

The Punjab Town Improvement Trust Rules, 1939

PUNJAB

India

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Chapter I

General Principles and RulesGeneral Rules

1.

(1)These rules may be called the Punjab Town Improvement Trust Rules, 1939.(2)In these rules, unless there is something repugnant in the subject or context,-(a)"the Act" means "The Punjab Town Improvement Act 1922";(b)"the treasury" means a Government treasury or sub-treasury or a bank to which the Government treasury business has been made over and includes banker, or person acting as a banker, with whom a Trust fund is kept under section 69(2) of the Act;(c)"treasury officer" includes a banker, or person acting as a banker, with whom a Trust fund is kept under Section 69(2) of the Act.(3)Wherever in these rules the exercise of any power or the performance of any duty has been conferred on or assigned to the Trust, the Trust may delegate, by rules framed under section 74 (iv) and (viii) of the Act, the exercise of such power or the performance of such duty to the chairman or other officers or such of its committees as it may, from time to time, see fit under sections 14, 49 and 95 of the Act.(4)Wherever in these rules any act or proceeding is directed or allowed to be done or taken on a certain day or within prescribed period, then, if the office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken on the next day afterwards on which the office is open.(5)In rules 79, 98 and 100, the expression "president of the municipal committee" includes the person appointed the Government to administer the affairs of a municipality, if the Municipal Committee is superseded by order of the State Government.(6)In respect of the matters not provided for in these

rules, the rules in the Municipal Account Code will be applicable, the Trust ranking for this purpose as a first class municipality.(7)Every Trust shall observe those general principles of which Government has approved in the several departments of administration.Receipt and crediting of money

2.

All money transactions to which any officer or servant of a Trust 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.

3.

Moneys pertaining to the Trust fund, with exception of authorized advances, shall not be kept apart from the general balance at the credit of the Trust but shall at once be credited to the appropriate head of account.

4.

All sums paid into the treasury on account of the Trust, and all payments made on cheques, shall be entered in a pass book, which shall be periodically sent to be written up at the treasury. At the close of each month the entries on each side of the pass book shall be totalled and a balance struck under the signature of the Treasury Officer. In no circumstances shall any entries be made in the pass book, except by the treasury clerk.Payment of money.

5.

Sums for amounts fixed by the Trust which must not exceed Rs. 20 in any single instance shall be paid in cash from the permanent advance.Note. - For rules as to permanent advances see rules 77 to 81, and for rules regarding payments generally see rules 53 to 56 of the rules.

6.

Payment of any sum due by the Trust exceeding Rs. 20 in amount shall be made by means of a cheque and in no other way.General Instructions

7.

In the matter of details connected with accounts, the Trust shall be guided by the instructions of the Examiner, Local Fund Accounts. The registers and forms prescribed in these rules provide for all classes of transactions usually occurring in the operations of a Trust. No addition to, or modification of these forms and no new form of account can be made by any Trust without the sanction of Government in consultation with the Accountant General (Local Audit Department).

8.

Save as provided in rule 4, no person employed in the business of a treasury shall be requested or permitted to assist in any way in collecting revenue or in posting the Trust's books.

9.

Figures in the accounts shall be in English characters. Accounts and registers shall, as far as possible, be maintained in English. Books of accounts and registers shall be substantially bound and paged before being brought into use and a certificate to the effect that the books and registers contain so many pages should be noted on the covering page.

10.

Corrections and alterations in accounts shall be neatly made in red ink and attested by the initials of the Chairman, Chief Officer, Engineer or Secretary, as the case may be. Alterations and corrections in a voucher shall be authenticated by the payee. Erasures shall on no account be permitted in registers, statements, cheques, vouchers or accounts of any description. Audit of Accounts

11.

The accounts of the Trust shall be audited, so far as possible, once a year or half yearly as the Government may direct, by or under the orders of, the Examiner, Local Fund Accounts, Punjab. The State Government may, however, direct that the accounts of a Trust be audited from day to day by one or more resident auditors on the establishment of the Examiner, Local Found Accounts, Punjab." [12. The Trust shall pay to Government audit fee calculated according to the rates prescribed by Government from time to time.] [Substituted Punjab Government Notification No. 4427-LG-49-44390, dated 13th July, 1949.]

13.

(1) The Trust shall at the time of audit cause to be produced all accounts, registers, documents, and subsidiary papers which may be required by the audit officers to assist them in their investigation. (2) The objection statements issued by the auditor in the course of audit shall be returned to him within 72 hours and in any case before the close of audit, with notes showing the action taken or which it is proposed to take to settle the objections raised, over the signatures of the chairman. The auditor shall return for further action any items of which final or sufficient action has not in his opinion been taken; and when possible shall, before leaving, bring to the personal notice of the Chairman items which have not been disposed of.

14.

(1)The result of each audit will be communicated in two parts :-(i)The objection statement, containing outstanding objections, shall deal with technical irregularities, omissions and defects; and(ii)the audit note dealing with matters of a general and important nature which require the particular attention of the local and higher authorities.(2)The Trust shall consider the audit note and the objection statement at a meeting held as soon as possible after their accept, and decide in a resolution or resolutions upon the actions to be taken in regard thereto. The action so taken shall be indicated on an interleaved copy, or on the margin of the audit note, which shall be sent to the Examiner, Local Fund Accounts, direct, as promptly as possible and at the latest within three months of the date of receipt of the note. A copy shall at the same time be sent to the State Government. A similar annotated copy under the signature of the chairman shall be kept in the Trust's office and shall be placed before the inspecting officers with the replies to the items in the objection statement attested by the chairman.(3)Subsequent correspondence shall be conducted directly between the Trust and Examiner, Local Fund Accounts. The latter may exercise his discretion in referring any points that may arise for the orders of the State Government, whose decision shall be final.

15.

When any expenditure has been incurred by the Trust in contravention of the Act or any pension, annuity or gratuity granted in contravention of rule 52(3), an objection taken by the Examiner, Local Fund Accounts, refusing to admit the item shall prevail, unless the objection is over-ruled by the State [Government in the case of a Trust established in the Municipality of the first class, and to Director, Urban Local Bodies, Punjab in the case of a Trust established in the Municipality of second or third class or the item is written off with the consent of the State Government in the case of a Trust established in a Municipality of the first class, and of the Director, Urban Local Bodies, Punjab in the case of a Trust established in the Municipalities of the second and third class.] [Government vide Punjab Government Legislative Supplementary Part 3 dated 8.7.1966.]Embezzlements

16.

Whenever an embezzlement or temporary misappropriation of Trust 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 Examiner, Local Fund Accounts, who shall, if necessary, investigate the matter. When the matter has been fully enquired into the chairman shall submit a complete report [to the Government in the case of a Trust established in the Municipality of the first class, and to Director, Urban Local Bodies, Punjab in the case of a Trust established in the Municipality of second or third class and] [Substituted vide Punjab Government Legislative Supplementary Part 3 dated 8.7.1966.] the Examiner, Local Fund Accounts, in cases in which the investigation was not performed by him 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 offender or offenders.

Chapter II

Property vested in the Trust and income derived therefrom. Acquisition register

17.

This register will be maintained in form No. 1 scheme-wise. All land, buildings, trees, etc., vesting in the Trust, whether by exchanges, transfer, private purchase or acquired under the Act, must be brought to account therein. When any movable portion of these properties, such as materials or trees are disposed of or any property is temporarily leased, the necessary reference to the entry in the materials register (form No. 2) and demand and collection register for temporary rents and other non-recurring demands (form No. 3) must be made in the remarks column of the acquisition register (form No. 1). Materials register

18.

This register will be maintained in form No. 2 scheme-wise. As soon as any property vests in the Trust, a detailed account of the movable portion thereof, or in other words the materials comprised in the property, must be entered in the materials register in order that a watch may be kept on the disposal of such movable property. When any such movable property is sold or utilized on construction by the Trust, the fact should be noted in the materials register and reference to the accounts registers in which the credit is shown should be noted in the remarks column of the materials register (form No. 2). Where the price for acquisition is based on rent and the property is auctioned standing within three months, the filling up of column 3 in form 2 is optional. Demand and collection register for temporary rents and other non-recurring demands

19.

When any property which vests in the Trust is not immediately required for the purposes of a scheme and is leased temporarily or any materials of such property are sold or utilized for construction purposes, the demand must be brought to account at once in the register for the demand and collection of temporary rents and other non-recurring demand in form 3. In the case of materials used on construction, the collection side of the register will show the reference to the entries in the construction registers, debiting the cost of the materials to the particular works to other affected. All demands must give the necessary references to the entries in the acquisition and materials registers. Register showing Trust building and lands

20.

A register will be maintained in form No. 4 showing all buildings and lands which are intended to remain the property of the Trust. Register showing disposal of property

21.

This will be maintained in form No. 5, separate volumes being maintained for (1) sales, (2) leases, and (3) transfers to municipal committee or given in exchange, etc. When property is leased, a reference to the number in the rent roll (form No. 6) must be entered in the last column. Rent Roll

22.

A rent roll will be in form No. 6 for all plots leased. This roll will enable a watch to be kept over recurring demands. Register of demand and collection on account of copying and embossing charges

23.

Registers of demands and collection on account of copying and embossing charges shall be maintained in form No. 7. Demands and collection registers for recurring demands

24.

Temporary rents and other non-recurring demands have already been dealt with in rule 19. Recurring demands will be entered in form No. 8. Schemes completion certificate

25.

When a scheme has been completed a certificate in form No. 9 shall be pasted in the acquisition register (form No. 1) where the property acquired for that scheme has found entry.

Chapter III

Trust works Duties of the Trust Engineer

26.

The connection of the engineer with money and accounts is restricted to his estimates, his permanent advance for contingencies, if any, 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 an Executive Officer. He cannot, however, collect money, nor should any money ever be received from him on behalf of the Trust. He cannot sign cheques on the Trust fund, and he is not authorized to pay any bills except from his permanent advance. He has nothing to do with the accounts of Trust's works expenditure beyond what is necessary for statistical purposes or the budget estimates. Estimates of the work will be made at the request of the chairman and will be laid before the Trust for approval. They will then be entered in Part I, of the register, form No. 38. When work is to be undertaken, the engineer will ask for an allotment. His request (if the chairman orders) will go before the Trust. If money is allotted the Trust resolution will go to the

accountant who will note the allotment in the allotment register, part II of form No. 38, and return to the engineer, who will call for tenders. After the tender has been accepted and entered in part II, of form No. 38, the contract will be placed and the work carried out. The engineer will certify on the bill that the work has been duly completed according to the terms of the contract and that the measurements and other calculations entered in the bill are correct. He will hand it back to the contractor, from which time he ceases to have any connection with the transaction. The contractor will obtain payment from the accountant, who will bring it to account in the usual manner 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 bills in details for payment by the accountant and vouch for their accuracy in the same manner as if he were dealing with a contractor. The value and importance of proper account keeping of the Trust's Works branch cannot be overrated and deserve special attention by the Trust and its chairman. Registers of work

27.

For every work undertaken by the Trust the estimated cost of which does not exceed Rs. 2,000 an account shall be kept in petty works register, form No. 10.

28.

(1) The accounts of all works other than those mentioned in the preceding rule shall be kept in form No. 11 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. etc. and the rates for the same as per accepted tender or contract shall be noted in the blank columns at the top and the quantities and amount of the sanctioned estimate or tender for each kind of work shall be entered in the appropriate columns as soon as the estimate is sanctioned or the tender is accepted. (2) A column or columns may, where necessary, be allotted for such items as materials at site, in order to provide for all payments made on this account being entered as the bills are being passed for payment and their subsequent adjustment. (3) Entries for the 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 entries made :- "Work completed and completion report received on (date)".

29.

Registers in form Nos. 10 and 11 shall be kept by the accountant and, in the case of works entered in register No. 11, the bills when passed by the engineer shall give sufficient details to enable the entries in this register to be properly made. Note. - The page number of register No. 10 or 11, as the case may be, should always be noted on the bills concerned when they are posted in those registers. Measurement book

30.

All work done whether by contractor 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. 12. Notes. - (1) Detailed instructions for writing up the measurement book are printed in the book itself, and these instructions must be carefully observed. (2) The description of work must be such as to admit of easy identification with reference to the plan and estimate. (3) The measurement books shall be serially numbered and when completed shall be filed in the Trust office where their return shall be watched through the stock book of forms. (4) The final measurement of a work shall be taken and recorded within ten days of the receipt of the contractor report of the completion of the work, and in cases where this cannot be done, the Trust Engineer shall record the reasons for delay.

31.

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

32.

The measurement recorded in the measurement book shall be checked by such an engineer as the Trust directs and the measurement book signed by him. The calculations in this measurement book shall be checked in the office. The engineer is personally responsible for correctness of all measurements recorded in the measurement book. Bill

33.

(1) The contractor's bills shall be in form No. 13, and shall furnish full particulars of the work done so as to admit of the items being identified and checked by comparison with the plan and estimate. (2) The bill shall in the first instance be presented to the engineer, who shall check it with the measurement book, and if, in order, shall pass it for payment to the accountant. The final bill shall be distinctly marked as such.

34.

For work done by daily labour the muster roll shall be in form No. 14. Each work done by daily labour shall be measured up and kept on record. Completion report

35.

When a work is finished a completion report shall be given by the engineer that the work has been satisfactory done in accordance with the sanctioned plan and estimate, material variations if any,

being explained and shown in the original plan (if any), and should be specially brought to the notice of the chairman. In case of contract works the final bill shall not be paid before the completion report is given. Road repair

36.

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

Names of roads	Total length of each road and its breadth.	Length for renewal during the year from -----to -----.	Thickness of the layer of metal to be laid.	Ballast	Kankar	Ballast	Kankar	Remarks
(AB)								
(CD)		(XY)						
etc.								
Total				...		Add quantity required for patch repairs		
Grand Total				...				

This statement shall be considered by the Trust and orders passed as to the arrangements for the execution of work and supply of metal. Note. - In case 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 those for scarifying dressing berms, etc.

Chapter IV

Part V – .

Stock accounts

37.

The chairman shall lay before the Trust, at the time the annual budget is under consideration, a statement showing what expendable stores will be required by the various branches of the Trust during the ensuing year. This statement shall be compiled from the average of the actual

consumption during the preceding three years. When the statement has been approved, tenders for the supply of the stores shall be called for and considered by the Trust for such stores as are to be put out to tender. After contracts have been placed indents will be sent to contractors in form No. 15, a duplicate copy being sent to the accountant through the store-keeper, the triplicate remaining with the Indenting Officer. The register of stores ordered and received (form No. 16) will be written up by the store-keeper from the duplicate indent before sending it to the accountant.

38.

On receipt of the invoice, or when there is no invoice, the detailed bill, the accountant will make the necessary entries in the invoice register (form No. 17), and pass the invoice or bill to the store-keeper for verification and acceptance.

39.

On receipt of the stores the store-keeper will inform the indenting officer that they have arrived and are ready for his inspection. After inspection the invoice or bill will be endorsed by the store-keeper for signature by the indenting officer "Goods inspected and passed as up to sample." The store-keeper will then complete entries on the receipt side of the register of stores ordered and received (form No. 16) and will return the endorsed invoice or bill to the accountant, noting on the invoice or bill the page or pages in form No. 16 on which the goods have found entry. Note. - The store-keeper must on no account take any articles into stock until the invoice or bill has been received and the articles accepted by the indenting officer. Stores received back by the store-keeper from works as surplus must, to be entered on the advice note (form No. 21) which will be in triplicate. The inner foil will remain with the despatching officer. The duplicate and triplicate will be forwarded to the store-keeper who will return the duplicate receipted to the dispatching officer and will pass the triplicate to the accountant for entry in the stock register (form No. 22).

40.

For movable property of permanent or durable nature, tools and plants, the above procedure shall be followed as far as possible.

41.

(1) For extendible stores and forms, stock books shall be kept by the officials in charge of the departments' stores in form No. 20 in which a separate page or pages, according to requirements, shall be allotted to each kind of article or form. (2) For moveable property of permanent or durable nature, tools and plant stock books shall be kept in form No. 18 by the official in charge of the property tools or plant. A separate page or pages shall be allotted to each kind of article and an alphabetical index maintained at the beginning of the register. (3) The stock book shall be closed monthly and the balances verified by the officer in charge of the department. A report of the verification of the stock balances shall also be submitted to the chairman of the Trust at the same

time.

42.

(1) No issue shall be made from stores until an indent in form No. 22 is received. When the store-keeper has complied with the indent he will forward the same to the accountant for completion, entry in form Nos. 11 and 12 and record on a guard file. When stores are issued a receipt for the same will be taken in form No. 23. (2) When any articles or forms are sold to the public or used on works done for private persons, the transaction shall be noted in form No. 24, and necessary references shall be given in the remarks column to admit of the recovery or adjustment of the cost being traced to the appropriate account. Note. - In the case of saleable articles the rates for their sale as sanctioned by the Trust shall be noted at the top of the page against the description of the articles or forms. These rates shall also be entered in a schedule to be kept in the Trust Office.

43.

In order to watch the distribution and condition of movable property of a permanent or durable nature, tools and plants, a distribution register will be maintained in form No. 19 for articles issued for use on works or by the staff. When such articles are returned to store a note will be made in the remarks column as to whether they are "serviceable" or "unserviceable" and the note attested by the officer in charge of the department. If the article is certified as unserviceable, it will be entered in a list of unserviceable stores and note of the fact made in registers Nos. 18 and 19. Unserviceable stores shall be disposed of periodically under the orders of the Trust.

44.

In the case of counter-foil receipts, tickets, licences, etc., by means of which the Trust dues may be collected, the entry in 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 after use a note to this effect shall be made in the stock book under the dated initial of the store-keeper, who will then send them to the record-keeper for safe custody.

45.

Before bill is passed for payment the officer concerned shall see that the articles billed for have been entered in the appropriate stock work 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 order shall be responsible to see that rule is carried out.

46.

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 Trust, a stamp register shall be maintained in form No. 25. This register is intended primarily for postage stamps; but the same register shall be used for receipt or other stamps, separate pages being allotted for each description, and columns 5 and 6 being modified as required. The balance of stamps in hand shall be verified once a month by the officer in charge of the department, who shall make a note of the verification in the remarks column under his signature. A report of the verification should as well be submitted to the chairman of the Trust at the same time.

Part II – Stock for use on schemes

47.

When articles such as kankar, stone, brick, wood, etc. have been purchased in bulk and for use in several schemes, the Trust engineer will note the fact on passing the payment order. The accountant will put up the payment order to the chairman, who will sanction the payment out of the closing balance. The accountant will then debit the expenditure against the head "Suspense account", and when the intimation of the stores being issued for works is received under rule 40 he will note allocation in registers Nos. 10 and 11 and adjust the expenditure by means of transfer entries, vide, rule 67. Verification of Property

48.

The whole of the Trust's movable property as recorded in the stock books or registers of movable property and the register of immovable property shall be verified annually by the Trust or such member or officer as it may appoint on this behalf. The verifying officer shall initial the entries in the registers and furnish separate certificate indicating the results of his verification.

Chapter V

Establishment and other charges

49.

(1) The whole establishment of the Trust shall be recorded in a scale register in form No. 26, in which every appointment shall be entered under the initials of the Chairman or the chief officer of the Trust, if appointed, a separate page being allotted to the establishment chargeable to each item of the budget. When any change is made the revised scale shall be noted in the columns provided for the purpose. (2) Temporary establishment shall be recorded separately at the end of the space allotted for the permanent establishments and shall not be mixed up with it. The period, of which

the temporary establishment is sanctioned shall be distinctly specified in the scale register.(3)All other fixed recurring charges, e.g., rents, grants-in-aid, contributions, etc., shall also be recorded in a separate page of the scale register in form No. 26.

50.

(1)The pay of the entire Trust establishment shall be drawn on one monthly salary bill in form No. 27 with full details of names and signed by the [Chairman, or when authorised in writing by the Chairman with the previous permission of the State Government, the Secretary] [Substituted by Punjab Government Notification No. 5388-Cr.-46/936, dated 14th January, 1947.]. 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 set of entries. Note : - The practice of making out piecemeal pay bills should be strictly prohibited.(2)The following instructions shall be observed in preparing the salary bills :-(1)The pay, acting and leave allowances, whether drawn or not, shall be specified separately in column 3, pay and acting allowance etc. (to be separately specified, not drawn but held over future payment shall be entered in column 4 and the reasons for doing so briefly noted. When the amount is redrawn on a supplementary bill, reference to that bill shall be given in the original bill from which the charge was 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 8.(2)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 1 under the name of the incumbent.[Provided that if the first two days of the succeeding month other than the month of April are public holidays, including Sunday, on which pay and allowances are not disbursed, the Improvement Trust may, if it thinks fit, direct the payment of monthly pay bills of its employees on the 1st working day of the current month.] [Vide Punjab Government Legislative Supplement Part 3, 1974 page 621.](3)Officials absent on leave or deputation shall be clearly shown as such in the monthly pay bills and any acting arrangements noted that may have been made. An absentee statement showing these arrangements should be attached to the bill in the form in use in municipal committees.(4)In the bills for arrears of pay, etc. a reference shall be given to the monthly bill for 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 allowance as the case may be. In the pay bills for temporary establishment the orders sanctioning the same shall be invariably quoted.(5)Except in the case of advances permissible under the rules 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.

(1)When the pay bill has been drawn the money shall be promptly disbursed to the payees concerned and their receipts taken in the last column 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 or the disbursing officer where any such officer has been appointed by a Trust is personally responsible for all salaries drawn on bills signed by him until the 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. If in any case it is impracticable to get the payee's receipts on the bill itself, a separate acquittance roll in form No. 40 may be obtained and attached to the bill, remarks to this effect being made in the last column of the bill.

52.

(1) All miscellaneous charges, other than those for establishment and construction and repair of works for which forms have already been prescribed, shall be drawn on a contingent bill in form No. 28, unless the claimant (e.g. a vendor, contractor or a firm) presents his own bill or statement of account, in which case payment shall be made on that document. (2) In case of travelling allowance the following details shall be furnished in the bill :-(1) Name and designation of the officer. (2) Maximum pay of the appointment. (3) Dates and hours of journey and halts. (4) Route from ----- to ----- (5) Purpose of journey. (6) By rail or otherwise, etc. (7) If by road the number of miles. (1) Fixed monthly contingent or stationery allowances to muharrir's etc., if any, shall be drawn on the salary bills along with the pay of the officials concerned. (2) The pay of labour gangs and workmen, etc., shall be drawn on muster roll even if they are employed at monthly rates as they do not form part of the regular establishment. (3) No pension, annuity or gratuity shall, without the sanction of Government, be paid to any Trustee or any officer or servant of the Trust at a rate in excess of the rate to which he would be entitled if he were Government servant of the same status drawing the same pay. (4) No conveyance allowance shall be paid to any Trustee or any officer or servant of the Trust except with the previous sanction of the State Government. (5) [No travelling or halting allowance shall be paid to any trustee or officer or servant of a trust at a rate in excess of the rate of which he would be entitled if he were a Government servant drawing the same pay : provided that for the purpose of this rule trustees shall be considered as if they were Government Servants of Grade I in receipt of pay not exceeding Rs. 1,000/- per mensem.] [Substituted by Punjab Government Notification No. 9379-LG-(A)-50/2- 263, dated 22nd January, 1951.] [Unless payment at such higher state is specifically sanctioned by the Government] [Vide Punjab Government Notification No. G.S.R. P/A 16/4/22/Section/73 Amendment dated 11.2.1974.]. (6) If the journey or halt is outside the jurisdiction of the Trust, the previous sanction of the [Director Urban Local Bodies, Punjab] shall be required for the payment of travelling and halting allowances. (7) [A person who is appointed as an Associate by a Trust shall be entitled to travelling and halting allowances if he is a Government Servant, at a rate permissible to him as such and in case he is not a Government servant, at a rate permissible to Trustees under sub-rule (5) of this rule.] [Added by Punjab Government Notification No. 648-LG(A)-5½-448, dated 12th February, 1951.]

Chapter VI

Trust's Office Account General and Miscellaneous General Principles

53.

All money received or spent by or on behalf of the Trust shall be immediately and without any

reservation brought to account in the general cash book under the direct supervision of such officer as the Trust may from time to time appoint in this behalf. This is the fundamental rule on which all the accounts at the Trust office are based, and no departure from it can in any circumstances be permitted. Receipt of money

54.

(1) No sum shall be expended by or on behalf of the Trust unless the expenditure is covered by a current budget provision or can be met by re-appropriation or by drawing on the closing balance. (2) The closing balance shall not be reduced below Rs. 25,000 without the previous sanction of the [the Director Urban Local Bodies, Punjab] [Punjab Government Notification No. G.S.R. 122 PA 45/22 Section/73/63 dated 29.5.1965.]; (3) The following items shall be excepted from the provisions of sub-rules (1) and (2) above namely :- (a) repayment of moneys belonging to other persons and held in deposit, and of moneys collected by or credited to the Trust by mistake; (b) payments due under decree or order of a Court passed against the Trust or against the chairman ex-officio, or under an award of a tribunal constituted under sections 58 and 60 of the Act; (c) sums payable under a compromise of any suit or other legal proceeding or claims effected under section 96 of the Act; (d) sums payable to meet some pressing emergency. (4) Whenever any sum larger than Rs. 5,000 is expended under any of these heads, the chairman shall at once report the circumstances to the State Government and at the same time shall explain how the Trust proposes to cover the expenditure.

55.

All orders for making any deposit, investment, or withdrawal and all cheques must be signed by the chairman, or in Trusts, where a chief officer has been appointed, by the chief officer.

56.

Before the Chairman or the Chief Officer signs a cheque he must satisfy himself that the sum for which cheque is drawn either is required for a purpose or work specifically sanctioned by the Trust or comes under items described in rule 54(3) above.

57.

When money is paid into the Trust office and there is no objection to its acceptance, a receipt in form No. 29 shall be given to the person making the payment and the amount brought to account at once in the general cash book, form No. 30, and in the demand and collection register, 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 in charge of demand and collection register in token of the entries having been made in the general cash book and the demand and collection register, and by the secretary or by the officer appointed under rule 53. The receipt shall be signed by the last mentioned officer.

58.

When money is received in the Trust office by means of money order, the officer appointed under rule 53 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 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 No. 29 need be issued in case of payment by money-order.

59.

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 Trust may 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 register. The two functions shall always be discharged by separate officials.

60.

Money received in the Trust office under rules 57 and 58 above shall be remitted to the treasury as soon as the sum in hand exceeds Rs. 100. The money shall be accompanied by a duplicate challan in form No. 31 and the remittance shall be entered in column 7 of the general cash book under the initials of the officer appointed under rule 53. The duplicate foil of the challan, when received back signed, from the treasury, shall be used as a voucher for the remittance, and may either be filed separately or, if convenient, struck in the page of the general cash book. Expenditure

61.

(1) The bill or other voucher presented as a claim for money shall be received and examined by the officer appointed under rule 53, and if the claim be admissible, the authority good and the signature true and in order, he shall make an order for payment at the foot of the voucher and sign it. The officer making a payment order is personally responsible that the voucher is complete and affords sufficient information as to the nature of the payment being made. Note. - The officer should also be required to satisfy himself that the payee actually receives the sum passed. (2) After the order to pay has been entered on the voucher and passed a cheque shall be drawn up in the name of the actual payee, and an entry shall be made in the general cash book, the voucher shall then be stamped "Paid by cheque No. -----, dated -----," and filed for purpose of audit, and the payee's receipt when received attached to it. Note. - See also rules 5 and 66.

62.

At the end of each month and in every case before the eighth day of the following month the officer appointed under rule 53 shall examine all bills, except those for establishment charges of the month,

and satisfy himself 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.

63. Payment orders shall on no account be made on misls.

- Each payment order shall be made on a bill [except in the case referred to in rule 81(2)], a note being made in the misl concerned, referring to the number and date of the voucher. A reference shall also be made on the bill to the misls to which it appertains.

64.

When a payment is made on a duplicate bill or a duplicate receipt is attached to any paid bill, the Chairman or the Chief Officer shall certify thereon that the original bill has not been paid or that the original receipt has not been used in support of any other bill, as the case may be. Note. - (1) Duplicate bills or receipts obtained from any person on firm should be distinctly marked as such. (2) See also rule 45. Comparison and closing of general cash book.

65.

(1) The general cash book shall be closed and balanced daily and shall be signed by the officer appointed under rule 53. At the end of each month the receipts and expenditure entered in the cash book shall be compared item by item with the pass book and the balance agreed, the difference, if any being explained in a footnote in the general cash book as under :-

	Rs.
Cash book closing balance	
Deduct income (a) not yet credited in the treasury
Add amount of un-cashed cheques detailed below (b)
Balance as per treasury pass book
Details of (a)
Details of un-cashed cheques (b)

The book shall then be laid before the chairman for review and signature.

(2) The pass book shall be in form No. 32 or in the Bank pass book form, as the case may be and no entry whatever shall on any account be made therein by any official of the Trust. Classification and Classified Abstract

66.

For the purpose of classifying the income and expenditure a classified abstract in form No. 33 shall be kept up in two volumes one for income and one for expenditure. A separate page shall be opened for each item of the budget; and the receipts and charge pertaining 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 columns of the abstract. At the end of each month the totals and progressive totals shall be made under each of the heads of the abstract any transfer entries which may have been made in accordance with rule 67 or 68 being taken into account. Note. - The classification prescribed in this rule is for purpose of budget monthly and annual accounts, and must be strictly followed. But at the end of the budget items the Trust may open in the classified abstract such subsidiary heads of accounts as it considers necessary. Transfer entries and adjustments

67.

(1) For all adjustments or transfer entries a separate part book (form No. 41) should be maintained to show clearly the necessity for such entries with two separate columns for debit and credit. All these entries in the book should be serially numbered, and there should be a separate adjustment voucher for each entry. The monthly total of this book can be carried in the classified abstract where there is only one line for monthly adjustments. (2) When a refund has to be made an entry must be made against the original entry in the demand and collection registers in form No. 3 or 8 to the effect that the amount has been refunded. - vide voucher No. -----, dated -----, the entry being attested by the officer-in-charge of the department and a certificate to the effect that this has been done endorsed on the refund voucher (form No. 29) and a similar certificate endorsed on the back of the original receipt.

68.

(1) 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. (2) When an item has to be adjusted, the money or 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 receipts and expenditure under the accounts affected in the classified abstract. Explanation - Neither transfer entries nor adjustments can be made in accounts of a year after those accounts have been finally closed. Note. - When any transfer entry or adjustment is made the items effected should be distinctly specified or marked and references given in footnotes as to the items of account from and to which the amount has been transferred, briefly stating the reasons for the transfer entry or adjustment. Cheques

69.

Cheques drawn on a treasury shall be on the standardized forms obtainable from the Master, Security, Printing, India, Nasik Road G.I.P. Railway and cheques drawn on a Bank shall be in the form supplied by the Bank. Unused cheques shall be kept under lock and key in the personal custody of the drawing officer, who shall notify to the treasury or to the Bank upon which he draws the number of the cheque book which he from time to time brings into use.

70.

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 "this cheque book contains ----- cheques."

71.

No cheque shall be signed unless required for delivery without delay to the person to whom the money is to be paid. 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. For Example. - Across a cheque drawn of Rs. 50-8-0 will be written "under Rs. 51".

72.

Cheques which are not cashed within three months of the date of issue cannot be cashed without being re-dated. The alteration of date shall be initialled by the drawing officer; a note of the fact of re-dating shall be entered in the general cash book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way affect the accounts, and no further entries shall be made. Cancellation of cheques

73.

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 of payment which has been effaced upon the voucher.

74.

(1) 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 shall be struck out in red ink under the initials of the officer appointed under rule 53. 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 into the classified abstract. In this case an adjustment shall be made at the end of the month, as laid down in rule 68(2). (2) If a cheque is lost or

destroyed an intimation of the fact shall be at once give to the Treasury Officer and its payment stopped after ascertaining from the pass book and by entry from the Treasury Officer that it has not been cashed. This 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 74(1) shall be followed. If a new cheque is issued its number and date shall be quoted against the original entry in the cash book with the remark that the original cheque has been lost, and the following note shall be made on the counterfoil of this cheque : "Issued in lieu of cheque No. -----, dated ----- lost or destroyed."

75.

Cancelled cheques 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 counter-foil that the cheque has been so destroyed. Scrutiny of bills

76.

(1) In addition to merely accounting for all the expenditure incurred it is also the duty of the Trust officer to see that no charge is paid twice over, and also that the budget allotments are not exceeded. (2) To guard against the possibility of double payments and other irregularities and complications in the accounts as well as to keep a watch on liabilities and their adjustment, a personal ledger may be kept by the Trust in form No. 42 for firms or persons with whom business is continuously carried on or a running account is kept. 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 persons from whom the work is done, separate accounts shall be kept in the ledger both for the person doing the work and for the person for whom the work is done and cross- references given.

77.

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 recoupments will be made at least once a month.

78.

All permanent advances shall be recorded in the advance register form No. 39.

79.

Each officer who has obtained a permanent advance shall, on the 1st 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 the trust officer. 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 furnishes, and retaining them in his office.

80.

Each officer holding a permanent advance shall keep up a permanent advance account in form No. 34, in columns 1 to 9 of which shall be entered the items of expenditure from the advance as they occur. The headings of the columns shall follow the items in the budget.

81.

(1) When the cash in hand is running low and the advance has to be recouped, and in any case on the last working day of each month, a red line shall be drawn across the page of the register (No. 39), total of the items cast, and a contingent bill prepared in form No. 28 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 Trust office for payment, noting the date of despatch in column 7(a). On receipt of cheque from the Trust office columns 7(b) and (c) shall be filled in. (2) In the case of recoupment of the Chairman/Chief Officers 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 (1) that a bill must cover all items of expenditure up to the date of its preparation, and (2) that no item should be entered in the register until the money is actually spent and receipt obtained.

82. Miscellaneous advances.

(1) When a temporary advance for any particular purpose such as an advance to the Land Acquisition Officer for the acquisition of property or an advance of pay referred to in the rule 50(5) is made, it shall be entered in the advance ledger (form No. 39) under the direct supervision of the officer appointed under rule 53. A separate page will be allotted to the advance made to the Land Acquisition Officer for each scheme. When the advance is adjusted, the particulars of the transactions should be entered in columns 7 to 12 of the ledger under the initials of the officer above referred to. In case the adjustment is made by a work bill the accounts rendered shall be duly passed by the competent authority and an order "passed for Rs. -----" recorded thereon before the adjustment is noted in the ledger. (2) The account of temporary advances shall be closed quarterly when the outstanding balances shall be brought forward and the register laid before the Chairman or Chief Officer for examination and others in record to overdue items.

Chapter VII

Register of loans

83.

All loans received by the Trust shall be recorded in a register of loans in form No. 35, each instalments of the loan, as it is taken, being recorded in column 4. Each entry in the register shall be attested by an officer appointed by the Trust in this behalf. A separate page shall be opened for each loan and loans from Government shall be kept distinct from loans received from other sources. Register of investments

84.

A record of all investments shall be maintained in a register of investments in form No. 36. Each entry therein shall be attested by the officer appointed under rule 83. Government securities shall be kept distinct from other investments. Deposit register

85.

All deposits made with a Trust, whether in the form of cash, Government paper or other stock, or of security bonds, shall be recorded in a deposit register form No. 37. Two register shall be maintained : one relating to entries regarding the securities of employees of the Trust and the other for deposits made by contractors for the due performance of their contracts. The former need not be written up annually, but entries of all deposits in the latter which have not been forfeited or returned shall be carried forward annually in detail of names to the new register. In the case of bonds, if property is hypothecated, a brief description of the property shall be given in the remark column, and the heading of column 12 shall be changed to "Name of depositor". Annual verification of securities

86.

Securities shall be examined and verified by the 1st of April of each year, and a certificate of verification shall be given by the officer appointed under rule 83 in the remarks column of the register against each entry therein. Office Order Book

87.

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

88.

Vouchers and challans shall be numbered serially for each month and shall be filed in the Trust Officer in guard files separate from the misls. Provision for forms

89.

The Improvement Trust shall make their own arrangements for the printing and supply of forms. They should consult with each other on this matter.

90.

In order that expenditure under the budget heads may be properly watched a budget control register in form No. 38 shall be maintained. Custody of valuables

91.

Government promissory notes and similar valuables belonging to Trusts shall be kept in the treasury in a strong box, the keys of which shall remain with such person as the Trust may direct. Copying fee

92.

The fee payable for a copy of, or extracts from, the municipal assessment list furnished to the Chairman under section 39 of the Act shall be Re. 1 per 100 entries or part of 100 entries. Channel of correspondence[93. (1) All correspondence between the trusts established in Municipalities of the first class and the State Government shall be through the Director, Urban Local Bodies, Punjab;(2)All correspondence between the trusts established in the Municipalities of the second and third class and the State Government shall be through the Regional Deputy Director concerned and the Director Urban Local Bodies; Punjab;(3)Notwithstanding anything contained in sub-rules (1) and (2) to trust may, in important cases, send advance copies of the communication direct to the State Government]. [Substituted by Punjab Government Notification No. GSR 71/PA/4/22/Section 73/65 dated 31.3.1965.] Trust Contracts

94.

(1)The Chairman may, on behalf of the Trust enter into any contract or agreement, whereof the value or amount shall not exceed one thousand rupees, in such manner and form as, according to the law for the time being in force, would bind if such contract or agreement were on his own behalf, and every such contract or agreement shall be reported to the Trust at the next ordinary meeting thereof.(2)Every other contract and agreement on behalf of the Trust shall require the previous approval of the Trust, and shall be signed by the Chairman and sealed with common seal of the Trust as hereinafter provided. No contract or agreement referred to in this sub-rule, unless executed as herein provided, shall be binding on the Trust.(3)The common seal of the Trust shall not be affixed to any contract or other instrument except in the presence of the Chairman, who shall attach his signature to the contract of instrument in token that the same was sealed in his presence. Budget estimates

95.

(1)The Chairman shall, at a special meeting to be held in the month of February in each year, lay before the Trust an estimate of the income and expenditure of Trust for the year commencing on the first day of April then next ensuing, in such detail and form as the Trust shall from time to time direct.(2)Such estimate shall make provision for the due fulfilment of all the liabilities of the Trust and for the efficient administration of the Act and shall be completed and typed, and a copy thereof sent to each Trustee, at least ten clear days prior to the meeting before which the estimate is to be laid.

96.

The Trust shall consider the estimate so submitted to them and shall sanction the same either unaltered or subject to such alteration as they shall think fit.

97.

The estimate, as sanctioned by the Trust, shall be submitted [to Government in the case of a trust established in a Municipality of the first class, and the Director, Urban Local Bodies, Punjab, in the case of a Trust established in the Municipalities of second and third class] [Vide Punjab Government Notification No. GSR 153 PA4/22/Section 63/66 dated 7.4.1966.] who may, if they, think fit, at any time within one month after receipt of the same, disallow such estimate, or any portion thereof, and return the same for amendment. The Trust shall, if the estimate is so returned by Government, forthwith proceed to amend the same and shall re-submit the estimate so amended [to Government in the case of a trust established in a Municipality of the first class, and the Director, Urban Local Bodies, Punjab, in the case of a Trust established in the Municipalities of second and third class] [Vide Punjab Government Notification No. GSR 153 PA4/22/Section 63/66 dated 7.4.1966.]. A copy of the estimate shall be sent to the president of the Municipal Committee.

98.

The Trust may, at any time during the year for which any such estimate has been sanctioned, cause a supplementary estimate to be prepared and submitted to them. Every such supplementary estimate shall be considered and approved by the Trust and submitted [to Government in the case of a trust established in a Municipality of the first class, and the Director, Urban Local Bodies, Punjab, in the case of a Trust established in the Municipalities of second and third class] [Vide Punjab Government Notification No. GSR 153 PA4/22/Section 63/66 dated 7.4.1966.] for sanction and a copy shall be sent to the president of the Municipal Committee in the same manner as if it were an original annual estimate.[98A. The Trust may at any time during the year for which any such estimate has been sanctioned, sanction re-appropriation within the same major head] [Punjab Government Notification No. 2116-C-41/47983, dated 3.9.1941.].[98B. When it is found after the close of the financial year, that the budget provision under any department head has been exceeded by the Trust, the excess may be regularised, with the sanction of Government.] [Punjab Government

Notification No. 11210-C-53/26427, dated 31/7/1953.]Trust reports

99.

(1)The Trust shall submit to the State Government not later than the 15th June in each year a report dealing with the operations of the preceding year.N.B. - The year shall be taken to begin on the 1st April and end on the 31st March.(2)With the report, the Trust shall submit such returns and statements as are necessary to show clearly :-(a)the condition of its finances;(b)the condition of all schemes in hand - in such form as appears to the Trust most suitable for the purpose.Trust disputes

100.

(1)Any matter in which the Trust is jointly interested with the Municipal Committee or/and the district board, shall, if agreement cannot be arrived at in the ordinary course, be referred to a committee consisting of -(a)the Chairman and a member of the Trust nominated by the Chairman; and(b)the president of the Municipal Committee or/and the Chairman of the district board concerned with a member of the committee or/and the board concerned, who shall be elected for the purpose :Provided that no person who is a member of both the Trust and the Municipal Committee or the district board concerned shall be thus nominated or elected.(2)The president of this committee shall be elected by it, but shall have no casting vote.Note. - In the case of a Municipal Committee superseded by the order of State Government, the members mentioned in clause (b) above shall be nominated by the State Government.[(3. If the Committee cannot come to a unanimous agreement, the matter shall be referred for final decision to(1)The Deputy Commissioner when the Local Authorities concerned are in the same district; and(2)The State Government in the case of a Trust established in a Municipality of the first class, and the Director, Urban Local Bodies, Punjab, in the case of a Trust established in the Municipalities of second and third class [when the Local Authorities are in different district] .]Power to grant leave of absence and allowances

101.

The Trust and the Tribunal, as the case may be, shall have power to grant leave of absence, leave allowances and acting allowances to the officers and servants subordinate to it :Provided that no leave, leave allowance or acting allowance shall be granted in excess of what would be admissible under the Fundamental Rules.Provident Fund

102.

Every Trust may and when required by the State Government shall establish and maintain a provident fund which shall be governed by the rules made for it by the Government.Grant of gratuities and compassionate allowance to Trust servants

103.

The Trust may and when required by the State Government shall frame rules and regulate the grant of gratuities or compassionate allowances to its servants on retirement and submit them to the State Government for sanction. Service Books

104.

(1) Service books shall be kept up for the permanent employees of the Trust whose pay is Rs. 14 a month and over. The book shall be maintained in the form prescribed for all servants of Government. (2) The service book shall be supplied at his own cost to every such servant on his first appointment. (3) Full details of the service, pay, leave, periods of suspension from employment or other interruption in service shall, as occasion arises, be entered in the service book by any officer appointed under rule 53. (4) It shall be the duty of every servant of the Trust to see that his own service book is properly kept up, and that the entries on the first page are attested every five years. (5) [Character rolls shall be maintained for all employees for whom service books are maintained and the remarks therein shall be recorded by Head of the Branch or Department, if any, as the case may be, and the Chairman in the month of April each year for the work done during the preceding year :- Provided that no reporting Officer shall record his remarks in the Character roll of an employee unless he has seen his work and conduct for atleast three months.] [Punjab Government Notification No. GSR 76/PA/4/22/Section 73/65 dated 24.5.1965.] [-] [Rules 105 to 108 deleted by Punjab Government Notification No. 7878-C- 57/61,258, dated 3rd November, 1954.] I.T. Form No. 1 (See rule 17) Acquisition Register Name of scheme ----- total sanctioned cost Rs. ----- Sanctioned by resolution No. ----- dated, ----- of the

1	2	3	4	5	6	7
Number on plan	Name of owner	Description of property	Estimate of acquisition If based on value Land (a) Materials (b) If based on rent	Amount paid to the Land Acquisition Officer	Additional amount paid to the Land Acquisition Officer	Amount paid to the owner
Rs. A.P.						
Rs. A.P.						
Rs. A.P.						
Rs. A.P.						
Rs. A.P.						
8	9	10	11	12	13	14
Date of awards	The amount paid to the actual owner exceeds the amount paid to Land Acquisition Officer	The amount by which actual payments fall short of amount paid to the Land Acquisition	Finally acquired Land taken over Materials taken over Area (a) Value (b) Date	Amount received for materials	Date	Remarks

by - Officer (c)

Rs. A.P. Rs. A.P. Rs. A.P. K.M. Sft, Rs. A.P. Rs. A.P.

I.T. Form No. 2(See rule No. 15)Materials RegisterRegister of materials, etc., of properties acquired for the ----- Scheme No. -----

1	2	3	4	5	6	7	8
			Materials				
			-----	Disposal	Amounts Realized		
Number of plan	Name of owner	Date of taking over	Demolished (a) Auctioned standing (b) Leased (c)	If demolished (a) If auctioned standing (b)	Reference to the entry in the demand and collection register(Form No. 3)	Remarks	

I.T. Form No. 3(See rule 19)Register of demand collection on account of temporary rents and other non-recurring demands

Demand

1	2	3	4	5	6	7	8	9
Serial No.	Particulars of demand	Date on which demand accrues	From whom recoverable	Amount	Date on which demand closes	April May June		

Rs. A.P.

Collection

10	11	12	13	14	15	16	17	18
July	August	September	October	November	December	January	February	March

Note. - In the case of temporary rents column 2 should clearly show the amount of rent to be collected monthly.I.T. Form No. 4(See rule 20)Register of Trust Building and Lands

Serial No.	Particulars of property	Code Price	How disposed of with authority	Remarks
------------	-------------------------	------------	--------------------------------	---------

Rs. A.P.

I.T. Form No. 5(See rule 21)Scheme ----- No. -----

1. Total cost of acquisition	Rs.	2. Total cost of construction	Rs.	Total area for disposal
3. Interest for months	Rs.	4. Share of staff per oent 10	Rs.	Realised for materials	Rs.
Total cost				Cost per marla	
Disposal of Sites				Rs.	

Plot No.	Area	Date of disposal	How disposed of	To whom sold or	Amount if sold	Premium if any	Rental if leased	Rate per marla	No. in rent
----------	------	------------------	-----------------	-----------------	----------------	----------------	------------------	----------------	-------------

leased

roll.

K.M

Sft.

I.T. Form No. 6(See rule 22)Rent Roll

Lease_____

No. on rent roll	Name of estate	Plot Name of lessee	Date Commences	Term Area
	Assignment			
	Transfer,Etc.	_____		

Rent	Rent	
per	payable	Date of licence
annum	on	

I.T. Form No. 7(See rule 23)Improvement TrustRegister of demand collection on account of copying charges from the year 19 to 19

Scheme	Demand
Serial No. Plot No. Name and address	Arrears Current Total
Collection	Balance

Arrears Current	Total Arrears Current Total	Remarks
-----------------	-----------------------------	---------

I.T. Form No. 8(See rule 24)Demand and collection register for recurring demands

Serial Number	Number in rent roll	Name of person with address	Arrears	Current	Total	Initials
1	2	3	4	5	6	7
			Rs. a.p.	Rs. a.p.	Rs. a.p.	

Collections

Number and date of receipt	Arrears	Current	Total	Remissions	Balance	Initials of poster	Remarks
8	9	10	11	12	13	14	15
	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.		

I.T. Form No. 9(See rule 25)Scheme completion certificate

-----Scheme

Total area acquired	(a) Leased
-----	----- (b)
	Sold-----

Total area plots

Nazul area in lay-out -----	(c) Occupied by building constructed by the Trust(d)Otherwise under the control of the Trust -----
Municipal and road area -----	Area of open spaces in lay-out -----

Total ----- Area of roads in lay-out -----

Total -----

Certified that area acquired in
-----acquisitionregister
(Form No. 1)

Chief
OfficerSecretaryEstateManager

Certified that plot area has been
entered in----- plot
register.

Chief OfficerSecretary

Certified that nazul area has been
off nazul registers.

ChiefOfficerSecretary

Certified that open space area and
road area have been handedover to
Municipal Committee.

Chief OfficerSecretary

Certified that municipal area has
been taken over fromMunicipal
Committee.

Chief OfficerSecretary

ChairmanImprovement
Trust.

-----I.T. Form No. 10(See rule 27)Register of petty works

| | Agency
of Estimate | |-
execution

Serial No. Work Authority Departmental Contract
| | | | Rs

Allotment Payment

Authority Amount Authority Amount Date of completion Remarks
Rs. Rs.

I.T. Form No. 11(See rue 28)Register of works (other than petty works)

Serial Number of (1) Number and date of order sanctioning
estimate----- estimate-----

Name of work (2) Number and date of order making
----- allotment-----

Head of account (3) Number and date of order sanctioning and carrying out ofwork

Name of contractor Number and
date of bill Quantity Amount Quantity Amount Quantity Amount

5. The measurement book must be looked upon as important record; they should be carefully checked by the Chief Officer, Secretary or Engineer to see that they are kept up as complete records of each kind of work done for which certificates have been granted. The eventual return of all books to the Trust office for record should be insisted upon.

6. The measurement book should be written up from beginning to end and no pages should be left blank.

7. Before detailing the measurements relating to a work the following information should invariably be given at the top of the first page of such measurement:-

(1)Name of work(2)Situation of work.(3)Agency by which work is executed.(4)Date of measurement.

8. In all cases where previous measurements of any particular work have been made a reference to the page on which the last of such measurements is recorded should be made opposite the new measurement.

9. For facility of reference and to assist in carrying out the instructions given in paragraph 6 above, an index has been provided for.

Fly-lead (2)Certified that this book on ----- has been checked and it is found that -(a)no page is torn out and missing and blank pages have not been left uncanceled;(b)corrections are properly made and initialled by the responsible person;(c)no entries have been made in pencil;(d)the number and date of the each bill in which the quantities are entered for payment are noted;(e)the entries are crossed off;(f)each set of measurement is signed by the officer by whom they were actually made;(g)the index is complete;(h)in the case of cancelled measurements the reason of cancellation has been signed by the person who made the measurements and the Engineer, or the Secretary where there is no Engineer; and(i)that each set of measurements bears in addition to the signature of the officer or subordinate who made the measurements the signature of the clerk who checked the calculations and the signature of the officer who passed the measurements or paid the bill.

(Signed) Accountant Chief Officer/Sect.

Dated Record

Dated (Signed)

Secretary.

Particulars No. L. B. D. Contents

I.T. Form No. 13(See rule 33)Contractor's BillName of contractor -----Name of work

Amount _____

Quantity executed or supplied since last certificate	Quantity executed or supplied up to date	Items	Rate per Up to date	Since last certificate	Rema
---	---	-------	---------------------------	---------------------------	------

Rs. A.P.

Rs. A.P.

Total value of work
done or supplies
made up to
dateDeductPrevious
payments Other
deductions if any as
detailed below:-Net
amount payable

-----ContractorCertified that the necessary detailed measurements have been taken by me on
the ----- 19 and are recorded at page ----- of measurement book No.

(Office)

Passed for Rs.

Engineer

Pay Rs.

Rs. A.P.

Total up to date as per above previous
payments deduction onaccount of -
Net amount payable

Paid by
cheque

Chief OfficerSecretary

...

No.

Date

Accountant

Date -----

I.T. Form No. 14(See rule 34)----- Improvement TrustMuster roll of men employed on
(nature of work) during the month of -----

Name	Father"s name	Designation	1234567891011121314151617181920 2122232425262728293031	Total Rate	Amount paid	Remarks
------	------------------	-------------	---	------------	----------------	---------

Certificated that all the employees shown in the above statement were actually employed in the
interests of the Trust, and that their pay entered in this muster roll was paid in my
presence.Secretary Date Signature of Engineer or ----- Chief OfficerPay Rs.

-----Date -----

Paid by cheque

Signature -----

No. ----- date Chief Officer-----Secretary

I.T. Form No. 15(See rule 37)----- Improvement TrustOrder No.

----- 19.(This order number must be quoted on bill,

etc.)To-----Please supply goods as enumerated

below.Bill should be sent to the Chief Officer ----- Improvement Trust.

-----.

Description Quantity Remarks

In accordance with ...

Contract No. ----- dated -----

Your quotation No. ----- dated -----

Best current market rate -----

Despatch or delivery instructions :-(1)No goods are to be sent without an invoice or detailed

billIndenting Officer,----- Improvement Trust.I.T. Form No. 16(See rule 39)Register of stores ordered and received

Order_____

No.	Date	Firm
-----	------	------

Rail receipt	Good received
--------------	---------------

Date	Freight to pay	Quantity D
------	----------------	------------

I.T. Form No. 17(See rule 38)Invoice Register

Invoice

Goods

Order No.

No.	Date	Firm	Description	Quantity	Rate	Per Amount	Value
Sea freight and port charges	Rail freight	Local charge carting etc.	Total stock value	Remarks			

I.T. Form No. 18[See rule 41(2)]Register of movable property (including tools and plant) of a permanent or durable nature

Particulars and Number	Date of	Cost Number and	Where the	Initials	Date of
------------------------	---------	-----------------	-----------	----------	---------

description of property	of pieces	acquisition	date of the bill in which charged for		property is used or other particulars if necessary	disposal of property	
1	2	3	4	5	6	7	8
		Rs. A.P.					
Manner of disposal	Number disposal of	Number and date of order	Cost realized if sold	Balance after each transaction or at the end of each year		Signature	Remarks
9	10	11	12	13		14	15
			Rs. A.P.				

I.T. Form No. 19(See rule 42)Register showing distribution of movable property of a permanent or durable nature

Name of article----- Total No. on charge-----
In whose possession Date of issue Date of return Remarks

I.T. Form No. 20(See rule 41)Extendible Stock Account

1	2	3	4
Date	Openingbalance_____	From whom received	Qu
Quantity	ValueRs. A.P.	Quantity	Val
6	7	8	9
Quantity issued_____	Acknowledgment, or number of indent	Balance_____	Ren
Quantity	ValueRs. A.P.	Quantity	Val

I.T. Form No. 21(See note to rule 39)Advice note for articles returned to stores

From Work

Returning OfficerDate -----Received above and brought on charge.See page
----- of form No. 14.I.T. Form No. 22[See rule 42(1)]-----
Improvement TrustDate_____19_____.No. -----Please
issue sores as below for ----- Work
Indenting Officer

Description	Quantity	Rate	Value	Reference to registers Nos. 10 and 11
		Rs. A.P.	Rs. A.P.	

These three columns will be completed in Accounts Department.

Ordered by ----- Issued to ----- Storekeeper's signature

I.T. Form No. 23[See rule 42(1)]-----Improvement TrustToPlease receive the following :Storekeeper.Received the above-mentioned articles and found correct.Identifying Officer.The----- 19I.T. Form No. 24[See rule 42(2)]Register of forms or articles soldDescription of articles.

			Sale rate						
Date	Opening balance	No. or quantity received	To Total	whom sold	No. or quantity sold	Balance	Cost realized	Initials of the clerk in charge	Remarks
							Rs. A.P.		

I.T. Form No. 25[(See rule 46)]Stamp Register

Stock		Expenditure		Balance					
Date	Value of stamps in hand at the commencement of the day	Value of stamps received during the day	Total stock	Name and address of officer to whom cover was sent.	Contents of cover (number of letter, etc.)	Value of stamps affixed	Total value stamps expended during the day	Value of stamps in hand at the close of the day	Remarks
1	2	3	4	5	6	7	8	9	10
	Rs. A.P.	Rs. A.P.	Rs. A.P.		Rs. A.P.	Rs. A.P.	Rs. A.P.		

I.T. Form No. 26(See rule 49)Scale register

		Sanctioned scale from 19, _____ passed in Trust's resolution No.____ dated the _____	Sanctioned scale from 19 passed in Trust's resolution No.____ dated the _____						
Name of appointment	Number	Monthly pay of each appointment	Number	Monthly pay of each appointment	Number	Monthly pay of each appointment	Number	Monthly pay of each appointment	Remarks

is
pro
a b
spe
the
mi
and
ma
pay
per
and
inc
sho
giv
col
eac

(1) General
Administration _____

Total

I.T. Form No. 27(See rule 50)Detailed pay bill of establishment for the month of _____ 19

Name of
incumbent Name of Post

Pa
lea
cla

Total Rs.

Deduct _____
undisbursed
pay
refundedas
detailed
below *Rs.
Income tax
and

recoveries.

Net

sumrequired

for payment

Rs.*

Certified :-(1)That I have satisfied myself that all salaries included in bills 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 the bill) have been disbursed to the proper persons and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20; and that all leaves and promotions, etc., have been entered in the service books of the officials concerned.(2)That all persons on pay not exceeding Rs. 10 who are not subscribers to the provident fund and for whom pay has been drawn in this bill have actually been entertained during the month.(3)That the bill has been checked with sanctioned scale recorded in the scale register.

Date _____ 19

Pay

Rs. _____

Dated _____ 19

Examined and entered.

Chief OfficerSecretary

AccountantDetails of pay of absentees refunded

Established Name Period Amount

Rs. A.P.

*To be stated in words.I.T. Form No. 28(See rule 52)Contingent Bill

Serial number of sub-vouchers	Description of charge and number and date of authority for all charges requiring special sanction	Amount Rs. A.P.
	Head and item of budget	

Total Rs (in words)

1. I certify that the expenditure charged in this bill could not, with due regard to the interest of the Trust, 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 likelihood of the annual grant being exceeded. Alternative certificates, one of which must be scored out.

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

Name _____ Date _____ Officer _____ Pay rupees _____

_____ Examined, Chief

Officer-----SecretaryAccountantDate _____ 19 .Note. - The words 'and that the charges have been really paid' apply only when the bill is for recoupment advance in other cases they should be scored out.I.T. Form No. 29(See rule 57)

_____ Improvement Trust

Serial No.

Date _____ 19

Demand register No.

Rs.

_____ Total(in words)

Entered in cash,Chairman, Improvement trustAccountant

Received Rs._____

Clerk in charge of demand and collection register.

I.T. Form No. 30(See rules 57 and 65)General cash book

Receipts

Month and date	Head and item of receipts	Particulars of receipt and from whom received	Serial number of receipt or challan	Amount	Total
1	2	3	4	5	6
				Rs. A.P.	Rs. A.P.

Expenditure

No. and date of chalan Remittance to chalan ToAmount Treasury	Month and date	Head and item of charge	Particulars of charge and to whom paid	Number of cheque	Serial number of disbursement voucher	Amount	Total
7	8	9	10	11	12	13	14
						Rs. A.P.	Rs. A.P.

I.T. Form No. 31(See rule 60)Challan for remittance of money to the treasury original(To be retained in the treasury)

Dated _____ 19____
 By whom bought _____ On what account _____ Amount _____
 Total (in words) _____ Rs. a.p. _____
 Noted (see reverse)

Gold

Silver and copper

Total

Cash receivedExamined and enteredTreasure AccountantTreasury Officer or SecretaryChallan for remittance of money to the treasury duplicate.(To be returned to the person making payment)

Dated _____ 19____
 By whom bought _____ On what account _____ Amount _____
 Total (in words) _____ Rs. a.p. _____
 Noted (see reverse)

Gold

Silver and copper

Total

Cash receivedExamined and enteredTreasurer AccountantTreasury Officer or SecretaryI.T. Form No. 32[See rule 65(2)]Treasury pass book

Monthly consecutive number of item of receipt	From whom, and on what account credited	Date	Number of challan or order	Amount	Initials of Treasury Officer
1	2	3	4	5	6
				Rs. a.p.	

Monthly consecutive No. of item of payment	Date	Number of cheque or order	Amount	Initials of Treasury Officer
7	8	9	10	11
			Rs. a.p.	

I.T. Form 33(See rule 66)Classified abstractBudget Head_____ item_____
 Budget Provisions Rs._____

April			May			June		
Date	Voucher number	Amount	Date	Voucher number	Amount	Date	Voucher number	Amount

July			August			September		
Date	Voucher number	Amount	Date	Voucher number	Amount	Date	Voucher number	Amount

Total :

Transfer entries :

Monthly total :

Progressive total

:

October	November	December						
Date	Voucher number	Amount	Date	Voucher number	Amount	Date	Voucher number	Amount
January	February	March						
Date	Voucher number	Amount	Date	Voucher number	Amount	Date	Voucher number	Amount

Total Transfer entries :

Monthly total

Progressive total

I.T. Form No. 34(See rule 80)Permanent advance account of Rs. _____

1	2	3	4	5	
Date	No. of sub-voucher	Description of charge	To whom paid	Expenditure each sub-voucher showing item or items of account to be debited and accounts	Classification
			a	b	
			Rs.a.p.	Rs.a.p.	

I.T. Form No. 35(See rule 83)Register of loans of the Improvement Trust

Date of receipt of loan	Number and date of order sanctioning it	Purpose for which loan was taken	Amount of loan	Rate of interest	Number of instalments in which repayable, and whether yearly or half-yearly
1	2	3	4	5	6
Amount of each instalment	Initials of Chief or Secretary Date Principal	Payment Interest Total	Balance (Principal) after each payment	Initials of the Chief Officer or Secretary	Remarks
7	8	9	10	11	12

I.T. Form No. 36(See rule 84)Register of Investments

Serial	Date of	Particulars	Amount	Rate of	Initials of	Date of	Amount of	Initials of
--------	---------	-------------	--------	---------	-------------	---------	-----------	-------------

No.	investment of i.e. purchase of security or the date of deposit, etc as the case may be	of investment and, in case of Government securities, number and date of paper	interest	the chief or Secretary	recovery of interest and adjustment in accounts	recovery of interest and adjustment in accounts	the chief Officer or Secretary	
1	2	3	4	5	6	7	8	9
							Rs. a.p.	Rs. a.p.

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 Coln. 1 to 3 of this register and its 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) Investments from Provident Fund should be recorded on separate pages and distinctly marked as such. I.T. Form No. 37 (See rule 85) Deposit register

Serial No.	Number and date of order under which deposited	Date of deposit	Name of depositor	Purpose of deposit	Amount	Chief officer or Secretary's initials.
1	2	3	4	5	6	7
						Rs. a.p.

Number and date of order sanctioning return or lapse of deposits.	Date of return or lapse	Name of payee	Amount	Balance	Remarks
8	9	10	11	12	13
			Rs. a.p.	Rs. a.p.	

I.T. Form No. 38 (See rule 90) Register of approved estimates and sanctioned allotments
Part I

	Scheme	Original estimate sanctioned under section 42	Revised estimate if any		
Serial No.	Name, particulars of projects	Authority (both Trust and Government)	Amount	Authority (both Trust and Government)	Amount
			Rs. A.P.		Rs. A.P.

Part II

Allotment
and
expenditure

Item for which money allotted	19			19		
	Allotment	Accepted tender	Expenditure Balance	Accepted tender	Expenditure Balance	
19			19			
Accepted tender	Expenditure Balance	Accepted tender	Expenditure Balance	Date of completion	Total expenditure	In

I.T. Form No. 39(See rules 78 and 82)Advance ledgerTrust's Order No._____
dated_____ Name of person to whom the advance is made_____

Advance made

Date	Purpose of	Number	Amount	Total	Signature of Chairman	Date	Whether in cash, by work bill or by award under the Land Acquisition Act
		of voucher					
1	2	3	4	5	6	7	8
			Rs. A.P.	Rs. A.P.			

Advance
recovered or
Adjusted

Number of receipt
if recovered in
cash. Number of
voucher if
adjusted by work
bill. Number of
award statement

Amount	Total	Balance after each transaction	Signature of Chairman
9	10	11	12
Rs. A.P.	Rs. A.P.	Rs. A.P.	13

I.T. Form No. 40(See rule 51)Acquisition roll of establishment for

					19
Name	Post	Pay	Deductions as per bill	Net amount paid	Signature of payee

I.T. Form No. 41(See rule 67)Adjustment book or journal
Particulars Dr. Cr.

I.T. Form No. 42(See rule 76)

Cr. (Name)_____ Dr.

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

[Punjab Government Notification No. GSR 7/PA 4/22/Section 73/65 dated 31.3.1965.]