-

||
_____-|-

| In |
words |-

Certi
the
above
was/
duty
above
on th
show

Dated ||
Overseer, District
Board.

Checked Approved for Rs.
Clerk

Checked Overseer

Countersigned
Engineer

Paid from
my Imprest

Dated

Signature
and
Designation.

Pay Rupees |

Accountant Dated

Paid by
Cheque No.

by debit to
voucher No.

Received Rs.

.....

Dated

Signature of Payee

Chairman/Secretary

Dated

Ledger page.

Form No. 24(See Rule 145)..... District BoardMuster Roll of men employed on
(nature of work) during the month of 19.

Name Father's name Designation 1 to 31 Total Rate Amount paid Remarks

Certified that all employees shown in the above statement were actually employed in the interest of District Board and that their pay entered in this muster roll was paid in my presence.

Date

Signature of Engineer
or Secy.

Date

Pay Rs.

Paid by ChequeNo.
date

Signature
.....Chairman/Secretary.

Form No. 25(See Rule 146)Certificate of completion of works

1. District Board of

2. Name of work

3. Sanctioning resolution of District Board:- No. dated

4. Sanctioned amount Rs.

5. Actual expenditure Rs.

6. Unspent balance, if any, Rs.

I hereby certify that the work described above was completed on the day of..... nineteen hundred and in accordance with the sanctioned plan and estimate and that there has been no material deviation from the sanctioned plans and specifications other than those sanctioned by

competent authority.

Signature

Signature

Engineer/Secretary District Board Chairman District Board

Dated.....

Dated.....

Form No. 26(See Rule 160)Demand and collection Register for Taxes other than cess

Serial Number	Serial Number in the assessment list	Name and address of the tax payer	Designation of premises by name for No.
1	2	3	4

Demand

Tax

Tax

Current demand detailed in instalment
when necessary

Cost of recovery, penal interest
if any

Total

Initial of
the poster

5

6

7

8

Date of payment

Number receipt with book
Number

Advance collections, if any (in red
ink)

Collection

Period of
instalment

Amount Rs. nP.

9

10

11

12

13

Remitted by
Board

Write off

Balance

Signature

Remarks including reference to orders
sanctioning remission if any

Amount Rs. nP.

Amount Rs.
nP.

Amount Rs.
nP

14

15

16

17

18

Note. - If necessary additional columns may be added, if any other tax is also levied. Form No. 27(See Rule 159)Arrear Demand Register from the year 19 - 19 to 19 to 19 for

Assessment No.

Name of
party

Balance of tax due
amount

April

May

Date

Amount

Date

Amount

1

2

3

4

5

6 7

Year 1951-52 Year 1952-53 Year 1953-54 Year 1954-55 Year 1955-56 Year 1956-57

June July August

Date Amount Date Amount Date Amount

8

9

10

11

12

13

September October November

Date	Amount	Date	Amount	Date	Amount
14	15	16	17	18	19

December January February

Date	Amount	Date	Amount	Date	Amount
20	21	22	23	24	25

March	Total Collection	No. of Warrant if any	Write off	Balance at end of the year	Remarks
Date	Amount	Amount	Amount	Authority	Amount
26	27	28	29	30	31 32 33

Form No. 28(Rule 163) Bill No. Date District Board

To

Name.....

Address.....

.....

Nature and particulars of Demand

Period

Amount of
Demand

Total

.....

The amount of this bill must be paid within 30 days
of presentation: after that a notice of demand shall be
issued and if necessary, a distress warrant.

Dated

(Signature)

(Office)

Number in the Demand and Collection Register

Period

Amount

Date

No.

(Counterfoil)

Form No. 29(Rule 165) Book No. No. Received from the Secretary receipts Nos.

..... to date Tax Collector Form No. 30(Rule 166)..... District Board No. of

Challan Date Collection Challan of (Region)(In duplicate)

No. of Receipt	Date	Money by whom tendered	No. in Demand and Collection Register	On account of*	Account
----------------	------	---------------------------	--	-------------------	---------

Period of
instalment

1	2	3	4	5	6
					Total
				

*Here enter the nature of demand of tax. Receipt No. for Rs. granted to Tax Collector.(Signed).....SecretarySignature of the CashierNote. - This form can be used for the collection of one kind of tax or demand as well as for two more additional columns 1 -6 being ruled by hand where necessary.Form No. 31(Rule 167)Book No.No.Received Rs nP in words only.From tax collector (name)on account ofSignedForm No. 32(Rule 168)..... District BoardDaily Abstract of Collections

Date Region I Region II Region III Region IV Region V Total

Total

Total up to

Progressive Total

Initials of the clerkForm No. 33[Rule 170(c)]Statement showing the weekly deposits in sub-treasury for the week ending May, 19Tehsil

Name of subtreasury Amount deposited Remarks

Date	Challan No.	Amounts
1	2	3 4 5

Form No. 34[See Rule 170(d)]Statement of Income and Expenditure, District Board for the month of year 19 Tehsil

Income

S.No.	Balance of previous month	Khalsa Non-Khalsa	Grand Total	Challan No.	Amount remitted into Sub-Treasury
	Balance Current	Total Cess	Aid	Rs. nP.	
	Balance Current	Total Balance	Current	Total	
1	2	3 4	5	6	7 8

Expenditure

Pay	T.A.	Contingencies	Allowance patwar or Girdhawar	Miscellaneous	Total Balance	Remarks
9	10	11	12	13	14 15	16

Form No. 35(Rule 171)Notice of Demand(Under section 137 of the District Board Act)To Shri residing atTake notice that the District Board demand from the sum of due from on account of..... leviable under for the period of commencing on the day of 19, and ending on the day of 19, and if within thirty days from the service of this notice the said sum is not paid into the District Board Office at or sufficient cause for non payment is not shown to the satisfaction of the Board a warrant of distress will be issued for recovery of the same with costs.Dated this day 19.(Signed).....By Order of the District Board of

No.Book No.Serial number in the Demand and Collection RegisterNature of

DemandDate of issueDate of PaymentSignatureForm No. 36(Rule 171)(See Section 138 of District Board Act)(Here insert the name of the officer charged with the execution of the warrant)Whereas Shri of has not paid, and has not shown satisfactory cause of the non- payment of the sum of due for the tax mentioned in the margin for the period commencing on the day of 19, and ending with the day of 19, and leviable under section and RuleAnd whereas thirty days have elapsed since the service on him of Notice of Demand for the same.This is to command you to distrain, subject to the provisions of sub-section (2) of section 140 of the Rajasthan District Board Act, 1954, the goods and chattels of the said Shri to the amount of being the amount due from him, as follows:-

Rs. nP.

On account to the said tax

For service of notice _____

Total _____

And forthwith to certify to me together with the warrant all particulars of goods distrained by you thereunder.Dated this day of 19.(Signed)Chairman (or as the case may be)See section 138(2).Form No. 37(Rule 172)

Counterfoil of Licence Licence

Book No. District Board.

No. Book No.

Name of Licensee No.

Father's name Dated 19

Address Whereashas paid to the District Board Rs. he is permitted to..... at within the District Board limits from 1st..... to

Caste

Trade

Purpose of licence

Period of licence Description of Licence

Amount paid Name, Father's name, Caste, Trade

Address

Remarks

Signature of Licensing Officer Signature of Licensing Officer.

Progress total Rs. Note.- The site and the endorsement should be entered only when the
 licence is conditional. The endorsement should be cancelled when the
 licence is of general nature.

This licence is granted subject to the rules and conditions for the regulation and control of the
 a copy of which has been this day furnished to the licensee by me. Dated..... 19 .Licensing
 Officer Licence-holder Form No. 38 (See rule 172)

Counterfoil of Licence	Licence
..... District Board	Book No.
Book No. District Board
Name of licensee	No. Dated 19 ...

Whereas has paid to the District Board the sum of
 Rs. He is hereby licensed to ply the carriage
 described below within the limits of District Board of
 for the period of from the 1st of to.....

No. and class of carriage
 Description of Carriage
 Description No. and height of
 animals.....
 No. of persons to be
 carried.....
 Weight of luggage to be
 carried.....
 Date of licence
 Period of licence
 Amount paid

Details of
 Carriage

No. and class of carriage	Description of carriage	No. of persons licensed to be carried	Description, number and height of animal	Weight of luggage to be carried	Address of licensee	Remarks
------------------------------	----------------------------	---	--	---------------------------------------	---------------------------	---------

Signature of Licensing Officer	Signature of Licensing Officer
--------------------------------------	--------------------------------------

Progressive Total Rs. This licence is granted subject to the rules and conditions for the
 regulation and control of hackney carriages, a copy of which has been this day furnished to the
 licensee by me. Date 19 ..Licensing Officer A copy of the rules and conditions, subject to which
 the licence has been furnished to me with the licence. Signature or thumb-impression
 of Licence-holder. Form No. 39 (Rule 173) Challan for Remittance of Money to the District Board

Office.Original(To be retained in the Municipal Office.)Date

By whom brought On what account AmountRs. nP.

Total in words

Notes (see reverse)

Gold

Silver andCopper

Total

Cash received

Examined and entered

Treasurer

Accountant

Secretary

Challan for Remittance of Money to the District Board OfficeDuplicate(To be returned to the person making payment).Date

By whom brought On what account AmountRs. nP.

Total in words

Notes (see reverse)

Gold

Silver andCopper

Total

Cash received

Examined and entered

Treasurer

Accountant

Secretary

Form No. 40(Rule 175)Register of Taxes and other income collected by means of Licence System.

S. No.	Connecting Reference	Name and address of licensee or person from whomtax is due	Particulars of demand i.e. number and descriptionof vehicle etc.	
Name	Address			
1	2	3	4	5
Number of budget card or plate issued		Number and date of licence granted	Period of licence	Amount of tax or fee realised
Number		Date		
6		7	8	9
				10
Signature of licensing officer	No. and date of renewed (old) licence or plate	Causes of non-renewal	Initials of Licensing Officer	Remarks

Number	Date				
11	12	13	14	15	16

Form No. 41(See Rule 184)Demand and Collection Register for Rent for the year

Serial Number	Description of property	Connecting reference	Name and address of the tenant	No. and date of sanction for letting	Date of occupation	Terms for which let	Date of vacating	Rate	Demand for the year
1	2	3	4	5	6	7	8	9	10

Advance collection (if any) brought forward from last year (in red ink)

No. and date of receipt	Amount	No. and date of receipt	Amount	No. and date of receipt	Amount	No. and date of receipt	Amount	
11	12	13	14	15	16	17	18	19

August	September	October	November				
No. and date of receipt	Amount	No. and date of receipt	Amount	No. and date of receipt	Amount	No. and date of receipt	Amount
20	21	22	23	24	25	26	27

December	January	February	March				
No. and date of receipt	Amount	No. and date of receipt	Amount	No. and date of receipt	Amount	No. and date of receipt	Amount
28	29	30	31	32	33	34	35

Total Collection	Write off	Remissions	Total of column 36, 37 & 40 Amount	Advance collection (in red ink)	Balance of column 10 & 41	Initials of Executive Officer Secretary	Remarks	
Amount	Reference to sanction	Amount	Reference to sanction	Amount				
36	37	38	39	40	41	42	43	44 45

Form No. 42(See Rule 185)Demand and Collection Register(Register of miscellaneous Demands)

Serial Number	Connecting references (Assessment No.)	Name and address of the person from whom the demand is due	Particulars (detailed in instalment whom necessary)	Current demand	Demand		
1	2	3	4	5	6	7	8
Penal interest (if any) Cost of recovery Total							
Initial of the poster Date of Payment No. of receipt with book No. Period of instalment Collection							
Advance Collection Receipt No. Amount Receipt No. Amount							
9	10	11	12	13	14	15	16
Remissions Write off Total of columns No. 16, 18, 20 Balance Initials Remarks including reference to orders sanctioning remission etc.							
Reference to Sanction Amount Reference to Sanction Amount							
17	18	19	20	21	22	23	24

Form No. 43(Rule 186)General Cash BookReceipts

Month & Date	Head and item of receipt	Particulars of receipts and from whom received	Serial No. of receipt or challan	AmountRs. nP.	TotalRs. nP.	Remitted toNo. and date of challan	TreasuryAmount
1	2	3	4	5	6	7	8

Expenditure

Month & date	Head and item of charges	Particulars of charges and to whom paid	No. of cheque	Serial No. of disbursement voucher	AmountRs. nP.	TotalRs. nP.
9	10	11	12	13	14	15

Form No. 44(See Rule 191)Classified Abstract of Receipts/Payments for the District Board of 19 - 19

Head and item Budget 1 to Transfer on Total for the Total up to the end of Progressive

account (as in budget)	grant	31	entries	month	previous month	total
1	2	3	4	5	6	7

Form No. 45(Rule 195)Register of cheques & Bank Drafts issued by the Board during the year 19

Date	No. of cheque	Item for which cheques or Bank Drafts sent	Amount of Cheque
Vr. No.	Description of item	Amount of item	

Rs. nP. Rs.
nP.

Board during the year 19

In whose favour drawn or sent	Initials of Chairman	Date of encashment	Disposal Remarks
Date of making over to the party	Amount of cash transferred to petty cash book incase of self cheques		

Note. - To be permanently preserved. Form No. 46(Rule 195)Petty Cash BookReceiptPayments
S. No. Particulars Cheque No. AmountRs. nP. S. No. Particulars AmountRs. nP.

Form No. 47(See Rule 198)Register of Securities or Deposits

S. No.	No. and date of order under which deposited	Date of deposit	Name of depositor
1	2	3	4

Purpose of deposit	Amount	Secretary's initials	No. & date of order sanctioning or return or lapse of deposit
5	6	7	8

Date of return lapse	Name of payee	Amount	Balance	Remarks
9	10	11	12	13

Form No. 48(Rule 204)Cash Account of the Fund of District Board for the month of

Particulars	Amount	Particulars	Amount
To revenue and Suspense Account		By expenditure Suspense	
Total receipts		Total expenditure	
Opening balance		Closing balance	
Total		Total	

Name of Head	Opening balance	Receipts	Total	Payment	Closing Balance
Suspense Account					
Loans					
Deposits					
Permanent Advance					
Investment Account					
Advances					
Contributions for specified objects State					
Government grant & Contributions					
Miscellaneous					
Total					

Income

1	2
	19 –19
	Expenditure

1 2
19-19

Date	Member's SubscriptionRs. nP.	Board's ContributionRs. nP.	Refund of withdrawals (advance) from the fundRs.nP.	Interest on current and fixed DepositRs. nP.
1	2	3	4	5

80

Settlement of account	Total paymentRs. nP.	Grand Total with closing balanceRs. nP.		
Member's SubscriptionRs. nP.	Board's ContributionRs. nP.	InterestRs. nP.		
12	13	14	15	16

Name	Number	Official Designation	District
[In duplicate]			

Pay on 31st March of preceding year _____ 19 - 19	Subscription Board's contribution	Refunds of withdrawals	Total

1 2 3 4 5

April

May

June

July

August

September

October

November

December

January

February

March

Total

Balance from 19 19

Deposits and Refunds as above

Interest for 19 - 19 _____

Total

Posted by

Deduct withdrawals as above

Checked by

Balance on 31st March, 19

Form No. 52(Rule 213)Broad Sheet of the Provident Fund for the year 19 - 19

No. of Account	Ledger Folio	Balance at the commencement of the year	Receipts in the month of
-------------------	-----------------	--	-----------------------------

April May June July August September

Receipts in the month of -contd. Remarks Interest for the year Total receipts and opening balance
October November December January February March

Withdrawals in the month of
April May June July August September October

Withdrawals in die month of -contd. Total of withdrawals and closing balance Remarks
November December January February March

Total as per Broad Sheet Total as per P.F. Day Book
Initials of Accountant Difference
Initials of the Chairman/Secretary
Form No. 53(See Rule 222)Register of Suits

Serial Number	Department	Name of court and No. of case	Name of parties	Nature and details of case	Value of claim	Date of institution	Details of all cost incurred by the Board, priorand subsequent to the decree			
Date	On what account	Amount								
1	2	3	4	5	6	7	8		9	10
Abstract of final order and date	Amount decreed	Date of limitation of decree and the date beforewhich action should be taken to execute and re-execute a decree		Cost of Execution of decree	Interest accruing after decree	Total of columns 15, 19 and 20				
Principal	Interest	Cost		Total	Date	On what account	Amount			
11	12	13		14	15	16	17	18	19	20 21
Amount realised or paid by the	Remission	Total of columns 27 and 28	Balance	Remarks						

Board

Date	Number of receipt of voucher	Principal	Interest	Cost	Total Principal	Interest	Cost	Total				
22	23	24	25	26	27	28	29	30	31	32	33	34

Form No. 54(See Rule 223)Register of Bills

S. No.	Date of receipt of the bill	No. and date of the bill	Name of the party rendering bill	Particulars of the bill
1	2	3	4	5

Amount	Date of payment	Voucher No.	Cheque or draft No.	Amount paid	Remarks
6	7	8	9	10	11

Form No. 55(See Rule 224)Register of objected bills paid

S. No.	Voucher No. and date	Particulars	Objections raised by the Accountant/Internal auditor	Objections raised by the Secretary	Remarks of the officer ordering payment
1	2	3	4	5	6

Form No. 56(See Rule 225)Register of Grant-in-aid received

S. No.	Particulars of Grant No. and date of Government sanction	Purpose and conditions of grants	Amount received during the current year	Total amount received till close of financial year	Amount of contribution to be made by the Board	Total	Date of receipt of the Grant
1	2	3	4	5	6	7	8

Initials of the Secretary	Total amount spent up to close of last financial year	Amount spent during the current year	Total	Unspent balance of Grant	Reference of the Hear of the Budget	Initial of the Secretary	Remarks
9	10	11	12	13	14	15	16

Form No. 57(See Rule 225)Register of Grant-in-aid given

S. No.	No. and date of resolution of the Board or Chairman's order	Particulars of grant (to whom paid)	Purpose and conditions of grant	Amount given during the year	Balance of previous years	Total amount given till close of financial	Date of payment of the grant
--------	---	-------------------------------------	---------------------------------	------------------------------	---------------------------	--	------------------------------

							year		
1	2	3	4	5	6	7	8		
Initials of the Secretary	Amount spent out of the balance of previous year's grants	Amount spent out of the current year's grants	Total amount spent	Unspent balance	Reference of the head of the budget	Date of receipt of accounts	Initials of Secretary	Remarks	
9	10	11	12	13	14	15	16	17	

Form No. 58(See Rule 226)Register of Money Orders Received

Date of receipt of Money Order	Amount	From whom received	Account on which received	Receipt Number	Cash Book page No.	Remarks
1	2	3	4	5	6	7

Form No. 59(See Rule 227)Register of Cheques and Drafts Received

Date of receipt of the Cheque or Draft	No. and date of Cheque or Draft	Amount	From whom received	Account on which received	Receipt Number	Cash Book page No.	Date of collection	Collection charges	Remarks
1	2	3	4	5	6	7	8	9	10

Form No. 60(See Rule 228)Telephone Call Register

S. No.	Date	Name of the Officer making the call	Place from where call is made	Telephone No. with full address of the person called	Whether for Board's purpose or for private purpose
1	2	3	4	5	6
Time of call	Kind of call	Purpose of Call	Initials of the Officer-in-charge	No. and date and amount of bill for call	Remarks
7	8	9	10	11	12

Form No. 61(See Rule 229)Register of Trees

S. No.	Situation	Measurements	Kind of tree	Age
Girth of the stem	Height of the stem	Cubic contents of timber		
1	2	3	4	5

Signature of the secretary or engineer	No. and date of the orders sanctioning the disposal of the tree	Amount for which sold	Name and designation of the person holding the auction or sanctioning the sale	No. and date of receipt	Remarks including any explanation if necessary why less than the normal price was realised
6	7	8	9	10	11

Form No. 62(See Rule 230)Register of Loans of the District Board

Date of receipt of Loan	No. and date of order sanctioning it	Purpose for which loan was taken	Amount of Loan	Rate of interest	No. of instalment in which repayable and whether yearly or half yearly	Due date of the payment of the instalment	Amount of each instalment
1	2	3	4	5	6	7	8

Initials of Secretary	Date	Principal	Interest	Total	Balance (Principal after each payment)	Initial of the Secretary	Remarks
9	10	11	12	13	14	15	16

Form No. 63(Rule 231)Register of Investments

Serial No.	Date of investment i.e. purchase of secretary or date of deposit etc. as the case may be	Reference of the sanctioning authority	Particulars of investment and in case of Government Securities No. and date of paper	Amount
1	2	3	4	5

Rate of Interest	Initials of Secretary	Date of recovery of interest and adjustment in account	Amount of recovery, of interest and adjustment in accounts	Initials of Secretary	Remarks
6	7	8	9	10	11

Note. - 1. Where any sum is withdrawn from investment or any Government Promissory Note is sold, the particulars of withdrawal or sale, as the case may be, should be noted in red ink across column 1-3 of this register and face value deducted from the total in column 4 and the balance of the investment worked. If no balance remains "account closed" shall be written across the page.

2. Investment from Provident Fund should be recorded on separate pages and distinctly marked as such.