Government of Punjab
Department of Local Government
(Accounts Branch)

Notification

The 7th September, 2017

No.Acctt.-3-DCFA-DLG/PMA,1911/Section-240/2017/1 - In reference to Government of Punjab, Department of Local Government (Accounts Branch) notification no.Acctt.3-DCFA-DLG/PMA, 1911/Section-240/2017 dated 17th May, 2017, whereby 30 days notice was given for submission of objection or suggestion with respect to the draft from the date of publication of the notification in the official gazette and as no objection or suggestion has been received within the stipulated date from anyone with respect to the draft, published in official gazette on dated 4th August, 2017, therefore, in exercise of the powers conferred under section 240 of the Punjab Municipal Act, 1911 (Punjab Act No. 3 of 1911), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, further to supersede the existing Punjab Municipal Account Code, 1930, namely :-.

RULES

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CHAPTER-1

Preliminary

1.1 **Short Title** :- These rules may be called the Punjab Municipal Accounting Manual, 2017.

1.2 They shall come into force on such date as may be notified by the State Government in the official Gazette

1.3 Municipal Corporation, Municipal Council and Nagar Panchayat have been referred as Urban Local Body (ULB) in the Manual.

1.4 These rules shall apply to all ULBs constituted under The Punjab Municipal Act, 1911 and Punjab Municipal Corporation Act, 1976.

CHAPTER-2

Definitions

2.1. The **interpretation** of various terms, expressions, phrases used in this manual shall be based on the definitions mentioned in this Chapter. In case where definitions are already available, then meaning and interpretation of such terms, phrases, expressions used in this manual shall be as per definition / meaning given in The Punjab Municipal Act, 1911 and The Punjab Municipal Corporation Act, 1976.

2.2. **Act** means The Punjab Municipal Act, 1911 or The Punjab Municipal Corporation Act, 1976, shortly called Act of 1911 and Act of 1976 respectively.

2.3. **Account** shall mean a formal record of a particular type of transaction expressed in money or other unit of measurement and kept in a ledger in accrual basis.

2.4. An **accounting Entry** shall mean a record of financial transaction in the books of account like journal, ledger, cash book, etc. It would be a combination of a single debit and single credit or a set of debits and a set of credits, as may be appropriate.

2.5. **Account Payable** shall mean the amount owed by a ULB on account of goods purchased or services received or in respect of contractual obligations.

2.6. **Accounting period** shall mean the period for which Financial / accounting statements are required to be made for a ULB.

2.7. **Accounting Year** shall mean a year commencing on the first day of the Accounting period i.e. 1st April and ending on 31st March.

2.8. Accounting Principles shall mean general principles and procedures under which the accounts of an individual ULB are maintained.

2.9. Accounts Receivable shall mean Person / entity from whom amounts are due for goods sold or services rendered by the ULB or in respect of contractual obligations.

2.10. Accounting Standards (AS) shall mean Accounting Standards fixed by the Institute of Chartered Accountant of India unless specifically provided by the Government.

2.11. Accounting unit shall be defined as a Zone, Circle, Division or Ward office identified by the ULB as a unit for maintenance of accounting records.

2.12. Accrual shall mean the recognition of revenues and costs as they are earned or incurred and not as money is received or paid. It shall include recognition of transactions relating to assets and liabilities as they occur irrespective of the actual receipts or payments.

2.13. Accrual Basis of Accounting shall mean a method of accounting whereby revenues and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred, along with acquired assets, without regard to the date of receipt or payment of cash; distinguished from cash basis.

2.14. Accrued or Due in respect to an asset or a liability shall mean a claim which has become enforceable arising out from the sale or purchase of goods / services or otherwise and has become receivable or payable, in respect to an income or an expense and it shall mean the amount earned or incurred in an accounting period for which a claim has become enforceable and it arises from the sale or purchase of goods / services or otherwise and has become receivable or payable.

2.15. Accrued but not due in respect of an asset or a liability shall mean a claim which has not yet become enforceable which accumulates with the passage of time or arises from the sale or purchase of goods / rendering of services which, on the date of period-end, have been partly performed and are not yet receivable or payable. In respect to an income or an expense, it shall mean the amount earned or incurred in an accounting period, but for which no enforceable claim has become due in that period. It shall accumulate with the passage of time or shall arise from the sale or purchase of goods / rendering of services which on the date of accounting, have been partly performed and are not yet receivable or payable.

2.16. Accumulated Depreciation shall mean total up to date of the periodic depreciation charges on depreciable assets.

2.17. Advance shall mean the payment made on account of, but before completion of, a contract, or before acquisition of goods or receipt of services.

2.18. Amortisation shall mean gradual and systematic writing off of an asset or an account over an appropriate period. It also refers to gradual extinction or provision for extinction of a debt by gradual redemption or sinking fund payments or gradual writing off to revenue of miscellaneous expenditure carried forward.

2.19 Amount receivable shall means amounts due from person from whom amounts are due for goods sold or services rendered or in respect of contractual obligations.

2.20. Annual Report shall mean a statement of the financial condition and operating results of a ULB prepared at yearly intervals for submission to the ULB or other interested parties; summarizing its operations for the preceding year and including a balance sheet, income & expenditure statement, a receipts & payment statement, and the auditor's report, together with comments by the executive head of the ULB on the year's operations.

2.21. Appendix shall mean appendix to this Manual.

2.22. Assets shall mean tangible assets, objects or intangible rights owned by the ULB and carrying probable future benefits.

2.23. Assigned Revenues shall mean revenues in the nature of a share in the revenues of the State Government, to compensate for certain losses in revenue and arrangement of resources of the ULB.

2.24. Auditor shall mean the Authority appointed and authorised by the Government to conduct the examination and audit of the accounts of a ULB.

2.25 Authorised Officer shall mean an Officer not below the rank of Superintendent or Assistant Engineer duly authorised by the Commissioner / Executive Officer, as the case may be, to do a specific job.

2.26. Bad Debts shall mean the debts owed to the ULB, which are considered to be irrecoverable, e.g., arrears of taxes, fees and other revenue left uncollected and considered to be irrecoverable.

2.27. Balancing shall mean a balance of an account, the two sides, namely Debit and Credit are totalled up separately and the difference is ascertained. This difference is put on the side that is lower to balance the two sides of an account.

2.28. Balance Sheet shall mean a statement of the financial position of a ULB as at a given date, which exhibits its assets, liabilities, capital, reserves and other account balances at their respective book values.

2.29. Banker's deposit-at-call Receipt shall mean the acceptance in writing by a bank or a banker of liability to pay on demand the amount specified on such receipt.

2.30. Bank Reconciliation Statement shall mean a statement, which reflects the nature and amount of transaction, not responded either by the ULB or by the Bank as on a particular date. Such statement may also reflect errors/ omissions in the recording of the transaction inter-se between the ULB and the Bank.

2.31. Books of Original Entry shall mean a record book recognised by law or custom, in which transactions are successively recorded, and which shall form the source of postings to ledgers; a journal.

2.32. Budget shall mean quantitative plan of activities and programs expressed in terms of money in respect of assets, liabilities, revenues and expenses and shall express the ULB goals in terms of specific financial and operating objectives.

2.33. Capitalisation shall mean an expenditure for a fixed asset or addition thereto that has the effect of enlarging physical dimensions, increasing productivity, lengthening future life, or lowering future costs.

2.34. Capital Expenditure shall mean expenditure intended to benefit future period in contrast to a revenue expenditure which benefits a current period and it is restricted to expenditure that adds fixed units or that has the effect of improving the capacity, efficiency, life span or economy of operations of an existing assets.

2.35. Capital Work in Progress shall mean expenditure on account of capital assets which are in the process of construction or completion.

2.36. Cash Book shall mean a book of original entry for cash receipts, disbursements, or both.

2.37. Cash flow Statement shall mean a financial statement prepared for an accounting period to depict the inflows and outflows of cash and cash equivalents of a ULB. It reports cash flows classified by operating, investing and financing activities.

2.38. Casting shall mean totalling of the amounts in the books of account.

2.39. Chart of Accounts shall mean a systematically arranged list of accounts applicable to a ULB, giving account names and numbers.

2.40. Code of Account shall mean a unique numeric identification given to each account to facilitate classification and ease of recording.

2.41. Contingent Liability shall mean an obligation relating to an existing condition or situation which may arise in future depending on the occurrence or non-occurrence of one or more uncertain future event(s).

2.42. Contra Entry shall mean an item on one side of an account which off-sets fully or in part one or more items on the opposite side of the same account.

2.43. Control account shall mean an account in the general ledger that consists of related sub- accounts. The total of related sub-accounts should tally with the balance in the related control account.

2.44. Cost shall mean the amount of expenditure incurred on or attributable to a specified article, product or activity undertaken by the ULB.

2.45. Cost of acquisition shall mean the cost of an Asset comprising its purchase price and include import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.

2.46. Cost of Investment shall mean the amount of expenditure incurred on or attributable to purchase / acquisition of an investment. The cost of an investment shall also include, amongst others, charges such as brokerage, fees and duties.

2.47. Credit shall mean a book-keeping entry recording the reduction or elimination of an asset or an expense, or the creation of or addition to a liability or item of net worth or revenue; an entry on the right side of an account, the amount so recorded.

2.48. Current Assets shall mean Cash and other assets that are expected to be converted into cash or consumed in rendering of services in the normal course of operations of the ULB.

2.49. Current Liability shall mean the liability including loans, deposits and bank overdrafts which fall due for payment in a relatively short period, normally not more than twelve months.

2.50. Debenture shall mean a formal document constituting acknowledgement of a debt by a ULB, usually given under its common seal and normally containing provisions regarding payment of interest, repayment of principal and security, if any.

2.51. Debit shall mean a book-keeping entry recording the creation of or addition to an asset or an expense, or the reduction or elimination of a liability, or item of net worth or revenue; an entry on the left side of an account, the amount so recorded.

2.52. Deferred Revenue Expenditure shall mean an expenditure for which payment has been made or a liability incurred but which is carried forward on the presumption that it will be of benefit over a subsequent period or periods.

2.53. Deficit shall mean the excess of expenditure over income of the ULB for an Accounting Period under consideration.

2.54. Depreciable Amount shall mean the historical cost, or other amount substituted for historical cost of a depreciable asset in the financial statements, less the estimated residual value.

2.55. Depreciable Asset shall mean an asset which is expected to be used during more than one accounting year, has a limited useful life, and is held by the ULB for use in the supply of goods and services, for rental to others, or for administrative purposes and not for the purpose of sale in the ordinary course of operations of the ULB.

2.56. Depreciation shall mean a measure of the wearing out, consumption or other loss of value of a depreciable asset arising from use, passage of time or obsolescence through technology and market changes. It is allocated so as to charge a fair proportion in each accounting period during the useful life of the asset. It shall include amortisation of assets whose useful life is predetermined and depletion of wasting assets.

2.57. Depreciation Method shall mean the arithmetic procedure followed in determining a provision for depreciation (an expense) and maintaining the accumulated balance.

2.58. Depreciation Rate shall mean a percentage which when applied to the depreciable amount will yield depreciation expense for a year.

2.59. Dividend Income shall mean income received from investments in shares / units by a ULB.

2.60. Earmarked Funds shall mean the funds representing Special Funds to be utilised for specific purposes.

2.61. Employee shall mean an officer or official employed by the ULB or by the Government and shall include a Government Servant in Foreign Service under the ULB, but shall not include a Government Servant doing work for the ULB under the control of his Departmental superiors in Government Service.

2.62. Executive Officer shall mean an Executive Officer appointed under the provisions of the Punjab Municipal (Executive Officer) Act, 1931; or the Punjab Municipal Act, 1911 as the case may be.

2.61. Expenses shall mean a cost relating to the operations of an accounting period or to the revenue earned during the period or the benefits of which do not extend beyond that period.

2.62. Financial Statement shall mean a balance sheet, income and expenditure statement, receipts & payment statement or any other supporting statement or other presentation of financial data derived from accounting records of the ULB.

2.63. Fixed Asset shall mean an asset held for the purpose of providing services and which is not held for resale in the normal course of operations of ULB.

2.64. Fixed Deposit shall mean a deposit for a specified period and at specified rate of interest.

2.65. Fund shall refer to amount set aside for a general or specific purpose, whether represented by specifically earmarked assets or not.

2.66. Folio reference shall mean a page number or voucher or other number in a book or document of original or final entry, which refers to the disposition or source of an entry or posting.

2.67. Form / register shall mean format of the form / register appended to this manual, which shall be used by the ULB for the purpose of entering and recording various types of transactions.

2.68 Government shall mean the State Government of Punjab.

2.69. Grants shall mean the assistance by Central / State Government in cash or kind to a ULB for past or future compliance with certain conditions.

2.70. Gross Block shall mean the total cost of acquisition / purchase of all the Fixed Assets of the ULB.

2.71. Goods shall include animals.

2.72. Hire purchase agreement shall mean the contract (usually called contract of hire with an option of purchase) in which a person hires goods for a specified period and at a fixed rent, with added condition that if he shall retain the goods for the full period and pay all the instalments of rent as they become due, the contract shall determine and the title vest absolutely in him.

2.73. Head of Department includes the Executive Officer / Commissioner as the case may be, the Secretary, the Medical Officer of Health, the Municipal Engineer, the Senior Medical Officer of the Medical Institutions of a Corporation or a Council / Nagar Panchayat as the case may be, and any other officer in-charge of a separate department of the Corporation or the Council / Nagar Panchayat, whom the Corporation, with the sanction of the Commissioner or the Council / Nagar Panchayat, with the sanction of the Director, may declare to be the Head of a Department for the purpose of these rules.

2.74. Income shall mean Money or money equivalent earned or accrued during an accounting period, increasing the total of previously existing net assets, and arising from provision of any type of services and rentals.

2.75. Income and Expenditure Statement shall mean a financial statement prepared by the ULB to present its revenues and expenses for an accounting period and to show the excess of revenues over expenses or vice-versa for that period.

2.76. Interest shall mean service charge for the use of money or capital, paid at agreed intervals by the user, and commonly expressed as an annual percentage of outstanding principal.

2.77. Investments shall mean assets held not for operational purposes or for rendering services, i.e. assets other than fixed assets or current assets.

2.78. Inter-unit transactions shall mean the transactions between one or more accounting units of the Urban Local bodies.

2.79. Infrastructure Assets shall mean those assets with the characteristics of being, a part of a system or network, specialized in nature and do not have alternative uses, immovable, and subject to constraints on disposal.

2.80. Journal Book shall mean the book of original entry in which those transactions, which do not involve cash or bank, are recorded.

2.81. Joint Venture shall mean a contractual arrangement whereby two or more parties undertake an economic activity to share expertise in a single defined project, which is subject to joint control.

2.82. Lapsed Deposits shall mean Deposits unclaimed for more than such period or periods as given in this manual.

2.83. Ledger shall mean a compilation of all accounts used for accounting purposes.

2.84. Lease shall mean an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments, the right to use an asset for an agreed period.

2.85. Liability shall mean an amount owing by ULB to another person, payable in money, or in goods or services; the consequence of an asset or service received or a loss incurred or accrued; particularly, any debt

(a) due or past due (current liability),

(b) due at a specified time in the future (e.g. funded debt, accrued liability), or

(c) due only on failure to perform a future act (contingent liability).

2.86. Long term investments shall mean any investment falling outside the ambit of current investments.

2.87 Mortgage shall mean a lien on land, buildings, machinery, equipment, and other property, fixed or movable, given by a borrower to the lender as security for its loan.

2.88 Municipal Engineer or Corporation Engineer shall mean an Engineer appointed by the competent authority to be in-charge of the Municipal works Department.

2.89 Municipal fund shall mean a fund constituted as per the provisions of The Punjab Municipal Act, 1911 and The Punjab Municipal Corporation Act, 1976.

2.90. Narration shall mean a brief description written below an Accounting Entry. It explains as to why the entry has been recorded and other related aspects of the entry.

2.91. Net Assets shall mean excess of the book value of the assets of an accounting unit over its liabilities.

2.92. Net Block shall mean Gross Block less Accumulated Depreciation of all the Fixed Assets of the ULB.

2.93. Officer in-charge of the accounts function shall mean Accounts Officer / Accountant or in their absence, any other official of the ULB deputed as such by the Commissioner / Executive Officer, as the case may be.

2.94. Period End shall mean last day of any Accounting Period, e.g., quarter, half-year and year-end.

2.95. Posting shall mean an act of entering separately the debit and credit aspect of transactions from the books of original entry in respective accounts maintained in the ledger.

2.96. Prepaid Expense shall mean a Payment for expense in an accounting period, the benefit for which will accrue in the subsequent accounting period(s).

2.97. Prescribed rules shall mean rules made by the Government under Act by notification in the official gazette and in the absence of any such specific rules, rules governing Punjab Government employees shall be applicable.

2.98. Provision for Expense shall mean an amount written off or retained by way of providing for depreciation or diminution in value of assets or retained by way of providing for any known liability the amount of which cannot be determined with substantial accuracy.

2.99. Provision for un-realised Revenue shall mean a provision made for revenue considered doubtful of recovery.

2.100. Qualifying Fixed Asset shall mean an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Ordinarily, a period of twelve months is considered as a substantial period unless a shorter or longer period can be justified on the basis of facts & circumstances of the case. In estimating the period, the time which an asset takes technologically and commercially, to get it ready for its intended use or sale shall be considered.

2.101. Receipt shall mean a written acknowledgement of something acquired, an accounting document recording the physical receipt of cash / cheques.

2.102. Receipts & Payments Statement shall mean a financial statement prepared for an accounting period to depict the changes in the financial position and to present the cash received in and paid out in whatever form (cash, cheques, etc.) as per the format defined in this manual. All non-cash related transactions shall be ignored while preparing this Statement.

2.103. Reconciliation shall mean adjusting difference between two items (i.e. amounts, balances, accounts or statements) so that the figures tally.

2.104. Regional Deputy Director shall mean Deputy Director, Local Government of the region concerned.

2.105. Report of the Auditor shall mean formal expression of opinion by the Auditor on the Financial Statements, books of accounts and transactions of ULB.

2.106. Revenue Expenditure shall mean outlay benefiting only the current year and shall be treated as an expense and shall be matched against revenue.

2.107. Sinking Fund shall mean a fund created for the repayment of a liability or for the replacement of an asset.

2.108. Special Fund shall mean an amount set aside for a specific purpose represented by specifically earmarked assets.

2.109. Straight Line Method (SLM) shall mean the method under which periodic charge for depreciation is computed by dividing the depreciable amount of a depreciable asset by the estimated number of years of its useful life.

2.110. Sub-Account shall mean one or more accounts that make up the Control Account. The sub- accounts shall be related to the control accounts and provides more detail of the Control Account. The total of the related sub-accounts shall equal the related Control Account.

2.111. Surplus shall mean the excess of income over expenditure of the ULB for an accounting period under consideration.

2.112 Short term investments shall mean those investments which are readily realisable, and are intended to be held for not more than twelve months from the date of investment.

2.113. Trial Balance shall mean a list or abstract of the balances of total debits and total credits of the accounts in a ledger.

2.114. Treasury shall mean a treasury of the State Government.

2.115. Useful Life shall mean the period over which a depreciable asset is expected to be used by the ULB.

2.116. Voucher shall mean a document which shall serve as an authorisation for any financial transaction and forms the basis for recording the accounting entry for the transaction in the books of original entry.

2.117. Work in progress shall mean the goods in the process of production for their sale or usage.

2.118. Written Down Value (WDV In respect of a fixed asset) shall mean its cost of acquisition or substituted value less accumulated depreciation.

2.119. Written Down Value (WDV) Method or Diminishing Balance Method shall mean the method under which the periodic charge for depreciation of an asset is computed by applying a fixed percentage to its historical cost or substituted amount less accumulated depreciation (net book value).

CHAPTER-3

General

3.1. Powers conferred upon Commissioner / Executive Officer under these rules may be delegated to any officer / official working under them.

3.2. Extension of time when the office is closed: Wherever in these rules, any act or proceeding is directed or allowed to be done or taken on a certain day, then, if the office is closed on that day, the act or proceeding shall be considered as done or taken in due time, if it is done or taken on the next day on which the office is open.

3.3. Instruction of the Examiner, Local Fund Accounts to be complied with in respect of details: In the matter of details with accounts, not provided for in these rules, the ULB shall comply with the instructions of the Examiner, Local Fund Accounts, Punjab in consultation with the Government.

3.4. Powers of Inspectors may be exercised by the specified authorities: The power conferred by these rules on an Inspector may be exercised by the Commissioner or the Executive Officer, as the case may be, or by an Audit Officer or by any other officer authorized by the ULB or the State Government, as the case may be.

3.5. Un-authorized forms not to be used: No forms other than those prescribed in these rules shall be used by the ULB except with the sanction of the Examiner, Local Fund Accounts, Punjab after obtaining the prior approval of Government.

3.6. Manner in which the accounts are to be kept:

(1) All accounts and registers in case of ULB shall be kept in English.

(2) The page count certificate should be on the first page instead of the last page of the register by the Officer in-charge of the accounts function before being brought into use.

(3) Figures in the accounts shall be in English Characters and, in the case of receipts given for money; it may be given in Punjabi also.

(4) Where the accounts are maintained manually, books of accounts shall be strongly bound with

pages serially numbered and each page or folio sealed with the official seal of the ULB. The number of pages each book or register contains shall be certified in writing, after actual verification, on the first page by the Officer in-charge of the accounts function

(5) No erasure shall be made in any account book, register form, voucher, and if any correction has to be made, it shall be made neatly in red ink and attested by the dated initials of the head of the branch or officer concerned and, in the case of a payment voucher, by the payee also.

(6) Where books of accounts are maintained in computerized form, the books of accounts after appropriate verification, correction and tallying of the accounting entries shall be printed on ledger paper at appropriate time interval depending on the volume of accounting entries and such printed ledger pages shall be substantially bound, page numbered, authenticated to form the books of account. The print-outs shall be strongly bound and pages serially numbered. Each page shall bear the official seal of the ULB and signature of the Officer in-charge of the accounts function.

(7) The accounting software shall have necessary provisions for maker-checker functions and for reversing the entries by competent authority.

(8) The accounting software shall maintain audit trail of the transactions.

(9) At the end of day once the daily account are tallied and closed by officer in charge of accounts function, any further change shall be made with the approval of head of the office or any other official authorised by the Commissioner / Executive Officer, as the case may be.

3.7. Accounts of Commercial Undertakings: The procedure prescribed in this Manual shall apply mutatis mutandis to any commercial undertaking of a ULB e.g. a Transport undertaking etc.

3.8. Time schedule for retention, auctioning and destruction of records:

(1) Time schedule for retention of records shall be as per the Appendix-III.

(2) Destruction of records to be done in accordance with the Time schedule - Vouchers, registers and other record prescribed in these rules shall not be weeded or destroyed otherwise than in accordance with the directions as to the disposal of records contained in the schedule to these rules.

(3) Auctioning of records: Records shall not be auctioned but shall either be destroyed or be torn out and sent to those Companies / Mills, who have been empanelled by the Government for this purpose.

3.9. Rules of Accounting: The following rules of accounting shall be followed as below:-

(a) The basic rules of accounting flow from the accounting equation:

Assets = Own Funds + Liabilities

(b) An increase in the asset, e.g. Vehicle can be brought about by:

(i) Decrease in another asset, e.g. Bank Account, or

(ii) Increase in Liability, e.g., Loans or Payables.

(c) A decrease in the asset, e.g., Cash may result in:

(i) Increase in another asset, e.g., Medical Equipment

(ii) Decrease in liability, e.g., Payment of Loans or payment towards suppliers outstanding.

(iii) Decrease in own funds through expenditure.

(d) The rules of debits and credits applicable to Assets, Liabilities, Own fund etc. shall be as follow:

Type of Account	Debit Signifies	Credit Signifies
Asset Accounts	Increases	Decreases
Liability Accounts	Decreases	Increases
Own Funds	Decreases	Increases

(e) The following rules shall be applicable to incomes, expenditures, grants, etc.:-

Type of Account	Debit Signifies	Credit Signifies
Income (which shall increase Own Funds)	Decreases	Increases
Expenditure (which shall decrease Own Funds)	Increase	Decreases
Grants Received	Decrease	Increases

3.10. Recognition of income: Incomes that are not recognized as per the general policy mentioned in Chapter 7 shall be recognized and recorded in accordance with the policy laid down and disclosed in the Statement of Accounting Policies of the ULB.

3.11. Recognition of expenditure: Expenditure not recognized as per the general policy mentioned in Chapter 16 shall be recognized and recorded in accordance with the policy laid down and disclosed in the Statement of Accounting Policies of the ULB.

CHAPTER-4

Accounting and Budget Codes - Structure and Application

4.1. Structure of Accounting Codes:

(1) The Code of an Account head shall be numeric and shall be of 7 digits.

(2) Each Code of the Account head shall comprise of Major Head Code, Minor Head Code and Detailed Head Code.

4.2. Major Head code

(1) The first digit of the Major Head Code shall indicate the nature or type of the account. The first digit shall be assigned as under:

- '1' shall denote an account relating to 'Revenue Income'
- '2' shall denote an account relating to 'Revenue Expenditures'
- '3' shall denote an account relating to 'Capital Receipts & Liabilities'
- '4' shall denote an account relating to 'Capital Expenditures & Assets'

(2) The next 2 digits of the Major Head Code shall denote the group codes for the various head of accounts. For example,

- Code 1-10 shall denote 'Tax Revenue' related accounts
- Code 2-10 shall denote 'Establishment Expenses' related accounts
- Code 3-50 shall denote 'Other Liabilities' related accounts
- Code 4-10 shall denote 'Fixed Assets' related accounts

4.3. Minor Head code:

(1) The Minor Head Code shall be of 2 digits.

(2) An item covered by a Minor Head Code shall be a subset of the Major Head Code. The Minor Head Codes provide further details of transactions in respect of the Major Head Code it is associated with. For example,

- ⇨ Under the Major Head Code 110 relating to 'Tax Revenue', the Minor Head Code 01 shall denote 'Property Tax'
- ⇨ Under the Major Head Code 210 relating to 'Establishment Expense', the Minor Head Code 10 shall denote Salaries & Allowances
- ⇨ Under the Major Head Code 350 relating to 'Other Liabilities', the Minor Head Code 10 shall denote 'Creditors'
- ⇨ Under the Major Head Code 410 relating to 'Fixed Assets', the Minor Head Code 20 shall denote 'Buildings'.

4.4. Detailed head code:

(1) The Detailed Head Code shall be of 2 digits. An item covered by a Detailed Head Code is a subset of the Minor Head Code.

(2) The Detailed Head Codes shall provide further details of transactions in respect of the Minor Head Code it is associated with. For example,

- ⇨ Under the Minor Head Code of Account 110-01 covering Property Tax, the Detailed Head Code 01 shall denote 'Property Tax from Residential Properties'. Thus, under the Minor Head Code of Account 110-01 in respect of 'Tax Revenues from Property Tax', the Detailed Head Code 01 shall represent 'Property Tax from Residential Properties'. The Account Code for this will be 110-01-01.
- ⇨ Under the Minor Head Code of Account 210-10 covering 'Establishment Expenses under Salaries, Wages and Bonus, the Detailed Head Code 10 shall denote 'Salaries & Allowances -- Officers'
- ⇨ Under the Minor Head Code of Account 350-10 covering Creditors, the Detailed Head Code 01 shall denote 'Suppliers'
- ⇨ Under the Minor Head Code of Account 410-20 covering Buildings, the Detailed Head Code 01 shall denote 'Art Gallery Building'

4.5. Chart of Accounts:

(1) The account codes to be followed by the ULB shall be as per the chart of Accounts provided at **Appendix-I** of this manual.

(2) ULB shall have the flexibility to add additional detailed head codes based on its requirements by allotting a temporary code such as "51" or "71" etc. ULB shall intimate use of such temporary detailed head codes to the DLG, as and when it decided to use them for recording accounting transactions.

(3) The DLG shall review all such temporary codes opened by all the ULBs from time to time and if need be inform to all the ULBs to incorporate these codes for use on a permanent basis.

(4) Where DLG decides that additional codes are required to be mandatorily used by all the ULBs, in such cases, DLG shall allot the final code and communicate to all the ULBs and also intimate the same for the information of Examiner, Local Fund Accounts, Department of Finance, Government of Punjab.

4.6. Budget Codes

(1) The budget code shall be of one digit and shall be as under:

Budget Code	Description
0	General Administrative Expenses
1	Town Planning, Building Permissions, Licenses
2	Roads and Footpaths
3	Water Supply, Sewerage, Solid Waste and Sanitation
4	Municipal Markets
5	Culture, Sports and Gardens
6	Health and Veterinary Services
7	Social Welfare Activities
8	Education, Transport, Electricity and Disaster Management
9	Municipal Taxes and Other Receipts

(2) In consultation with DLG, each ULB shall define the detailed budget codes based on their requirements and to denote sub-functions associated with the budget codes. Such budget codes shall be approved by the DLG to ensure uniformity and communicate the same for use of ULBs.

4.7. **Application of accounting and budget codes:** Budget codes, Major and Minor Head Codes given in this code shall apply uniformly to all Urban Local Bodies. The Accounts branch shall maintain a master index of all the Code of Accounts, being utilized by the Municipal Body. Ledger Accounts corresponding to the Account Codes need to be opened by a ULB only in respect of those transactions which arise in that particular ULB.

CHAPTER-5

Books of Account and Records to be maintained

ULB shall maintain books of accounts prescribed herein to record transactions of each financial year accurately. Where the books are maintained in computerized form, the system should be capable of generating books and records at any point.

5.1. Books of accounts to be maintained by the ULB

(1) Cash Book (Form AC-1) which also means bank book, shall be maintained as per the format GEN-1 given at Appendix II. The cash book shall be the Book of Original Entry for recording transactions involving cash and / or bank. The Cash Book shall have two sides, viz., "Receipt" and "Payment". All collections on behalf of the ULB shall be recorded on the "Receipt" side and all payments shall be recorded on the "Payment" side. Designated Bank Accounts may be operated for deposit of collections pertaining to Property & Other Taxes, Octroi, Water Supply, Cess, Public Works, Special Funds etc.

(2) Journal Book (Form AC-2) shall be the book of original entry for recording all transactions other than those involving cash and / or bank. A non-cash / bank transaction is first recorded in the Journal Book by dividing into its debit and credit aspects, from which a posting is done in the relevant ledger account. Recording of income in respect of Property & Other Taxes Bills raised, recording of liability on receipt of supplier's bills are examples of transactions which shall be first recorded in the Journal Book.

(3) Ledger (Form AC-3) shall be the book that shall contain all the accounts as specified in the Chart of Accounts. The Ledger shall have two sides, viz. "Debit" (Dr.) and "Credit" (Cr.). The head of account which is "Debited" while recording the accounting entry in the Journal Book (Form AC-2) or

which is recorded on the "Payment" side of the Cash Book (Form AC-1) shall be posted on the "Debit" side of the Ledger. Similarly the head of account which is "Credited" while recording the accounting entry in the Journal Book or which is recorded on the "Receipt" side of the Cash Book shall be posted on the "Credit" side of the Ledger except for transactions requiring contra entries to be posted. The Ledger shall provide a listing of all the transactions in respect of a head of account during an accounting period.

(4) Subsidiary Ledger

(I) (Form AC-6) shall be filled along with the entry in the general ledger account. ULB may, if it deems necessary, maintain sub-ledger for each minor head of account / each of the major revenue stream. The subsidiary ledger shall provide details of individual transactions in respect of a given set of entities covered by a common head of account. The folio for the Revenue in the Subsidiary Ledger shall provide for separate columns for various major heads of Income for which the incomes are received.

(II) (Form AC-7) shall be filled along with the entry in the general ledger account. ULB may, if it deems necessary, maintain sub-ledger for each minor head of account / each of the major head wise expenditure. The subsidiary ledger shall provide details of individual transactions in respect of a given set of entities covered by a common head of account. The folio for the expenditure in the Subsidiary Ledger shall provide for separate columns for various major heads of expenditure for which the expenditures are incurred.

5.2. Vouchers to be prepared by the ULB

(1) Vouchers prepared by the ULBs shall form the base documents for recording the transactions in the Books of Original Entry. The vouchers shall be numbered serially and no accounting entry shall be made in the books of accounts unless it is supported by the appropriate voucher. The ULB shall use the following vouchers: -

(2) Cash/Bank Receipt Voucher (Form GEN-5) shall be the document prepared for recording receipt entries in the Cash Book. The Cash Receipt Voucher shall be prepared for receipts in cash and the Bank Receipt Voucher for receipts by cheques, demand drafts, banker's cheques, etc., which need to be deposited in the bank for realisation. Separate series of numbers shall be maintained for cash transactions and bank transaction.

(3) Payment Voucher (Form GEN-21) shall be the document prepared for recording payment entries in the Cash Book. A distinct series of numbers shall be maintained for each bank transactions.

(4) Contra Voucher (Form AC-5) shall be the document prepared for recording transactions involving deposit of cash into the bank, or transfer of amount from one bank to another.

(5) Journal Voucher (Form AC-4) shall be the document prepared for recording entries in the Journal Book. These entries would not involve any cash / bank related transactions.

5.3. The ULB shall maintain the forms / registers as per Appendix-II

The formats of all books, registers, and forms referred in this manual are mentioned at Appendix-II, shall be maintained by the ULB.

CHAPTER-6

Custody of Cash and Bank Accounts Operations

6.1 Bank accounts of the ULB

(1) The ULB shall maintain a bank account with a bank operating within its jurisdiction, preferably where Electronic Clearing System is accepted. Any new Bank Account shall be opened with the

approval of competent Authority i.e. Commissioner / Executive Officer and President, as the case may be.

(2) The ULB shall maintain separate bank accounts in the following cases:

a. For each Fund or Reserve, as required to be maintained under the Act including the funds for which separate accounts are to be maintained as may be required by the Government.

b. For each earmarked grant or where so directed by the Government;

c. For each activity or centre where independent financial transactions are carried out.

6.2 Direct payment in or credit to bank account

(1) ULB may issue either standing instructions or enter into arrangements with its bankers for

a. Collection of deposits from authorised collection centres at a fixed time

b. Salary credit for employees

(2) A ULB may make arrangement for direct receipt or payment into its bank account in certain cases. Such arrangement may include permitting direct deposits into the bank account of the ULB, credits through electronic clearing system (ECS), payment by credit cards or payment gateways through electronic media.

6.3 Maximum Balance in bank accounts

(1) Where a separate bank account is maintained, the competent authority allowing opening the bank account may also specify the maximum balance that may be maintained in normal course in that bank account.

(2) Standing instructions may be issued to the bank that whenever the balance in the bank account exceeds the maximum balance specified in the orders of opening of the bank accounts, the excess shall be transferred to the designated main bank account of the ULB or to a deposit in the form of investment.

6.4 Operation of Bank account

(1) All existing bank accounts shall be reviewed once a year with respect to the operating instructions issued.

(2) No money shall be paid from the Municipal Fund except by cheque or written order of electronic clearing system mode or instructions to the Bank signed by the competent authority.

(3) In effecting payment or withdrawal, the Commissioner / Executive Officer, as the case may be, shall confirm that the authority is being used after having ensured that all the requirements thereof have been complied with and that the power vested by this manual.

6.5. Custody of Cash

(1) The money that will be received in the ULB shall be kept in a strong cash chest preferably having two locks of different pattern. All keys of each lock shall be kept in the custody of the Head Cashier / Cashier or the person authorized in this respect. The keys of one lock shall be kept apart from the keys of the other lock and in custody of different Officers of Accounts branch. The chest shall never be opened without both custodians being present. Cash in chest shall be insured against theft, fire, etc.

(2) The Cash shall not be kept in safe for more than a day except when next working day is holiday.

6.6. Accounting and recording procedures

Entry in respect of receipt of cash or bank shall be passed when money is received in cash or by

cheque or by credit into the bank account of the ULB. This shall include sums received through electronic clearance, bank advice etc. Entry in respect of payment through bank shall be passed as and when any payment by cheque has been approved by the Authorised Officer and the voucher forwarded to the Cash Book Writer or Accountant, as the case may be. Entry for recording deposit of cash into bank, withdrawal of cash from bank and for transfer from one bank account to the other shall be recorded on the basis of contra voucher through the cheque, instructions or bank advice. The entry shall be recorded on the same day the money is withdrawn, deposited or transferred.

6.7. Reversal of Stale cheques: Where the bank reconciliation statement is prepared and it contains cheques, which are not encashed within the period of their validity, the amount covered by these cheques shall be transferred to a 'Stale Cheque Account' by debit to the bank account. In such cases, ULB shall issue fresh cheque. When a fresh cheque is issued, the stale cheques account shall be debited.

6.8. Cheque books

(a). Cheque books shall be kept under lock and key in the personal custody of the Executive Officer in case of Municipal Council / Nagar Panchayat and Officer in-charge of accounts function in case of Municipal Corporation. All cheques shall be signed by the Executive Officer & the President in case of Municipal Council / Nagar Panchayat or in his absence by the Vice-President. However, if the President refuses to sign or does not sign the cheque within three days after its having been signed by the Executive Officer, the Vice President shall be competent to sign the cheque. In the case of ULBs, which are under suspension or have been superseded, the cheques shall be signed by the Executive Officer alone.

(b). In case of Municipal Corporation, all cheques shall be signed by the Commissioner or by any officer authorized by him along with the Officer in-charge of accounts function and record thereof shall be maintained in Cheque Issue Register (Form AC-9).

(1) When the Executive Officer or Officer in-charge of accounts function, as the case may be, being custodian, receives cheque book, he shall cause the cheques to be counted.

(2) All cheques should have written across them in words at right angles to the type a sum a little in excess of that for which they are granted thus 'under thirty rupees' will mean that the cheque is for a sum not less than rupees 20, but less than rupees thirty and similarly 'under eight hundred rupees' mean that it is less than rupees 800 but not less than rupees 700.

(3) All cheques shall be printed / written and signed in ink

(4) A cheque issued by a ULB, which is not encashed within three months exclusive of the month of issue shall not be revalidated by altering the date. It shall be cancelled and a new cheque in lieu of it will be issued. The fact of the cancellation and the number and date of the new cheque shall be recorded in the Cash Book against the original transaction and on the counterfoil of the old cheque and the number and the date of the old cheque that is cancelled shall be entered on the counterfoil of the new one. The fact of the new cheque having been issued shall be entered in red ink in the Cash Book on the date of issue but not in the column of payment. These recordings will in no way affect the account and no further entries shall be made.

(5) When a signed cheque is cancelled, it shall be enfaced or stamped "Cancelled" by the officer in-charge of accounts function, the fact of cancellation shall be noted in red ink over the dated initials upon the counterfoil, and also across the order of payment which has been enfaced upon the voucher.

(6) When a cheque is cancelled before the Cash Book (Form AC-1) has been closed, on the date of issue of the cheque, the entry in the Cash Book, ledger (Form AC-3) shall be struck out with the initials of the Executive Officer / Officer in charge of the accounts function, as the case may be, if

accounts are maintained on manual basis. If it is maintained in computerized basis, such entry shall not be recorded, when the cheque is cancelled after the Cash book has been closed, the cancellation of the cheque shall be treated as a refund of an over-payment and shall be dealt with in accordance with underlying note:

Note: When it is necessary to adjust the recovery of a portion of an advance payment which has been incurred or of an over-payment or the refund of money wrongly paid or received or any other such transaction, the receipt or payment of the amount involved shall be suitably adjusted. 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 counterfoils that the cheques have been so destroyed

(7) If an issued cheque is lost and cannot be presented for payment; after ascertaining that it has not been encashed, an intimation shall at once be sent to the Bank that the original cheque No..... dated..... be considered as cancelled and shall not be encashed if presented. A certificate from the concerned bank shall be obtained before issuing the duplicate cheque. A duplicate cheque shall then be issued after entering into the cheque issuance register, "Duplicate of Cheque No..... dated ..... (Quoting the number and date of the original cheque) and a note will be placed against original entry in the cheque issuance register "Duplicate Cheque No..... dated.... issued. A note shall also be made in red ink in the Cash Book (Form AC-1) against the item concerned giving the number and the date of the duplicate cheque issued.

6.9 Responsibility for maintenance

(1) The cash book shall be maintained by Accountant / employee entrusted with such responsibility. The Officer in-charge of accounts function shall verify from time to time that the same is properly maintained as per the Manual.

(2) The Officer in-charge of accounts function shall verify the cash in hand at least once a month and the balance by actual count shall be compared with the Cash / Chest Book balance. Uponverification, the balance of cash in hand shall be certified by him and excess or deficit, if any, noted shall be reported to the Commissioner / Executive Officer, as the case may be.

(3) The Officer in-charge of accounts function shall also verify that the cash balances maintained are appropriate and the money received by the ULB is deposited into the bank in a timely manner.

6.10 Miscellaneous

(1) No payment to be made out of Cash - No payment shall be made from the Corporation fund or Municipal fund except in the manner provided in these rules and in particular no payment shall be made out of cash.

(2) No payment to be made except on the written order of the competent authority

a. Except in the cases provided for in rule 17.11, no payment shall be made except on the written order of Commissioner / Executive Officer, as the case may be. Provided that the Commissioner / Executive Officer, as the case may be, shall not sign pay order or the travelling allowance bills unless these are countersigned by the Commissioner or an officer authorised in this behalf by him in the case of a Corporation and by the President in the case of a Municipal Council / Nagar Panchayat under rule 18.18 of this Manual.

b. In no case, any payment order shall be made unless the Commissioner / Executive Officer, as the case may be, satisfied himself that the budget allotment under the relevant head will not exceed and unless the sanction of the Corporation or the Municipal Council / Nagar Panchayat, as the case may be, do exist for the charge; provided that

(i) In emergency cases and subject to any bye-law made under Section 399 of the Act of 1976 or bye-law made under Section 31 of the Act of 1911, the Commissioner, in the case of a Corporation and the President or in his absence the' Vice-President in the case of a Municipal Council / Nagar Panchayat, may sanction the payment of charges for which no sanction of the Corporation or the Municipal Council / Nagar Panchayat, as the case may be, exists subject to condition that all such payments shall be reported immediately to the ULB in the next meeting.

(ii) The officials holding permanent advance may, on their own responsibility and without obtaining the requisite sanction of the competent authority, incur petty emergent expenditure there from; provided that sub-vouchers at the time of the recoupment of such permanent advance are counter-signed by such authority.

CHAPTER-7

Procedure for Accounting of Collections / Income

7.1. All items of revenue shall be recognized and recorded as income as per table given in rule 7.2 herein below.

7.2. Where income accrues, a statement of demand raised or income accrued shall be submitted by the officer in-charge of concerned branch in Form GEN-9 in duplicate to the Officer in-charge of the accounts function. Every demand raised by the head of the concerned branch shall be given a unique sequential number. In regard to the incomes against which the demand is raised, the point of recognition shall be used by the ULBs are as under:

Type of demand raised / income accrued	Point of Recording the Income
Property tax and other taxes	As and when, demand is raised.
Lease / Rent	As and when, it becomes due for collection.
Water Supply and sewerage charges	As and when, the demand is raised / due
Cess	On actual collection or on assessment or As and when the demand is raised
Fines and penalties including Interest / composition fees	On actual collection or as and when the demand is raised based on order of Competent Authority.
Punjab Municipal Fund / License fee & Additional License fee in lieu of abolition of Octroi as Compensation.	On actual collection.
Other income	As and when it becomes due for collection

7.3. In regard to charges and fees collected on the basis of applications received, the point of recognition shall be as under:

Type of Fees / Charges received	Point of Recording the Income (recording to be at the earliest occurrence)
License Fees / building application fees / development charges	On actual collection or as and when it becomes due for collection
Written permission Fees	On actual collection or as and when it becomes due for collection

Hire of Municipal Property	On actual collection or as and when it becomes due for collection
Miscellaneous sales (Sale of defunct property, roadside trees, stores and materials, product of lands and gardens, street sweepings, night soil, land, etc.)	On actual collection or as and when it becomes due for collection
Other fees / charges	On actual collection or as and when it becomes due for collection

7.4. Income accounted on accrual basis

(1) On the basis of demand raised in Form GEN-9, the Officer in-charge of the accounts function shall prepare a Journal Voucher in Form AC-4 and pass a Journal entry recording the income and receivable.

(2) On recording the entry, officer in-charge of the accounts function shall stamp Form GEN-9 and record the entry reference on it and return one copy to the concerned branch. Amounts received against accrued income shall be credited to the same 'Receivables Account'.

7.5 Other Incomes: Other Incomes shall also be accounted for on the basis of a journal voucher authorized by the Officer in-charge of the accounts function.

7.6 Income accounted on cash basis: Incomes which have not been accounted for and which are not received in advance shall be accounted as and when they are actually collected or received by the ULB.

7.7 Procedure for Accounting of Collections / Income:

(1) The collections in respect of the receipts of the ULB shall be made either at Collection Offices (i.e. at the department Zonal Offices, Single-Window, etc.) or at other Collection Centers (i.e. branches of Designated Banks and other Collection Centers). The procedure for the receipt, deposit and accounting of the collections shall be as follows:

(2) Collection at Counters: All money received by the ULB (at its office or by the staff authorized in this behalf) shall be acknowledged by a pre-numbered receipt. For receipt of cash or any amount received in the form of cheques / draft, a receipt, duly signed and dated, shall be issued in Form GEN-1. In cases, where the payer has to submit bills / challans, one copy shall be returned to the payer along with the receipt. All cheques / drafts received shall be recorded in a Receipt Register, maintained in Form GEN-2. Receipt Register can be maintained in perforated sheets, so that the second copy can be used for depositing cheques with Bank or other Collection Offices of the ULB. A receipt for a sum paid by cheque shall state that the receipt is "subject to realization of cheque".

(3) In case of collection by 3rd party or through banks or by any other form of electronic payment: the receipts shall be numbered distinctly as allotted by the concerned ULB bearing its office seal.

(4) The receipt shall contain all relevant particulars to enable the proper accounting and classification of the sum received. The original receipt shall be given to the payer, the duplicate shall be maintained in the receipt book and used as basis for preparation of the Challan in Form GEN-3 and third copy shall be sent to the branch concerned.

(5) The amount (cash, cheques as well as drafts) collected shall be deposited into Designated Bank Accounts or with the other designated Collection Offices of ULBs, by the end of the day. The amount shall be deposited in the bank on the same day or on the next working day.

(6) The Collection Office receiving the cash / cheque / demand draft / banker's cheque from other collection centers, shall acknowledge the receipt of cash / cheque / demand draft / banker's

cheque from other collection offices by recording entry in the receipt register in Form GEN-2 under dated signature.

(7) The Collection Offices and Collection Centers shall record the particulars of each receipt issued in the Collection Register, maintained in perforated sheets, in Form GEN-6, on a daily basis. The Collection Register in Form GEN-6 shall be maintained head wise. This collection register shall be maintained in triplicate wherein one copy shall be sent to the concerned branch along with one copy of the bill / challan collected, if any, second copy shall be sent to the Accounts branch and third one will be retained as book copy.

(8) Based on the details from the collection register, the collection offices shall prepare a Summary of Daily Collection in Form GEN-7. The Summary of Daily Collection is a covering sheet that provides a summary of the total revenues collected by the Collection Office / Centre.

(9) The officers, designated for the purpose of coordinating with the branches, collecting the receipt directly from the payers, shall also prepare a Summary of Daily Collection in Form GEN -7.

(10) The Accounts branch shall prepare a Bank Receipt Voucher (Form GEN-5) and pass the entry for recording the collections based on the Summary of Daily Collection (Form GEN-7) received.

(11) The above entry (referred at point no. 7.7(10)) shall be passed in the Main Cash Book (Form AC-1), in the "Bank" column of the "Receipt" side.

(12) From the Cash Book, posting shall be made to the Ledger (Form AC-3) on the "Credit" side. Similarly, collections in respect of Property tax & Other Taxes shall be accounted.

(13) The Accounts branch shall maintain separate Subsidiary Ledger for each of the Major revenues in Form AC-6. The Subsidiary Ledgers shall provide function-wise break-up of income earned / received by the ULBs on a daily basis. Separate folios shall be maintained for each function within the Subsidiary Ledger for recording incomes in respect of each function.

(14) Main Ledger (Form AC-3) shall be a complete record from which a Trial Balance shall be prepared by the ULB. However, for ascertaining function-wise details, the Subsidiary Ledger shall be referred. Summary of total of major heads of Income prepared as stated above must tally with the major income head wise schedules prepared from Trial Balance.

(15) The realization / return of the cheques / drafts shall be followed up with the bank. The details of the realisation / non-realisation of the cheques / drafts shall be updated in the Receipt Register (Form GEN-2) as well as communicated to the concerned branch officer for follow-up. The details shall be intimated to the Accounts branch by the Collection Office / Centre, who have actually deposited the cheques and coordinating with the bank, through a Statement on Status of Cheques Received, prepared in Form GEN-8.

a. In case of non-realisation of cheques, the accounts branch shall reverse the entry passed earlier, based on the Statement on Status of Cheques Received (Form GEN-8). Subsidiary Ledgers shall be adequately updated for the reversal entry to be passed in respect of any Fees / Charges due to dishonour of cheques. An administrative charge, as decided by concerned ULB, shall be levied on each dishonoured cheque.

b. Transfer of funds from one Bank Account to other Bank Account. Transfers from one Bank account to another will be governed by the applicable rules. On the basis of the cheque prepared for the transfer or on the basis of the bank intimation received, in case of standing instructions being given to the banks for transfer of funds, the Accounts branch shall prepare a Contra Voucher (Form AC-5).

7.8. Account of Receipt Books

(1) Where the accounts are maintained manually, as soon as the receipt books are received from the press, the total number of receipts contained in each book shall be examined and certified by the Authorised Officer on the last page of the book.

(2) The receipt shall be stamped with office seal of the ULB at the time of issue of the books. The stock of receipt books shall be maintained in stock account in Form GEN-10 in which details regarding every issue of a receipt book and its return after completion shall be recorded and attested by the Authorised Officer.

(3) No receipt book shall be issued to the collection staff unless it is immediately required for use. Another receipt book shall not be issued until the completed books are returned.

(4) The books shall be issued in serial order. On return of the completed books or during inspection, the entries therein shall be carefully scrutinized by the Head of the concerned branch.

(5) Where the accounts are maintained in computerised form, printouts of the summary of receipts shall be taken daily, and strongly bound and serially numbered. Each receipt shall bear the office seal of the ULB and signature of the Authorised Officer.

(6) In case Receipts are issued manually, these shall be written with indelible pencil in duplicate by means of double sided carbon paper, the carbon copy being retained by the official issuing the receipt and the original detached and handed to the person making the payment.

7.9. Challan Book for Deposit of money

(1) Challans shall be prepared by the Authorised Officer in Form GEN-3 before the end of the day from the receipt vouchers. The challans shall record the summary of receipts issued for money received in cash or cheque.

(2) A separate challan may be used to record receipt of money in cash and by cheque.

(3) The concerned branch head shall verify the amount of cash and cheques with the relevant receipts and with the summary as reflected in the challans submitted by the concerned official of the branch and shall sign the challan.

(4) The original and duplicate copies of the challans shall be forwarded to the Cashier of the ULB, who will hand over the cash and cheques collected along with the challan, to the head Cashier or any official so deputed.

7.10. Departmental collection of fees

(1) When fees are levied and collected departmentally, these shall be recovered by means of receipts in carbon duplicates in Form GEN-1 or face value tickets in Form TX-5.

(2) Book/s containing face value tickets shall be issued by the Authorised Officer to a person authorised to collect cash against such face value tickets. Entries recording such issue of face value tickets shall be made in the Register in Form TX-7. A stock account of face value ticket shall be maintained in Form TX-6 separately for each denomination. It shall be kept under proper security arrangements. Each kind of tickets shall be bound in book of one hundred each and shall bear consecutive numbers printed or machine numbered and stamped with the office seal of the ULB.

(3) At the end of each year the value of the opening balance of the tickets plus the value of the tickets received from the press during the year and the amount realized plus the value of unused tickets shall be tallied or reconciled by the Authorised Officer. The closing balance of the unused tickets in the previous year (unless destroyed with proper sanction) shall be carried over, as the opening balance for the succeeding year.

7.11. Deposit of money received by a person other than the 'Cashier'

(1) All employees of ULBs entrusted with the responsibility of accepting money / cheques for and on behalf of the ULB, shall issue the receipts for amount collected by them as per rule 7.8. For this purpose, he shall be supplied with a printed receipt book containing receipt forms in duplicate or face value tickets where applicable. Every employee of ULBs entrusted with collection of money / cheques shall invariably remit his collections as well as copies of duplicate receipts daily to the Cashier / employee entrusted as such to receive the cash and get them verified from concerned branch head.

(2) Every authorized employee entrusted with the responsibility of accepting money / cheques for and on behalf of the ULB shall before commencement of duty every day; declare to his immediate superior, the amount of personal cash with him. Any cash in excess of the amount so declared found with the employee shall be liable to be forfeited by the ULB unless it is satisfactorily accounted for.

7.12 Remittance to the bank: Money received at the ULB's office shall be remitted in full to the bank not later than the next working day following the receipt thereof. The pay-in-slip received back from the bank shall be used as a voucher for the remittance.

7.13 Collection directly by banks or by any other entity: Where arrangement is made by the ULB for receipt of dues directly in to the bank or any other entity, the payer shall submit the amount to the bank or any other entity along with the Bill of taxes & municipal dues (GEN-13) having a pre-printed tear away slip in the shape of GEN-1 to the bank. The bank shall accept the remittance and stamp the Bill of Taxes with acknowledgement of receipt of cash /cheque. The bank or any other entity shall return the demand notice so stamped to the payer and retain the tear away slip. The bank or any other entity shall send the tear away slips collected along with the statement of collections to the ULB along with the daily bank statement.

7.14 Money pertaining to the ULB to be credited to appropriate head: No money pertaining to the ULB, except for authorised advances and amounts remaining un-disbursed out of bills already paid, shall be kept apart from the general balance at the credit of the ULB. All such money shall be credited at once to the appropriate head of account and deposited into the bank. No portion of the collection shall on any account be kept back or used for current expenditure.

7.15 Money not due: If any amount collected by the ULB pertains to future years, it shall be treated as a liability (deposit) and recorded through an 'advance collection account'. Such amount shall be transferred to income or adjusted with "receivables" in the year when the amount becomes due for payment, to the ULB.

7.16 Money received for which full particulars not available: Where receipt is issued against dues particulars of which are not available, the Cashier / employee entrusted with collection of money shall first enter the amount by crediting the sum to miscellaneous receipts. He shall forward a copy of the receipt to the branch to which the receipt apparently relates. The concerned branch shall look into the information mentioned in the receipt and inform the Officer in-charge of the accounts function about the particulars as available to it. Based on such information furnished by the concerned branch, the Officer in-charge of the accounts function shall pass the Journal voucher transferring the amount from credit of "miscellaneous receipts" as under: -

Information available	Accounting treatment
Where head of income is known but identity of payer not ascertained	Credit the appropriate head of income or receivable
Where identity of the payer is known but exact year of demand or particulars not ascertained	Credit appropriate head of income or receivable by adjusting the dues against the earliest outstanding sum.

Where identity of the payer is known and there are more than one type of sums due from the payer (such as taxes, interest and penalty) and the specific nature of receipt cannot be identified	Credit the interest due from the payer to the extent possible, balance if any to be adjusted against the appropriate head of income or receivable and if any further balance remains from the amount received the same shall be adjusted against the income head of penalty collected.
Where information available is in the opinion of the Officer in-charge of the accounts function inadequate	No Journal voucher shall be passed. The Officer in-charge of the accounts function shall make a noting on such receipt authorising the continuation of credit to "miscellaneous receipts" due to inadequacy of information

7.17 Issue of duplicate receipt: No duplicate receipt shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on certain account was received from a particular person otherwise an attested photocopy of the receipt may be issued. A fee as fixed by the ULB shall be charged for each certificate or attested copy.

7.18 Endorsement of cheques received: When payment is received by means of a cheque drawn on a Bank, the cheque shall be endorsed by official of ULB in whose favour it is drawn with the words "received payment by transfer credit to the Corporation fund or Municipal fund, as the case may be.

7.19 Miscellaneous

(1) No moneys received on behalf of the ULB shall be utilised for its expenditure without first being brought into account and paid or remitted to the bank.

(2) The Commissioner / Executive Officer, as the case may be, by an order shall from time to time designate the persons by whom receipts in GEN-1 may be signed on behalf of the Corporation or the Municipal Council / Nagar Panchayat, as the case may be.

(3) When the Cash Book has been checked at the end of the month, it shall be laid before the Commissioner or in his absence, before the Joint / Additional/Assistant Commissioner in the case of Municipal Corporation and in the case of a Municipal Council / Nagar Panchayat before the President or in his absence, before the Vice President, for review and signature.

(4) All receipt books, Tehbazari and slaughter house tickets, face value tickets, license forms, tax, receipt forms, cattle pond and cattle fair receipt books and any other receipt and cash books concerning accounts will be kept in the personal custody of official, not below the rank of Senior Assistant, deputed by the Commissioner / Executive Officer, as the case may be.

(5) The leaves of the receipt books and the cash books should be printed with the name of the ULB. No receipt book should be issued un-printed. All the receipt / cash-books should be issued by one person as authorized by the Commissioner / Executive officer, as the case may be.

(6) All signatures on the Cash-book shall be dated.

7.20 Bills for collection of rents

(1) Bills for the collection of rents of immovable property shall be issued in Form RT-1, any payment thereof may be made either directly at the office from which they are issued or where a special staff is deputed for the collection of such dues, to a member of such staff.

(2) Rule 10.16 and 10.17 governing the collection of taxes shall apply mutatis mutandis to the collection of rents.

7.21 Sale of immovable property on instalment

In case where the immovable property is sold on instalment, in such cases the accounting treatment shall be as follows:-

(a). The sale of property will be booked in the name of person to whom the property is sold. The party to whom the property is sold shall be debited (amount receivable) and the corresponding amount shall be credited to sales.

(b). When the instalment is received after the decided interval, the party shall be credited and the bank shall be debited.

(c). If any interest is to be booked against the party, the interest account will be credited and the corresponding booked party shall be debited increasing the receivable amount.

(d). After receiving the last instalment with interest, if applicable, the party in whose name the sale was booked will stand adjusted completely and the title to the property shall stand transferred.

7.22 Fees for temporary use of municipal land: Tehbazari tickets shall be valid for the calendar month in which the tickets are issued. It shall be the duty of the Rent Collectors, to constantly patrol the ULB and to see that every person in occupation of any plot scheduled or of any portion of a public street takes out a ticket;

Provided that if any person wishes to occupy any such plot or portion of a public street for a longer period, he may take out a ticket for such longer period, as he may desire.

7.23 Collection of Tehbazari Dues

(1) Every Rent Collector shall be provided with a book of Tehbazari Tickets in Form RT-3. On receipt of the amount due on account of Tehbazari fee, he shall issue the ticket and blank coupon attached after filling up the duplicate copy by carbon process and after entering, at the foot thereof, the progressive total of amount received during the day.

(2) If a ticket is taken out for the calendar month in which the Ticket is issued or for a longer period, the Rent Collector shall before the issue thereof, make the necessary entries in a Tehbazari Register to be maintained by him in Form RT-4, noting carefully therein the date of the expiry of the ticket and leaving sufficient space in the case of each person to provide for the entry of future tickets in case they are taken out after the expiry of the current ticket.

(3) Every Rent Collector shall examine his Tehbazari Register (Form RT-4) each morning to ensure that a fresh ticket (Form RT-3) is forthwith taken out in place of one that has expired or that the plot of land or portion of a public street in respect of which it was issued is vacated.

(4) Every Rent Collector shall submit all the counterfoils of Form RT-3 to his branch head for verification of the progressive total of all the counterfoils of receipt in respect of the collections of the day which shall be checked with the cash produced; the last progressive total shall be signed by the branch head and thereafter, the entire collection shall be remitted to the Cashier, as per provision of this manual.

(5). Plots for temporary occupation to be scheduled and dues collected by Tehbazari tickets. The Lands Officer shall from time to time prepare a schedule showing the plots of land available for temporary occupation by shopkeepers, pedlars and other such persons and the rates at which such plots and portions of the public streets may be occupied in accordance with the resolutions or bye-laws of the ULB, and shall cause copies of such schedule to be pasted at the office of the ULB and at conspicuous place throughout the ULB and the rent, fees or other dues payable in respect of the occupation of any such plot or of a portion of any public street shall be collected by means of a tehbazari ticket in Form RT-3.

CHAPTER-8

Grants

8.1. Recognition of grants

(1) General Grants, which is of a revenue nature, shall be recognized as income on actual receipt.

(2) Grants towards revenue expenditure, received prior to incurrence of expenditure, shall be treated as a liability till such time that the expenditure is incurred.

(3) Grants received or receivable in respect of specific revenue expenditure shall be recognised as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

(4) Grants received towards capital expenditure shall be treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed / acquired shall stand reduced and the amount shall be treated as a capital receipt and shall be transferred from the respective Specific Grant Account to the Capital Contribution.

(5) Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in the creation of assets with ownership rights for the ULB shall be treated as a liability till such time it is used for the intended purpose. Upon utilisation for the intended purpose, the extent of liability shall stand reduced by the value of such utilization and no further treatment shall be required.

(6) Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) shall be accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it shall be recorded at a nominal value (e.g. Rupee One).

(7) Income on investments made from "Specific Grants received in advance? shall be recognised and credited to the Specific Grant, whenever accrued. Profit / loss, if any, arising on disposal of investments made from the "Specific Grant received in advance? shall also be recognised and credited / debited to the Specific Grant.

8.2 Maintenance of Register of Grants

(1) A register of Grants shall be maintained in Form AC-14. The particulars of each Grant shall be entered on separate pages. The first page for each grant will record the conditions of the grant received and every receipt of money under the Grant. The opposite page shall record the expenditures incurred out of the grant amount.

(2) After the end of the year the ULB, shall cause a statement to be compiled in Form AC-15 and forwarded through the proper channel to the Government.

(3) In respect of grants unspent by the ULB, the ULB shall return to the Government / agency, who have released grant and also on the basis of conditions set out in the grant.

(4) If in any case a work or service towards the cost of which a Government grant was received by ULB, is not commenced within one year of the receipt of such grant by the ULB, Government may issue instructions to transfer the amount of such grant from the Corporation fund or Municipal fund, as the case may be, and credit the same to Government Treasury under the appropriate head.

8.3 Bank Accounts: A separate bank account shall be opened in the case of each grant. However, opening of separate bank account shall not be necessary, if

(1) no such condition is prescribed in the grant and

(2) the grant amount is not significant.

8.4 Grants received or receivable should be recorded in the books and in the register maintained in Form AC-14 by Officer in-charge of the accounts function as and when the sanction orders in respect of them are received or the grant amount is received.

8.5 Any expense incurred out of grant shall be recorded in the books of account as per procedure prescribed in Chapter 10. The payment voucher would mention the grant against which such expenditure is incurred. The object code used for recording the expenditure shall also take this into consideration.

8.6 For interest earned from temporary investments

(1) Income earned out of investments made from unutilized grant money, shall be credited to a separate income account, except where specific condition in regard to treatment of such income has been laid down by the grant giving entity.

(2) The particulars of investments made out of such unutilized grants shall be entered in the grant register.

8.7 Write-off of grant receivable: Grants recognized as receivable but not received shall be reviewed each year. The ULB may consider writing-off the grants that have been recognized as receivable on the basis of the grant sanction order but has remained outstanding for a period exceeding three (3) years.

8.8 Refund of un-utilized grant: A grant may be required to be refunded or may lapse though sanctioned. This may happen due to inability to comply with the condition fixed for the receipt of grant. In such situation, the entries initially recorded to recognize the grant shall be reversed in the year when the lapsing or refund of grant becomes certain.

CHAPTER-9

Assigned Revenues

9.1. Recognition of Assigned Revenues

(1) Assigned revenues shall be accounted during the year only upon actual collection. However, at year-end, these shall be deemed to be accrued, if sanction order (or proceedings) is passed and the amount is ascertained.

(2) Based on the review of recoverable position of the "Receivables of Assigned Revenues?, the amount of outstanding assigned revenues to be provided or written-off shall be ascertained and accounted accordingly on obtaining the relevant approval.

9.2 Accounting Records & procedures

(1) Assigned revenues received shall be entered in the Receipt Register (Form GEN-2) maintained in the Accounts branch and shall be deposited into the main Bank Account. A receipt (Form GEN-1) shall be issued accordingly.

(2) At the end of the accounting period, the Accounts branch shall verify whether any proceedings or sanction order is passed and for which money is not received at the end of the accounting period. The amount of such receivable as quantified in the proceedings or sanction order shall be accrued as income of the ULB.

(3) At the end of the accounting period, the Accounts branch shall verify whether any accrued revenue has been collected during the period and credited to income account. If so, the accrued income shall be reversed.

9.3 Recording of write-off of outstanding assigned revenues: The Accounts branch at the end of each year, reviews the outstanding assigned revenue receivable. The ULB based on its review of the recoverability shall consider either making a provision or writing off.

CHAPTER-10

Tax on Buildings & Land and other taxes

10.1 The Tax branch shall ensure that Bills / Demands are raised on a monthly / quarterly / half yearly basis for Property and Other Taxes.

10.2 The Tax branch shall ensure that taxes are accrued in the month in which these are due and journalisation of all the demands/bills raised for property & other taxes before accounting for the collection.

10.3 The Head of the Accounts and the Head of the Tax branch shall reconcile the balance at the beginning of the accounting year in respect of the year-wise Property and Other Tax Receivables (as appearing in the Balance Sheet of the previous year) with the year-wise total of the arrears recorded in the Demand Register.

10.4 A quarterly reconciliation shall be carried out by the Head of the Accounts branch and the Head of the Tax branch in respect of the amount collected and the year-wise amount outstanding between the balances in the Ledger Accounts maintained in the Accounts branch and the Demand Register maintained in the Tax branch.

10.5 The Tax branch shall ensure that the Receipt / Summary of daily collection prepared provides reference to the Tax Collection Register.

10.6 Write-off of Property Tax receivables should be based on specific procedures and authorization levels. The Government / ULB may lay down the level of seniority of officers and the quantum of amount, which they would be competent to write-off.

10.7 The Commissioner / Executive Officer, as the case may be, shall specify such appropriate calendar of returns / reports for monitoring.

10.8 All Reconciliation Statements shall be certified by the Head of the concerned branch along with Officer in-charge of the Accounts function.

10.9 Recognition of property tax and other tax collections

(1) Revenue in respect of Property tax and other Taxes shall be recognised in the period in which they become due and demands are ascertainable.

(2) In case of new or changes in assessments, tax can be accrued in the month in which the demand is served;

(3) Interest and Penalties, if any, in demand, shall be reckoned only on collection;

(4) Revenue in respect of Notice Fee, Warrant Fee, and Other Fees charged shall be recognised when the bills for the same are raised;

(5) Revenue in respect of Property Transfer Charges shall be recognised on actual receipt;

(6) Any cess or any fees collected on behalf of Government shall be accounted as a liability whenever it is collected;

(7) Revenue in respect of Rebate from Government for collection made on their behalf shall be recognised at the rates prescribed by the Government at the time of creating the liability to the Government;

(8) In respect of the demand outstanding beyond two (2) years, provision shall be made in the Demand, based on the following provisioning norms:

a. Outstanding for more than 2 year but not exceeding 3 years : 25%

b. Outstanding for more than 3 years but not exceeding 4 years : 50% (additional 25%)

c. Outstanding for more than 4 years but not exceeding 5 years : 75% (additional 25%)

d. Outstanding for more than 5 years : 100% (additional 25%)

(9) Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure of the current year and any excess provision written back during the year shall be recognised "as other income" of the ULB for the current year.

(10) Refunds, remissions of taxes for the current year shall be adjusted against the income and if it pertains to previous years then it shall be treated as prior period expense.

(11) Write-off of taxes shall be adjusted against the provisions made and to that extent "municipal fund account" balance gets reduced.

(12) Any subsequent collection or recovery of Receivables for Property Taxes, which were already written-off, shall be recognised as a "Prior Period Income".

(13) Demands raised with retrospective effect will be treated as prior period income to the extent it pertains to earlier years.

(14) Part payments received in respect of Property tax and other Tax levies, if allowed by provisions of Act, shall be adjusted accordingly.

(15) Wherever self-assessment of taxes is prevalent, income shall be treated on accrued basis as per records available with the ULB as and when it becomes due as per the provisions of the respective Act. Further, changes arising out of self-assessment will be treated as "Change in Demand" and will be accounted accordingly.

10.10 Accounting procedure for Property Tax and other taxes: A Summary Statement of Bills raised shall be prepared Zone-wise and tax head-wise, in Form GEN-14 on monthly basis within 7 days from the end of the previous month. The entry shall be passed through a journal voucher in Form AC-4 only in respect of the current year demand.

10.11 Recording of demand raised in case of new assessments: In case of new assessments, demand may be raised for a period earlier to the financial year in which the assessment is made. In such case, the demand shall be split according to the period to which it relates and income pertaining to earlier period shall be accounted as Prior period Income.

10.12 Recording of Change in assessments and Assessments list: Any demand raised earlier may undergo changes by Court order or any other competent authority. This may either lead to increase or decrease in demand amount. A summary statement of all changes in Demand Raised shall be prepared in Form GEN-19 on monthly basis within 7 days from the end of the previous month. This forms the base for accounting and shall be done as under:-

(1) In case the revised demand is more than what was recorded earlier, then the entry to be passed is same as accounting of existing demand, for the difference amount.

(2) In case the revised demand is less than what was recorded earlier, the entry passed earlier has to be reversed for the difference. The reversal shall be reflected in the current year revenue in case the revision in demand relates to the current year and in any other case, the reversal shall be accounted as prior period expenses.

(3) The remission / refund amount shall be adjusted against Receivables if the demand is outstanding. If the demand is already paid, it will either be taken as credit or adjusted against future demand or will be refunded to the tax payer with the approval of the competent authority.

10.13 When any amendment is made in the property list under the provisions of section 103 of the Act of 1976, or section 67 of the Act of 1911, as the case may be, or if the amount of any tax is reduced under

the provisions of Section 156 or Section 157 of the Act of 1976 or clause (b) of sub-section (2) of section 70 of the Act of 1911, as the case may be, or any person or class or persons or any property or description of property is exempted under the provisions of section 156 or section 157 of the Act of 1976 or clause (c) of sub-section (2) section 70 of the Act of 1911, as the case may be, or if the assessment or levy of any tax is cancelled or modified as a result of an appeal under the provisions of section 146 of the Act of 1976 or section 84 of the Act of 1911, as the case may be, the necessary correction shall be made in red ink in the Property list Register (PT-1) or the Tax Demand & Collection Register (PT-2) and a note shall be made in the "Remarks" column of such a register giving the authority for the correction. In case, the assessee does not submit property tax return by 31st March of the financial year, a notice shall be issued for non-submission of property tax return and it shall be entered into a Register to be maintained in Form PT-3. Similarly in case of scrutiny under section 112-A of the Act of 1976 and section 68-A of the Act of 1911, a notice shall be issued to the assessee and entry thereof shall be made in a Register to be maintained in Form PT-4.

10.14 Collection of Municipal Taxes:-

(1) Based on Summary of Daily Collection (Form GEN-7) received from collection centers, accounts branch shall make a Summary Statement of Year-wise / Head-wise Collection of Property & Other Taxes in Form GEN-12 on a monthly basis.

(2) Interest on delayed payment may be charged from the tax payer in accordance with relevant provisions. Interest shall be recognized as income only on actual collection.

(3) Accounts branch shall also record the break-up of collections into year-wise recovery, tax received in advance and shall record the interest income as well.

10.15 Issue of bills for taxes & municipal dues:

(1) When demand has been posted in the Tax Demand and Collection Register (PT-2), a bill for taxes & municipal dues in GEN-13 shall in due course be delivered to each tax payer.

(2) Tax payer may make payment of bills issued in GEN-13 either directly at the office of the ULB or through other mode of payment arranged by the concerned ULB.

10.16 Collection of taxes through Tax Collectors

(1) In a ULB, in which a staff of Tax Collectors is deputed, the Tax Superintendent shall distribute the bills for collection to the Tax Collectors, details of the bills distributed being first entered in the Tax Bill Distribution Register, to be maintained in respect of each tax in Form TX-1 and the signature of each Tax Collector being taken at the time of the distribution of the bills.

(2) Every Tax Collector to whom bills are distributed, shall present the bills to the tax payer for payment, and on receipt of the amount shall make an entry of the payment in a Collection Challan in Form TX-2 and issue a receipt in Form GEN-1 to the person who makes the payment, provided that, if any tax payer to whom a bill is presented wishes to make payment thereof directly at the office of the Tax Superintendent, the bill shall be handed over to him having an acknowledgement of receipt thereof on the counterfoil of the bill. If a tax payer is absent or refuses to accept or acknowledge the bill, the bill shall be sent to him by the Tax Superintendent by post.

(3) Every Tax Collector shall remit his collections daily at the office of the Tax Superintendent where his Collection challan (Form TX-2) shall be totalled and if the total agrees with the cash produced, the Challan shall be signed by the Tax Superintendent and thereafter, the entire amount of collection shall be remitted to the Cashier, as per provision of this manual.

(4) The Tax Clerk in-charge of the Tax Demand and Collection Register (PT-2), after checking the realizations shown in the Challan (Form TX-2) with the counterfoils of the bills paid; and having

initialled the counterfoils, shall post each item from the Challan at its appropriate place in the register and shall then file the Challans in a guard file, to be kept for the purpose of audit.

(5) At the end of each month, the outstanding bills in each Bill-book shall be verified with the bills actually in the hands of the Tax Collector and a certificate of verification shall be signed by the Tax Superintendent on the Bill-book of each Tax Collector in the following form:- "Certified that out of bills for sum amounting to Rs._____, issued to Tax Collector for Rs._____, bills for Rs._____have been paid or cancelled, or retained by tax payer and bills for the balance Rs._____ remain with the Tax Collector and have been verified by me."

(6) When the period on account of which tax was due has lapsed, each Bill book shall be formally closed and balanced under the signature of the Tax Superintendent, the outstanding bills being verified with those in the hands of the Tax Collector and brought forward in detail on a fresh page.

10.17 Direct payment of bills for taxes at the office of the ULB : A tax payer wishing to make the payment of a bill (GEN-13), shall make the payment by cash or cheque at the office of ULB and a receipt in Form GEN-1 shall be issued for the amount received and the receipt shall be posted in the Tax Demand and Collection Register (PT-2) and if the bill is one which was presented by a Tax Collector and retained by the tax payer under the provisions of sub-rule (2) of rule 10.16, a note shall subsequently be made in red ink against the relevant entry in the Tax Bill Distribution Register (Form TX-1) of Tax Collector concerned.

10.18 Record of recovery of arrears of tax through Collector or Magistrate: When the arrears of any tax are recovered through the Collector or a Magistrate under the provisions of Act, a remark to this effect shall be made in the Tax Demand and Collection Register (PT-2) and the amount of any notice, fee or costs recovered shall be shown as a 'Deduct' entry against the cost of the collection of the tax.

10.19 Tax shall be collected as per provisions of rule 7.11 and 7.13 of this manual.

10.20 Collection of Entertainment Tax: The levy of entertainment tax, if applicable under Act, shall be recovered from every person running or maintaining a cinema, theatre, drama, carnival or circus and he shall file a return every week showing the sale of tickets and the entertainment tax collected by him, on behalf of the ULB, as the case may be, from such tickets. The tax shall be deposited against receipt in Form GEN-1 and details thereof shall be entered in the return.

10.21 Collection of show Tax: The levy of Show tax, if applicable under Act, shall be recovered from every person running or maintaining a cinema theatre, drama, carnival or circus and he shall file a return every week showing the number of shows held by the management and shall deposit the show tax as per prescribed rates against receipt in Form GEN-1, and details thereof shall be entered in the return.

10.22 Recognition of liability and payment of specific State Government dues : The specific head-wise liability in respect of the amount collected on behalf of the State Government shall be recognised on collection based on the Summary Statement of Year-wise Head-wise Collection of Property & Other Taxes (Form GEN-12). Further, the ULB may be entitled to collection charges for the collections made on behalf of the State Government. It shall be accounted as income on creation of specific head wise liability.

10.23 Recording of payment made to State Government: A Payment Order (Form GEN-20) shall be made for remittance of payment of collections made by the ULB on behalf of the State Government.

10.24 Rebate allowed: The ULB shall provide for rebate on property tax & on other taxes to the tax payer for making payment within a certain period, if the same is allowed by the provisions of the Acts / rules governing it. Rebate allowed shall be reckoned along with the details of collection and shall be recorded in the Summary Statement of Year-wise, Head-wise Collection of Property & Other Taxes (Form GEN-12).

10.25 Notice fee, warrant fee, other fee and penalties:

(1) Notices of demand and warrants shall be issued and penalties may be charged as per the relevant provisions of the Act / rules. An entry thereof shall be recorded in a Register to be maintained in Form GEN-15.

(2) A Summary Statement of Notice Fee, Warrant Fee and Other Fees shall be prepared on a monthly basis in Form GEN-16.

10.26 Refunds and Remissions:

(1) When any person exempted from the payment of tax under the provisions of sections 156 or 157 of the Act of 1976 or sub- section (1) of section 70 of the Act of 1911, as the case may be or any remission is granted under the provisions of section 141 of the Act of 1976, or section 72 of the Act of 1911, as the case may be, no correction shall be made in the Property list Register or Tax Demand & Collection Register but the authority for the exemption or remission or the amount of tax in respect of which such exemption or remission is granted shall be entered at the appropriate places of the Tax Demand and Collection Register (PT-2).

(2) All refunds and remissions arising under eligible circumstances as provided in the Act and regulations governing the revenues shall be duly recorded in the Demand & Collection Register maintained and the details of the same shall also be communicated to the Accounts branch. It is to be noted that refund / remission on account of the reasons referred above generally granted for the tax amounts only and the portion of any other levy / cess in the original demand is not refunded / remitted. The reversal shall be reflected in the current year revenue in case the revision in demand relates to the current year and in any other case the reversal shall be accounted as prior period expenses. All refunds, remissions and write-offs shall be recorded in the Register to be maintained in Form GEN-17.

(3) A Summary Statement of Refunds and Remissions in Form GEN-18 on a monthly basis shall be prepared. Refunds / Remissions pertaining to prior period shall be identified separately from the current period.

(4) The Accounts branch shall prepare a Payment Order (Form GEN-20) in respect of the refunds and communicate the details of refunds made to the Tax branch for updating the Register of Demand & Collection and other registers.

10.27 Payment of taxes to the Urban Local Body for properties occupied by the State Government:

(1) In case there are separate provisions under the law for charging property tax on properties occupied by State Government, a Summary Statement of Bills Raised (Form GEN-14) in this regard be prepared in the same way as in case of other properties.

(2) The procedure for collection and accounting of sums received from the State Government in this regard shall be the same as provided for Property tax and other Taxes, levied and collected from general tax payers.

10.28 Provision for Unrealised Property Tax and Other Tax receivables and write-off:

(1) The demand outstanding beyond 2 years shall be provided for as per provisioning norms given under rule 10.9(8) of this manual.

(2) The amount required being provided as per provisioning norms stated above, shall be compared with the balance lying in the Provision for outstanding Tax. If the amount to be provided is more than the balance, then additional provision shall be made for the difference amount. If the amount to be provided is less than the balance, it reflects the amounts provided for has been collected, and the provision made towards that can be written back. This process has to be carried over at every period/

year end.

(3) If for any reason, it is decided by the ULB to write-off property tax and other taxes, which were earlier treated as an income, the write-off shall be adjusted against the provision made.

(4) In case of a "Receivable of Property tax & Other taxes" written-off already, are recovered / collected during the year, the accounts branch shall pass necessary entries.

10.29 Amount outstanding in respect of arrears shall be transferred from specific year-wise account to general account.

(1) At the beginning of each year, a new Tax Demand and Collection Register (PT-2) shall be maintained, in which shall first be entered the names of all tax payer against whom arrears are shown as due, on account of the previous years in the register of the previous year, together with the amount of such arrears, after which the entries relating to the demand of the current year shall be posted, the word "arrears" being written in red ink in the "Remarks" columns against the name of any person in the list of the current year, whose names are also entered in the list of persons from whom arrears are due.

(2) The arrears of Property and Other Taxes shall be carried forward year-wise. On completion of the fifth year, the amount outstanding in the specific year-wise receivable account shall be transferred to a general arrears account.

10.30 Adjustment of tax received in advance: The Tax branch shall intimate the Accounts branch of the tax received in advance to be adjusted against the subsequent demand raised through the Summary Statement of Bills Raised (Form GEN-14). The Accounts branch shall, accordingly, adjust the subsequent demand against the tax received in advance.

10.31 Recovery of Property tax and Other Taxes through legal proceedings:

(1) Expenditure incurred in respect of attachment and sale of the properties of the defaulter shall be recorded as cost incurred on recovery.

(2) On the basis of the Summary of Daily Collection (Form GEN-7) received from the various Collection Offices and Collection Centers, sale proceeds shall be recorded. The details of the adjustment of the amount collected shall be sent by the Tax branch to the Accounts branch. Based on the intimation received from the Tax branch, the Accounts branch shall record the adjustment of the amount collected on sale of attached property.

(3) The Tax branch shall prepare the Payment Orders (Form GEN-20) in respect of the amounts payable (in excess of the amount of arrears of tax) subsequent to the sale of the attached property and send it to the Accounts branch for payment. The Accounts branch shall record necessary entries after making the payment.

10.32 Property Transfer Charges: The revenue on account of charges levied by the ULB for the Transfer of title of Ownership of Property in tax registers shall be recognised on collection.

10.33 Preparation of Property List Register:-

(1) In a ULB, in which a tax is imposed upon buildings and lands, a property list has to be prepared under the provisions of section 101 of the Act of 1976 and section 63 of the Act of 1911. The tax superintendent shall, as soon as may be, after the date on which the imposition of tax comes into force, cause to be entered in Property Tax list Register in PT-1, particulars of all buildings and lands liable to tax, together with the name of the owners or occupiers thereof, name of the street or division in which the property situated, designation of the property, either by name or by number sufficient for identification and the amount of tax payable thereon and when the necessary entries have been posted in the register. It shall be laid before the Commissioner or Executive Officer, as the case may be, for making

recommendations.

(2) The recommendations of the Commissioner or the Executive Officer, as the case may be, with regard to the assessment to be made in each case shall be recorded in Property List Register (PT-1) and the Property list so prepared shall be amended as required under section 103 of the Act of 1976 and section 64 of Act of 1911 and such amendments shall take effect in the Property list Register.

10.34 Recording of assessment, objections and orders thereon : After a proposal has been moved to make amendment in Property list as required under Section 103 of the Act of 1976 and Section 64 of the Act of 1911, as the case may be, particulars of every objection received under Section 103 and Section 64 of the aforesaid Acts, respectively whether such objections are received in time or not, shall be entered in a register of a Property List Objection Register, to be maintained in PT-5, and after such objections have been disposed of by the competent authority, an abstract of order of the competent authority in each case shall be, entered in the register and the necessary entries shall be made in the Property List Register (PT-1).

10.35 Preparation of Tax Registers in other cases : In a ULB, in which any tax other than tax on buildings and land is imposed, the Tax Superintendent of the Tax branch shall, as soon as may be, after the date on which the imposition of tax comes into force, cause to be prepared a register in Form TX-4 of persons liable for payment of the tax and for this purpose the Executive Officer may, if duly authorized by the ULB in this behalf, under the provisions of sub-sections (1) of section 73 of the Act of 1911 and Commissioner, as empowered under section 153 of the Act of 1976 issue to any person a notice in Form TX-3, for such information as may be necessary in order to ascertain whether such person is liable to pay the tax.

10.36 Posting of Tax Demand and Collection Register

(1) When a tax list in respect of a tax on buildings and lands has been finally confirmed by the ULB or when the Tax Register in Form TX-4 in respect of any other tax has been prepared under the provisions of rule 10.35, a Tax Demand and Collection Register in PT-2 shall be posted from the Property List Register in PT-1 or the Tax Register in Form TX-4, as the case may be.

(2) In order to prevent confusion, separate portions of the Tax Demand and Collection Register (PT-2) shall, in the case of a tax on buildings and lands, be set-apart for tax payers, on the basis of ownership or occupancy respectively.

LICENSE

10.37 Appointment and duties of Licensing Officer and Licensing Inspectors.

(1) For the purpose of the rules in this chapter, the ULBs shall, in all cases in which provision is not made for the appointment of a Licensing Officer in regulations or bye- laws, as the case may be, regulating the grant of licenses, appoint some other suitable official to be Licensing Officer and may appoint such License Inspector and License Clerk as may be necessary.

(2) A Licensing Officer, in addition to any other duties imposed upon him by these rules, shall be responsible generally for the issue of licenses and for the proper discharge of their duties by License Inspectors, and License Clerk.

(3) License Inspectors, in addition to any other duties imposed upon them by these rules, shall be responsible for reporting to the Licensing Officer all cases, in which person's resident in their respective circles have failed to apply for or to obtain licenses required to be taken.

10.38 Application and issue of licenses.

(1) Every person required to take a license under the provisions of the Act or of any regulations or

bye-laws, as the case may be, made there under or desiring to take out a license issuable under any such provisions, shall apply for a license to the Licensing Officer.

(2) On receipt of an application under sub-rule (1) the Licensing Officer shall cause the details of the application to be entered in a Register of License Applications, to be maintained in Form LC-1, and if he is himself empowered to dispose of the application, shall, after such enquiry, if any, as may be necessary, record his order sanctioning or refusing the issue of a license in the register or if he is not so empowered, shall submit the application to the authority so empowered and when the application has been disposed of by such authority shall record the order of such authority in the Register.

(3) When any application for a license is refused, the reasons for such refusal shall be communicated to the applicant and shall be recorded briefly in the Register of License Applications (Form LC-1).

(4) When an application for a license has been sanctioned, the applicant shall be called upon to pay the prescribed fee, if any, and on receipt of the amount of the fee, if any, and not otherwise, the Licensing Officer shall cause a license to be issued in the prescribed form and shall enter the details of the license in a Register of Licenses, to be maintained in Form LC-2, separate parts of volumes of which shall be set apart for each kind of license and so arranged that the names of licensees shall be grouped alphabetically, ward-wise, zone-wise or as decided by the ULB provided that if an applicant fails to pay the prescribed fee within one month, from the date on which intimation is sent to him that his application has been sanctioned, no license shall be issued to him except in pursuance of a fresh application and his original application shall be deemed to have been refused.

10.39 General provision as to period, forms, renewals etc., of licenses.

(1) No license shall be issued for a period of more than one year or less than one month, but subject to these limitations, licenses shall be issued for such periods as the applicants may desire, provided that in no case shall a license be issued, which will be valid beyond thirty first day of March next following the date of issue or such other date as the ULB may by regulations or bye-laws, as the case may be, provide in regard to any class of licenses.

Note: - The restriction laid down in the above rule, will not apply to licenses issued in March for the next financial year or in the month following which fresh licensing year commences.

(2) Every license issued shall, unless any other form is prescribed by regulations or bye-laws, as the case may be, regulating the grant of the license, be in Form LC-3 or LC-4, according to the nature of the license, and on the reverse of every license shall be printed the conditions on which it is granted, and such conditions shall contain a provision that the license may, at any time, after due notice has been given to the licensee, be cancelled for the breach of any condition on which it was granted, and that in the event of such cancellation, the licensee shall not be entitled to any refund of any portion of the license fee.

(3) No license shall be transferable, and on the transfer of occupation, possession, or ownership, as the case may be, of any premises, vehicle or animal in respect of which a license has been issued, the licensee shall report such transfer and shall surrender his license for cancellation, and the transferee shall apply for a fresh license; provided that when a license is surrendered for cancellation under this sub-rule, the ULB shall refund to the licensee such portion of the fee as may be deemed to cover the unexpired period of the license.

(4) No license shall be re-issued when its term has expired or be endorsed for a continuation of the term, but the licensee shall on the expiry of the period for which the license was granted, if he still requires a license, surrender his old license and apply for a new license, and the surrendered license shall be stamped or endorsed as cancelled.

10.40 Date of Effect of Revised Rates

(1) When the rate of license fee is revised during the course of a year it should be charged at revised rates from those whom the licenses are issued after the revision of this fee and the others, whom the licenses have already been issued for the full year prior to the revision will not be affected.

(2) Check of licenses :- At the end of each month, the Licensing Officer shall examine the Register of Licenses (Form LC-2) and shall take such action as may be within his power with regard to every person whose license may have expired up to date, and if after enquiry it appears that any person whose license has expired or any other person requires a license for which he has not applied or after his application has been refused is guilty of a breach of any provision of the Act or of any regulations or bye-laws, as the case may be, made there under by reason of not having a license, he shall report the case to the authority empowered to sanction prosecution in such case.

10.41 Fees at Fairs:

(1) When a ULB collects fees for permission to set-up shops or stalls at a fair, the fees shall be collected as if they were Tehbazari dues.

(2) At conspicuous places at every fair, where fees are collected, tables of the sanctioned rates shall be posted in English and official language together with notices requesting the public to demand a receipt from the official in-charge for every payment made, in respect of the animal or animals sold. Such fees shall be collected by means of receipts in Form RT-5 which shall be written with an indelible pencil and prepared in triplicate by means of carbon paper, the second carbon copy being retained and the original along with the first carbon copy detached and handed over to the payer.

(3) The payer, on demand by an Inspector or any other person authorised in this behalf, shall produce for inspection the original and the carbon copy of the receipt granted to him. Such officer shall then verify the entries in the original receipt with those in the carbon copy as well as the number of cattle, etc., and on satisfaction shall sign the original receipt before returning it to the payer.

(4) The carbon copy, which shall be retained by the Inspecting Officer, shall, before it is finally filed, be also checked with the office copy of the receipt in Form RT-5.

10.42 Slaughter house fee

(1) The fees leviable at a ULB slaughter-house shall be entered in a schedule of which a copy shall be pasted at the entrance to the slaughter house premises.

(2) The ULB shall appoint a clerk or other official for collection of such fees who shall issue tickets for all fees / received by carbon process in duplicate and while issuing tickets shall enter on the counterfoil of each ticket issued progressive total of fees received during the day.

(3) If such fees are levied on per tail basis on the animals brought for slaughters, they shall be collected by means of tickets in Form TX-8 and if these are levied per butcher using the slaughter-house basis then payment for use of the slaughter house shall be collected by means of tickets in Form RT-3 with the heading changed to "Slaughter house Tickets", and tickets as per rule 7.23 shall be available only for the animals specified therein and tickets in Form RT-3 shall not be transferable and tickets in both forms shall be valid only for the day of issue and shall not be renewable.

(4) At the end of the day, the clerk or other official appointed for the collection of slaughter house fees shall remit collection to the Municipal Fund as per provision of this manual.

10.43 Garden Accounts

(1) In a ULB, in which it possesses a garden, from which an annual normal income of five hundred rupees or more is realised by the sale of garden produce to private customers, the officer in-charge of

the garden shall maintain a Garden Order Book in Form HR-1 in two parts, in the first part of which all standing orders for garden produce from regular customers shall be entered and in the second part all casual orders received from time to time and not accompanied by the price of the produce shall be entered. And when any produce is supplied to the Customer which is not paid for in advance, an entry shall be made in the account of the purchaser in a Garden Ledger, to be maintained in Form HR-2 and such ledger shall be closed and accounts thereof shall be rendered once a month to the accounts branch.

(2) The officer in-charge of the garden shall maintain a Garden Cash Book in Form HR-3, in which shall be entered, as it occurs every payment received against produce supplied and the amounts so received shall at such intervals, as the ULB may determine, be remitted to the municipal fund and shall not be used for expenditure, for which the officer in-charge of the garden shall be given a Permanent Advance from which the payments shall be made.

10.44 Fines

A monthly statement in Form GEN-11 shall be maintained for amounts received from the courts realizing arrears of municipal taxes but the amount of such arrears shall be brought to account in the Cash Book (Form AC-1) directly from the bank statement before the Cash Book is closed for the month.

10.45 Collection of ferry tolls, Sarai dues etc.

(1) If a ULB collects ferry tolls or fees for the use of a parao sarai, rest house or other such institution directly, such tolls or fees shall be collected by means of tickets in Form RT-3 with the heading altered appropriately in each case, and the provisions of rule 7.23 shall apply mutatis mutandis to the collection of such dues.

(2) The collections from ferries shall be accounted for and remitted to the Municipal Fund as per the provision of this manual.

10.46 Miscellaneous demands - For demands not otherwise provided for in these rules, the ULB shall maintain a Miscellaneous Demand and Collection Register in Form AC-12 and the provisions of rules 7.20, 10.16 & 10.17 shall apply mutatis mutandis to the maintenance of such register and the collection of such demands.

10.47 Saving of ULBs right to farm dues. Nothing contained in these rules shall be deemed to prevent any ULB from leasing to any person the right to collect any rents, fees or other dues of the ULB, and if in any case, such a lease is given, it shall be dealt with as a lease of immovable property in accordance with the provisions of these rules.

CHAPTER-11

Accounting for Water and Sewerage charges

WATER RATE

11.1 Register of water connection to be maintained.

(1) In a ULB in which a water rate is charged, a register of water connection shall be maintained in Form WS-1 in the office of the Water Supply and Sewerage branch. The information necessary for recording of entries in the Register of water connections shall be supplied by the Water Works Engineer as soon as a water connection is sanctioned and supply of water started. The Officer in-charge of the Accounts branch and the Head of the Water Supply and Sewerage branch shall reconcile the balance every month in respect of the Income receivable with the Demand and Collection Register.

(2) A monthly reconciliation shall be carried out by the Officer in-charge of the Accounts branch and the Head of the Water Supply and Sewerage branch in respect of the amount collected and the

year-wise amount outstanding between the balances in the Ledger Accounts maintained in the Accounts branch and the Demand & Collection Register maintained in the Water Supply and Sewerage branch.

(3) A monthly reconciliation shall be carried out by the Officer in-charge of the Accounts branch and the Head of the Water Supply & Sewerage branch in respect of the deposits outstanding, between the balances in the Ledger Accounts maintained in the Accounts branch and the Deposit Register maintained in the Water Supply & Sewerage branch.

(4) The officers designated by the ULB for operating the Designated Water Supply & Sewerage Bank Account shall co-ordinate with the banks on daily basis and ascertain the status of the cheques / drafts deposited by them.

(5) The Water Supply & Sewerage branch shall ensure that the Receipt / Summary of Daily Collection prepared provides reference to the Water Supply & Sewerage Income Collection Register.

(6) The Commissioner / Executive Officer, as the case may be, shall specify such appropriate calendar of returns / reports for monitoring.

(7) All Reconciliation Statements shall be certified by the Officer in-charge of the Accounts branch.

11.2 Water-rate chargeable: The ULBs shall collect water rate as prescribed by the Government and in the manner prescribed in the bye-laws of the ULB.

11.3 Water Rate Demand and Collection Register:

(1) From the Register of Water Connections (Form WS-1) entries shall be posted in Water-rate Demand and Collection Register in Form WS-3. Other miscellaneous demands concerning with the supply of water, such as demand on account of rent of meters, fees for opening connections, or the cost of fittings, repairs and renewals shall also be entered in the Water-rate Demand and Collection Register (Form WS-3).

(2) Bills for the collection of water rates and miscellaneous demands concerning water-supply shall be issued in Form WS-2 and payment thereof may be made either directly at the office from which they are issued or in the ULB office where a special staff is deputed for the collection of such dues, to a member of such staff.

11.4 Recognition of water rate collections

(1) Revenue in respect of Water rate, Water Meter Rent & Sewerage Charges etc., shall be recognised in the period in which they become due.

(2) Revenue in respect of notice fee, warrant fee, and other fees shall be recognised when the bills for the same are raised.

(3) Revenue in respect of connection charges for Water Supply shall be recognised on actual receipt.

(4) Revenue in respect of Water Tanker Charges and Road cutting Charges, Penalties shall be recognised on actual receipt.

(5) In respect of the demand outstanding beyond two (2) years, provision shall be made to the extent of income of the ULB as follows:-

(i) Outstanding for more than 2 year but not exceeding 3 years: 25%

(ii) Outstanding for more than 3 years but not exceeding 4 years: 50% (additional 25%)

(iii) Outstanding for more than 4 years but not exceeding 5 years: 75% (additional 25%)

(iv) Outstanding for more than 5 years: 100% (additional 25%)

(6) Any additional provision for demand outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the ULB.

(7) Refunds, remissions of water rate for the current year shall be adjusted against the income and if it pertains to previous years, then it shall be treated as prior period expense.

(8) Write-offs in respect of water supply income shall be adjusted against the provisions made and to that extent recoverable shall gets reduced.

(9) Any subsequent collection or recovery of "Receivables of Water Supply Income" which were already written-off shall be recognised as a "Prior Period Income".

11.5 Accounting of water rate collections

(1) ULB shall use Form WS-6 to WS-9 for recording various transactions relating to Water Supply and sewerage.

(2) A Summary Statement of bills raised shall be prepared Zone / division-wise and income head-wise, in Form WS-6 on a monthly basis within 7 days from the end of the previous month. These shall form the base for accounting and for passing of necessary entries. These entries shall be passed only in respect of the current demand.

(3) Based on the Summary of Daily Collection (Form GEN-7) received from various Collecting Offices / Centers, the Accounts branch shall record the collections.

(4) A Summary statement of year-wise / head-wise collection of water rate and related incomes in Form WS-7 shall be prepared on a monthly basis and sent to the Accounts branch to record the details of collections.

(5) Notices of demand and warrants shall be issued and other fees may be charged as per the relevant provisions.

(6) A Summary Statement of notice fee, warrant fee and other fees in Form WS-6 shall be prepared on a monthly basis and sent to the Accounts branch.

(7) All refunds and remissions granted shall be duly recorded in the Demand & Collection Register, to be maintained in Form WS-3 and the details of the same shall also be communicated to the Accounts branch.

(8) A Summary Statement of Refunds and Remissions in Form WS-8 shall be prepared on a monthly basis. Refunds / Remissions pertaining to prior period shall be identified separately from the current period based on which the Accounts branch shall record the entries.

(9) The Accounts branch shall prepare a Payment Order (Form GEN-20) in respect of the refunds and communicate the details of refunds / remissions made to the Water Supply & Sewerage branch for updating the Register of Demand & Collection and other concerned registers. The Accounts branch shall also record the payments of refunds / remissions.

11.6 Provision for un-realized Revenue Receivables

(1) The procedure for provisioning in respect of water rate shall be as per the provisioning norms provided under rule 11.4 (5) of this manual.

(2) If for any reason, it is decided by the ULB to write-off any Water Supply dues, which were earlier treated as an income, the details of the write-off has to be entered in the "Statement of Write-off" by the concerned branch in Form WS-9. This form shall be prepared on a monthly basis and forwarded to the Accounts branch and based on which, the write-off shall be adjusted against the

provision made.

(3) In case of a receipt of water supply income, which was written off already during the year, the accounts branch shall pass necessary reverse entry.

11.7 Adjustment of Water Supply Income received in advance

(1) The Water Supply & Sewerage branch shall intimate the Accounts branch of the advance received against the subsequent demand to be raised by the Water Supply & Sewerage branch through the Summary Statement of Bills Raised (Form WS-4).

(2) To record the demand raised subsequently, the Accounts branch shall pass the same entry as in the case of original demand.

(3) The Accounts branch shall record the adjustment of water supply income received in advance.

11.8 Recovery of Water Supply Income through legal proceedings: The transactions relating to recovery of Water Supply Income through legal proceeding shall be accounted for in a similar manner as provided under rule 10.16, 10.17 & 10.18 of this manual for collection of taxes.

11.9 Income to be accounted on actual receipt basis:

(1) The following incomes in respect of Water Supply shall be accounted on actual receipt basis:

a. Connection Charges for Water Supply;

b. Water Tanker Charges;

c. Road Cutting Charges; and

d. Penalties levied in respect of Water Supply related matters.

(2) The Collection Offices and Collection Centers authorised to collect the above incomes shall prepare a Summary of Daily Collection (Form GEN-7) and send it to the Water Supply & Sewerage branch as well as to the Accounts branch.

(3) The Accounts branch shall record the entries on the basis of the Summary of Daily Collection (Form GEN-7) received from the various Collection Offices and Collection Centers.

11.10 Water Deposits

(1) The Collection Offices and Collection Centers, authorised to collect the Water Deposits, shall prepare a Summary of Daily collection (Form GEN-7) and send it to the Water Supply & Sewerage branch as well as to the Accounts branch.

(2) The Accounts branch shall record the collection on the basis of the Summary of Daily Collection (Form GEN-7) received from the various Collection Offices and Collection Centers.

(3) The Water Supply & Sewerage branch shall send details of deposits adjusted in the Summary Statement of Advance deposit of water rate Adjusted (Form WS-5) to the Accounts branch on a monthly basis for recording of entries.

(4) The deposits shall be refunded as per the rules prescribed in this regard. A Payment Order (Form GEN-20) shall be prepared by the Water Supply & Sewerage branch for the deposits to be refunded. The Accounts branch shall record the refund of Water Deposit.

(5) Deposits not claimed within the period as laid down by the ULB, from the date they are due for payment, shall lapse and shall not be refunded to the party. At the end of the accounting year, the Water Supply & Sewerage branch shall prepare a list of such lapsed deposits. The Accounts branch on obtaining the approval of the Authorised Officer shall pass necessary entries to recognize the income of lapsed deposits.

Sewerage Charges

11.11 Register of Sewerage connection to be maintained: The ULB shall maintain a register of sewerage connection in Form WS-1 and all the necessary information to be posted in this register shall be supplied by the Water Works Engineer as soon as a sewerage connection is sanctioned and made operational. Form WS-3 and Form WS-2 will be used for recording of other details as records of other details were recorded in the case for water connection.

Provided further that if the sewerage charges are also payable in the same manner, the ULB may send consolidated Bill for water rates and sewerage charges in Form WS-2.

(1) Rules 10.16, 10.17 & 10.18 governing the collection of taxes shall apply mutatis mutandis to the collection of sewerage charges and other demands in connection therewith.

(2) Plan of intercepting and lateral sewerage to be maintained: In a ULB, in which the sewerage lines have been laid and connections have been allowed to private buildings, the ULB shall cause to be prepared and to be kept up to date, a plan showing the location and size of all sewerage lines and the dates on which they are laid.

11.12 Water Works Engineer to perform duties of Municipal Engineer in respect of water supply & sewerage works: The rules contained in the Municipal Works Chapter shall apply to all works undertaken by a ULB in connection with water supply, sewerage or drainage, provided that if a ULB has appointed a separate engineer to be in-charge of such works, the powers conferred and duties imposed upon the Municipal Engineer by the provisions of these rules shall be exercised and performed in respect of such works by such separate engineer.

11.13 Repair and Expenditure on water & sewerage works: The accounting of expenditures pertaining to Water Supply & Sewerage branch shall be made similar to the manner prescribed in this manual for accounting procedure related to Works, Stores, Revenue Expenditures and Fixed Assets.

CHAPTER-12

Accounting of Special Transactions

12.1 Receipts on account of school fees and fines: Notwithstanding anything contained in these rules, it shall not be necessary for a receipt to be given in acknowledgement of the payment of school fees or fines, the receipt of which is recorded in the School Attendance Register under the provisions of the Punjab Education Code, and only the totals of the fees and fines respectively received during the months shall be entered in a challan in Form GEN-3 and the amount shall be remitted to the Municipal fund on the last working day of each month or at such more frequent intervals as the ULB may direct.

12.2 Preparation and payment of scholarship bills:

(1) Bills for scholarships shall be prepared by the headmasters of schools in Form SC-1 and shall be forwarded along with the challan of receipts in Form GEN-3.

(2) If a scholarship is payable in respect of any portion of the month to any pupil, who at the time of the preparation of the bill, has left the school or is absent from the school, owing to sickness or any other cause and is likely to return before the end of the month, in which the bill is paid, the amount of such scholarship, the period for which it is payable and the name of pupil shall be entered in red ink in the bill and a deduction of the amount in question shall be made from total of the bill and any amount so deducted shall only be paid subsequently on a separate bill in which reference shall be made to the bill from which the amount was deducted.

(3) When a bill for scholarships (Form SC-1) is received in the accounts branch, it shall be dealt with as nearly as possible in the manner prescribed in connection with establishment bills under rule 18.13.

(4) When the amount of a scholarship bill is received, it shall be disbursed at once by the headmaster, who shall take the signature of each scholar in the column provided for the purpose in the Scholarship Acquittance Roll, which shall be prepared in Form SC-2 at the time when the pupil is paid.

(5) If during the month in which the bill is paid, it is not possible to disburse the amount due to any scholar, such amount shall be shown as receipts by way of refund in the challan of receipts (Form GEN-3) submitted at the end of the month under the provisions of rule 12.1

CHAPTER-13

Municipal Fund

13.1 The Municipal Fund shall stand increased / decreased after all appropriations made in accordance with the law or as per directions of the ULB in general meeting.

13.2 The Municipal Fund shall be utilised by the ULB for the purposes as provided under the provisions of the Act.

13.3 The surplus in the Municipal Fund may be utilised for creation of special or sinking funds or for redemption of bonds as may be considered appropriate by the ULB.

13.4 Any surplus remaining upon closure of any special fund shall be transferred to the Municipal Fund.

13.5 Any surplus remaining from the specific purpose revenue grants may be transferred to the Municipal Fund, if the terms of the grant so permit.

13.6 Sums received from Government or other Agencies as capital grant shall be transferred to the Municipal Fund after the grant has been fully utilised or the terms of the grant have been complied with.

13.7 Any errors in the preparation of opening balance sheets noted in subsequent periods shall be adjusted in the Municipal Fund. A specific disclosure of such adjustment shall be made in the financial statements presented before the ULB.

13.8 Every annual financial statement of the ULB shall contain a schedule giving particulars of additions to the Municipal Fund in the financial year and deductions / utilization, if any, from the fund.

13.9 The budget of the ULB shall give a note showing the anticipated balance of the Municipal Fund at the end of the financial year. At the time of presentation of the next budget, if there is a deviation from the anticipated balance of the Municipal Fund, a note explaining the reasons for the variation shall be appended to the budget.

13.10 Payment of contribution due to Government: If a ULB fails to pay contribution due to Government within the specified period, the Government may issue instructions to Commissioner / Executive Officer, as the case may be, to make the requisite payment of the contribution. The Commissioner / Executive officer shall promptly comply with the instructions.

13.11 Payment of maintenance of water works to the Public Health Department: The amount payable by the ULB, as contribution towards the cost of the maintenance of provincialised institutions or such sanitary or water works as have been made over to the Public Health Department or as fee for the inspection of its sanitary or water works, shall be paid from the municipal fund on priority basis subject to provisions of section 166 of the Act of 1976 and section 52 of the Act of 1911.

CHAPER-14

Deposits Received

14.1 Accounting and Recording Procedure of deposits received

(1) Upon acceptance of any deposit, a receipt shall be issued.

(2) All such deposits shall be recorded as a current liability under the head "Deposits".

(3) Upon the tender being allotted or condition of other deposit being fulfilled, the amount repaid to the depositor shall also be entered in the same head.

14.2 Short -Term Deposits

(1) Each category of short-term deposit shall be recorded under separate minor head code or by way of a separate subsidiary ledger.

(2) The Earnest money deposit of the contractor, who is awarded the contract, shall be treated as per provision of rule 19.5 of the manual. In such cases, the amount shall be transferred by passing a journal entry to the "security deposit account" and it shall be refunded as per relevant provisions.

14.3 Register of Deposits received: In case of deposits received, a Register of Deposits (received) shall be maintained by the ULB in Form GEN-41. The register shall contain details regarding the type of deposits received, particulars of work order number, etc. against which deposit is received, conditions of the deposit, date of deposit, due date of refund, etc. Separate pages shall be set apart for different classes of deposit.

14.4 Refund of Deposit:

(1) Security deposit shall be refunded to the contractor, according to the terms and conditions of the agreement and only after the satisfactory completion of the work.

(2) The depositors, seeking refund of the deposit, shall furnish the original receipt issued at the time of submission of deposit to the ULB through the concerned DDO for making such refund. In case the original receipt is lost and the depositor fails to submit the same, then he shall submit an affidavit / self declaration to this effect. At the time of authorization of refund by payment voucher, the Officer in-charge of the accounts function shall verify that the amount is actually outstanding.

(3) The officer in-charge of the accounts function shall, at the time of issuance of refund, record the word "refund issued on" and record particulars of the payment of refund on the face of the deposit receipt, which shall be attached with the payment voucher.

14.5 Time barred / lapsed and Unclaimed Deposits:

(1) If the deposit, which is refundable, is not claimed for three years from the due date, such deposit shall be treated as lapsed and shall be transferred to the credit of the municipal fund under the head "Lapsed Deposit account". The deposits credited to the Municipal fund shall not be refunded without the sanction of the ULB and when so refunded, the entry for the same shall be made by debiting to the "Lapsed Deposit account".

(2) The concerned branch shall prepare a list of all lapsed deposits and forward it to the Officer in-charge of the accounts function for his approval. Upon being satisfied that the contractor has actually not claimed the amount for three complete accounting years, the Officer in-charge of the accounts function shall recognize the income by passing necessary Journal entry.

14.6 Deposit of Securities:

(1) Other than Cash or Demand draft, the ULB may receive different kinds of permitted securities in lieu of deposit such as electronic payments, bank guarantees and bank deposits. Receipt of the securities like Cash, Demand draft shall be acknowledged and the particulars of such security received shall be recorded in a register maintained in Form MW-8. In respect of bank guarantees, the ULB shall also provide an acknowledgement. Separate pages shall be set apart for different types of securities. The Bank Guarantee register shall also be separately maintained.

(2) A new Register of Deposits (Form GEN-41) shall be opened at the beginning of each year in which details of all deposits, which have not lapsed or have not been refunded during the previous year, shall first be re-entered.

CHAPTER-15

Loans and Borrowings

15.1 Loan register: A register recording all loans received by the ULB shall be maintained in Form AC-13. All loans received or sanctioned (though not availed), shall be entered in the register.

15.2 Accounting and recording procedure: The entry in respect of amount borrowed shall be made in the books of account on receipt of the money borrowed.

15.3 Expenses incurred on raising of loans or on issue of bonds or debentures: The expenses connected with the raising of long-term loans shall be amortized over a period of 5 years or the tenure of loan, whichever is lower. Borrowing costs, so amortized, shall be fully written-off, if loans have been pre-paid or premature redemption of debentures has been made.

15.4 Accounting for interest and other charges:

(1) Interest and other charges including commitment charges, penal interest payable etc. shall be recorded at the time, when the interest and other charges accrue, as per the terms of the loan, even if the payment of the said interest or charges may not be due within the year.

(2) Interest on borrowings will normally be treated as an item of revenue expenditure of the ULB except where the borrowing relates to capital projects / asset creation. The portion of the interest to be capitalized shall also be determined in the beginning.

15.5 Confirmation of balances :

(1) The Authorised Officer shall obtain from the lender a statement of account, showing the interest accrued during the year, the principal and interest paid and balance of loan payable at the year-end. The amount intimated by the lender shall be reconciled with the loan register and balance as per the accounts of the ULB.

(2) In the event of any significant difference, the same shall be brought to the notice of the Commissioner / Executive officer, as the case may be, immediately and necessary corrective steps shall be taken.

CHAPTER-16

General Procedure for Accounting of Expenditure

16.1 Expenditure incurred shall be recognized as per the accrual system under the appropriate head when the liability for the same accrues.

16.2 All expenditure incurred shall be recognized by recording the liability through bill registers and Journal voucher passed by the Officer in-charge of the accounts function.

16.3 Recognition of Expenditure shall be as per the table given below:

Particulars	Recognition
Claims and bills submitted by third party	1. On approval by the Officer in-charge of the accounts function.
	2. Bills not rejected within 30 days of the receipt, to be accrued, even if it is not approved by Officer in-charge of the accounts function.

T.A. bills, other reimbursable expenditure	The bills shall be recorded on accrual basis on approval by the Officer in-charge of the accounts function
Salary, if paid by 7th of succeeding month If not paid by 7th of succeeding month	1. Shall be accounted on actual payment basis 2. Shall be accounted on accrual basis
Expenditure in respect to claims, bills entered in bill register and vouchers received though not recommended for payment	To be listed by branch heads at the end of each year and recorded as payable by Journal voucher as instructed by the Officer in-charge of the accounts function

16.4 All Expenditure recognized as per rule 16.3 shall be recorded / debited to the appropriate head of account on the basis of a Journal Voucher. The amount in regard thereto shall be recorded to the respective creditors, contractors in the respective Sub-Ledger or Minor Head account.

16.5 When the actual payment is made to the creditor, the amount payable shall be reduced to that extent.

16.6 Expenditure shall be incurred and recorded only if there exists adequate budgetary provision for the same. If there is no budget provision or budget provision is likely to be exceeded, steps shall be taken to obtain additional budgetary provision by appropriations or re-appropriations before the year is closed in accordance with the budgetary procedures.

16.7 Salary: Entry for salary shall normally be passed based on salary actually paid on or before the 7th of the succeeding month. Unpaid salary as on that date shall be recognized on the basis of salary computed as payable for that month. If the actual calculation / computation of salary payable are not available for any reason, the salary paid in the preceding month shall be treated as salary accrued / payable for that month.

16.8 Exception: Expenditure of a sum less than Rs.5000/- may be recorded directly by actual payment voucher when sanctioned for payment by the competent authority.

16.9 Procedure for recording of claims:

(1) Every person, having any claim against the ULB, shall present a bill at the Office of the ULB. Wherever possible, such bill shall be in Form GEN-22. The claimant shall put the relevant date and his signature on the bill. When the bill is presented on behalf of any legal entity, other than an individual, then the claim shall be presented on the letter head of the legal entity.

(2) Where a claimant presents a bill in a form different from the form provided for the purpose, a separate claim form in Form GEN-22 shall be prepared by the office incurring the expenditure and the claimant's bill shall be attached thereto as a supporting document.

16.10 Maintenance of bill register: All bills presented for a claim against the ULB, shall be first received by the concerned branch and entered in a Register of Bills for Payment in GEN-23, in which full particulars indicated in the form shall be duly filled in. The bills remaining unpaid at the period end shall be consolidated in the Statement of Outstanding liabilities in Form GEN-24. The period end balance in the subsidiary ledgers shall tally with the total of Statement of Outstanding liabilities for expenses.

16.11 Numbering system for bills received: All bills received for payment shall be entered in the sequential order in the register of bills received. The numbering sequence shall be based on sequence of bills received and the month and year of receipt of bill.

16.12 Scrutiny of claim by head of the branch

(1) The claim bills, so numbered, shall then be sent for scrutiny of the claims. This scrutiny shall be carried out by the head of the concerned branch. The head of branch shall examine the bills and if the claims are in order, he shall prepare a payment voucher in Form GEN-21 (for works and suppliers) and sign the same, in token of its correctness and genuineness. Full particulars of the bills, admissibility,

deductions and the budget head, aggregate amount of budget sanctioned and utilised till date shall also be noted in the Payment voucher. Likewise separate annexure for salary, loan etc. in the forms specified in this manual shall be prepared and attached along with the payment voucher.

(2) Expenditure incurred under different heads of accounts shall not, as far as possible, be included in a single voucher.

(3) The Official preparing a payment voucher shall take care that the bill is complete and the vouchers carries sufficient information as to the nature of payments being made. When the bills include recoveries / adjustments of claims due to ULB, the payment voucher shall indicate the gross amount of the claim, amount recovered / adjusted and the net amount payable to the claimant.

(4) In preparation of payment voucher, the head of branch shall verify that the rate of tax deduction noted in the work order is suitably updated as per rates in force, from time to time and that other deductions and recoveries prescribed as per law or under the terms of the work order are duly noted and effected.

(5) In preparation of payment voucher, the head of branch shall also clearly record whether the bill being paid is the first & final bill, running bill or the final bill.

(6) At the time of preparing payment voucher for first & final bill, the head of branch shall record that he has verified the particulars of the work order, the underlying sanctions including financial sanction, entries in the work register (Form MW-12) and measurement book (Form MW-11) and has found that full procedure in this regard had been complied with.

(7) At the time of preparing payment voucher for running bill, the head of branch shall note on the payment voucher particulars of all earlier payments made against the same work order giving sequentially particulars of work, payments made, deductions effected and the security retained in regard to the said work. The payment voucher shall mention the gross amount sanctioned for payment and the specific deductions to be effected from the same after considering deductions made till date.

(8) At the time of preparing payment voucher for final bill, the head of branch shall verify in addition to what is required (as per the point mentioned above), that the completion certificate has been issued by the officer in-charge of the work, the conditions for release of security have been noted, period within which deficiencies and defects can be pointed out.

(9) The Payment voucher prepared by the head of the concerned branch shall be forwarded for approval to the Officer in-charge of the accounts function.

16.13 Submission of Proposal for approval of Payment:

(1) On receipt of payment voucher from the head of the concerned branch, the Officer in-charge of the accounts function shall verify the particulars in the Payment voucher to ensure the correctness of sanction, availability of budget and adequacy of supporting documents. He shall also verify the balance payable in the payee's ledger account and on being satisfied about the same, he shall, thereafter, forward for approval to the Commissioner / Executive Officer, as the case may be, for making of payment and recording of entry thereof.

(2) Where any deficiencies are noticed in the bills, Officer in-charge of the accounts function shall return such bills for rectification along with the statement of discrepancy in Form AC-24 to the concerned branch and the record thereof shall be maintained in the accounts branch.

(3) The Officer in-charge of the accounts function shall pass necessary journal vouchers for recovery / adjustments made in the bills and ensure that cash / cheque payment is made only for the net amount payable.

(4) When petty payment is to be made through Cashier, the copy of the approved payment voucher shall be forwarded to the Cashier for making the entry of the payment voucher and thereafter releasing payment to the claimant.

(5) When payment is to be made by cheque, the cheque prepared by the accounts branch shall be signed by the competent authority as per rule 6.10.

16.14 Numbering System of Payment Voucher

(1) The payment voucher shall be numbered by official of accounts department entrusted with this function.

(2) The voucher numbering shall be in accordance with the prescribed numbering pattern, based on running number of the voucher and month and year of issue.

(3) The bill shall be stamped "paid by cheque number & dated".

(4) At the end of each month, Officer in-charge of the accounts function shall, examine all bills for the month, except those for establishment expenditure, and satisfy himself that the expenditure have been properly vouched for and the supporting documents have been so defaced as to preclude the possibility of their being used in support of any other claim.

(5) Upon payment, the bill shall be endorsed with the words 'paid'. The Officer in-charge of the accounts function shall record the payment details on the face of the bill as well as on the bills received register. The bill endorsed 'paid' and the payment voucher shall be retained by the Officer in-charge of the accounts function for compilation purpose.

16.15 Payment on duplicate bill: When a payment is to be made on a duplicate bill, or a duplicate receipt is attached to any paid bill, the head of the concerned branch 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.

16.16 Time barred / lapsed claims: All claims against the ULB, which are barred / lapsed by time under any provisions of law relating to limitation, are ordinarily to be refused. No such claim is to be paid without the sanction of the ULB, which shall consider the claim on merits of each case.

16.17 Unpaid amount:

(1) The Authorised official shall be personally responsible for an amount drawn on a bill signed by the competent authority, until he has paid it to the person entitled to receive it. While making such payment he shall obtain a legally valid receipt as per procedure followed by the ULB either on the office copy of the bill or on a separate acquittance register in Form GEN-26.

(2) When any amount drawn in cash through Cashier or a cheque remains unpaid, owing to the absence of the payee or otherwise, such amount shall be carried to the Register for unpaid amounts, to be maintained in Form GEN-25. Payments of unpaid amounts shall be watched through the register. As and when the payment is made, a note of the same shall be made against the original entry in the register. All amounts credited to this register and remaining undisbursed for more than three months from the date of withdrawal shall be re-credited to the municipal fund account.

16.18 Other recurring charges to be recorded in the register: Recurring charges on account of scholarships, contributions, rents, etc., shall also be recorded in the Establishment Check Register (Form AC-22), a separate page being assigned to each minor or major head of each branch concerned.

CHAPTER-17

Procedure for Accounting of Payment

17.1 Custody and issuance of Cheques

(1) Each cheque book shall bear a book number and the serial number. An account of cheque

books shall be maintained in a Control Register of cheque books (Form AC-8), in the same manner as mentioned hereinafter.

(2) When the official of the accounts branch entrusted with the job of receiving cheque book, upon receipt shall cause the cheque to be counted and a note to be recorded on the fly leaf under his dated signature as to the number of cheques it contains.

(3) All cheques shall be made payable to order and crossed. The particulars of cheques that have been issued namely, the date of the cheque, cheque number, name of the payee, and amount of the cheque shall be maintained in a Cheque Issue Register (Form AC-9) for each bank account. This register shall bear a proper number and shall mention the cheque series entered in the register. The cheque book shall be kept under lock and key in the personal custody of Officer in-charge of the accounts function. The currency of the cheque shall be as per the directions of Reserve Bank of India, issued from time to time.

(4) A Cheque drawn under this rule shall be signed by the Authorised Officer only after he has verified that the payment voucher is duly passed and bears pay order supported by the voucher approved and signed by the Officer in-charge of the accounts function, and is giving full particulars with regard to the payee/s in whose favour the payment is being made.

17.2 Cheque issued and payment stopped by ULB

(1) In respect of cheques issued for payment, the ULB may give instructions to the bank to stop payment of such cheques for specific reasons.

(2) The Drawing and Disbursing Officer first shall pass a stop payment order in duplicate, in which details regarding the cheque number, name of the payee, reason for stopping the payment etc. shall be recorded. Thereafter, he will forward both copies to the officer in-charge of accounts function, who shall forward the original to the Bank for stopping the payment.

(3) The officer in-charge of accounts function shall pass necessary entries in the books of accounts to reverse the original entry.

17.3 Bill or Voucher to bear order to pay

(1) Every payment shall be supported by a Payment Voucher as per Form GEN-21. The Authorised Officer passing the payment voucher shall record on the claimant's bill or voucher, the reference of the payment voucher and ensure that procedure prescribed in this manual relating to making of payment is complied with.

(2) Every payment charged to the municipal fund shall bear on the bill or voucher, an order to pay the amount, which shall be expressed both in figures and in words and shall be signed by the Authorised Officer.

17.4 Acknowledgement for Payments made

(1) Every payment made shall be acknowledged by a receipt, which shall be duly signed, stamped and dated by the recipient. If the recipient is illiterate or signs in other than English or Devanagari script, the signature shall be certified by the disbursing Officer and the thumb impression of such persons shall be obtained. The date of actual payment shall be noted by the official entrusted with this job for each payment.

(2) Automated / computerized receipt may be accepted without the actual signature for payments to Departments and Institutions such as Telephone, Post Office, Public Works Department, Water Supply & Sewerage Boards and other Government Departments or institutions as may be prescribed by the Government.

17.5 Indemnity bond: A claim for an amount not exceeding Rs.5,000/- preferred on behalf of a deceased person may be paid on production of a legal authority. In case of a claim exceeding Rs.5000, the DDO shall before making the payment satisfy himself as to the right, interest of the claimant and shall obtain the orders of the competent authority for payment on execution by the claimant of an Indemnity bond in Form GEN-27 with sureties.

17.6 Acknowledgement of payment and lost voucher etc.: If a voucher is lost, a certificate of payment prepared in manuscript and signed by the disbursing officer shall be placed on record.

17.7 Lost or destroyed cheque: If a cheque is lost or destroyed, an intimation of that fact shall be given at once to the bank and its payment shall be stopped. The loss of cheque shall be noted on the counter foil, if a new cheque is issued, its number and date shall be quoted against the original entry in the cash book. If the fresh cheque is not issued, the entry for the lost cheque shall be reversed.

17.8 Cancellation of a Cheque:

(1) When a signed cheque, for which entry for payment has been recorded, is cancelled, the entry for payment should be reversed. The cancelled cheque shall be retained with the voucher for recording reversal and the cheque shall be stamped "cancelled" by the cheque signing authority.

(2) The reasons for the cancellation shall also be informed to the concerned branch who shall note the same in the records maintained by it.

17.9 Disposal of the cancelled cheques: Cancelled cheques shall be retained until the accounts for the period to which they relate have been audited. Thereafter, a statement of cheques destroyed shall be prepared, recording the cheque particulars such as Bank Branch on which it is drawn, its number, reason for cancellation etc. The cheques shall be destroyed in the presence of the auditor, who shall certify the statement of cheques destroyed.

17.10 Payment of decretal / attached amount: When an attachment order, issued by a civil court or any other competent authority against a ULB, is received for execution by the bank, the amount in question shall be charged forthwith to the funds of the ULB on the basis of debit note received from the Bank.

17.11 Payment from a permanent advance:

(1) A permanent advance not exceeding Rs.5000/- can be given to each branch to incur petty expenditure. When a payment is to be made from a permanent advance, a payment order shall be made by the officer holding the advance, on the sub-voucher relating to the expenditure by means of a rubber stamp in Form AC-17 which shall be affixed on the bill itself, the amount of the payment and the head of account chargeable being inserted in ink.

(2) When a payment order has been made under sub-rule (1) the amount of the charge shall be paid to the payee whose receipt shall at once be taken, the sub-voucher shall then be stamped with a rubber stamp in Form AC-18 which shall be affixed on the bill itself, and details of the payment shall be entered on the expenditure side of Register of Permanent Advance & Recoupment in Form GEN-28 which shall be maintained by every officer holding a permanent advance.

17.12 Recoupment of a permanent advance: When the balance of a permanent advance is running low and in any case on the last working day of each month, the expenditure side of Register of Permanent Advance & Recoupment (Form GEN-28) shall be totalled and the totals posted into a contingent bill in Form AC-19. A line shall then be drawn right across both sides of the Account and the bill supported by the relevant sub-vouchers shall be laid before the officer holding the advance, who after comparing the entries in the bill with the Accounts shall place his initials against each entry in the Permanent Advance Account and sign the bill. The bill shall then be sent to the Officer in-charge of the Accounts function for payment.

17.13 Payment of contingent & other charges: Payment of charges other than charges for the payment of which special forms of bill have been prescribed elsewhere in these rules shall be effected by means of Contingent bill in Form AC-19, a payment order having first been made by the authorised officer on the sub-voucher concerned by means of a rubber stamp in Form AC-20.

17.14 Procedure of payment of contingent bills: When the payment order on any bill prepared under these rules has been signed, a cheque shall then be prepared for the amount of the bill and when this has been signed by the authorised officer, the bill shall be stamped with a rubber-stamp in Form AC-20, every sub-voucher in the case of a contingent bill in Form AC-19 being also stamped with a rubber stamp in Form AC-20.

CHAPTER-18

Salaries and other benefits

18.1 Contributory Provident Fund, General Provident Fund, New Defined Restructured Contributory Pension Scheme etc. shall be applicable to employees as per prescribed rules. The ULBs shall accordingly, put in place systems & procedures for operationalization of these schemes and undertake deductions on a monthly basis while preparing the salary bill. The treatment of these deductions shall, however, follow accrual accounting principles mentioned in these rules.

18.2 Recognition of expenditure for salaries and other benefits

(1) Expenses on Salaries and other allowances shall be recognised as per provision of rule 16.3 of this manual.

(2) Statutory deductions made from salaries including income tax, professional tax, provident fund contribution, etc., shall be recognised as liability in the same period in which the corresponding salary is recognised as expense.

(3) Contribution due towards Pension fund and other retirement benefit funds shall be recognized as an expense and a liability.

(4) Interest receivable on loans given to employees shall be recognised as revenue at the end of the period in which these have accrued.

(5) In respect of loans to employees, penal interest if payable on default in repayment of principal or payment towards interest shall be recognized on accrual basis.

(6) Bonus, ex-gratia, overtime allowance, other allowances and reimbursements, if payable under prescribed rules, to the employees shall be recognized as an expense as and when they are due for payment.

18.3 Monthly reconciliation of expenditure related to salary bills: The head of the Accounts branch shall ensure that the total establishment expenditure incurred and recorded in the Functional Expense Subsidiary Ledger reconciles with the balance as per the respective Establishment Expense Ledger Account. The Subsidiary Ledger shall record total establishment expenses incurred function wise, including that paid through Pay Bill.

18.4 Establishment Check Register - The whole establishment of the ULB shall be recorded in the register called Establishment Check Register:

(1) In order to facilitate the check of establishment bills and to ensure that no salary is paid twice over, an Establishment Check register shall be maintained in Form AC-22, in which the whole establishment of the ULB shall be recorded section wise. Every fresh appointment, abolition of a post or revision of establishment shall be entered in Establishment Check Register as soon as made together with the number and date of the resolution of the ULB or of the order of the Competent Authority to

whom a power of making appointments has been delegated. The 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 branch shall be 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 signed by the Drawing & Disbursing Office of the concerned branch.

(2) Separate page to be assigned to each employee. A separate page of the register shall be set apart for each sub-section. The total of the emoluments of employees of a section or sub-section shall be entered at the page reserved immediately after them.

Explanation:

(a) The section and sub-section would mean the section or sub-section as specified in Form BUD-8 of Budget.

(b) For the purposes of this rule, an officer whose pay is drawn under rule 18.5 on a bill in Form AC-21 shall be considered to be a sub-section of his branch and a separate page of the Establishment Check Register (Form AC-22) shall be assigned to him.

(3) Entry of temporary establishment - Temporary establishment shall be entered in the Establishment Check Register (Form AC-22) 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 sanction.

(4) The Authorised Officer shall maintain the salary payable register in which the full particulars of the salary payable to each employee of ULB shall be entered each month. The Salary payable register shall be maintained in Establishment Check Register (ECR).

(5) The entire salary, including all allowances as reflected in the ECR and those mentioned in Absentee Statement shall be recorded as expenditure for the month.

(6) Separate entries recording the salary and wages payable to persons temporarily engaged by the ULB shall also be maintained in ECR.

(7) Full particulars regarding the amount of salary, number of days for which it is payable, arrears of salary, details of allowances given and all deductions effected shall be entered in the register. The register shall be updated monthly by the Authorised Officer.

(8) Salary drawn for the first time for any person employed by the ULB shall be entered in the ECR, only after an authorization has been prepared by the Drawing & Disbursing Officer of the concerned branch. Such authorization shall record full particulars of the person appointed, his personal details including address, qualification, designation on which he is appointed and such other particulars as may be directed in this regard.

(9) This authorization shall be forwarded to the head of Accounts branch that shall send it to the competent authority, who shall verify the correctness of the particulars noted in ECR. Upon being satisfied about the adequacy and correctness of the same, he shall grant approval by signing on the authorization and the entry in the ECR showing salary payable to such employee for the first time is made.

18.5 Preparation of Salary Bills - Except in the case of employees, who have been dismissed or transferred or have resigned or died, the pay of no employee of ULB shall be drawn before the first working day of the month following that in respect of which the pay has been earned. Provided that if the first two

days of the succeeding month other than the month of April are public holiday including Sunday, on which pay and allowances are not disbursed, the ULB may, if it thinks fit, direct the payment of monthly pay bills of its employees on the last working day of the current month.

(1) Separate Pay Bills shall be prepared by each DDO.

(2) Consolidation of Pay Bills of DDO shall be made branch wise and branch bills are consolidated for ascertainment of ULB level information.

(3) Consolidated pay bill summary shall be checked with previous month for ensuring all DDO and branches bills are included.

(4) A monthly reconciliation shall be carried out by the head of the Accounts branch and the DDO of all branches in respect of loans and advances outstanding, between the balances in the Ledger Accounts maintained in the Accounts branch and the Register of Employee Advances and Register of Loans to Employees. Further, at the period-end, the head of the Accounts branch shall ensure that accounting entry for recording income in respect of interest accrued on loans provided to employees has been passed.

(5) Every month, the head of the Accounts branch shall ensure timely remittance of the various deductions made from the employees' salaries in the Pay Bill to the concerned authorities.

(6) Salary bills shall be prepared in Form AC-21 in which details as mentioned in the form shall be recorded.

(7) The Drawing & Disbursing Officer shall be responsible for an amount drawn on a pay bill signed by him.

(8) The authorized officer shall obtain a legally valid receipt on office copy of the bill. In case owing to the large size of the establishment or for any other reason, it is not found convenient to obtain the receipts of the payees on the copy of the bill, the DDO may maintain a separate acquaintance roll in Form GEN-26.

18.6 Establishment to be shown by sections and sub-sections and full details to be given - Full details of employees with names shall be given in these bills, and the salary or leave allowance claimed for each person for the month shall be shown separately, whether drawn or not. Any amount not drawn but withheld for subsequent payment shall be shown against the amount actually drawn for each section or sub-section. The sections and sub-sections shall be marked distinctly and the total of each shall be entered in red ink. When salary is drawn for a portion of a month only, the rate at which it is drawn and, the number of days (with date) for which it is claimed shall be stated either against the name of the person concerned in the body of the bill or in a note at the foot of the page.

18.7 Pay of temporary establishment to be drawn on a separate bill. – The pay for temporary employees other than those appointed against leave vacancies shall be billed separately in the same form with reference to sanction granted for their appointment.

18.8 Absentee Statement. - Employees on leave or on deputation shall be clearly shown as such in the monthly pay bills which shall be supported by an Absentee Statement in Form GEN-29. Any acting arrangements that have been made shall also clearly be noted in the bill.

18.9 Arrears to be drawn on separate bills. - Arrears pay shall be drawn not on the ordinary monthly bill but on a separate bill in which reference shall be made to the bill from which the charge was omitted or withheld or on which it was refunded by deduction or to any special order granting a new allowance.

18.10 Where an employee decides to take advantage of Salary Savings Scheme introduced by the Life Insurance Corporation of India and signs a request authorising the ULB to deduct regularly a specified

amount from his salary, the ULB shall deduct the amount specified, at source and remit the same to the Life Insurance Corporation of India by means of a crossed cheque or other means of payment decided by the ULB.

18.11 Check of Establishment / Salary Bill - When an establishment bill has been prepared, it shall be checked in the accounts branch, particular attention being directed to the Absentee Statement (Form GEN-29) prescribed by rule 18.8 in order to check that no inadmissible charge be included, in consequence of any absence or leave.

18.12 From the bill thus checked, entries shall be made in the Establishment Check Register (Form AC-22), the amount shown in the column net charge for each section in the bill being entered against each section below this shall be written in red ink any amount due, but remaining undrawn by reason of absence, for the purpose of checking bills for arrears of pay subsequently submitted; the amount of fines shown in the bill shall similarly be noted in red ink to allow check in the case of bills for refunds or fines subsequently remitted: a subsequent claim not covered by the last two entries shall not be admitted without full explanation of the circumstances in which it was omitted from the monthly bill, which is expected to exhibit the full claim for the month; the number and month of the bill shall be quoted in the entry as shortly as possible: thus "4-7"'will indicate Bill No.4 for the month of July.

18.13 When the payments have been recorded against the sections, the amounts entered shall be totalled, and shall tally with the total of the bill which shall then be posted, without detailing the sections again, on the page reserved in accordance with sub-rule (2) of rule 18.4 for the total charge of the branch and the page of the register (Form AC-22) on which the charge of each section has been recorded, shall be noted against the total of that section in the bill.

18.14 The order for payment of the bill shall then be written, the Officer in-charge of the accounts function shall tally the total amount of the bill with the entries recorded on the last page of the Establishment Check Register (Form AC-22) and make pass order for payment under his dated signature.

18.15 A bill for arrears of pay shall be dealt with in the manner prescribed above; the amount shall be checked with the relevant red ink entry made under rule 18.13 above and the payment noted in the same column below it, care being taken to see that the aggregate total of the column does not exceed the sanctioned pay of the section or sub-section shown in the Establishment Check Register (Form AC-22).

18.16 Disbursement of pay to the employees shall be made either through direct credit to the bank account of the employee or by issuing account payee cheque or through any other mode of payment, as decided by the ULB from time to time.

18.17 Strength and pay of the establishments, not to be varied without sanction:

(1) On the addition of new establishment or any change in temporary or permanent establishment is proposed in existing establishment, a note shall be submitted by the head of the branch concerned to the authority empowered to sanction such change, and such note shall set out –

a. the revised cost either of the section or sections affected or of the total establishment as the circumstances of the case may indicate to be necessary;

b. the total cost after revision ; and

c. details of the number and pay of the appointments, which it proposes to add or modify.

(2) The head of a branch shall not make adjustments in the pay of any establishment by allowing any other establishment to draw pay of any employee against a vacant post. However, the competent authority may allow the drawl of pay of any employee carrying low pay grade against the vacant post carrying equal or higher pay grade.

(3) Every month, the head of the Accounts branch or other officers of the ULB designated by him shall ensure that Provident Fund, leave salary contribution and other admissible contribution deducted for the employees on deputation have been deposited with the concerned authorities.

(4) All Reconciliation Statements regarding deposit of contribution stated above, shall be certified by head of the Accounts branch.

18.18 Travelling Allowance

(1) Payment of Travelling Allowance Bill: Payment of travelling allowance to Councillor or members and employees of the ULB shall be effected by means of bills in Form GEN-30, which shall invariably be submitted at the earliest possible time.

(2) Travelling Allowance Check Register - As a check on such bills (Form GEN-30), a Travelling Allowance Check Register shall be maintained in Form AC-23 in which all travelling allowance bills shall be recorded when presented for payment. Separate pages shall be assigned to the bills of each section or sub-section.

(3) Check and record of travelling allowance bills - When a Travelling Allowance Bill has been prepared, it shall be checked and otherwise dealt with as near as may be in the manner prescribed for establishment bills by rule 18.11, care being taken to see that it has been countersigned by the Commissioner or an officer authorised by him in the case of a Corporation or by the President in the case of Municipal Council / Nagar Panchayat. In case of Commissioner and Mayor of Municipal Corporation, it shall be countersigned by the Secretary, Local Government, Punjab and in case of President of Municipal Council / Nagar Panchayat, it shall be countersigned by the concerned Regional Deputy Director, Local Government.

(4) Travelling allowance may be paid to Councillor of a Corporation or to a member of the Municipal Council / Nagar Panchayat other than a whole-time salaried Government servant, required to undertake a journey on Corporation or municipal business. Provided that the Mayors and Councillors of the Corporations and Presidents and members of the Municipal Council / Nagar Panchayats shall draw travelling and daily allowances at the rates admissible to Government Servant noted against each as follows:

ULB	Designation	Rates applicable
Municipal Corporation	Mayor	Equivalent to the highest post of the Government servant
Municipal Corporation	Councillor	Equivalent to the post falling under category-II under TA rules of the Government servant.
Municipal Council / Nagar Panchayat	President	Equivalent to the post falling under category-II under TA rules of the Government servant.
Municipal Council / Nagar Panchayat	Members	Equivalent to the post falling under category-III under TA rules of the Government servant.

(5) No journey shall be undertaken by any official of the ULB without the previous sanction of the DDO. In case of DDO of Municipal Corporation or other ULBs, the prior approval of the Commissioner / President, as the case may be, will be required.

(6) Rates of travelling allowance for employees: No travelling allowance shall without the sanction of Government, be paid to any employee of the ULB at a rate in excess of the rate to which he would be entitled if he were a Government servant of the same status drawing the same pay.

18.19 Any bonus, gratuitous gift by way of incentive may be granted as per directions of Government issued from time to time.

18.20 Due date of Salary of Establishment: The salary, wages and other benefits and perquisites (collectively referred to as salary in this manual) of the ULB employees shall be drawn and paid on the first working day of the following month for the month during which it has been earned and as provided under rule 18.5.

18.21 Increment: Annual increment shall be admissible to the employees of the ULB in the pay scale they are working subject to the provisions of prescribed rules. Where the first payment of Salary in which a periodical increment is drawn for an employee of the ULB, necessary entries shall be passed in the service book as well as in ECR duly signed by the DDO.

18.22 Accounting and recording procedures: The accounting and recording procedure for salary & travelling allowance shall be same as prescribed under rule 16.3.

18.23 Recoveries from salaries: The following recoveries shall be made by deduction from pay bills:-

a. Fines imposed on members of the establishment

b. Recoveries on account of Loans and advances given to employees

c. Recoveries on account of Pension, and / or Provident Fund subscription, other recoveries (to be specifically stated in the pay bill) such as income tax, Premium for LIC, Postal insurance, recoveries of dues of co-operative society ordered by special recovery officer or as per the orders of any other Court etc.

d. Recoveries on account of security deposits by employees.

e. Recoveries on account of advance of pay

The above recoveries shall be properly classified and posting shall be made in to the respective Ledger accounts.

18.24 Arrear claims: No claim on account of pay and allowances, not preferred within one year of its becoming due, can be paid without the sanction of the ULB.

18.25 Employees / Employer's share to Provident Fund:

(1) A deduction shall be made from the salaries of the employees on account of employees share for provident fund in case of Contributory Provident Fund, Employee Provident Fund under Employees Provident Fund & Miscellaneous Provision Act and General Provident Fund.

(2) The amount of Employer share shall be contributed by the ULB in case of Contributory Provident Fund and Employee Provident Fund under Employees Provident Fund & Miscellaneous Provision Act.

(3) In case of contribution under Employees Provident Fund & Miscellaneous Provision Act, both employees and employer share shall be deposited with the concerned Department every month within the stipulated period.

18.26 Payment of Provident Fund amount in respect of employees on deputation: Provident Fund amount deducted from the salary of employees on deputation to the ULB shall be deposited with the concerned authority every month along with employer share in case of Contributory Provident Fund and Employee Provident Fund under Employees Provident Fund & Miscellaneous Provision Act.

18.27 Loans to Employees against Provident Fund

(1) As per the prescribed rules, the ULB may grant loans to the employees against balance standing to the credit of their Provident Fund account. A deduction shall be made for recovery of loan given from the provident fund, from the salaries of the employees from the Pay Bill.

(2) The Accounts branch shall transfer the amount deducted towards recovery of provident fund loans from Bank Account to Provident Fund Bank Account.

18.28 Investments of Provident Fund

(1) The Provident Fund money shall be invested either in the shape of fixed deposit with the schedule banks or in Government Securities to earn maximum rate of interest.

(2) Investments made in respect of Provident Fund shall be entered in a Provident Fund Investment Register to be maintained in Form AC-25 (provided in Chapter 22 on Investments). The accounting procedures to be followed and the accounting entries to be passed in respect of investments of Provident Fund shall be similar to the procedure prescribed for investments in the chapter on investments.

18.29 Interest on Provident Fund:

(1) Interest, which is earned on Investments made out of the Provident Fund Reserve, will be credited to the Provident Fund Reserve account.

(2) The provident fund account of each employee shall be credited at the end of each year with interest at the rate declared by the Government from time to time.

(3) In situations where the interest earned is more than the stipulated interest amount payable to the employees, then the surplus interest amount shall be kept in "Provident Fund Interest Surplus Account".

(4) In situations where the interest earned is lower than the stipulated amount of interest payable to the employees, then the deficit shall be made good from the "Provident Fund Interest Surplus Account" and even if there is a still shortfall, then the same shall be made good by the ULB from the municipal fund.

18.30 Withdrawal from Provident Fund

(1) The balance standing to the credit of the provident fund account of an employee may be withdrawn either at the time of employee's retirement or otherwise in accordance with the prescribed rules in this behalf.

(2) The employee may, in accordance with the prescribed rules, withdraw the balance standing to the credit of his/her provident fund account during the continuation of his/her employment. The Accounts branch shall pass necessary entries on receipt of approved payment order (Form GEN-20).

(3) When any employee ceases to be an employee of the ULB, the Provident Fund account of the employee shall be closed and he shall be paid the amount to the credit of his Provident Fund account (contribution, interest, etc.) from the Provident Fund Bank Account. The Accounts branch shall recognize liability for payment of provident fund dues and for payment of the amount determined from the Provident Fund Bank Account.

18.31 Recovery of subscriptions

(1) Every subscription to a provident fund shall be recovered by means of a deduction of amount of such subscription from each pay bill of the subscriber provided that in calculating the deduction to be made fractions of rupee of pay shall be disregarded.

(2) Notwithstanding anything contained in rule 18.25 of this rule, no ULB shall be required or permitted to subscribe the employer's contribution to the contributory provident fund while the employee is absent or on leave except during the first four months of leave.

18.32 ULB contributions to the Contributory provident fund - The ULB shall contribute to the provident fund of each subscriber at the rate of ten per cent or as fixed by the Government from time to time.

Provided that if the subscriber, who is required or permitted to subscribe, to the provident fund, resigns, within five years of the commencement of his service, except on account of illness or any other cause

which the ULB may determine to be a sufficient cause, or has been dismissed from service of the ULB, the ULB may deduct from the sum standing to his credit in the provident fund, the whole or any part of the contributions made by it to his provident fund and the interest thereon.

Note. - If a subscriber is transferred otherwise than as a temporary measure to Government service at his own request, he shall be treated as having resigned from the service of the ULB, if he is transferred to Government service departmentally, his service under the ULB will be considered to have ceased without a resignation.

18.33 Ledger account subscribers

(1) The ULB shall maintain a Provident Fund Ledger in Form PF-1 of which separate portions shall be assigned to each subscriber, and there shall be entered therein each month the amount of each subscription, the amount of the employer contribution and the monthly balance on which interest is to be calculated. In case of General Provident Fund, no posting shall be made in the column pertaining to employer contributions.

a. The ULB shall maintain a Provident Fund Liabilities Account in Form PF-2, which shall be posted upon every day on which accounts are credited or debited to the accounts (Form PF-1) of the subscriber. In case of General Provident Fund, no posting shall be made in the column pertaining to employer contributions.

b. The amount of interest accrued on the balance at the credit of a subscriber shall be calculated at the end of the year or when the account is closed to the nearest rupee.

Provided that no interest shall be credited to the Accounts of a Muslim subscriber, if he informs the ULB in writing that he does not wish to receive the interest and that the ULB may utilize it on any subject of general public interest:

Provided that if the Muslim subscriber subsequently asks for interest, it shall be credited to his account with effect from the first day of the year in which he asks for it.

(2) At the end of each year, the ULB shall furnish each subscriber with a statement in Form PF-3, showing the balance at credit of his account at the beginning of the year, the amounts added thereto by way of subscriptions and contributions and the interest accrued during the year and the balance at credit of his account at the end of year

18.34 Payment of subscriptions and contributions to be made monthly to the Post Office Saving Bank / Scheduled Bank saving account –

(1) Every ULB shall open an account, to be called The Municipal Provident Fund Account, with the Savings Bank account with Post Office or any Schedule Bank and as soon as may be at the beginning of each month and if possible, before the fourth day of each month shall pay into such account the amount of all subscriptions recovered under the provisions of Rule 18.31 and of the employer contributions payable under the provisions of 18.32. The Commissioner / Executive Officer, as the case may be, of the ULB shall operate the Municipal Provident Fund Account.

(2) Before a cheque is drawn for payment of subscriptions and contributions as required by sub-rule (1), a bill shall be prepared in Form PF-4 and submitted with the relevant salary bill in Form AC-21, for signature to the DDO, provided that the ULB may make payment of the subscriptions and contributions on a single bill and by means of a single cheque in respect of all subscribers or on separate bill and by means of separate cheques in respect of subscribers of different branches.

18.35 General rule as to withdrawals.

(1) No sum shall be withdrawn from the provident fund account with the Savings Bank except-

a. under the provisions of rules for the purpose of investment or placement; or

b. under the provisions of rules for the purpose of making an advance to a subscriber's; or

c. under the provisions of rule when a subscriber's account is to be closed for payment to the subscriber or to his heirs.

d. under the proviso given below the rule 18.33 (1) (b) for the purpose of utilizing the interest on subject of general public interest.

(2) Whenever a sum is withdrawn from the provident fund account with the Savings Bank, such sum shall forthwith be credited to the municipal fund under the head "Suspense Accounts" (Advances and Deposits) and payments shall be made there from for the purpose for which the sum was withdrawn by means of a separate cheque on a bill in Form AC-19 and such payment shall be debited to the head "Suspense Accounts" (Advances and Deposits) provided that if any portion of a sum withdrawn remains credited to the municipal fund under the provisions of any rule, such portion of such sum shall be credited through contra voucher in Form AC-5 by crediting concerned head of income and a corresponding debit being shown under the head "Suspense Accounts" (Advances and Deposits).

NOTE: When it is necessary to adjust the recovery of an advance payment which has been incurred or of an overpayment or the refund of money wrongly paid or received or any such transaction, the receipt or payment of the amount involved shall be entered in the general cash book (Form AC-1), in red link, the head of account to be entered, preceded by the word "deduct". The procedure with regard to adjustment of an advance, etc. explained above shall invariably apply in the case of withdrawals and payments taking place under this rule to avoid unnecessary inflation of figures of receipts and expenditure of ULB.

18.36 Withdrawal of amount from provident fund account for Investment

Save as provided in rule 18.35 with the previous sanction of the Commissioner or Executive Officer, as the case may be, withdrawal shall be made from the provident fund account and investment or placement of such sum shall be made subject to the conditions and restrictions applicable to the investment or placement of a portion of the municipal fund under sub-section (1) of Section 55 of the Act of 1911 and section 84 of the Act of 1976.

18.37 Investment of provident fund moneys in National Savings Certificate –

(1) At the option of a subscriber, the whole or part of the amount at his credit in the provident fund account should be invested by the ULB in National Savings Certificates in accordance with the Post Office National Savings Certificate Rules, 1944.

(2) The entire interest accrued on such investment should be credited by the ULB to the account of the subscriber, who has invested the money. The incidental charges in connection with making or realizing of such investment should be debited to the account of the subscriber.

(3) The National Savings Certificate like insurance policies should be pledged to the ULB. These certificates will remain in the custody of the Officer in-charge of the accounts function of the ULB until their maturity or retirement or death of the subscriber whichever event occurs earlier, so that if circumstances, require the withholding of the employer's contribution under rule 18.34 or deduction of any amount under rule 18.41 of the manual, it may be made, and the certificates may be cashed before the due date of their maturity.

18.38 Advances:

(1) With the sanction of the Commissioner in case of Municipal Corporation and President / Executive Officer as empowered under prescribed rules, any subscriber may, out of his own share of the amount shown at credit of his account of the Provident Fund Ledger, be granted an advance from his provident fund of an amount prescribed under rules.

(2) The amount of an advance shall be repayable in equal instalments as may be fixed under prescribed rules.

(3) The amount of an advance shall be recorded in the Provident Fund Ledger (Form PF-1) and a note shall be made as to the number of instalments by which the advance is recoverable, and each month the amount of the advance repaid shall be recorded in red ink in the ledger, shall be entered the amount of the balance of the advance outstanding, and the amount of interest lost on the monthly outstanding balances shall be recovered from the subscriber in the month following the month in which the last instalments of the advance is recovered, and at the end of the year shall be added to the interest calculated on the monthly balance.

Provided that a Muslim subscriber, whose deposits in the fund carry no interest, shall not be required to pay any interest.

(4) If the whole or any portion of a ULB contribution is to be withheld when a subscriber's account is closed, and if when such account is closed, any portion of an advance made to such subscriber is still outstanding, the amount of the advance outstanding plus the amount of interest last calculated on the monthly outstanding balance of the advance shall be added to the amount shown at the credit of the account, for the purpose of calculating the employer's share of the total credit of account.

18.39 Declaration in Form PF-9 by subscriber:

(1) Each subscriber shall, as soon after he joins the Provident Fund, as possible, be called upon by the DDO to furnish a declaration in Form PF-9, in favour of one or more members of his family in such proportions as he may like showing what he wished to be done with the provident fund money at his credit in the event of his death.

(2) A subscriber, who has no family, may nominate any other person or persons instead, provided that such a nomination shall be deemed to have been duly made in accordance with these rules only for as long as the subscriber has no family.

(3) If a subscriber at any time acquires a family or remarriage, any declaration already made under sub-rule (2) above, as the case may be, shall forthwith become null and void and unless a revised declaration is received by the DDO, the amount of his accumulations shall be dealt with as per rule 18.40.

(4) A nomination may be cancelled by a subscriber and replaced by any nomination which is permitted to be made under this rule.

18.40 Withdrawal on closing of account - When a subscriber dies or ceases to be employee of the ULB, the amount shown to the credit of his account of the Provident Fund Ledger (Form PF-1) plus interest accrued to date shall be withdrawn from the Savings Bank and payment of such amount shall be made to the him or the claimant as per prescribed rules.

18.41 Amounts to be withheld when account is closed – If any sum is due from a subscriber to the ULB at the time when his account is closed, the ULB may deduct the amount of such sum (but not exceeding in any case the total amount of its contributions credited to the account of the subscriber and interest accrued thereon) before making payment of the amount at the credit of his provident fund account.

18.42 General accounts to be maintained by the ULB: – Every ULB shall maintain

(1) Provident Fund Account in Form PF-5

(2) Provident Fund Investment Account in Form PF-6

(3) Provident Fund Investments Interest Account in Form PF-7

(4) Provident Fund Interest Account in Form PF-8

(5) Register in Form PF-10 for keeping a list of investors of and the account of investments in the National Savings Certificates.

CHAPTER-19

Municipal Works Accounting

19.1 Tenders to be called for in case of works to be executed on sanctioned estimates

(1) When a work is to be started for which an estimate has been sanctioned as required under the provisions of The Punjab Municipal Works Rules, 1978 the Officer in-charge of works shall by notice published in the manner specified below, call for tenders for the execution of work or for the supply of material in connection with the work to be submitted in Form MW-5 or MW-6, as the case may be.

(2) Every notice published under the provisions of sub-rule (1), shall comply with paragraph-I of the general ules and directions for the guidance of contractors printed on the first page of tender form (Form MW-5).

19.2 Tenders and Quotations for purchase of material:-

(a) Quotations shall be obtained in all cases where the purchase exceeds five thousand rupees, but does not exceed twenty thousand rupees in the case of a ULB of any class. In all cases where the amount of purchase exceeds twenty thousand rupees, tenders shall be invited;

(b) When the lowest quotation or tender is not accepted, the reasons for rejection thereof shall also be recorded before accepting the higher quotation or tender;

(c) Tenders or quotations need not be invited if purchases are to be made from the Government Department or depot or a Government Industrial Centre.

Provided that the sealed quotations or tender shall be invited by issuing notice inviting quotation or tenders and the quotations or tenders so invited shall be opened by the Commissioner in case of Municipal Corporation and by the Executive Officer along with the President in the case of Municipal Council / Nagar Panchayat, as the case may be, in the presence of an official not below the rank of an Assistant in both cases.

19.3 Provisions as to tenders

(1) No tender submitted in response to a notice issued under the provisions of rules shall be deemed to be a valid tender unless -

a. it is a tender given by a contractor enlisted with any ULB or any other Government Department;

b. it is sealed;

c. It is accompanied by a deposit of earnest money in the shape of cash or Demand Draft, Banker's Deposit at call receipt or through electronic mode of payment @ 2% of the estimate cost in favour of the concerned ULB. Further, in case of tender having estimate cost of Rs.10.00 crore or more, the rate of earnest money may be fixed by the ULB but in no case it shall be less than 1% of the estimate cost.

(2) In case of E-tender, a single tender can be considered provided the tender accepting authority considers that the rate quoted are genuine and reasonable.

(3) Calling of tenders: Procedure for publication of tenders should be according to the following table below:

Financial Limit	Period of Notice	Mode of Publication
Works costing Rs. 50,000/- or less	7 Days	To be given wide publicity in such manner as the ULB may direct
Works costing above Rs 50,000/-	14 Days	To be advertised in at least two vernacular Newspapers having state wide circulation

Works of urgent nature costing up to Rs. 20,000/-	Sealed Quotations by hand

(4) Tendering Process: Entire tendering process (calling of tenders, opening, acceptance or rejection) for development works / supply of material, outsourcing etc. should be processed by the head of the concerned branch entrusted with the function.

(5) All instructions issued by the Government from time to time regarding e-tendering and other tendering procedures shall be followed.

19.4 Treatment of earnest money – Earnest money shall be based on fixed percentage rate as per amount of estimates mentioned in notice inviting tender in accordance with the provisions of sub-rule (1) of rule 19.3. When a tender has been accepted under the provisions of rules, the earnest money deposited by the contractors, whose tenders have not been accepted, shall be refunded forthwith.

19.5 All sums received under the provisions of sub-rule (1) of 19.3 shall be treated as deposits received by the ULB and shall be brought to account and shall be entered in Earnest Money Deposit Register, to be maintained in Form GEN-41. Provided that such sum of money shall remain in the custody of the official authorised by the ULB and in that case only the sum forwarded by the contractor, who's tender has been accepted, shall eventually be brought to account.

19.6 Register of Tenders: A register of tenders shall be maintained in Form MW-7 by the concerned branch, in which shall be entered details of all tenders received in response to notice published under sub-rule (1) of rule 19.3.

19.7 Acceptance of tenders for works

(1) All tenders for works shall be opened by the Municipal Engineer at the time and place specified in the notice issued under the provisions of rule 19.3, in the presence of the Commissioner or an authorized officer or a Committee constituted by him in this behalf in the case of a Municipal Corporation and the President or in the absence of the President, the Vice President in the case of a Municipal Council / Nagar Panchayat. The Municipal Engineer shall thereafter submit to the Finance and Contract Committee in the cases of Municipal Corporation and President or other officer or sub-committee authorised by the Municipal Council / Nagar Panchayat in this behalf in the case of a Municipal Council / Nagar Panchayat, all the valid tenders received by that date together with the recommendation as to which tenders should be accepted and the Chairman of Finance and Contract Committee and in his absence the Commissioner in the case of a Municipal Corporation or the President or other officer in case of Municipal Council / Nagar Panchayat, as the case may be, shall sign the tender or tenders which he considers should be accepted as token of such acceptance.

(2) In case no suitable rates are received by the Finance and Contract Committee and in its absence by the Commissioner in the case of a Municipal Corporation or by the President or other officer in the case of a Municipal Council / Nagar Panchayat, as the case may be, the contract may be given by auction but the procedure should be resorted to only when the tenders called for are considered as too high in comparison with the current market rates or common schedule of rates.

19.8 Security for performance of contracts

(1) When a tender has been accepted under the provisions of rule 19.7, the contractor shall be required to deposit, within ten days of the receipt of intimation that his tender has been accepted, in cash or Government securities or Bank Guarantees or pay-order or Demand Draft from scheduled banks such sum as together with his earnest money which will make up a sum equal to one-tenth of the amount of his tender, as security for the due performance of contracts provided that all securities so deposited shall be formally pledged to the ULB and the ULB may in the case of any work or any class of works

require that instead of the security money being deposited in advance, one-tenth of the amount of every running bill payable to the contractor during the course of the execution of the work may be deducted and retained by the ULB until the amounts so deducted and the earnest money deposited under the provisions of rule 19.3 (1) (c) together make up a sum equal to one-tenth of the amount of the contractor's tender. But in case of supply of material, 5% security will be deducted and the same will be refunded after 1 month from the date of completion of supply order.

(2) The security deposited under the provisions of sub-rule (1) shall, if it is cash, be deposited in the name of the ULB, along with the earnest money deposited under the provisions of rule 19.3 (1) (c) in the Savings Bank account, and such security and any sum deducted under the provisions of sub-rule (1) shall be retained by the ULB, and refunded in the following manner - half of the security deducted will be refunded after 6 months and the remaining half will be refunded after 1 year from the date of completion or as per the time slab fixed in NIT as retention period which shall not be less than one year in any case. This security shall then be refunded to the contractor together with any interest that may have accrued thereon unless in the meantime the work has been found to be defective or not up to specification and the Contractor has not remedied such defect or failure to comply with the specification, in which case such security or sum deducted shall be retained until such defect or failure has been remedied.

(3) In no circumstances shall an advance be made to a Contractor for any work to be executed for ULB.

(4) Notwithstanding anything contained in the foregoing rules, the security deposited by a contractor for the supply of material in connection with a work to be executed by the ULB departmentally as mentioned in rule 19.3, shall be refunded after one month after the contractors complete the supply strictly in accordance with the conditions of the contract, the supply is accepted as such by the Municipal Engineer and taken in his book.

19.9 Standard Bid Documents: Standard bid documents may be used for construction projects costing Rs.1.00 Cr and above.

19.10 Tender form fee: It shall be as per the following manner

Sr.No.	Work / Supply having estimate cost	Fees for Tender form
1.	Upto Rs.50,000/-	Rs.200/-
2.	Upto Rs.50,001/- to RS.10,00,000/-	Rs.500/-
3.	Rs.10,00,001/- to Rs.1 crore	Rs.1000/-
4.	Above Rs.1 crore	Rs.2000/-

19.11 Work / Supply order

(1) Every Work order / Supply order shall be prepared in triplicate in Form MW-9 and shall bear a unique sequential number. This numbering sequence shall be based on the branch it relates to the asset or expenditure group to which it relates and the period of sanction. While entering the contents of Form MW-9 in Form MW-12, the page number of Form as well as of Register shall be mentioned from where entries have been taken.

(2) Entry of each Work Order / Supply Order for those work / supply the cost of which exceeds Rs.20,000/- rupees, shall be made in a Register in Form MW-12, in the branch entrusted with function to deal with contracts, work orders and orders for supply. At the end of the month, the Officer in-charge of the branch shall check the register to ensure:-

a. that every contract, work or supply order, for which an order was given, has been carried out promptly, and

b. that when any contract, work or supply order has been completed as per all terms and conditions laid by the ULB, payment is made without unnecessary delay

(3) An explanation shall be added / given in the column of remarks with regard to any contract, work or supply order which was unduly delayed.

(4) When a report on a requisition in Form MW-4 has been accepted, the Officer in-charge of the branch shall issue a Work Order in Form MW-9 for the execution of the work to such contractor whose tender has been accepted by the competent authority, otherwise, if so decided by the Commissioner / Executive Officer, as the case may be, the work shall be executed departmentally by the Officer in-charge.

19.12 Measurement book

(1) All works executed by the ULB shall be recorded in the measurement book in Form MW-11 in which details regarding the material issued, amount of work done by the contractor, estimated date of completion etc. shall be recorded.

(2) The Measurement book shall be numbered serially. When a bill is passed for payment, the connected entries in the Measurement book and the cross references given in the bill, shall be crossed over.

(3) Details of every work executed, including works executed departmentally, shall be entered in a Measurement Book to be maintained in Form MW-11 by the Junior Engineer and shall be checked periodically by the engineer-in-charge, who shall initial the entries checked by him and enter the date of his checking. No payment shall be made to any contractor in respect of any work unless such measurement of hidden items such as excavation in foundation, lying of pipes, etc., shall be entered by the Assistant Corporation Engineer or the Assistant Municipal Engineer as the case may be, and record thereof shall be kept in the Register of work in Form MW-12 in remarks column.

(4) All entries in the contents of "Area" column of the Measurement Book shall invariably be made in inedible ink.

(5) The Assistant Corporation Engineer / Assistant Municipal Engineer, where so posted, shall test check hundred per cent measurement in respect of hidden works such as works in foundations, iron and steel in roofs, etc., and twenty-five per cent of the measurement in respect of other works. The Corporation Engineer or Municipal Engineer, as the case may be, shall test check measurements to a reasonably extent subject to the minimum of ten percent. Superintending Engineer of a ULB shall also check two per cent of each work having estimated cost of Rs.10.00 lacs or more. A collective record of all the checks carried out shall be prepared at the end of each measurement book – II in the following proforma:-

Date of checking	Pages recording measurement subjected to test check	Value of measurements test checks	Result of measurements checked	Dated initials with designation of checking officer	Remarks
1	2	3	4	5	6

Variations in measurement above two per cent in respect of original works and above five per cent in respect of repairs works shall be reported to Commissioner / Executive Officer, as the case may be.

Note:

(a) The check provided in sub-rule (3) shall not extenuate responsibility of the Assistant Engineer or Municipal Engineer or Superintending Engineer for the execution of works and payments. Such officers shall record a certificate to the effect that they have personally inspected the work and have satisfied themselves that the work has been executed properly.

(b) The final bills shall be prepared by the Assistant Engineer or the Municipal Engineer, as the case may be.

(c) The final measurement of work shall be taken and recorded within ten days of the receipt of the Contractor's report of the completion of the work and in cases where the provision of this sub-rule cannot be complied with, the Corporation Engineer or the Municipal Engineer shall record the reason for the delay.

(d) When payment is made for the work measured, each page of the measurement book recording measurement shall be scored out by diagonal red ink lines and an endorsement giving a reference to the number and date of the payment voucher shall be recorded by the Officer in-charge of the accounts branch.

(6) Measurement book shall be numbered serially and the officer-in-charge shall maintain a stock register in respect of them in Form GEN-32, in which shall also be entered particulars as to their issue and return.

(7) When a Measurement Book has been filled up, it shall be returned to the official entrusted with the duties to maintain the stock register of Measurement books (Form GEN-32) and he will record the entry of return in the register.

19.13 Inspection of works

(1) All works executed by ULB shall be inspected by the Engineer-in-charge at least once a month and it will be recorded in the Measurement Book under his signature as a token of having done so. The financial calculations in the Measurement book shall be checked in the office of the engineer-in-charge and by the Accounts branch.

(2) Small works i.e. works whose aggregate value does not exceed Rs.50,000/- may be measured after their completion. The agreements with the contractors shall also provide for this condition where practicable.

19.14 Register of Municipal Works: A Register of Works shall be maintained in the engineering branch in Form MW-12 in which shall be entered the details of amount of every estimate for a work sanctioned, detail of work order in Form MW-9, reference of page & number of measurement book and details with regard to every payment made in connection with the work. A separate page shall be assigned in the register to each work.

19.15 Contractor's Ledger - A Contractor's Ledger shall be maintained in the accounts branch in Form MW-13, in which shall be entered details of all transactions with contractors in connection with works and reference of page number of Form MW-12.

19.16 Register of Aided and Loan Works - A Register of Aided and Loan Works shall be maintained in the accounts branch in Form AC-16, in which shall be kept an account of every work, the cost of which a grant in-aid has been contributed by State / Central Government or by an Agency or for which a loan has been raised.

19.17 Muster Roll

(1) In the case of a work carried out departmentally by daily labour, the officer in-charge of the work shall maintain a muster-roll in Form MW-10 paying the amount due on the roll out of his permanent / temporary advance, if obtained, supporting the bill with the muster roll and no separate acquittance roll shall be required in respect of the payment of such establishment.

(2) All the muster rolls shall be pre-numbered and proper account thereof shall be kept in a Stock Register in Form GEN-31. Before issuing the muster-roll, the official having custody of such rolls shall authenticate it, and shall specify the work for which it shall be used. The muster-rolls shall be checked by the Commissioner / Executive Officer, or by any other Officer authorised by them at least once a month.

(3) Muster-rolls (Form MW-10) shall never be prepared in duplicate.

(4) Labourers may be paid more than once a month, but separate rolls shall be prepared for each period of payment.

(5) The daily attendances and absences of labourers and the fines inflicted on them shall be recorded daily in Part-I of the muster-roll (Form MW-10) in such a way to facilitate the correct calculation of the net wages of each labourer for the period of payment, to render it difficult to tamper with, to avoid unauthorized additions or alterations in entries once made and to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

(6) After a muster-roll (Form MW-10) has been passed by the officer in-charge of the work, payment thereon shall be made as soon as possible, and each payment shall be made or witnessed by the authorised official, who shall certify to the payments individually or by groups, at the same time specifying both in words and in figures, at the foot of the muster-roll, the total amount paid on each date; and if any item remains unpaid, the details thereof shall be recorded in Part-II of the muster roll before the memorandum at the foot of Part-I is completed by the person, who made the payment.

(7) If any payee does not present himself for payment by the end of the month, the amount drawn for him shall be refunded by short drawl in the next bill, payment of arrears due being made subsequently. In no circumstances wages shall be kept in deposit beyond the end of the month in which payment is drawn.

(8) The progress of work done by the labour shown in a muster- roll and the quantity of the material used in the work shall be recorded in Part-III, if the work is susceptible of measurement, and if it is not so susceptible, reasons thereof shall be recorded in writing.

19.18 Workshops - If the ULB maintains a workshop, the officer in-charge thereof, in addition to maintaining a Stock Register (Form GEN-31) as required by rule 5.3, shall maintain a Workshop Work Register in Form MW-18 and muster-rolls of the workmen employed in accordance with the provisions of these rules, and the Officer in-charge of workshop shall, not less than once a month, examine the Stock Register (Form GEN-31) and Workshop Work Register (Form MW-18) and sign them as token of having done so and shall check muster rolls on frequent and unexpected occasions.

Payment for Municipal Works

19.19 Forms of Bills for payment for works –

(1) Payment of a work shall be made by means of

a. First and Final Bill in Form MW-14 in all cases when the work has been executed against a work order issued under the provisions of rule 19.11 and in a single payment only is to be made on completion of a work or for material supplied for works.

b. Running Bill in Form MW-15 when payment is to be made during the progress of a work for a portion of the work executed or for a portion of the material supplied.

c. Final Bill in Form MW-16 when final payments to be made in respect of a work or a contract for the supply of material completed, payments in respect of which have previously been made on Running Bills.

(2) In order to ensure prompt payment of a final bill, every contractor shall be required to submit written report as to the completion of a work not later than the day after such completion and proper record thereof shall be maintained in chronological order by the officer in-charge of the work.

19.20 Work-charged Establishment Pay Bill. - Notwithstanding anything contained in rule 18.4, when any establishment is engaged for the purposes of a particular work, and the cost of such establishment is to be charged against such work, the pay of such establishment shall be paid by means of Muster Roll in Form MW-10.

19.21 Preparation of Completion Report or Certificate: When a work is completed, the Municipal Engineer shall prepare a completion report or certificate in Form MW-17 and he will append the same in the file along with final bill. He shall compare and explain all differences between the quantity, rates and cost of the work executed and that estimated for.

19.22 Submission of Completion Certificates - No payment of first & final bill and final bill shall be made in respect of any work until a completion report and completion certificate in Form MW-17 has been submitted by the Engineer in-charge of the work. He shall furnish a completion certificate within one month of receipt of contractor's report and where the report cannot be given, he should record reasons thereof and submit a report to the Commissioner / Executive Officer to this effect.

Note. Before signing the completion report / certificate, the Engineer in-charge of the work shall ensure that consumption statement of departmental material issued from time to time is prepared and appended to the completion certificate, duly checked.

19.23 Statement of Receipts, Issue and Balances of Road Metal – If supplies of road metal or paving stones or sets for the repair of roads are maintained or when separate contracts are made for the supply of metal or paving stones or sets for, and the consolidation of paving of, a road to be newly metalled or paved or to be re-metalled or re-paved, statements of receipts issued and balances of road metal shall be maintained in Form MW-1 by the Municipal Engineer or by officers in-charge of circles subordinate to the Municipal Engineer, and such officers shall, at the beginning of each month, submit a copy of the statement for previous month to the Municipal Engineer.

19.24 Payment to Contractors

(1) The bill submitted by the contractors shall be received by the Engineering branch for scrutiny. The bill shall be verified by head of the works branch with the measurement book and with other records and shall be processed further.

(2) Subject to the provision of rule 19.8 (1), payment shall usually be made up to nine-tenths of the value of work done, the balance being retained as security. The total amount paid on running bill and on the final bills shall not exceed 90 per cent of the total cost of the work done. The balance 10 per cent shall be paid as per the provision of rule 19.8 (2).

(3) Works not to be executed except on a sanctioned estimate or an accepted report on a requisition. - No work shall be executed until a detailed estimate of its cost has been prepared in Form MW-1 together with the necessary plans, and sanctioned by the competent authority.

Provided that if a petty work costing five thousand rupees or less is of an urgent nature (urgency to be

specified), a petty works requisition only in Form MW-4 need to be prepared and the work shall be executed on acceptance by an officer to whom power to sanction the execution of the work has been delegated subject to report made on Part II of Form MW-4 in compliance with a requisition made on Part-I of such form by such officer. If the petty work referred above is not of an urgent nature, it shall be kept pending till sufficient petty estimates have been collected or a list of such minor work shall be prepared and regular tenders shall be invited thereof, in accordance with the provisions of rule 19.3.

(4) The ULB shall adopt the common schedule of rates of Punjab PWD as amended from time to time and shall prepare estimates according to the rates prescribed in the aforesaid schedule unless in any particular case the Municipal Engineer is of the opinion that such rates are not sufficient or are too high when a detailed report shall be submitted along with the estimate as to the reasons for variations in rates from those in schedule or and for rates not provided in the common schedule of rates of Punjab PWD for which necessary justification along with analysis on the basis of which the rates have been recommended shall be given in the estimate.

(5) If at any time before the completion of work, it appears that the sanctioned estimate is likely to be exceeded by more than ten per cent either owing to the rates being found insufficient or for any other cause, the Municipal Engineer shall submit for sanction a revised estimate in Form MW-2, together with a comparative statement giving a full explanation of the cause which have lead to the variations, either in quantities or in rates, between the sanctioned and the revised estimate.

Provided that if a revised estimate is not likely to be sanctioned before the work is finalized, a statement in Form MW-3 shall be submitted by the Municipal Engineer together with the comparative statement referred to in this sub-rule. Revised Estimate and Statement shall be approved by the authority which accorded approval to the Original Estimate.

Provided further that in no circumstances the original sanctioned estimate be allowed to exceed by twenty-five per cent, except with the sanction of the Director, Local Government or any other authority duly empowered in this behalf.

19.25 Grant of Concessions to the Co-operative Labour and Construction Societies in the execution of Municipal works: The concession granted by the Government of Punjab, Department of Co-operation vide notifications issued from time to time to the Co-operative Labour and Construction Societies shall also apply mutatis mutandis in the execution of Municipal works.

CHAPTER-20

Accounting of Fixed Assets

20.1 Maintenance of fixed asset register.

(1) To record transactions relating to fixed assets, ULBs shall maintain separate fixed asset registers in respect of land, immovable and movable properties in Form GEN-35, GEN-33 & GEN-34 respectively. Intangible assets shall be listed in Form GEN-34 and fixed assets relating to Public Lighting shall be entered in a Register of Public Lighting system in Form SL-1.

(2) In Register of immovable property, the details of all the trees within the jurisdiction of the ULB, excluding forest areas attaining a girth of about one foot six inches, shall be entered. Two volumes of the Register in Form GEN-33 shall be maintained. In Volume-I all properties vested in or owned or leased by the ULB shall be entered and in Volume-II, all nazul or other property placed under the management of the ULB shall be recorded.

(3) In Volume-I of the register (Form GEN-33) property leased by the ULB shall be entered separately from property vested in or owned by the ULB.

(4) In the register (Form GEN-33) property, one or other of the headings given below shall be entered:-

a. lands with buildings attached,

b. building sites, or

c. Other plots and each piece of property shall be entered on a separate page with a plan of the property on the opposite page. As far as possible, the details shall be maintained in computerized format.

(5) The ULB shall periodically and not less than once a year cause the Register of Immovable Property to be examined and the examining officer or member shall certify the record to be correct; Volume-II of the register in Form GEN-33 shall also be compared annually with the nazul register maintained by the Deputy Commissioner.

(6) The register of Immovable assets shall be maintained by the ULB through the officers designated for this purpose. The Registers shall be updated in respect of additions, disposals, significant repairs or renewals and depreciation of the assets. The register shall be kept in the personal custody of the Authorised Officer.

20.2 Register of encroachment on immovable property to be maintained. The ULB shall maintain a Register of Encroachment on immovable property in Form BL-2 in which shall be entered the details of all encroachments which have come and are brought to the notice of the ULB. Two volumes of the register shall be maintained, in Volume-I shall be entered the details of encroachments on immovable property vested in or owned or leased by the ULB and in Volume-II encroachments on all nazul and other properties placed under the management of the ULB, shall be entered.

20.3 Register of Movable Property to be maintained: - Every officer or employee of the ULB in-charge of movable property of ULB other than stamps or stocks of articles or material kept for issue shall maintain a Register of Movable Property in Form GEN-34.

20.4 Rent Demand and Collection Register:-

(1) The designated officer of the ULB shall maintain a Rent Demand and Collection Register in Form RT-2 in which shall be entered details of every lease deed in respect of property leased out by the ULB, shown as such in the Register of Immovable Property (Form GEN-33), as soon as lease deed is executed between the ULB and the lessee.

(2) At the beginning of each year, a new Rent Demand and Collection Register (Form RT-2) shall be maintained in which shall first be entered the names of all lessees against whom arrears are shown as due on account of the previous year or years in the register of the previous year together with the amount of such arrears after which the entries relating to the demand of the current year shall be posted. The word "arrears" being written in red ink in the "Remarks" column against the name of any person in the list of the current year, whose name is also entered in the list of persons from whom arrears are due.

(3) When in accordance with a resolution of the ULB, the rate of rent in any case is altered, the necessary amendment shall be made in red ink in the Rent Demand and Collection Register (Form RT-2), a note shall be made in the "Remarks" column giving the authority for the amendment. When any remission of rent is granted by the ULB, no correction shall be made in the register, but the authority for the remission of rent shall be entered in the appropriate places in the register.

20.5 All fixed assets shall be entered in the Register, which shall contain separate segments. Every fixed asset or group of fixed assets of similar nature shall be maintained on a separate page in the register.

20.6 Expenditure incurred and payments made in the course of purchase or construction of an asset shall be

recorded in the Capital work in progress register (Form MW-19). Entries will be made in the fixed asset register only at the time when the asset is ready for use and the liability to pay for the related expenditure has arisen. Where the asset is not purchased, the Register shall also record the Completion Certificate number.

20.7 Acquisition of fixed assets – Capitalisation

(1) Fixed assets shall be recorded at cost actually incurred, in order to make the asset ready to be put to use. This cost shall include ancillary charges e.g. freight, insurance, site preparation etc., which are necessary to place the asset into its intended location and condition for use.

(2) If assets are received on concessional rate, the same shall be accounted for on the basis of acquisition cost. If the assets are acquired at free of cost, the same shall be recorded at nominal value of rupee one.

(3) Interest on loan availed for purchase or construction of Fixed Asset, shall be capitalised till the Fixed Asset is put to use.

20.8 Addition and improvement of fixed assets : Any addition to or improvement to the fixed asset that results in increasing the utility, capacity or useful life of the asset shall be included in the cost of asset.

20.9 Revenue expenditure on fixed assets: Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is less than for a year, shall be debited to an appropriate expense account.

20.10 Depreciation on fixed asset

(1) Depreciation shall be charged on the fixed assets as per the Straight Line Method (SLM) at the rates prescribed in Appendix-IV. The Depreciation shall be applied to the group of assets in a class and not to individual assets.

(2) No depreciation shall be provided on Land.

(3) All assets costing less than Rs. 5,000/-, shall be depreciated at 100 per cent in the year of purchase. However, such assets shall also be recorded in the fixed assets register at appreciated value of Re.1 per such asset.

20.11 Revaluation of fixed assets

(1) Fixed assets are recorded at cost less depreciation till date. The increase in net book value arising on revaluation shall be credited to a reserve account under the respective fund as 'Revaluation Reserve'. A decrease in net book value arising on revaluation of fixed assets shall be charged to Income and Expenditure account under the head "Loss on Revaluation of Fixed Asset".

(2) In case of revaluation of fixed assets, depreciation shall be provided on the basis of the figures arrived after revaluation. The amount of additional depreciation arising due to revaluation of asset shall be transferred to the Income and Expenditure Account from revaluation reserve account.

20.12 Disposal of fixed assets: Fixed assets may be disposed of by way of transfer or disposition of the asset. The surplus or deficit, if any, on disposal of fixed asset with reference to the depreciated value shall be transferred to the income and expenditure statement.

20.13 Physical verification of fixed assets

(1) The Authorised Officer shall carry out physical verification of the fixed assets at least once during the year. The balance as per physical count, if found correct, shall be certified by him. Any discrepancy found shall be reported to the Commissioner / Executive Officer, as the case may be, for appropriate action.

(2) Terminal verification of ULB's properties - The whole of the property of the ULB, movable and immovable including investments, shall be verified at least once in three years by a member or members of the ULB specially deputed; provided that the same member or members shall not be deputed for the purpose on two consecutive occasions; provided further that with the approval of ULB, a professional auditor, may also be engaged for the purpose of this verification.

(3) Notwithstanding anything contained in sub-rule (2), the said verification of the meters, heaters, and boilers, if any, and other parts of the electric installation belonging to the ULB, shall be made by a person or persons specially engaged by the ULB in this behalf.

HAPTER-21

Accounting of Capital works in Progress

21.1 Maintenance of register and accounting & recording procedures

(1) ULB shall maintain a work register in Form MW-12 in which details of expenditure incurred on projects involving capital expenditure shall be recorded. Register shall be kept in the personal custody of the Authorised Officer.

(2) This register shall contain entries of every work commenced. The entry shall be based on the work order, which shall bear a unique numbering sequence. Assets under construction, erection or installation on existing projects and capital expenditure on new projects including advances for capital works and project stores shall be entered in the Register. The amount payable as per Bill Register and running amount paid shall also be recorded therein.

(3) The total amount recorded in the register against works not capitalised, as on Balance sheet date, shall be included under the head "Capital work in progress" in the Balance Sheet. It shall comprise of the total amount paid towards the said work including bills passed for payment but not paid.

21.2 Procedure to be followed at the time of completion of work

(1) Expenditure on capital assets, which are in the process of construction, erection, installation but not considered ready for use, shall be recorded under the head 'Capital works in progress". When the work is completed, the Authorised Officer shall put the following note below the entries "Work completed and asset is ready for use and completion certificate furnished on dated.....".

(2) When such report / certificate is issued, the Officer in-charge of the accounts function shall record a Journal entry transferring the balance in the "Capital work-in-progress account" to appropriate category in the Fixed Asset Register.

21.3 Period end procedures: At the period end, the concerned branch shall submit to the Officer in-charge of accounts function, a summary statement of status of capital work in progress, detailing budget allocated to the Project and expenditure incurred till date on capital projects that continue to be in progress on Balance Sheet date. On receipt of the above statement approved by Office in-charge of accounts function, the Authorised Officer shall verify that total expenditure incurred on each project as stated in the statement tallies with the respective capital work ledger account and that all completed projects are transferred to the Fixed Asset Register.

CHAPTER-22

Investments

22.1 ULB shall make Investments of its surplus fund in accordance with the provisions of this manual and policy framed by the Government from time to time.

22.2 Deposits and investment of surplus fund: Any surplus fund in the hands of ULB, which may not be

required for immediate current charges, may be invested in the shape of fixed Deposits in Schedule Banks or in Government securities in accordance with the provisions of the Act of 1911 and the Act of 1976.

22.3 Maintenance of Investment Register

(1) ULB shall maintain an Investments Register in Form AC-25 showing all investments held by it.

(2) Details of investment made from Municipal Fund, various Earmarked Funds and Specific Grants shall be recorded in the Investment Register.

(3) The register shall be kept in the custody of the Officer in-charge of the accounts function.

(4) The Register shall be updated in respect of additions / disposals in the investments.

(5) A statement showing the amount and nature of all investments recorded in the Register (Form AC-25) shall be shown in the financial statements.

22.4 Accounting procedure

(1) All investments are initially recognised at cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses, if any, incurred for its acquisition.

(2) Long-term investments shall be valued at cost, including acquisition charges such as fees, brokerage, duties etc, if any. If there is any decline in the value of investment which is considered to be other than temporary in nature, it shall be reduced from the cost of investment and shall be debited to the Income and Expenditure account. Any appreciation in market value of both short-term and long- term investments over the cost of investments shall be ignored.

(3) If the appreciation is in respect of investments for which provision for diminution in value or fall in value was made in earlier years, the value of the said investments shall be appreciated by an amount not greater than the provision for diminution / fall in value made in earlier years.

22.5 Accounting of investments - Incomes and gain / loss

(1) Interest on investments shall be recognised as and when due, and shall be accrued proportionately at the end of each year. Noting of the interest accrued shall be made in the investment register.

(2) Investments may be held till maturity or may be disposed of before the maturity date. On disposal of investment, the profit earned or loss incurred on disposal of investment shall be recorded as income or expenditure in the Income and Expenditure Statement.

(3) In case of Special Funds Investments or Grants Investments, the profit realized or loss incurred shall be adjusted in the Special Fund or Grant Account.

22.6 Physical verification of Investments

(1) At least once during the year and at the end of the financial year, the Authorised Officer shall conduct a physical verification of investments and reconcile the balance as shown in the investments register and the balance in ledger accounts.

(2) Each of the investment certificate / instrument / document shall be verified to confirm that the investment stands in the name of the ULB.

(3) Authorized Officer shall also verify whether the interest or dividend is actually received as per the terms of the agreement.

(4) Any discrepancy found shall be reported to the Commissioner / Executive Officer of the ULB for appropriate action.

CHAPTER-23

Loans & Advances

23.1 Recognitions of loans & advances

(1) Interest on loans shall be recognised as and when due. At period-ends, interest shall be accrued up to the date of the period-end.

(2) Interest earned on loans given out of specific fund / grants shall be directly credited to the specific fund / grant account.

(3) Penal interests, if any, either on loans given out of Municipal fund or out of specific fund / grant shall be accounted on actual receipt.

(4) Provision against bad and doubtful loans shall be made according to the provisioning policy of the ULB based on norms or guidelines issued by the Government in this regard.

(5) Any additional provision for loans outstanding (net on overall basis) required to be made during the year shall be recognised as expenditure and any excess provision written back during the year shall be recognised as income of the ULB.

(6) Writ-offs of bad and doubtful loans shall be adjusted against the provisions made and to that extent, loan outstanding get reduced. In case of inadequate provisions, the write-offs shall be recognised as expenditure.

23.2 Accounting for Loans & Advances.

(1) Register of Loans to be maintained - Details with regard to all loans raised by a ULB shall be recorded in a Register of Loans to be maintained in Form AC-13, each loan shall be recorded on a separate page of the register and every entry made in the register shall be attested by the officer in-charge of accounts.

(2) The amount of loans granted to external organizations and undertakings shall be entered in the Register of Loans & Advances in Form AC-13, to be maintained by the Accounts branch.

Advances

a. When an advance of any sort, whether a permanent or temporary, is given, it will be reviewed under the direct supervision of the officer in-charge of accounts function, who shall sign the entry, as a demand in the Miscellaneous Demand and Collection Register (Form AC-12), and when the advance is adjusted, the particulars of the transaction shall be entered on the collection side of the register, a note being made in the "Remarks" column showing how the adjustment was made.

b. In the event, circumstances warrant issuance of temporary advance to the employee, then the same shall be approved by the competent authority in favour of branch head through the officer by whom it is to be utilised. The amount received shall be utilised by the officer, who has received such temporary advance, within a fortnight, otherwise that person shall deposit the amount in municipal fund. In case the same is not refunded, the same shall be recovered along with the interest at the rate of 18% p.a., besides initiating disciplinary action against both the branch head and officer drawing temporary advance. The amount shall be adjusted within 15 days from the date of getting the work done or supply is received. In case of failure to get the amount adjusted within stipulated period, the amount of advance may be recovered from the pay of officer who has drawn the advance.

c. The amount of the advances outstanding at the end of each half-year shall be abstracted on to a list of outstanding showing the original amount advanced and the date on which it was made, and the list shall be laid before the ULB.

d. Every official to whom a permanent advance is given shall on receipt of the money and on the first day of April each year, sign an acknowledgement that the amount is due from and to be accounted for by himself, and in the case of the transfer of the charge of an office, a similar acknowledgement for the full amount shall be signed by the relieving officer, and all such acknowledgements shall be kept on a guard file in the office of the accounts branch. An entry to this effect shall be made in Miscellaneous Demand and Collection Register (Form AC-12).

e. No permanent advance of an amount exceeding five thousand rupees shall be made to any employee without the sanction of the ULB. No advance of any amount shall be made to the President, Vice-President or an elected member of ULB without the previous approval of the ULB; provided that

(i) at the time of passing such a resolution, the ULB shall satisfy itself that no previous advance is outstanding against the person concerned without good and sufficient reasons; &

(ii) ULB shall prescribe a time limit on the expiry of which the advance shall be accounted for or refunded.

23.3 Provision against Bad and Doubtful 'Loans to Others'

(1) The Accounts branch shall review recoverability status of all Loans to others on periodical basis and based on the review and in accordance with the provisioning policy laid down by the Government, appropriate amount of provisioning or write-off needs to be determined and accounted for after obtaining the requisite approvals from the competent authority.

(2) All statements shall be certified by the Commissioner / Executive Officer, as the case may be.

CHAPTER-24

Inventory / Stock

24.1 Inventory / Stock Register

(1) The functions of the Stores, involving procurement, storage, issue, disposal and accounting of inventory shall be under the charge of a Store Purchase Officer or any other authorized officer either centrally at the Central Stores or at the branch Stores, where so arranged by the concerned ULB.

(2) The Store Keeper or any authorized official shall maintain the record of each kind of inventory, stocks of articles or materials kept for issue other than stamps, on separate pages in the Inventory Register, which shall be maintained in Form GEN-31 in which shall be entered from time to time as occasion arises every transaction affecting such stocks

(3) If any particular class of articles kept in stock is issued frequently during the day, e.g., coal, the issues shall be noted as they occur in a Store keeper's Day-book to be maintained in Form GEN-40; and at the end of the day the daily totals shall be taken and carried into the Stock Register (Form GEN-31).

24.2 Procedure for receipt of inventory

(1) Items of inventory delivered to the store and accompanied by a purchase order or Indent issued by an Authorised Officer of the ULB shall be accepted by the store keeper. Upon receipt of materials, the Store Purchase Officer shall have the same inspected, measured and verified as required. Thereafter, the delivery challan forwarded by the person delivering the goods shall be acknowledged by the store keeper.

(2) Where inspection and measurement of the goods delivered is likely to take time, a noting that the goods are accepted subject to verification shall be made on the delivery challan.

(3) Upon receipt of inventory, the Store keeper shall prepare a Material Receipt Note in Form GEN-37.

(4) The material receipt Note shall be prepared in triplicate, one copy shall be forwarded to the branch indenting / ordering the goods and second copy to the Officer in-charge of accounts function. From the Material Receipt Note, entry shall be made regarding receipt of materials in the Inventory register maintained in Form GEN-31.

(5) The articles received free of cost shall be recorded at Re. 1/- in the stock register.

24.3 Receipt of Bills from suppliers of inventory and stores

(1) On receipt of bills from the supplier, the Store Purchase Officer or authorized officer shall compare it with the Material Receipt Note (MRN). On verifying that the particulars are in agreement, a rubber stamp recording this fact and giving cross-references of the MRN number and bill number shall be affixed on the MRN and bill.

(2) The particulars of the supplier's bill shall then be recorded in the Register of Bills for Payment maintained in GEN-23. The copy of the duly stamped bill along with the relevant MRN shall be forwarded to the branch ordering the material.

24.4 Scrutiny of Bills: The Authorised Officer, who had indented the stores material, shall verify the supplier's bill and accompanying MRN forwarded by the Store Purchase Officer. If satisfied about the receipt of appropriate material at appropriate rate, he shall make noting recommending payment.

24.5 Issue of material

(1) Issue of materials will be made only on receipt of Material Requisition Note (REQN) in Form GEN-36. The Requisition prepared by the Authorised Officer of the requisitioning branch shall be presented in triplicate and first two copies shall be sent to the Store Keeper for issue of material.

(2) The person drawing the requisition shall indicate in the requisition, the name of person with designation to whom the materials are to be handed over. A copy of the Material Requisition shall be retained by the concerned branch.

(3) The material shall be issued by means of Material Issue Note in Form GEN-38 signed by the Stores Purchase Officer.

(4) On receipt of material requisition note, if the materials as specified in the requisitions are available in the Store, it shall be issued after recording entry for issue in the Inventory Register.

(5) On receipt of material requisition note, if the materials as specified are not available in the Store, the Store Keeper shall return the Material Requisition Note (REQN) to the issuing branch with a noting "not in stock".

(6) At the time of handing over the material, acknowledgement of the concerned person shall be obtained on the Material Issue Note.

(7) Materials may be issued either to branch employees or to contractors, acknowledgement of the concerned employee or the authorised person of the Contractor shall be obtained on the Material Issue Note.

(8) The Store Keeper shall give one copy of the Material Issue Note (bearing acknowledgement of receipt of the material by the official or duly authorised person) to the requisition issuing branch and one copy of the Material Issue Note should be preserved in record of the Store Purchase Officer.

24.6 Return of material

(1) If the materials supplied are found to be defective or not in accordance with the terms specified in

the agreement, the same shall be returned back to the supplier concerned and an entry for return of material in the issue column of the relevant folio in the Stock / Inventory Register shall be made.

(2) The details of the materials returned shall be recorded on the MRN and the Officer in-charge of the accounts function shall be informed accordingly.

24.7 Physical verification of stores

(1) The physical verification of all items of inventory shall be carried out on the last day of the accounting year and at such time intervals as the ULB may decide.

(2) The verification shall be carried out by the Store Purchase Officer in the presence of Officer deputed and the staff of the accounts branch. The Store Purchase Officer and Officer deputed along with staff of account branch shall certify the stock sheet noting of physical verified inventory.

(3) Stores shall be reconciled with the balances as per the Inventory Register. Nominal discrepancies identified shall be rectified and incorporated in the Inventory register. Any serious discrepancies shall, at once be reported to the Commissioner / Executive Officer, as the case may be.

(4) The Authorised Officer along with staff of the accounts branch shall also carry out periodic verification to identify obsolete, damaged, non-moving or slow-moving items. Report shall be prepared of such items at least once every quarter and decisions with regard to action to be taken shall be arrived at by a committee constituted for the purpose.

(5) The value of physically verified closing stock shall be incorporated in the Financial Statements.

24.8 Accounting and recording procedure

(1) When the Authorised Officer of the branch, indenting/ordering the material, sends the duly approved payment voucher in Form GEN-21, the accrual of expenditure shall be recorded.

(2) At the end of each month, the stock lying at the period-end shall be valued in accordance with the First In-First out Method at cost or Market Value, whichever is less.

(3) Suitable adjustment in value in respect of damaged or deteriorated storage and slow moving items identified and reported shall be made by the Store Purchase Officer with due authorization of the Commissioner / Executive Officer, as the case may be, in regard to such adjustment.

(4) Where the ULB resolved to write-off any pilfered or damaged goods, the entry to write-off such sum shall be passed by the Officer in-charge of the accounts function only after receiving approval of the DLG, if the sum involved exceeds Rs.5000/-.

24.9 Valuation of Closing Stock at Period-End: - At the end of every year, the Store Purchase Officer shall send a Report of Closing Stock in Form GEN-39 to the Commissioner / Executive Officer, as the case may be, and Officer in-charge of the accounts function.

CHAPTER-25

Loans and Advances to Staff

25.1 Maintenance of Advances to Staff registers: A register of advances given to employees shall be maintained in Form AC-10. The particulars of each advance shall be entered on separate pages. The first page for each advance will record the particulars like name of the employee, the amount of advance given, date of disbursement, purpose of loan and terms on which the same is paid. This shall also include particulars of rate of interest, repayment period etc. The opposite page shall record the recovery of the advance amount (including interest).

25.2 Accounting and recording procedures

(1) Loans and advances paid or payable shall be recognized as and when sanctioned. They shall be

accounted as assets of the ULB.

(2) Where interest is chargeable on the advance to staff, the same shall be recognized as income of the ULB for the respective year on accrual basis; even if the same is not due for recovery from the employee in the said year.

25.3 Recovery of advance

(1) The recovery of loans and advances given to employees shall be made from their monthly salary. The amount recovered along with interest as recorded in the monthly pay bill shall be adjusted against the advance made to the employee.

(2) An entry recording the recovery shall also be made in the advance to staff register (Form AC-10) against the advance shown to the concerned employee.

25.4 Year-end procedures

(1) At the end of the year, an abstract of advances to employees shall be drawn from the Advances to Staff Register.

(2) The abstract shall show the loan outstanding at the beginning of the year, loans lent during the year, total interest accrued during the year and total amount of recovery of principal amount of advance, interest, if any and adjustments during the year.

(3) The amount outstanding from each employee shall be furnished to the employee. Confirmation from each of the employee regarding the amount outstanding shall be taken each year.

CHAPTER-26

Miscellaneous

Employee

26.1 Service books and Service rolls to be maintained for ULB employees. Service books shall be maintained for all Regular and permanent employees of the ULB. The service book shall be obtained at the cost of the employees and shall be maintained in accordance with Punjab Civil Service Rules, Volume I, Part 1.

26.2 Alteration of date of birth of an employee in his service book:

(1) Every person shall at the time of entry into service of ULB declare the date of his birth by Christian era with confirmatory evidence either Matriculation certificate or Education Board certificate or Municipal Birth Certificate or as per Government instructions issued from time to time.

(2) The declaration of the date of birth, as made above, at the time of entry into service, as against the employee in question, shall be deemed to be conclusive unless he applies for correction of his date of birth as recorded within two years from the date of his entry into service.

(3) When an employee of a ULB within the period specified in sub-rule (2) makes an application for the correction of his date of birth as recorded, a special enquiry may be held to ascertain available sources of information such as certified copies of entries in the birth register, University or School age certificates. After making the requisite enquiry, the Commissioner / Executive Officer, if satisfied that the date of birth of the employee recorded in the service book is incorrect, may recommend the change. No such recommendation shall be made unless it has been satisfactorily proved that the date of birth as originally recorded was given by the employee under a bona fide mistake and that he has derived no undue advantage therefrom. No recommendation shall be operative unless appointing authority accords its approval thereto.

(4) The ULB reserves the right to make a correction with the approval of the Government in the recorded date of birth of the employee at any time against the interest of the employee, when it is

satisfied that the date of birth recorded in his service book is incorrect.

Security

26.3 Security to be furnished by certain employees :- (1) Every employee of the ULB shall, if entrusted with the receipt, disbursement or custody of money or property of the ULB, be required to furnish security of an amount to be fixed in each case by the ULB.

Provided that:-

i) the amount of security shall be fixed by the ULB with due regard to the responsibility of the officer and the value of cash or property usually handled by him;

ii) in exceptional cases, the ULB may allow payment of the required security amount by monthly deductions not exceeding 20 per cent from the salary of the employee concerned, subject to the conditions that the amount of the security shall be made up in a period not exceeding three years and that personal securities shall be obtained until the full amount has been recovered;

iii) In case where cash security is taken, the amount shall be deposited in a bank or post office in the shape of term deposit so as to earn a reasonable high rate of interest. The amount of security along with interest shall be paid to the employee concerned as & when he is relinquished from the duties for which furnishing of the security is required. In case of death of the employee, the amount due shall be paid to the person entitled for other dues of the deceased employee.

26.4 Lapse of Security: - A security deposited under rule 19.8 & 26.3 or deposited under the provisions of any other rules or bye-laws of the ULB shall lapse and be credited to the municipal fund, if it remains unclaimed for more than three complete accounting years after it has become due. A security thus lapsed to the ULB, shall not be repaid unless the ULB is satisfied that the security was actually received, carried to credit of municipal fund as lapsed and is now claimed by the person, who would have drawn it any time before the lapse. The repayment of the security shall be recorded in the remarks column of the Register of Deposits (Form GEN-41) in order to ensure that a lapsed deposit is not paid more than once.

Legal

26.5 Register of Suits to be maintained.

(1) The ULB shall maintain a Register of Suits in Form GEN-43, in two volumes, one for suits in which the ULB is the plaintiff and one for suits in which the ULB is the defendant, and a separate page of the register shall be allotted to each suit.

(2) In the volume of the register of suits (Form GEN-41) in which the ULB is the defendant, the amount paid in satisfaction of a decree shall be entered.

26.6 Maintenance of a register of Composition of offences. - The ULB shall maintain a register of composition of offences in Form GEN-45 under section 229 of the Act of 1911 and section 394 of the Act of 1976.

26.7 Register of Stamps to be maintained:–

(1) Every official of the ULB, in-charge of stamps for postage or receipts, shall maintain a Register of Stamps in Form GEN-42 in which the receipt and issue of all stamps shall be recorded as they occur. At the end of every week the details of the balance of stamps in hand, each denomination, shall be shown in the remarks column. The balance of stamps in hand shall be verified once a month by the Authorised Officer and that Officer shall make a note of such verification in the register under his signature.

(2) Service stamps shall not be used by a Municipal employee conducting correspondence on behalf of a ULB.

(3) (a) The postage charges for personal service matters of municipal servants shall not be borne by the ULB. When, however such references are forwarded officially, the letter may be treated like any other official communication.

(b) All telegraphic messages e.g. Fax message, trunk calls etc. regarding personal service matters referred to in (a) above or other analogous matters must be paid for by the persons sending them.

(c) When it comes to the notice of office or audit that a letter, telegram or trunk-call has been made at municipal expense instead of at the expense of the officers concerned, recovery shall be made.

26.8 Writing-off of irrevocable and other dues or losses:-

Whenever it is found that any amount due to the ULB is irrecoverable or remission is granted, or whenever any loss of municipal money or stores or other property occurs through the fraud or negligence of any person or for any other cause and such property or money, if found to be irrecoverable, the fact shall be reported to the ULB, and the ULB may order the amount or the value of property to be written off as lost, irrecoverable or remission, as the case may be, provided that, if in any case the amount due or the value of property is in excess of rupees one thousand, then such order shall not take effect without the approval of the officer mentioned under column 4 of the table given below, namely :-

TABLE

Sr.No	ULB	Amount to be written-off	Competent Authority
1	2	3	4
1.	Municipal Corporation or Municipal Council of Class I	Rs.1001 to Rs.10,000	Director, Local Government, Punjab
2.	Nagar Panchayat or Municipal Council of Class II and III	Rs.1001 to Rs.5000	Concerned Deputy Director, Local Government, Punjab
3.	Nagar Panchayat or Municipal Council of Class II and III	Rs.5001 to Rs.10,000	Director, Local Government, Punjab
4.	Nagar Panchayat or Municipal Council or Municipal Corporation	Above Rs.10,000	Principal Secretary to Government of Punjab, Department of Local Government

26.9 Office Order-book - An Office-book shall be maintained by the Commissioner / Executive Officer, as the case may be, in which shall be noted all appointments, promotions, leave, suspensions, fines and office arrangements and other order. Provided that if the ULB so directs separate Order-books may be maintained in different branches by the respective head of branch.

26.10 Embezzlements

(1) Whenever an embezzlement of Municipal moneys or property or any circumstances or an irregularity likely to be connected with an embezzlements or the fraudulent loss exceeding Rs.5,000/- is discovered, an enquiry shall at once be instituted by the Commissioner / Executive Officer, as the case may be, where such enquiry initiated and a case of embezzlement is established prima facie, the fact of the embezzlement shall immediately be reported by the Commissioner / Executive Officer directly to the Examiner, Local Fund Accounts, Punjab, who may, if thinks fit shall investigate the matter. Intimation in that behalf shall also be sent:

(a) through the Regional Deputy Director to the Director Local Government, Punjab in case of Municipal Council / Nagar Panchayat.

(b) directly to the Director Local Government, Punjab in the case of Municipal Corporation.

(2) Cases involving embezzlement up to five thousand rupees may be processed departmentally and action against the official at fault be taken at ULB level.

(3) Cases involving embezzlement of more than five thousand rupees shall be registered with police after the Examiner, Local Fund Accounts, Punjab has enquired into the matter and is satisfied that there does exist prime facie a case of embezzlement and shall issue a certificate in this regard.

(4) Prior written approval of the Government in consultation with the Examiner, Local Fund Accounts, Punjab shall be necessary in cases of embezzlement to place an employee, belonging to Provincialised cadre, under suspension.

(5) The ULB shall make its best efforts to recover the embezzled amount. If the defaulting official makes good the account, the ULB shall not move for the withdrawal of the case unless the Government in consultation with Examiner, Local Fund Accounts, Punjab, accords approval to such withdrawal.

26.11 Register of building application : The ULB shall maintain a register of building applications in Form BL-1 in which shall be entered all building applications as soon as these are received. The record of various fees realized shall also be made in the respective column of the Register, if the ULB collects any fees of the kind provided therein.

26.12 Register of books purchased for Library

Details with regard to all books, purchased by the ULB and kept in the Library for public use, shall be entered & initialled by the Librarian, as the occasion arises, in a register to be maintained in Form GEN-44.

26.13 The Punjab Financial Rules as well as Punjab Civil Service Rules or any other rules / procedures prescribed by the State Government from time to time shall be applicable in respect of all matters, which are not covered in this manual.

CHAPTER-27

Period end Procedures

27.1 Daily procedures

(1) The Cash Book shall be totalled and balanced daily. The posting shall be made in the respective Ledger Accounts by the end of the day. The closing cash and bank balance of the day shall be carried forward to the next day as opening balance for that day.

(2) The cash and cheque collection shall be remitted to the Accounts Branch or with the Bank, care shall be taken that the money is remitted or deposited either on the same day or on the next working day. Further, it shall be ensured that the funds are transferred from the Designated Bank Accounts to the Main Bank Account at such periodicity as may be prescribed by the ULB.

(3) The Officer in-charge of the accounts function shall carry out a verification of sequence number of the receipts issued each day, as mentioned by the collection office in challan submitted with the cash or cheque deposited.

27.2 Month end procedures

(1) The Bank Reconciliation shall be carried out on a monthly basis for each of the bank accounts maintained by the ULB.

(2) The Officer in-charge of accounts function shall count the cash in hand at least once a month, the balance so counted shall be compared with the Cash Book balance. Upon verification, the balance of cash in hand shall be certified by him; and excess or deficit, if any, noted shall be reported to the Commissioner / Executive Officer.

(3) The daily postings of the entries in the Ledger Accounts from the Cash Book and the Journal Book shall be checked and certified by the Officer in-charge of the Accounts function or other designated officer at least once in a month. Necessary rectification entries shall be passed immediately in respect of differences or errors in posting.

(4) At the end of each month, the Store Purchase Officer shall prepare a report of Closing Stock in Form GEN-39 for the stocks held in the Store and issues made for various purposes from the entries made in the Store Ledger.

(5) In addition to above, further period end procedures that are required to be performed at the end of the month are listed below:-

a. Recording of expenditure against permanent advance.

b. Payment of pension contribution and leave salary contribution in respect of employees on deputation.

c. Payment of Government dues e.g. cess, other taxes deducted at source etc.

(6) The ledger accounts shall be totalled and balanced at the end of each month.

(7) The Trial Balance shall be prepared at the end of each month.

27.3 Quarterly procedures

(1) The ULB shall prepare the Income and Expenditure Statement at the quarter end or such shorter period as the ULB may decide for preparation of Financial Statements.

(2) The ULB shall also prepare the financial statements like Balance Sheet, Statement of Cash flows and Receipts and Payments Account at the end of each quarter.

(3) The process of preparation of financial statements shall be followed by the preparation of trial balance, which is a list of closing balances in all the accounts in the Ledger and the Cash Books.

(4) Reconciliation of deposits, advances, receivables and incomes with respective ledgers accounts and registers.

27.4 Annual procedures

(1) All the period-end procedures, including the passing of adjustment entries performed at the end of each quarter shall also be performed at the end of each accounting year.

(2) The physical verification of stores and consumables shall be carried out as per provisions of rule 24.7

(3) The physical verification of fixed assets at least once during the year as per provisions of rule 20.13.

(4) At the end of the year, the Accounts branch shall obtain a confirmation from all the persons to whom the advances have been provided including the Head of the branch for Imprest Advance and employees of the ULB for miscellaneous advance provided.

(5) The ULB shall prepare financial statements like Balance Sheet, Income and Expenditure Statement, Statement of Cash flows and Receipts and Payments Account annually.

(6) The ULB shall create provision for depreciation on various types of assets in accordance with the rates specified in Appendix IV and shall disclose the policy in this regard in the Financial Statements.

(7) In addition to above, further period end procedures that are required to be performed at the end of the year are listed below:-

a. Accrual of interest on borrowings.

b. Accrual of interest on advances and investments.

CHAPTER-28

Financial Statements

28.1 Financial Statements to be prepared by the ULB:-

(1) Each ULB shall prepare the following financial statements:-

a. Balance Sheet

b. Income and Expenditure Statement

c. Statement of Cash Flows

d. Receipts and Payments Account

e. Notes to Accounts

f. Disclosure of significant accounting policies

g. Such other statements as may be prescribed under any Law, enacted to regulate disclosure of Financial and other information by a ULB.

(2) The financial statements to be prepared by the Officer in-charge of the accounts function at the end of every accounting period and for such other period as may be directed by Government shall be as given here under :-

Financial statement	Form No.
Statement of cash flows	AC-26
Receipts and Payments Account	AC-27
Income and Expenditure statement	AC-28
Balance Sheet	AC-29
Statement of variation in actual figures with budget provisions	
Statement of significant accounting policies	
Notes to accounts	

28.2 (a) Monthly account: At the end of each month, a monthly Receipt and Payment account (Form AC-27), Statement of Cash Flow (Form AC-26) and Statement of variation in budget provisions as prescribed above shall be drawn up and shall be presented to the ULB by the Commissioner / Executive Officer, as the case may be.

(b) Annual account: At the end of each year, annual financial statements as prescribed above shall be drawn up and shall be presented to the ULB by the Commissioner / Executive Officer, as the case may be.

28.3 After the Annual financial statements have been approved by ULB, a copy of the same shall be forwarded to the Government in the case of a Municipal Corporation, Director in the case of Municipal Council (Class-1) and Regional Deputy Director in the case of Municipal Council (Class-II & III) & Nagar Panchayats before the first day of August of each preceding year.

28.4 Subsidiary Reports: Subsidiary Reports and statements shall be prepared as required by the Act, rules and directions issued from time to time by the Government / Director, Local Government, Punjab. All the subsidiary reports shall be annexed to the Annual Financial Statements.

28.5 Other disclosures: In addition to the subsidiary reports, the ULB shall also provide other important financial information by way of disclosure such as:-

a. Details of income, expenditure, receipt or payments out of grants;

b. Details of utilization of MP/ MLA funds;

c. Details about the various Government programmes undertaken by the ULB from its own resources and the section of the population being benefited;

d. Percentage of properties defaulting on property tax both in terms of number and value in comparison to total properties and income earned;

e. Other details, ratios including those indicating service efforts, service accomplishments, and others, as may be directed by the Government or Director, Local Government, Punjab.

CHAPTER-29

Audit of Financial Statements

29.1 The financial statements prepared under these rules shall be audited by an auditor.

29.2 Subject to the provisions of the Act and these rules, the auditor shall perform the audit in such a manner as he thinks fit, having regard to the character and effectiveness of internal controls and to recognised accounting standards and professional practices & ethics.

29.3 The auditor, within three months of the end of the financial year, shall complete the audit and prepare an audit report. The audit report shall mention:

(1) Whether he has obtained all the information and explanations which to the best of his knowledge and belief were necessary for the purposes of his audit;

(2) Whether, in his opinion, proper books of account as required by the Act and Rules have been kept by the ULB so far as it appears from his examination of those books;

(3) Whether the ULB?s Balance Sheet, Income and Expenditure Statement and Receipts and Payment account dealt with by the report are in agreement with the books of account;

(4) Whether the Financial Statements give a true and fair view,

i. in case of the Balance Sheet, of the State of Affairs of the ULB as on the last day of the financial year; and

ii. in case of Income and Expenditure Statement, of the surplus / deficit of the ULB for the year ended on that date.

(5) Where any of the matters referred above are answered adversely or with an observation, the auditor's report shall state the reason for the same and with further explanation and the financial impact of such observation.

29.4 The auditor shall report on additional matters as may be prescribed. The audit report along with annexure shall be submitted by the auditor to the ULB with copies to the Commissioner / Executive Officer and the Director, Local Government immediately on completion of audit.

29.5 The accounts branch may have a separate internal audit team to conduct 100% audit of all the accounting transactions. The internal audit team shall oversee all other audits such as concurrent audit and any other audit being conducted in the ULB as decided by the Government from time to time.

29.6 Audit and accounts. Subject to the control of the Secretary to Government of Punjab, Finance Department, who will be the final audit authority, the accounts of the Municipal Corporation shall be pre-audited by the auditor. In case of Municipal Councils / Nagar Panchayats, pre / post audit shall be conducted, so far as possible once a year or half yearly as the Government may direct. The State Government may, however, direct that the accounts of a specified ULB be audited from day to day by one or more resident auditors. In addition to the ordinary audit under statute, rules and orders, higher audit may be conducted with reference to the cannons of financial propriety reproduced below:-

(1) Every Officer should exercise the same vigilance in respect of expenditure incurred from municipal fund or other funds as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) Money borrowed against the security of allotted revenues should be spent on those objects only for which, as provided by rules made under the Act, money so borrowed. If the money is utilized on works which are not productive, arrangements should be made for the amortization of the debt.

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

(4) Government revenues or public funds should not be utilized for the benefit of a particular person or section of the community unless:-

i. the amount of expenditure involved is not significant, or

ii. a claim for the amount could be enforced in a court of law, or

iii. the expenditure is in pursuance of recognized policy or custom.

(5) The amount of allowances, such as travelling allowance granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole sources of profit to the recipients, except conveyance allowance specifically sanctioned by the Government. Without prejudice to the other audit functions, a list of the more importance matters that may be taken up in higher audit is given below:-

i. Examination of administration reports dealing with the public expenditure.

ii. Scrutiny of order delegating financial authority.

iii. Scrutiny of Rules and Orders affecting expenditure and other transactions subjects to audit.

iv. Scrutiny of the financial position and suggestions for increasing income or reducing expenditure or maintaining financial equilibrium.

v. Scrutiny of outstanding realizations and collection of information from the-payees to ensure the correctness of the arrears;

(6) Scrutiny of refunds of rates and taxes to ensure that there is no leakage of revenue.

(7) Scrutiny of expenditure with a view to see that it is necessary and to make suggestions, designed to stop extravagant expenditure.

(8) In order to see that the travelling allowance bills are not made a source of profit:-

i. Scrutiny of bills of Heads of branches and other officers, with special regard to the necessity and frequency of journeys and halts, to see if they show any special features which cannot be objected to in the ordinary audit;

ii. Scrutiny of all travelling allowance bills, particularly of journeys by motor with a view to check excessive demands;

iii. Scrutiny of counter signatures on bills to see if the controlling officer is not showing undue laxity;

iv. Suggestion for transfer of headquarters in order to effect economy in travelling allowance charge and to facilitate the work of officers concerned;

v. Scrutiny of actual expenses on account of hiring of conveyance and other charges with a view to fix a suitable monthly allowance;

vi. Scrutiny of frequent bills for short journeys.

(9) Scrutiny of bills or pay and allowances with a view to see that the allowances or scale of pay are not excessive in comparison with that of similar posts under Government or in another ULB except

conveyance allowance specifically sanctioned by the Government.

(10) As regards works, supplies and services:-

i. the instance on calls for tenders being made before contracts are given and on comparison of local rates with those at important trade centre as before placing orders;

ii. Comparison of rates in the neighbouring localities for work done or the supply made;

iii. Scrutiny of lump sum contracts in various ULBs for similar work, with a view to reduce the expenditure;

iv. Scrutiny of municipal work staff, with a view to see that the proportion of cost of establishment to works is not too high in comparison with other ULBs;

v. Scrutiny of contributions recovered for services rendered with a view to see that the contribution covers the present cost;

vi. in cases of water and electric supplies and other similar works, the comparison of the quantity of work done with the consumption of fuel / energy.

(11) Contingencies. - Scrutiny of water supply electric and other contingent charges with a view to suggest the possibility of effecting economy.

29.7 Audit Fee: - The ULB shall pay to the Government

(1) (i) in the case of pre-audit, average cost of the audit staff engaged on pre-audit calculated under Rule 10.20 of the Punjab Civil Services Rules Volume-I, Part I, plus leave and pension contribution worked out under the rules, plus allowances actually paid to such staff and in addition supervisory charges calculated at 10 per cent of the above amount;

(ii) in the case of post-audit, an audit fee shall be calculated according to the number of auditors engaged in auditing the accounts of the ULB as per the rates fixed by Finance Department, Government of Punjab from time to time.

Explanation -

The audit fee due under rules shall be paid as soon as practicable after the conclusion of audit but not later than

(a) In the case of post audit, one month from the date of conclusion of audit; and

(b) In the case of pre-audit schemes, by the end of the financial year. The audit fee may be paid by the ULB, directly into the Treasury by crediting the amount under the appropriate head.

29.8 Production of record & action taken report by ULB:-

(1) The ULB shall produce at the time of audit all such accounts, registers, documents and the papers as may be required by the audit officer for the purpose of audit.

(2) It shall be open to an audit officer by public notice or otherwise to invite the public assistance in his audit by the production of receipts, passes or other documents issued by the employees of the ULB in acknowledgement of moneys paid to the ULB.

(3) After audit of its accounts, the ULB shall deal promptly with the objections statement and audit note sent by the audit officers, and shall, as soon as possible, decide upon the action to be taken on the objections and suggestions made by the audit officer.

(4) The ULB shall within a month of the receipt of audit report; convene a special meeting of the ULB to consider the objections and suggestions made by the auditors and to decide upon the action to be taken in regard thereto and the decision taken shall be sent to the Auditor within three months of the date of the receipt of audit note. A copy with two spare copies shall at the same time be sent to the

Director, Local Government as well as to the concerned Regional Deputy Director, Local Government in the case of Municipal Councils / Nagar Panchayats and to the Government in case of Municipal Corporations. A copy thereof shall be kept in the office of the ULB and shall be placed before the Audit officer at his next visit.

CHAPTER-30

Bank Reconciliation Statement

30.1 The Bank Reconciliation shall be carried out on a monthly basis for each of the bank accounts operated by the ULB by reconciling bank balance as shown in the Cash Book of the ULB with the bank balance as per the pass book / statement received from the bank.

30.2 Bank reconciliation statement: A bank reconciliation statement shall be prepared by the officer in-charge of accounts function or the person designated for this work before the 7th day of the next month in Form AC-11.

30.3 Procedure: It shall be the duty of the officer in-charge of accounts function to close and balance the Cash Book on daily basis.

30.4 He shall also obtain weekly bank scrolls (i.e. the bank's record of the transactions between the bank and ULB for receipts and payments at any particular date) from the bank.

30.5 If there is a difference between the balance as per the bank statement and balance as per cash book at the end of each month, then the entries in the bank scrolls obtained from the bank shall be checked with the entries in the cash book. In checking these items, the officer in-charge of accounts function shall check entries not just by amount but also taking into consideration the cheque number or name of the payee or payer etc.

30.6 The officer in-charge of accounts function shall first compare the entries in the Cash Book with the entries in the Bank statement given by the bank. The items, which do not match, shall be brought in to the Bank reconciliation statement of that period.

30.7 Mismatch items e.g. cheques issued by ULB but not debited or cheques deposited with bank for collection but not credited to the account by the bank etc. identified through bank reconciliation process (comparing bank statement and cash books) shall be verified to ascertain their genuineness and the causes underlying, for their not credit or non-debit.

30.8 Based on this checking, a Bank Reconciliation Statement for each bank account shall be prepared in Form AC-11.

30.9 Checks for preparing Monthly Bank Reconciliation Statement

(1) The Accountant / employee entrusted with the job may obtain the Bank statement on a daily basis and note the Balance as per the Bank in the Statement in Form AC-11.

(2) Similarly, the Accountant / employee entrusted with the job of maintaining the cash book shall also verify the cheques for which entry for receipt has been made but which have not been deposited in the bank despite having been received, or though deposited in the bank have not been credited in the respective bank account. A list of such cheques shall be drawn up under the appropriate heads and entered into the reconciliation statement which shall be prepared for every bank account on a monthly basis.

CHAPTER-31

Budget

31.1 Budgets shall reflect the estimated inflows, outflows, surplus / deficit under the various Receipts and Payment heads, Opening and Closing balances.

31.2 The receipts and payments shall be classified under four broad heads Revenue Receipts. Revenue Expenditure, Capital Receipts and Capital Expenditure.

31.3 The receipts and payments shall be estimated for each of the accounting subjects under every Budgeting centre.

31.4 Budget shall be prepared for each of the revenue and capital account heads in Form BUD-3.

31.5 This form shall be prepared by individual budgeting units for each of the Major and Minor Heads of Account along with the details of the function and functionaries responsible for discharge of the functions and field towards which it relates.

31.6 Budget shall be prepared fund-wise for each of those funds for which accounting are done separately.

31.7 Budgets shall be prepared by summing up the estimates made from the lowest units and consolidated budget shall be represented using BUD-4 and a summary form shall be prepared using Forms BUD-1, BUD-2, BUD-5, BUD-6 & BUD-7.

31.8 The budgeting activity for ensuing financial year shall commence in the first week of January of the financial year preceding it. The various stages of budget preparation and approval should be within the time limits as stipulated in this regard by the Act.

31.9 The time schedule for preparation, placing and revision of the budget and budget approvals by ULB would be governed by the provisions of the Act. The ULB shall, each year on or before the 28th February, submit in duplicate an estimate of its income and expenditure, for the ensuing financial year (hereinafter called the budget) to the following authorities :-

Sr No.	Class of ULBs	Sanctioning Authority
(1)	Municipal Corporations	Secretary to Government of Punjab, Department of Local Government
(2)	Class I Municipal Council	Director, Local Government, Punjab
(3)	Class II and Class III Municipal Councils / Nagar Panchayats	Concerned Regional Deputy Director, Local Government, Punjab

31.10 Preparation of the Preliminary edition of the budget: The Preliminary edition of the budget shall be prepared in the case of Corporation by the Commissioner and in the case of a Municipal Council / Nagar Panchayat, by the Executive Officer, in consultation with other head of branches in accordance with the following instructions :-

(1) Actual of the past year, sanctioned estimate of the current year and actual of the first nine months of the current year on both the income and expenditure sides of the prescribed form shall first be filled up.

(2) Revised estimate of the current year on both sides of the form shall then be filled up, by adding the actual figures of first nine month to the estimated figures for the remaining three months. If the actuals of the first nine months and the probabilities of the remaining three months, indicate the likelihood of an excess or a deficit of Income as compared with the amount of such Income sanctioned for the current year on the income side of the form or a saving on the expenditure under any head on the expenditure side of the form, the necessary adjustment shall be made in both sides of the form so that the estimate of the balance with which the following year will open may be as correct as possible, but no sum shall be entered on the expenditure side of the form in excess of the corresponding entry on the income side unless the excess expenditure has already been sanctioned under the provisions of rule 31.16.

(3) estimate of the next year on both sides of the form shall then be filled up, and on the income side shall be entered such sums as in the case of a Corporation, the Commissioner and in the case of a

Municipal Council / Nagar Panchayat, the Executive Officer in consultation with other head of branches may consider likely to be received;

Provided that:-

a. The transfer of sufficient funds from the grant under the heads "Reserve for unforeseen charges" or the grant under some other departmental Head or no sums shall be shown as a contribution from Government unless intimation of the probability of such a grant being made has been received, provided that the estimated unspent balance at the end of the year of any contribution received during the current year or in previous year shall be shown in its appropriate column, the total of such unspent balances being deducted from the amount shown as "closing balance" in the income side of the form for the purpose of arriving at the amount to be shown as "opening balance" in the income side of the form;.

b. no sum shall be shown as a receipt from a loan or from a new taxation unless the raising of the loan or the imposition of the new taxation has actually been sanctioned.

(4) Details of the sanctioned establishment shall be shown in Budget Schedules I of Form BUD-8.

(5) All outstanding liabilities shall be entered in Budget Schedule II of Form BUD-8.

31.11 Extract from the preliminary edition of budget to be submitted to sub-committees

(1) When the Preliminary edition of the budget has been prepared under the provisions of rule 31.10, if sub-committees have been constituted by the ULB, a copy of such portion of the budget as concerns it, shall be submitted to each sub-committee, which shall by a date to be fixed by the Commissioner / Executive Officer, return it with such remarks as it may deem necessary and with such proposals for new recurring and non-recurring expenditure as it may deem desirable.

(2) If a sub-committee has not been constituted in respect of any branch or if any sub-committee constituted in respect of any branch, fails to submit its proposals for new expenditure by the date fixed, the head of the branch concerned shall submit his proposal to the Commissioner / Executive Officer, as the case may be.

31.12 Preliminary budget to be submitted to Finance Sub-committee : When the remarks and proposals of sub-committees or heads of branches, as the case may be, have been received under the provisions of rule 31.11, the preliminary edition of the budget shall be considered by the Finance Sub-Committee, if any, or, if there is no Finance Sub-committee, it shall be considered by the Finance & Contract Committee, in the case of Corporation and by the President in the case of Municipal Council / Nagar Panchayat.

31.13 Finalising of Preliminary budget

(1) The Finance sub-committee & in its absence, Finance & Contract Committee, in the case of Municipal Corporation after considering the remarks and proposals of the other sub-committees, if any, or of the heads of branches and after making any changes in the figures submitted to it, which it may deem necessary, shall finalise the preliminary budget.

(2) In the case of Municipal Council / Nagar Panchayat, the President shall finalise the preliminary edition of the budget after considering the remarks and proposals of the other sub-committees, if any, or of the head of branches and after making any changes in the figures submitted to him, which he may deem necessary.

31.14 Passing of the budget by the ULB

(1) The budget prepared as above, shall in due course be laid before the ULB by the Chairman of the Finance Sub-committee or the Mayor, in the case of a Corporation and the President, in the case of a

Municipal Council / Nagar Panchayat, as the case may be, who after explaining the estimates of income and expenditure and the manner in which the sum available for expenditure over and above the sum required to meet sanctioned charges has been allocated. Where any councillor moves an amendment to any such estimated provision, it shall be decided as other questions are decided in the meeting of the ULB as per method prescribed under section 61 of the Act of 1976 and section 29 of the Act of 1911, then the ULB will pass the budget provisions with or without modifications.

(2) Nothing contained in this rule shall prevent the Corporation or the Council / Nagar Panchayat from having a general discussion on the budget before amendments in the Budget provisions are moved.

31.15 Approval of budget

The Secretary to Government of Punjab, Department of Local Government, the Director or the concerned Regional Deputy Director, as the case may be, shall approve the budget with or without modifications by the 31st March, every year.

31.16 Expenditure in excess of budget provision

(1) Expenditure in excess of the amount provided in the sanctioned budget under any head subordinate to a branch head may be incurred with the sanction of the ULB, and an appropriation of the budget provision can be made by transfer from any other head subordinate to the same branch head.

(2) No expenditure under any head in excess of the provision made in the sanctioned budget under that head shall be incurred except with the sanction of the Secretary to Government of Punjab, Department of Local Government or the Director or the concerned Regional Deputy Director, as the case may be, and such sanction shall not be given unless the ULB, has by resolution approved:-

a. the transfer of sufficient provision from the head "Reserve for unforeseen charges or from provision under some other branch Head" or;

b. the revision of the estimate of the income under the branch head concerned or of the surplus income available for allocation to branches.

(3) When it is found after the close of the financial year that the budget provision under any branch head has exceeded, the excess may be regularized with the sanction of the Secretary to Government of Punjab, Department of Local Government or the Director or the Regional Deputy Director, as the case may be, who shall when approached for approval be also apprised of the details of any appropriation made under sub-heads subordinate to the branch head during the year at the ULB level.

(4) An application for additional funds required during the course of a financial year for the particular head of account shall be sanctioned by the budget sanctioning authority as supplementary or additional provision under the relevant head.

Note - The closing balance shall not be treated as head of accounts for this purpose.

31.17 Budget estimates of ULB when not passed by the ULB by 31st March.

The Commissioner / Executive Officer, in discharge of his responsibility for preparing and submitting to the ULB the annual estimates of income and expenditure, shall submit his proposals to the ULB on or before the 25th January each year and at the same time shall send a copy thereof direct to the Secretary / Director / Regional Deputy Director, Local Government, as the case may be. In case of Municipal Council / Nagar Panchayat, the Executive Officer shall inform the Regional Deputy Director, Local Government in this regard. In case the concerned ULB fails to pass the budget by 31st March, the Commissioner / Executive Officer shall make recommendation to the Secretary / Director / Regional Deputy Director, Local Government to pass the budget proposal already sent along with any modifications to be made in pursuance of the proposal made by sub-committees or branch heads. In that case the

Secretary / Director / Regional Deputy Director, Local Government will pass the budget proposals sent by Commissioner / Executive Officers within thirty days, however, the ULB will be allowed to incur expenditure equivalent to 1/12th share of the actual income for the previous year for each month till the budget is not passed.

31.18 Separate budget for various services: The ULB shall maintain separate budget for water supply and sewerage, transport and electricity.

CHAPTER-32

Preparation of opening balance sheet

32.1 Preparation of Opening Balance Sheet: The ULB in which opening balance sheet has not been prepared so far, shall undertake following steps for preparation of opening Balance Sheet :

a. Identification and Classification of assets and liabilities.

b. Verification and Valuation of assets and liabilities.

c. Preparation of opening balance sheet as per schedules attached to this manual.

32.2 Identification and Classification of assets and liabilities

(1) To facilitate a quick and efficient preparation of opening balance sheet as on the commencement date of double entry accounting system, the process of collecting information and updating the records and registers etc. may be initiated at the earliest possible. However, the records and registers shall eventually be updated as on the commencement date and opening balance sheet be as on that date.

(2) For identification and classification of assets and liabilities, following steps shall be taken:

a. The Officer in-charge of the accounts function shall first issue requisite forms (Schedule 1-29) for listing of assets and liabilities as per Appendix-V as prescribed in this manual to the head of branches.

b. The Head of the branches concerned shall prepare a list of all assets & liabilities and ensure that the records are updated. The information collected shall be verified and authenticated by each branch head.

32.3 Verification and Valuation of assets and liabilities

(1) For the purpose of verification and valuation, the assets and liabilities shall be classified into financial assets / liabilities and other assets.

(2) Verification of the financial assets for example investments, receivable etc. shall be carried out by the Officer in-charge of the accounts function and the verification of all the other assets shall be carried out by the Head of the respective branches.

(3) This verification of the listed assets / liabilities shall include verification by Municipal Engineer / Head of branch concerned that:-

a. All the assets and liabilities of the branch concerned are listed

b. Physical verification of all important assets and test checks of other assets and liabilities has been carried out.

c. The verified list is cross-checked with suitable documentation, title papers or other authentication provided by Authorised Officers.

d. The appropriate process of valuation has been followed.

e. The final values adopted as mentioned above are reasonable and in accordance with the directions issued in this regard.

(4) A final verified list containing full particulars required to be entered in the respective asset registers shall be signed by the Municipal Engineer / Head of branch. The Municipal Engineer / Head of the branch shall forward the list so signed by him to the Officer in-charge of the accounts function, who after scrutinizing the same, forward it to the Commissioner / Executive Officer, as the case may be, who shall also verify and approve the same and instruct the Officer in-charge of the accounts function to proceed with compilation of the lists.

(5) Upon being satisfied that the lists are in accordance with the policy of the ULB, the Officer in-charge of the accounts function shall incorporate the information contained in the list into the respective registers of the ULB.

32.4 Compilation of fixed assets: Based on the verified list submitted, the Officer in-charge of the accounts function shall compile a list of all fixed assets which are under the ownership of the ULB. The information gathered during the physical verification should be signed and authenticated by head of the branches. Such information shall be compared with the fixed asset register. If any discrepancies are noticed such discrepancies shall be rectified through changes in the fixed asset register.

32.5 Capital Work In Progress (CWIP): The information with regard to Capital Work in Progress shall be obtained from the records such as Bills Register, Measurement Book, Work Register and Grants Register etc. The data so obtained shall be certified by the Head of the concerned branch.

32.6 Investments: Physical verification of the original certificates and documents shall be carried out to ascertain the exact amount of investments held. The data collected shall be compared with the investment register already maintained and shall be certified by Officer in-charge of the accounts function.

Current Assets and Loans and Advances

32.7 Receivables: Head of the concerned branch shall prepare a list of all income or other sums receivable and demands outstanding. He shall authenticate and thereafter submit the same to the Officer in-charge of the accounts function. The income receivable shall be included in opening list of current assets.

32.8 Stock in hand: The Stores Purchase Officer / Authorised officer shall carry out physical verification of stock in hand and prepare a list of all inventories. While carrying out physical verification, he shall also identify the obsolete and slow moving items. Any items, which have expired or are not in a condition to be used, shall be removed from the list and processed for disposal in accordance with the prescribed procedure described. The data collected shall be cross checked with the inventory register and certified by the stores purchase officer, who shall thereafter submit the same to the Officer in-charge of the accounts function.

32.9 Cash in hand: The actual cash in hand shall be counted by the Cashier at the end of the day and the actual count shall be compared with the cash book balance. Upon verification, the Cashier shall certify the balance of cash in hand.

32.10 Cash at bank: All bank accounts shall be listed out and a comprehensive list of balances shall be prepared. The balance as per the cash book shall be compared with the balance as per the bank statements obtained from the bank. If there is a difference between the balance as per the bank certificate and balance as per books, then to check the authenticity of the bank balance, bank reconciliation statement for each bank shall be prepared.

32.11 Loans, advances and deposits: The Head of the concerned branch shall ascertain the amount of loans, advances and deposits due to the ULB and name of party to whom such amounts have been paid. This information shall be cross-checked with the terms and conditions recorded in the Original documents and in the loans and advances register, and certified by the Head of the branch.

32.12 Prepaid expenses: Expenses that have been paid in advance and relate to a period after the date of the Opening Balance Sheet should be recognised as prepaid expense. Details for the same shall be obtained from the cash book and other records by the Officer in-charge of the accounts function.

32.13 Grants, contributions for specific purposes: The amount of such grants sanctioned and not fully utilised as on date, shall be ascertained and listed. The terms of the Grant, particulars of utilisation till date and other significant characteristics shall be entered in the Grant register. The net amount of grants received and not yet utilised shall be included in the liabilities of the ULB after the list has been verified and approved by the Commissioner / Executive Officer.

32.14 Loans: Details of loans shall be obtained from Loan register. The Head of the concerned branch shall ascertain the amount of Loans due to the ULB and name of party from whom such amounts have been received. This information shall be cross-checked with the terms and conditions recorded in the Original documents and in the Loans register, and certified by the Commissioner / Executive Officer.

CURRENT LIABILITIES

32.15 Bank overdraft: Bank overdraft shall be verified either with the bank statement or a bank balance certificate.

32.16 Deposits received: Details of deposits received shall be obtained from deposit register. Head of the concerned branch shall ascertain the amount and name of party from whom deposits have been received. This information shall be cross-checked with the terms and conditions recorded in the Original documents and in the deposit register, and certified by the Head of the branch.

32.17 General guidelines

(1) All expenditures of a capital nature shall be recognised as Assets in the Balance Sheet.

(2) If an asset is owned by another legal entity (such as a trust, society etc.), then even if it is managed by the ULB, it would not form a part of the ULB's balance sheet.

(3) All liabilities shall be recorded at the full value expected to be paid for them.

(4) The mere maintenance of a register shall not be taken as sufficient for the purpose of arriving at the balance.

(5) The ULB shall check the authenticity of the entries with source documents before its inclusion in the balance sheet.

(7) Once the data for preparation of opening balance sheet is available with the ULB, the draft of opening balance sheet shall be prepared and placed before the ULB for its approval.

32.18 Revision of opening balance sheet

(1) If any error or omission is noticed, it shall be incorporated by making an adjustment through an 'Opening balance sheet adjustment account with the approval of the ULB.

(2) While incorporating the value of newly identified assets and liabilities in the Balance Sheet, it may be ensured that details of these assets / liabilities have also been incorporated in the relevant registers such as Fixed Assets Register, etc.

CHAPTER-33

Authorities and their functions

33.1 Separation of cash and accounts branches

(1) In a ULB, the cash and accounts branch shall be maintained distinct from each other under separate officer. The cash shall be handled by the branch head concerned and accounts branch shall be under

the supervision of Officer in-charge of accounts function. All the Authorities designated hereunder and all their subordinates shall exercise their functions in accordance with the Account manual and rules framed by the Government from time to time.

(2) The functions and responsibilities of the under noted authorities in addition to those prescribed in the Act and rules in regard to accounts and records are as follows.

33.2 Cashier

(1) To make disbursements / payments at the office of the ULB where books and records are maintained, and to receive the money from payees, authorised collection centers and remitted by the collection clerk, bill collectors and to bring it to the account in cashier cash book, to be maintained in Form GEN-4.

(2) To verify cash and cheques handed over to him by collection clerk with the sequence number of receipts issued and the respective Challan.

(3) To make payments after the bills are approved by the Officer in-charge of the Accounts function on first come first out basis or as per procedure prescribed by the ULB.

(4) To deposit all moneys (both cash and cheque) received by him in the bank as early as possible and not later than by the next following working day from the day of receipt thereof.

(5) To handle other collections and disbursements including that of Non-ULB money where authorised in writing by the Commissioner / Executive Officer, as the case may be.

33.3 Officer in-charge of the accounts function

(1) To supervise the maintenance of the Cash Book in Form AC-1 in case of ULB where sufficient accounts staff is not available, the maintenance of cash book shall be carried out by the Officer in-charge of the accounts function himself.

(2) To carry out physical verification of cash at the end of every month.

(3) To get the bank reconciliation statement prepared for each month by the 7th of next following month, in case of ULB where sufficient accounts staff is not available, the preparation of Bank reconciliation statement shall be carried out by the Officer in-charge of the accounts function himself.

(4) To close and balance daily the cash book and put initial thereon.

(5) To maintain up to date and in an accurate manner, the records of financial transactions of the ULB.

(6) To account the incomes, expenditures and assets and liabilities of the ULB in the Books of Original Entry and to post entries in appropriate ledger accounts.

(7) To verify the particulars in the Payment voucher and the balance in the payee's ledger account before sanctioning the payment voucher. Verify that all deductions and recoveries are effected and sanction payment for net amount only. If any deficiencies are noticed in the bills, he shall return such bills for rectification to the Head of the concerned branch recording entry thereof in a register maintained in Form AC-24.

(8) If the verification does not indicate any deficiencies in the records and documents in regard to the payment voucher, the Officer in-charge of the accounts function shall make an order of approval for payment at the foot of the payment voucher.

(9) To pass necessary journal entries at the end of each day.

(10) To verify whether proper distinction has been made between revenue and capital transactions and between the transactions having effect in two accounting periods.

(11) The Officer in-charge of the accounts function together with Commissioner / Executive Officer, as the case may be, shall make necessary arrangements for the safe storage and security of the cash and valuables documents of the ULB.

(13) The Officer in-charge of the accounts function shall be responsible for Closing of ledger accounts for preparation of financial statements. The closing balances for each of ledger accounts shall be determined and posted in the Trial Balance prepared for that period.

(14) The Officer in-charge of the accounts function is also responsible for preparing financial statements of the ULB.

(15) The Officer in-charge of the accounts function shall ensure that Payment Voucher in respect of all deductions made are also duly passed while passing the payment voucher of any major head of account.

33.4 Head of the Branch

(1) The head of the concerned branch shall maintain records, registers and forms prescribed as required by this manual,

(2) He is responsible to examine the bills received for payment and if they are in order, he shall prepare a Payment voucher and forward it for approval to the Accounts branch.

(3) He shall intimate the Accounts branch regarding demand raised or to be raised for the financial year by his branch at the end of each month.

(4) He shall intimate the Accounts branch regarding amount payable for the financial year at the end of each month.

(5) He shall verify the amount of cash and cheques with the relevant receipts and the summary as reflected in the challan submitted by the concerned official of the branch and shall sign the Challan.

33.5 Commissioner / Executive Officer: The primary responsibilities of such Officer shall be:

(1) To check whether the expenditure is covered by the budgetary sanctions and the authority sanctioning the expenditure is competent to do so, by virtue of the powers vested in it by or under the Act, rules or directions issued, from time to time, by the Government.

(2) To prepare an annual budget in accordance with the Act, and in the manner and form prescribed in the manual.

(3) A cheque drawn under these rules shall be signed by the Commissioner / Executive Officer, as the case may be, only after he has verified that the payment voucher is duly passed and bears pay order supported by the statement or voucher approved and signed by the Officer in-charge of the accounts function, and is giving full particulars in regard to the payee/s i.e. person or persons in whose favour the payment is being made.

(4) To ensure that wherever required by the Act or rules framed there under or by the directions of the Government or Director, Local Government, Punjab, the proper procedure as prescribed for effecting purchases or awarding works or contracts is followed. This would require that he will ensure that the procedure prescribed in Chapter-19 with regard to calling of tenders and award of work order / supply order is followed.

(5) To ensure that the procedure prescribed in respect of Contribution to Pension or Provident Fund or other similar Funds for Employee Welfare are fully followed.

33.6 Responsibility of Commissioner / Executive Officer in case of Embezzlement or misappropriation of the Municipal Fund

(1) Where an embezzlement of Municipal fund is discovered, the preliminary enquiry shall be made by the Commissioner / Executive Officer, as the case may be, and the fact of embezzlement, misappropriation, loss etc. shall be reported to the ULB in the next following meeting of the ULB.

(2) If preliminary enquiry discloses the commitment of criminal offence like forgery, theft etc., and the matter shall be reported to the police authority by the Commissioner / Executive Officer, as the case may be. When the matter has been fully enquired into, the Commissioner / Executive Officer shall send a complete report to the Government / Director, Local Government, Punjab, showing the total sum of money or the value of stores misappropriated or lost, the manner in which the misappropriation was effected or the loss occurred and the steps taken to recover the money, to punish the offenders and to prevent the recurrence of similar embezzlement or losses in future.

33.7 Auditor

(1) The Auditor if considers necessary that whole or any part of the audit of accounts, required to be audited, shall be conducted in the offices in which these accounts originate, then he may require all these books together with the documents having relation thereto, at all convenient times be made available in the said office for inspection.

(2) The Auditor shall satisfy himself that all expenditure incurred is covered by a provision in the Budget sanctioned by the competent authority as prescribed in Chapter-31.

(3) He shall also verify that no expenditure has been incurred except with proper sanction.

(4) He shall verify that all the amounts due to and received by the ULB have been brought to accounts by the Officer in-charge of the accounts function. He shall also verify that all incomes and expenditures have been correctly classified

33.8 Tax Superintendents, Tax Inspectors and other collection staff.

(1) In every ULB, in which any tax is imposed, the Government may appoint a Tax Superintendents or Tax Inspector. The ULB may depute such number of Tax Clerks or Tax Collectors, as may be necessary, for scrutiny of tax deposited & return filed and for collection of such taxes.

(2) The Tax Superintendent, in addition to any other duties imposed upon him by the rules, shall be responsible generally for scrutiny of tax deposited & return filed and for collection of such taxes & other fees and duties prescribed, and for the proper discharge of duties by Tax Inspectors, Tax Clerks / Tax Collectors and other collection staff.

(3) The Tax Superintendent shall exercise such functions and duties as may be entrusted to him by the Commissioner / Executive Officer, as the case may be.

(4) The Tax Inspectors, in addition to any other duties imposed upon them by these rules, shall be responsible for the proper discharge of duties by the Tax Clerks attached to their respective circles, and it shall be their duty to see that all persons liable to a tax by reason of their residence or ownership or occupancy of property within their respective circles are included in the property tax register for payment of such tax, and to report to the Tax Superintendent all cases in which such persons have escaped from payment of tax and cases where less tax has been deposited and all changes of ownership or occupation of property, new construction or alterations of buildings or fresh acquisitions of animals or vehicles affecting the liability of such persons to taxation.

(5) In order to prevent confusion, separate portions of the Tax Demand and Collection Register (PT-2) shall be set apart, in the case of a tax on buildings and lands, for owners and occupiers respectively.

33.9 Land Officer, Rent Inspectors, etc.

(1) The ULB shall depute Land Officer and such number of Rent Inspectors, Rent Clerk / Rent

Collectors, as may be necessary, for the collection of rents of immovable property of the ULB let out on lease.

(2) The Land Officer, in addition to any other duties imposed upon him by these rules, shall be responsible generally for the collection in accordance with these rules of all rents, fees and other dues in respect of immovable property of the ULB and for the proper discharge of their duties by Rent Inspectors, Rent Clerk / Rent Collectors and further it shall be his duty on each occasion when the lease of any property is about to expire to submit a report to the ULB reviewing the rent hitherto charged with a view to its enhancement if conditions so permit or, if it appears to him that such property might more profitably be sold or otherwise put to more advantageous use, shall make recommendations accordingly.

(3) The Rent Inspectors, in addition to any other duties imposed upon them by these rules, shall be responsible for the proper discharge of their duties by the Rent Clerk / Rent Collectors attached to the irrespective circles, and it shall be their duty to see that no immovable property of the ULB is occupied by any person except with the permission of the ULB and that the rents, if any, charged by the ULB for the occupation of such property are promptly realized, and to report to the Land Officer all cases in which any such property within their respective circles is occupied without authority.

33.10 Land Officer and Rent Inspectors to check the works of Rent Collectors : It shall be the duty of the Rent Inspectors, if any, to check the work of Rent Collectors by making periodical rounds in the course of which they shall demand to examine the Tehbazari tickets (Form RT-3) of persons found in occupation of scheduled plots of land or portions of public streets, and in such cases after such examination, as they may think necessary, they shall fill up and tear-off the coupons attached to the tickets and keep them for comparison with the counterfoils in the books of the Rent Collector and after such comparison shall bring them to the notice of the Lands Officer or the Commissioner / Executive Officer, as the case may be, who shall retain them till the subsequent audit of the accounts of the ULB and may order them to be destroyed thereafter they shall also see that Rent Collectors comply with the provisions as to the filling up of progressive totals on the counterfoils of tickets as issued and as to maintenance and daily examination of the Tehbazari Register (Form RT-4).

CHAPTER-34

Computerized accounts

34.1 The books of accounts may be maintained manually or in computerized form. Once computerisation of books of accounts has been initiated, then accounts shall not be maintained manually.

34.2 The Commissioner / Executive Officer shall ensure that the software used is capable of generating the outputs in the format and for the periodicity as has been specified in the manual.

34.3 The person responsible for maintenance of books of accounts shall take the printouts and the Summary of the printout shall be signed and verified by the Authorised Officer. The detailed printout in prescribed form along with the signed summary as mentioned above, shall be duly numbered and bound at a fixed interval.

34.4 Appropriate measures shall be taken by the Commissioner / Executive Officer of the ULB to ensure the integrity and security of software as well as the accounting data by the ULB or as per the directions issued by the Government / Director, Local Government, Punjab. The Authorised Officer shall prescribe, by order in writing, the periodicity and method of taking and maintaining backup files and the person responsible for doing so. Only software authorised by the Government / Director, Local Government, Punjab shall be used for the purpose of data processing.

34.5 The software used shall provide appropriate hierarchical levels of security and password protection for the purpose of data entry and verification of the same.

34.6 The software used shall be able to provide appropriate procedural linkages of Audit Trails. If any entry, which has been entered earlier, requires deletion / modification, the same can be made only by the official senior to the person who made the original entry. The software used shall be able to provide all the information about the original entry as an exception report which shall be signed by the Commissioner / Executive Officer, as the case may be, stating the reasons for carrying out changes.

34.7 All kinds of computerized stationary e.g. computer generated receipts, ledgers etc. and formats shall be valid and admissible on their being verified by the Authorised Officer.

Appendix -I

Chart of Accounts

Income (100-199)

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (Ledgers)
110	Tax Revenue				
		01	Property Tax	01	Property Tax - Residential
				02	Property tax – Commercial
				03	Property Tax – Industrial
				04	Property Tax on vacant land
				05	Notice Fee
				06	Warrant Fee
				07	Penal interest on Property Tax Arrears
		02	Water Tax	01	Water Tax
				02	Penal Interest on Water Tax
		03	Sewerage Tax	01	Sewerage tax
				02	Sewerage connection charges
				03	Penal Interest On Sewerage Tax
		04	Conservancy Tax	01	General Cleaning Tax
				02	Drainage Tax
				03	Penal Interest On Conservancy Tax
				04	Special Drainage Tax
				05	Special Cleaning Tax
				06	Road cutting charges
		51	Octroi & Toll	01	Octroi on electricity
		80	Others Taxes / Cess	01	Show Tax
				02	Dog /Animal Tax
				03	Fee on Vehicle

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (Ledgers)
				04	Rickshawala Tax
				05	Fire cess
120	Assigned Revenues & Compensations				
		10	Taxes and Duties collected by others	01	Duty on Transfer of Properties
		20	Compensation in lieu of Taxes / duties	01	Compensation in lieu of Octroi, (Grant)
130	Rental Income from Municipal Properties				
		10	Rent from Civic Amenities	01	Open Plot / Party Plot
				02	Playgrounds
				03	Shopping Complexes / Center
				04	Markets
				05	Marriage/Community Halls
				06	Slaughter House
				07	Other Amenities
				08	Pond Rent
				09	Garden Rent
		20	Rent from Office Buildings	01	Quarters
				02	Staff Quarters
				03	Municipal Office
		40	Rent from lease of lands	01	Permanent lease
				02	Temporary lease
		80	Other rents	01	Advertisement / Hoarding on Municipal Properties
				02	Mobile Tower Rent
				03	Municipal School
				04	Cabin Rent
		90	Rent remission and refund	01	Rent Remission & Refund
				02	Refund – Others
140	Fees & User Charges				

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (Ledgers)
		10	Empanelment & Registration Charges	01	Public Works Contractors
				02	Private Cattle Pounds and animals registration fee
				03	Registration Fees (Miscellaneous)
		11	Licensing Fees	01	Shops & Establishment License Fee
				02	Private Cattle Pounds and animals License fee
				03	License Fees – (Miscellaneous)
				04	Cooked Food License Fee
				05	Other Fees
		12	Fees for Grant of Permit /-Permission	01	Plan Sanction Fee
		13	Fees for Certificate or Extract of Record	01	Copying Birth & Death certificates
				02	Late Fee for Birth & Death Registration
				03	Other Certificates/Copy Fee
		14	Development Charges	01	Incremental Contribution from T.P. Scheme
				02	Infrastructure Development Charges
		15	Regularization Fees	01	Encroachment Removal Fee
				02	Fine for illegal Construction
				03	Regularization of illegal Water & Drainage Connection Fees
				04	Removal of Dangerous Structure Fee
				05	Parking Charge
		50	User Charges	01	Water Tanker Charge
				02	Cleaning of Private water wells
				03	Water Charge from Contractor
				04	Water Fee for building construction
				05	Chamber Connection Charge
				06	Septic Tank Clearance

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (Ledgers)
				07	Sewerage Clearance Charges
				08	Drain Water Disposal Fee
				09	Road Cutting Charge
				10	Pay & Use Toilets
				11	Medicines
				12	X-Ray Charge
				13	Fire Extinguishing Charges for fires outside city limits
				14	Parking Fee
				15	Surveyor & Plan making Fee
				16	Recovery of fodder charge
				17	User Charges – Others
				18	Mobile Cable/ User Charges
				19	Footpath Charges
				20	City bus fee
		16	Charges for Using Public & Private Spaces	01	Charge on Hoardings in Private Places
		20	Penalties and Fines	01	Fine for delayed Tax Payment
				02	Recovery of advertisement from tax defaulters
				03	Fine on using Electric Motor for Drawing Water/water connection penalty
				04	Shop & Establishment Fine
				05	Contractor Fine
				06	Fine under Cattle Trespass Act
				07	Cheque Return Charge Recovery
				08	City bus penalty income
				09	Other Fines
				10	Food License Penalties
		40	Other Fees	01	Building Permission Fees
				02	Property Transfer Fees
				03	New Connection Charges
				04	Water Re-connection Charges
				05	Notice Fees
				06	Warrant Fees
				07	Parks & Gardens Entry Fees
				08	Administrative Charges
				09	Others
				10	Right to Information
				11	Auction Fees
				12	Library Fees
				13	Water Dis-connection Charges

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (Ledgers)
				14	Sale of Sewerage water
150	Sale & Hire Charges				
		11	Sale of Forms & Publications	01	Tender Fee Form
				02	Water Connection Form
				03	Property Transfer Form
				04	Hospital & Nursing Registration Form
				05	Shops & Establishment Registration Form
				06	Sale of other forms
		12	Sale of stores & scrap	01	Sale of Scrap – Others
		30	Sale of Others	01	Old Newspapers
				02	Other Misc. Sale
				03	Compost / Organic Fertilizer
		40	Hire Charges for Vehicles	01	Hire Charges for Vehicles
		41	Hire Charges on Equipment	01	Hire Charges for Equipment
160	Revenue Grants, Contribution and Subsidies				
		10	Revenue Grant	01	Education Cess Grant
				02	Govt. Aid for Primary Education
				03	Family Welfare Grant
				04	Family Planning Aid from Central Government
				05	SJSRY Salary Grant
				06	Per Capita Grant
				07	Census Grant
				08	Stamp Duty Grant
				09	Land Revenue Grant
				10	Motor Vehicle Tax Act Grant Income
				11	Irrigation Cess & Water Rate Grant
				12	Grant against Penalty Recovered by Courts Under various Acts
				13	Marketing Grant

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (Ledgers)
170	**Income from Investments**				
		10	Interest	01	Fixed Deposits with Banks
				02	Government Securities
				03	Fixed Deposits with Banks from Grant Fund
		40	Profit in Sale of Investments		
		50	Appreciation in value of Investments		
		80	Others		
171	**Interest Earned**				
		10	Interest from Bank Accounts	01	Saving Bank Accounts
		20	Interest on Loans and advances to Employees	01	House Building Advance
				02	Conveyance/Vehicles
		40	Interest on Debtors and Other Receivables		
		80	Other Interest	01	Interest – Others
		10	Deposits Forfeited	01	Security Deposit Forfeited
				02	Deposit Forfeited – Other
		11.	Lapsed Deposits	01	Suppliers
				02	Any other deposit
		20	Insurance Claim Recovery	01	Store Insurance Claim
				02	Property Insurance Claim
				03	Motor Insurance Claim
		30	Profit on Disposal of Fixed assets	01	Land
				02	Building
				02	Office Equipment
				03	Furniture & Fittings
				04	Motor Vehicle
		40	Recovery from Employees	01	Employee Fine
				02	Recovery of Excess Salary Paid
				03	Recovery of Excess Pension Paid
				04	Recovery of Excess D A Paid
				05	Recovery of Excess Salary Arrears Difference

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (Ledgers)
				06	Other advance
		60	Excess Provisions written back	01	Property Tax
				02	Water Supply
				03	Advertisement Tax
				04	Cess
				05	Rent
				06	Sewerage Tax
				07	Conservancy Tax
				08	Fire Tax
				09	Others
		70	Donations Received	01	Public Contribution / Donation
		80	Miscellaneous Income	01	Income of Excess Revenue Expense Paid
				02	Other Recovery
				03	Other Income
				04	Lok Mela / Fun Fare
190	**Prior Period Item**				
		01	Income	01	Property Tax
				02	Water tax
				03	Sewerage Tax
				04	Conservancy Tax
				05	Betterment Tax
				06	Octroi
				07	Others
				08	Water Supply
				09	Advertisement Tax
				10	Cess
				11	Rent
				12	Drainage Tax
				13	Fire Tax
				14	Hotel Tax
		02	Other – Revenues		
		04	Other Income		

Expenses (200-299)

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
210	Establishment Expenses				
		10	Salaries and Wages	01	Basic Pay
				02	Wages
				03	Special Pay
				04	Ex-gratia
				05	Ad-Hoc Bonus
				06	Payment of Contract Sweeper Labour
				07	Arrears of salaries payable as per 5TH Pay Commission
				08	Other Salary / Adhoc Salary
		20	Benefits and Allowances	01	Dearness Allowance (D.A.)
				02	House Rent Allowance
				03	City Living Compensatory Allowance
				04	Washing Allowance
				05	Conveyance Allowance
				06	Overtime Allowances
				07	Medical Allowance
				08	Non-Practice Allowance
				09	Cash Allowance
				10	Typing Allowance
				11	Leave Travel Concession
				12	Salary Difference
				13	D.A. Difference
				14	Compensation to Staff
				15	Project allowance
				16	Traveling allowance
				17	Other Allowance
		50	Re-imbursements	01	Medical Re-imbursement
				02	Traveling Expense
				03	Telephone Bills
				04	Petrol / Diesel Expense
				05	Subscriptions / News Paper
				06	Re-imbursements -Others
		60	Employee Welfare	01	C.P.F. Contribution
				02	G.P.F. Contribution
				03	New Depository Fund
				04	E.P.F. Contribution
				05	Offices & Staff Training
				06	HRD or Recruitment Activities
				07	Training Expense

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				08	Uniform
				09	Family Planning Incentive
				10	Financial Aid / Compensation in case of Death on Duty
				11	Staff Welfare Expenses
				12	Welfare- Others
		30	Pension	01	Commuted Pension
				02	Pension
				03	Difference to Pensioners
				04	Family Pension
		40	Other Terminal & Retirement Benefits	01	Leave Encashment
				02	Death cum Retirement Gratuity
				03	Interest on Gratuity
		70	Elected Council Members related establishment expense	01	Honorarium to Council Members
				02	Session / meeting allowance to council members
		80	Other Establishment Expenses	01	Expense for Conducting Exams (Employee)
220	Administrative Expenses				
		10	Rent, Rates and Taxes Paid	01	Rent of Civic Center
				02	Rent of Hired Equipments
				03	Other Rent & Taxes
				04	Rent on Hall
		12	Communication Expenses	01	Telephone
				02	Mobile
				03	Fax
				04	Internet
				05	Postage / Courier / Telegram
				06	Telephone allowance to council members
		20	Books & Periodicals. Membership, Subscriptions	01	Purchase of Books
				02	Magazines
				03	Newspapers
				04	Journals
				05	City Managers Association
				06	Membership Fees- Others

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
		21	Printing and Stationery	01	Revenue Stamp Expense
				02	General Printing & Stationery
				03	Computer Stationery
				04	Form Purchase / Printing from other agencies
				05	Xerox Expenses
				06	Computer consumables
				07	Birth-death registration record Expense (Printing-Exp)
		30	Travelling, Transportation and Conveyance	01	Staff Travelling Expense (T.A.D.A.)
				02	Octroi, Transport Unloading Charge
		40	Insurance	01	Cash in Transit
				02	General Insurance
				03	Motor Vehicles
				04	Other Insurance
		50 & 52	Audit & Other Professional Fees	01	Auditor Fees
				02	Advocate Fee Expense
				03	Engineer Fees
				04	Consultancy charges
				05	Architect
				06	Inspection Fees
		51	Legal Expenses	01	Court Fees Expense
				02	Suit compromises/ Payments against court order
				03	Stamp Duty Expense
				04	Filing Fee
				05	Other license fees
				06	Payment of motor accident claim compensation
		60	Advertisement and Publicity	01	Advertisement in News Paper
				02	Advertisement in Electronic Media
				03	Photograph Expense
				04	Organizing Festivals
				05	Expenditure relating to purchase of Awards/ Prizes
				06	President / CO guest Expenses
				07	Advertisement in Banner/ Hording

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
		80	Other Administration Expense	01	Solid Waste Management Expenses
				02	Property Card Fees
				03	Maps & Zone Fees
				04	Seminar & Meeting Expense
				05	Other Honorarium
				06	Other Office miscellaneous expenses
				07	Survey plan/ Plan table fees
				08	Preparation & distribution of water bills
				09	Testing & inspection
				10	Unexpected Expense
				11	Software Expenses
				12	Laboratory Expense
				13	Valuation Fees
				14	Water Purification Charges
				15	Web-Site Expenses
230	Operations & Maintenance				
		01	Power	01	Electricity Bill
				02	Electric Connection Charges
		02	Fuel	01	Diesel
				02	Petrol
				03	Kerosene
				04	Gas
				05	Oil
		20	Bulk Purchases	01	Water
				02	Fodder for impounding animals
				03	Others
		30	Consumption of Stores	01	Street Light materials
				02	Hose pipes/Suction pipes for fire brigade
				03	Fire hydrants/ Other stores for fire brigade
				04	Pesticides
				05	Chlorine, chemicals for water department
				06	Water testing expenses
				07	Books, Stationary & related items purchase for school
				08	Bleaching Powder

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				09	Medicine
				10	Others
		40	Hire Charges	01	Machinery Rent
				02	JCB Rent
				03	Security expenses
				04	Computer Data Entry Work
		50	Repairs & maintenance - Infrastructure Assets	01	Water Supply R & M
				02	Sewerage
				03	Storm water Drains
				04	All types of Roads Bridges
				05	Fly-Over
				06	Street Lighting System
				07	Traffic signals
				08	Improvement in traffic system
		51	Repairs & maintenance Service Infrastructure & Civic Amenities	01	Ground Levelling Expense
				02	Parks & Gardens
				03	Tanks
				04	Culverts
				05	Play Grounds
				06	Libraries
				07	Parking Lots
				08	Markets
				09	Public Toilets
				10	Sulabh Toilets Expense
				11	Foot Path / Pavement
				12	Central Divider
				13	Fountains
				14	Bridges
				15	Slaughter houses
				16	Heritage structures
				17	Pumping Station & Plant
				18	Sewerage Disposal Plant
				19	Maintenance of Open Drain
				20	Pipe Lines
				21	Manhole Chamber
				22	Manhole covers and Nets
				23	Temporary Pump Maintenance
				24	Chemicals & Glass Ware

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				25	Water Reservoir's Expense
				26	Water Treatment Plant
				27	Tube wells
				28	Pumping Station
				29	Water Pump Sets
				30	Water Supply Lines
				31	Hand Pumps
				32	Community Drinking water Stand Post
				33	Liquid Chlorine for Over Head Tanks
				34	Water Meter Maintenance
				35	Cess payable under Water tax sub rules
				36	Government Health Lab sampling charges
				37	Shifting Electric Polls
				38	Zebra Crossing
				39	Solid Waste General
				40	Garbage Container Maintenance
				41	Materials Purchase for garbage Removal
				42	Crematorium
				43	Other Public works
				44	Basic Services in municipal Schools
				45	Door to Door Collection
		52	Repairs & maintenance – Buildings	01	Commercial Buildings
				02	Office Buildings
				03	Public Buildings
				04	Schools
				05	Hospitals
				06	Staff Quarters
				07	Community Hall / Atithi gruh
				08	Cattle Pond
				09	Building's Safety Expense
				10	Works & Workshop Buildings
				11	Slum Infrastructure O & M
		53	Repairs & Maintenance – Vehicles, Plants & Machineries, equipments	01	Drainage Cleaning Fighter (Sewerage) (Jet)
				02	Fire Extinguishers

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				03	Water Tankers
				04	Solid Waste Vehicle
				05	Loader
				06	Car
				07	Jeep
				08	Ambulance
				09	Auto Rickshaw
				10	JCB/ Fockland machines
				11	A.C. Plant
				12	Transformers
				13	Work Shop
				14	X-ray machine
				15	City Bus
				16	Other Vehicle
				17	Electrical appliances
				18	General Office Equipment
				19	Computers Repairs Expenses
				20	Telephone & P.B.X. Board
				21	Bio-Metric System
				22	Sweeping Machine
				23	Air / Water Cooler
				24	Survey and Drawing Equipments
				25	Laboratory Equipments
				26	Hospital related equipments
				27	Multi fog / Fogging Machine
		59	Repairs & maintenance – Others	01	Furniture Fixture
				02	Other Fixed Assets
				03	Expense for statue
				04	Animal Removal Expenses (Dog. etc)
				05	Compost Department
				06	Fencing Expenses (Plot etc.)
240	Interest & Finance Charges				
		10 & 20	Interest on Loans from State & Central Government		
		30	Interest on Loans from Government Bodies & associations	01	Interest on Loans
		40	Interest on Loans from International Agencies		

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
		50	Interest on Loans from Banks	01	Loan Interest
		51	Interest Other Financial Institutions	01	Interest on LIC
		52	Interest on Loans Raised by Bonds / Debentures		
		53	Contribution Towards Sinking Fund		
		60	Other Interest	01	Other Interest
				02	Interest on TDS Late Filling
				03	Interest on Provident Fund (PF)
		70	Bank Charges	01	Bank Charges
				02	Cheque Return Charges
		80	Other Finance Expenses	01	Preliminary Exp. Of New Loans for Open Market
				02	Preliminary Exp. Of Loans from Nationalized Banks
				03	Govt. Guarantee Exp. For loan of Open Market
250	Programme Expenses				
		10	Election Expenses	01	Election Expense
		20	Own Programme	01	Cultural Programmes
				02	Primary Education
				03	Family Welfare Publicity/ expenditure
				04	Public Festival Celebration
				05	Exhibition Expense
				06	Tree Plantation / Cutting Programme
				07	BCG & Other Vaccination Exp
				08	Control & Prevention of Infectious diseases
				09	Slum Development
				10	Contribution to NGO and other Civic organizations
				11	Special Drive for clean City
				12	Pigs Control Expense
				13	Viranjali Van Mahotsav Expenses
				14	Discretionary Grant Expense
				15	Various day Celebration
				16	Flood Control Expense

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				17	Unclaimed Dead Body
				18	Removal of illegal Construction Expense
				19	Other Programme Expenses
		30	Share in programme of others	01	SJSRY Project Exp.
				02	Pollution Control Board
260	Revenue Grants, Contribution and Subsidies to Others				
		20	Contributions	01	Contribution to Others
		30	Subsidies	01	SJSRY
				02	Others
270	Provisions and Write off				
		10	Provisions for Doubtful receivables	01	Property Tax
				02	Water Supply
				03	Advertisement Tax
				04	Rent
				05	Sewerage Tax
				06	Conservancy Tax
				07	Professional Tax
				08	Fire Tax
				09	Entertainment Tax
				10	Lease
		20	Provision for other Assets		
		60	Accidental Loss		
		30	Revenues written off		
		40	Assets written off		
		50	Miscellaneous Expense written off		
271	Miscellaneous Expenses, Various types of Losses & Refunds				

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
		10	Loss on disposal of Assets		
		20	Loss on disposal of Investments		
		30	Diminution in value of Investments		
		40	Accidental Loss		
		50	Miscellaneous Expenses	01	Other Miscellaneous Expenses
		60	Refund of Taxes {All types of Taxes}	02	House Tax Refund
				03	Property Tax
				04	Others
		70	Refund of Other – Revenues	01	Water Supply and Sewerage
				02	Rent
				03	License Fee Refund
				04	Others
272	Depreciation				
		20	Buildings	01	Depreciation on Council Hall
				02	Depreciation on Office Building
				03	Depreciation on Civic Centers
				04	Depreciation on Water Works Building
				05	Depreciation on Pay & Use Toilet Blocks
				06	Depreciation on Hospital/ Medical Health Center
				07	Depreciation on Crematorium Building
				08	Depreciation on Fire Station
				09	Depreciation on Quarter
				10	Depreciation on Markets
				11	Depreciation on Shopping Center/ Shops
				12	Depreciation on Indoor Stadium
				13	Depreciation on Town Hall/ Community Hall
				14	Depreciation on Educational Buildings
				15	Depreciation on Work Shop/ Garage
				16	Depreciation on Heritage Building

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
		30	Roads & Bridges	01	Depreciation on Roads
				02	Depreciation on Bridges
		31	Sewerage and Drainage	01	Depreciation on Sewerage and Drainage
		32	Waterways	01	Depreciation on Water ways
		33	Public Lighting	01	Depreciation on Public Lighting
		40	Plant & machinery	01	Depreciation on Plants & Machinery
				02	Depreciation on Water Works Machineries
				03	Depreciation on Drainage (Solid Waste) Machineries
				04	Depreciation on Submersible / Pump
		50	Vehicles	01	Depreciation on Buses
				02	Depreciation on Cars
				03	Depreciation on Jeeps
				04	Depreciation on Cranes
				05	Depreciation on Trucks
				06	Depreciation on Water Tanker
				07	Depreciation on Road Roller
				08	Depreciation on Hand Carts
				09	Depreciation on Tractor / Trolley
				10	Depreciation on Auto / Pedal Rickshaw
				11	Depreciation on Cycle
				12	Depreciation on Fire Fighter
				13	Depreciation on JCB Machine
				14	Depreciation on Jetting Machine
				15	Depreciation on Loader
				16	Depreciation on Mobile Toilet Van
				17	Depreciation on Two Wheeler
		60	Office & Other Equipment	01	Depreciation on Air Conditioner
				02	Depreciation on Air Cooler
				03	Depreciation on Water Cooler
				04	Depreciation on Refrigerators
				05	Depreciation on Vacuum Cleaner
				06	Depreciation on Computers
				07	Depreciation on Printers
				08	Depreciation on Fax
				09	Depreciation on Xerox Machines
				10	Depreciation on Typewriter
				11	Depreciation on Calculator

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				12	Depreciation on Telephone & PBX Board
				13	Depreciation on Intercom Network
				14	Depreciation on Wireless Equipment
				15	Depreciation on Tools
				16	Depreciation on Transformer
				17	Depreciation on X-ray Machines
				18	Depreciation on Equipment of Hospital
				19	Depreciation on Container
				20	Depreciation on Press/Printing Machinery
				21	Depreciation on Security equipment
				22	Depreciation on Incinerator
				23	Depreciation on Hot mix Plant Machinery
				24	Depreciation on Cyclostyling Machine
				25	Depreciation on Sigfom / Fogging Machine
				26	Depreciation on Blower machine
				27	Depreciation on Camera- Digital
				28	Depreciation on Television
				29	Depreciation on LCD Projector
				30	Depreciation on Invertors
				31	Depreciation on Scanner
				32	Depreciation on Generator
				33	Depreciation on Freeze
				34	Depreciation on C C Camera
				35	Depreciation on Other Equipment
		70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Depreciation on Cabinets
				02	Depreciation on Cupboards
				03	Depreciation on Chairs
				04	Depreciation on Fans
				05	Depreciation on Electrical Fittings
				06	Depreciation on Tables
		80	Other Fixed Assets		

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				01	Depreciation on Garden & Parks (only on Play instruments installed if any)
				02	Depreciation on Aquarium
				03	Depreciation on Play Ground
				04	Depreciation on Zoo
				05	Depreciation on Swimming Pool
				06	Depreciation on Gymnasium
				07	Depreciation on Bore Well
				08	Depreciation on Cattle Ponds
				09	Depreciation on other Fixed Assets
280	**Prior Period Expenditure/ Transfer to Reserve funds**				
			Expenses		
		01	Refund of Taxes {All types of Taxes}-Prior Period		
		02	Refund of Other – Revenues-Prior Period		
		03	Other Expenses--Prior Period	01	Salary
				02	Electricity
		04	Appropriation to other Reserve Funds		
		05	Transfer to Reserve & Special Funds		

Liability (300-399)

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
310	**Municipal (General) Fund**				
		10	Municipal Fund	01	Accumulated Reserve
		90	Excess of Income over Expenditure	01	Excess of Income over Expenditure
311	**Earmarked Funds**				
		10-49	Special Funds created under provisions of Act (Specify each Fund name)	01	Gratuity Fund
		50-69	Sinking Funds (Specify each Fund Name)	01	Sinking Fund
		70-99	Trust or Agency Funds (Specify each Fund Name) {All employee related funds)	01	Others
312	**Reserves**				
		10	Capital Contribution		
		11	Capital Reserve		
		20	Borrowing Redemption reserve (if no sinking fund is created)		
		30	Special Funds (Utilised)		
		40	Statutory Reserve		
		50	General Reserve		
		70	Bad Debts		
		60	Assets Revaluation Reserve		
		80	Pension Fund		
		90	General Provident Fund		
320	**Grants, Contribution for specific purposes**				
	Note: Specify Name of each specified grant	10	Central Government		
		20	State Government		
		30	Other Government Agencies		
		40	Financial Institutions		
		50	Welfare Bodies		

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
		60	International Organizations		
		80	Others		
330	**Secured Loans**				
	Note: Use detailed head codes for different loans	10	Loans from Central Government		
		20	Loans from State Government		
		30	Loans from Government Bodies & Association		
		40	Loans from International Agencies		
		50	Loans from Banks & Financial institutions		
		5	Other Financial Institutions		
		70	Bonds, Debentures or Open Market Borrowings		
		80	Other Loans		
331	**Unsecured Loans**				
	Note: Use detailed head codes for different loans	10	Loans from Central Government		
		20	Loans from State Government		
		30	Loans from Government Bodies & Association		
		40	Loans from International Agencies		
		50	Loans from Banks and Financial Institutions		
		5	Other Financial Institutions		
		70	Bonds, Debentures or Open Market Borrowings		
		80	Other Loans		
340	**Deposits Received**				
		10	From Contractors / Suppliers	01	Tender Earnest Money Deposit

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				02	Security Deposit
		20	Deposits – Revenues Related	01	Water
				02	Rental
				03	Other Deposit
		30	From Staff	01	Employee Deposit
				02	Relief Fund Deposit
		80	From Others or For Other Purposes	01	Water Meter Deposit
				02	Water License Deposit
				03	Deposit from shop owners
				04	Other Deposits
				05	Library Deposit
				06	Auction Deposit
				07	Mobile Tower Deposit
341	Deposit works				
		10	Civil works		
		20	Electrical works		
		80	Others		
350 & 360	Other Liabilities/ Provisions				
		10	Creditors	01	Suppliers
				02	Contractor
				03	Expenses
		11	Employee liabilities	01	Salaries Unpaid
				02	P.F. Payable
				03	Pension payable
				04	Gratuity payable
				05	Welfare Funds
				06	Leave Salary Payable
				07	Wages
				08	Saving Fund Deduction
				09	Others
		12	Interest Accrued and due for payment	01	Loans
				02	Provident Fund

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				03	Others
		20	Recoveries (made on behalf of others) Payable	01	TDS - Contractors
				02	TDS - Salary
				03	Sales Tax
				04	Works Contract Tax
				05	Service Tax
				06	Provident Fund Deduction
				07	Life Insurance Corporation Premium
				09	Professional Tax Deduction
				10	Pension fund deduction
				11	Recovery from Employee on Deputation
				12	Other Deduction
				13	CPF Deduction
				14	Group Fund
				15	TDS-Others
		30	Government Dues payable	01	Education Cess
				02	Education Cess-Arrears
				03	Birth and Death registration Fees (Liability)
				04	Other Government Dues Payable
				05	Electricity Bill
				06	Water Bill
		40	Refunds payable		
		41	Advance Collection of Revenues	01	Property Tax
				02	Water Supply
		42	Provisions for Expenses	01	Provision for Telephone Exps.
				02	Provision for Electricity Exps.
				03	Provision for Insurance Exps.

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads
				04	Provision for Water Charges Exps.
				05	Provision for Audit / Professional Fees.
				06	Provision for Other Expenses.
		43	Provision for Depreciation on Assets		
		44	Provision for Other Assets	01	Stores
				02	Investment
				03	Attached Assets
				04	Attached Investments
				05	Attached Properties
				06	Compensation payable
				07	Stale.Cheque
				08	Hypothecation Payable
				09	Lease Charges Payable

Assets (400-499)

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
410	Fixed Assets				
		10	Land		
		20	Buildings	01	Council Hall
				02	Office Building
				03	Octroi Booth/ Octroi Naka
				04	Civic Centers
				05	Water Works Building
				06	Pay & Use Toilet Blocks
				07	Hospital/ Medical Health Center
				08	Crematorium Building
				09	Fire Station
				10	Quarter
				11	Markets
				12	Shopping Center/ Shops
				13	Indoor Stadium
				14	Town Hall/ Community Hall
				15	Educational Buildings
				16	Work Shop/ Garage
				17	Heritage Building
		30	Urban Services, Civil Amenities and Entertainment Infrastructure	01	Garden & Parks
				02	Aquarium
				03	Play Ground
				04	Zoo
				05	Swimming Pool
				06	Gymnasium
				07	Bore Well
				08	Roads
				09	Bridges
				10	Sewerage and Drainage
				11	Public Lighting
				12	Water Ways
				13	Mobile Toilet Van
		40	Plant & Machinery	01	Plants & Machinery
				02	Water Works Machineries

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
				03	Drainage (Solid Waste) Machineries
		50	Vehicles	01	Ambulance
				02	Buses
				03	Cars
				04	Jeeps
				05	Cranes
				06	Trucks
				07	Water Tanker
				08	Road Roller
				09	Hand Carts
				10	Tractor / Trolley
				11	Auto / Pedal Rickshaw
				12	Cycle
				13	Fire Fighter
				14	JCB Machine
				15	Jetting Machine
				16	Loader
				17	Two Wheeler
		60	Office & Other Equipments	01	Air Conditioner
				02	Air Cooler
				03	Water Cooler
				04	Refrigerators
				05	Vacuum Cleaner
				06	Computers
				07	Printers
				08	Fax
				09	Xerox Machines
				10	Calculator
				11	Telephone & PBX Board
				12	Intercom Network
				13	Wireless Equipment
				14	Tools
				15	X-ray Machines
				16	Equipment of Hospital
				17	Container
				18	Press/Printing Machinery
				19	Incinerator
				20	Hot mix Plant Machinery
				21	Ammonia printer
				22	Cyclostyling Machine

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
				23	Sigfom / Fogging Machine
				24	Blower machine
				25	Camera- Digital
				26	Television
				27	Mobile
				28	LCD Projector
				29	Invertors
				30	Scanner
				31	Generator
				32	Freeze
				33	C C Camera
				34	Other Equipment
				35	Submersible / Pump
		70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets
				02	Cupboards
				03	Chairs
				04	Fans
				05	Electrical Fittings
				06	Tables
		80	Other Fixed Assets	01	Others
				02	Cattle Ponds
411	**Accumulated Depreciation**				
		20	Buildings	01	Council Hall
				02	Office Building
				03	Octroi Booth/ Octroi Naka
				04	Civic Centers
				05	Water Works Building
				06	Pay & Use Toilet Blocks
				07	Hospital/ Medical Health Center
				08	Crematorium Building
				09	Fire Station
				10	Quarter
				11	Markets
				12	Shopping Center/ Shops
				13	Indoor Stadium
				14	Town Hall/ Community Hall
				15	Educational Buildings

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
				16	Work Shop/ Garage
				17	Heritage Building
		30	Urban Services, Civil Amenities and Entertainment Infrastructure	01	Garden & Parks
				02	Aquarium
				03	Chaupati
				04	Play Ground
				05	Zoo
				06	Swimming Pool
				07	Gymnasium
				08	Bore Well / Tube well
				09	Roads
				10	Bridges
				11	Sewerage and Drainage
				12	Public Lighting
				13	Water Ways
				14	Mobile Toilet Van
		40	Plant & Machinery	01	Plants & Machinery
				02	Water Works Machineries
				03	Drainage (Solid Waste) Machineries
		50	Vehicles	01	Ambulance
				02	Buses
				03	Cars
				04	Jeeps
				05	Cranes
				06	Trucks
				07	Water Tanker
				08	Road Roller
				09	Hand Carts
				10	Tractor / Trolley
				11	Auto / Pedal Rickshaw
				12	Cycle
				13	Fire Fighter
				14	JCB Machine
				15	Jetting Machine
				16	Loader
				17	Two Wheeler

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
		60	Office & Other Equipments	01	Air Conditioner
				02	Air Cooler
				03	Water Cooler
				04	Refrigerators
				05	Vacuum Cleaner
				06	Computers
				07	Printers
				08	Fax
				09	Xerox Machines
				10	Calculator
				11	Telephone & PBX Board
				12	Intercom Network
				13	Tools
				14	X-ray Machines
				15	Equipment of Hospital
				16	Container
				17	Press/Printing Machinery
				18	Security equipment
				19	Hot mix Plant Machinery
				20	Cyclostyling Machine
				21	Sigfom / Fogging Machine
				22	Blower machine
				23	Camera- Digital
				24	Television
				25	Mobile
				26	LCD Projector
				27	Invertors
				28	Scanner
				29	Generator
				30	Freeze
				31	C C Camera
				32	Other Equipment
				33	Submersible / Pump
		70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets
				02	Cupboards
				03	Chairs
				04	Fans
				05	Electrical Fittings
				06	Tables

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
		80	Other Fixed Assets	01	Others
				02	Cattle Ponds
412	**Capital Works in Progress**				
		20	Buildings		
				01	Council Hall
				02	Office Building
				03	Civic Centers
				04	Water Works Building
				05	Pay & Use Toilet Blocks
				06	Hospital/ Medical Health Center
				07	Crematorium Building
				08	Fire Station
				09	Quarter
				10	Markets
				11	Shopping Center/ Shops
				12	Indoor Stadium
				13	Town Hall/ Community Hall
				14	Educational Buildings
				15	Work Shop/ Garage
				16	Heritage Building
		30	Urban Services, Civil Amenities and Entertainment Infrastructure	01	Garden & Parks
				02	Aquarium
				03	Play Ground
				04	Swimming Pool
				05	Gymnasium
				06	Bore Well
				07	Roads
				08	Bridges
				09	Sewerage and Drainage
				10	Public Lighting
				11	Water Ways
				12	Infrastructure & Civic Amenities
		60	Office & Other Equipments	13	

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
		70	Furniture, Fixtures, Fittings and Electrical Appliances		
		80	Other Fixed Assets		
		90	Assets Under Disposal		
420 & 421	Investments				
		10	Investment in Government Securities		
		30	Debentures & Bond		
		20	Investments in bank Fixed deposits (FDR)		
		70	Investments in Post office Investments		
		80	Balance with post office (if any)		
		90	Fixed deposits from Grant Fund		
430	Stock – in-hand				
		10	Stores		
		30	Other Stores	01	Engineering Stores
				02	Automobiles Stores
				03	Medical Stores
				04	Health Stores (Solid Waste Management)
				05	Stationery Stores
				06	Storm Water Drain Stores
				07	Drainage Stores
				08	Sewerage Stores
				09	Sanitary & Conservancy Stores
				10	Fire Brigade Stores
				11	Water Supply Stores
				12	Electricity Dept. Stores
				13	Workshop Stores
				14	Garden Stores
				15	Engineering Store (Lighting)
				16	Civil & Infrastructure Stores
				17	Sanitation Stores
				18	Dead Stock

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
431	**Sundry Debtors (Receivables)**				
	(Year wise)				
		10	Receivables for Property Taxes	01	Property Tax Current
				02	Property Tax arrears
				03	Arrears Sewerage Tax
				04	Arrears Water Tax (General)
				05	Arrears Fire Tax
				06	Arrears Electricity Tax
				07	Current Sewerage Tax
				08	Current Water Tax (General)
				09	Current Fire Tax
				10	Current Electricity Tax
		30	Receivable for Other Taxes & Cess	01	Current Conservancy Tax
				02	Vehicle Tax
				03	Entertainment Tax
				04	Show Tax
				05	Arrears Conservancy Tax
		40	Receivable for Fees & User Charges	01	License fees
				02	Advertisement fees
				03	Water supply
				04	Notice Fees
				05	Warrant Fees
		60	Non Tax Revenue Income Due, but not received	01	Rent from municipal properties
				02	Other non tax revenue
				03	Lease Rent
		80	Receivable from Government	01	Grants
				02	Assigned Revenues

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
		90	Receivables control accounts	01	Property taxes
				02	Cess
				03	Water supply
432	**Accumulated Provisions against Debtors (Receivables)**				
		10	Provision for outstanding Property Taxes	01	Property Tax
				02	Sewerage Tax
				03	Water Tax (General)
				04	Fire Tax
		12	Provision for outstanding Other Taxes	01	Conservancy Tax
				02	Drainage Tax
				03	Vehicle Tax
				04	Entertainment Tax
				05	Hotel Tax
				06	Professional Tax
				07	Theater Tax
				08	Water Pollution Tax
		30	Provision for outstanding Fees & User Charges	01	Rent
				02	Water supply
450	**Cash & Bank Balances**				
		10	Cash Balance	01	Main A/c. Cash Balance
				02	Special Fund Cash Balance
		20	Balance with Banks – Main Municipal Fund	01	Name of bank

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
460	Loans, Advances and Deposits with others				
		10	Loans and advances to employees	01	Salary Advance
				02	House Building Allowance
				03	Food-grain Advance Loan
				04	Festival Advance Loan
				05	Temporary advance
				06	Travel Advance
				07	Vehicle
				08	For Other Expenses / Purposes
				09	Advertisement Advance
		20	Employee Provident Fund Loans	01	P.F. Loan
		40	Advance to Suppliers and contractors	01	Public Works
				02	Stores
				03	Materials Issued to Contractors/Stores
				04	Lease Rentals
				06	Permanent Advance
				07	Advance against Project
				08	Advance against Scheme
				10	For Miscellaneous office works
		60	Deposits with external Agencies	01	Deposit with Electricity Board
				02	Telephones
				04	Petrol Pumps
				05	Deposit with Others
				06	LPG Connection
		80	Other current assets	01	Accrued Interest on Fixed Deposit
				02	TDS Receivables
461	Accumulated Provisions against assets, Pre-paid Expenses, Miscellaneous Expenditure to be written off				
		40	Loan Issue Expenses	01	Issue redemption expenses

Major Code	Major Head Description	Minor Code	Minor Head Description	Ledger Code	Detailed Heads (ledgers)
				02	Discount on Issue/ Redemption
		70	Pre-paid Expenses - Administration	01	Pre-paid Insurance
		90	Others	01	Feasibility study expense
				02	System software expense
		9	Revenue Deficit	01	Income & Expenditure Account Dr. Balance
499	**Expenditure Against the Grants Received**				
	Note: Specify Name of each specified grant	10	Central Government		
		20	State Government		
		30	Other Government Agencies		
		40	Financial Institutions		
		50	Welfare Bodies		
		60	International Organizations		
		70	Others		

APPENDIX - II

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1. *Form AC-1: CASH BOOK* **Rule 5.1**

_____Name of the ULB

CASH BOOK

Receipt | Payment

Sr. No.	Date	Receipt Voucher No.	Code of Account	Particulars of Receipt	L/F	Cash Amount (Rs.)	Bank Account Amount (Rs.)	Sr. No.	Date	Payment Voucher No.	Code of Account	Particulars of Payment	L/F	Cash Amount (Rs.)	Bank Account Amount (Rs.)

2. Form AC-2: JOURNAL BOOK

Rule 5.1

_____Name of the ULB

JOURNAL BOOK

Sr. No.	Date	Journal Voucher No.	Code of Account	Particulars	L/F	Debit Amount (Rs.)	Credit Amount (Rs.)

3. Form AC-3: LEDGER

Rule 5.1

_____Name of the ULB

LEDGER

_____ Account

Dr. Cr.

Date	Code of Account	Particulars	Folio	Amount (Rs.)	Date	Code of Account	Particulars	Folio	Amount (Rs.)

4. Form AC-4: JOURNALVOUCHER

Rule 5.2

_____Name of the ULB

JOURNAL VOUCHER

Dr.

Date _____

Voucher No_____

Cr.

Account code	Particulars	Amount (Rs.)	Account code	Particulars	Amount Rs
1	2	3	4	5	6

Signature of the Authorised Officer preparing the voucher (Name / Designation / Code of the Authorised Officer) Approved by

Signature of the Head of Accounts (Name / Designation / Code of the Head of Accounts)

5. Form AC-5: CONTRA VOUCHER

Rule 5.2

Dr. Cr.

Date_____

Voucher No_____

Account code	Particulars	Amount (Rs.)	Account code	Particulars	Amount Rs
1	2	3	4	5	6

Signature of the Authorised Officer preparing the voucher (Name / Designation / Code of the Authorised Officer) Approved by

Signature of the Head of Accounts (Name / Designation / Code of the Head of Accounts)

6. Form AC-6: SUBSIDIARY LEDGER (FEES AND USER CHARGES Income) Rule 5.1

_____ Name of the ULB

FUNCTION–WISE INCOME SUBSIDIARY LEDGER (FEES AND USER CHARGES Income)

Function:

Sl. No	Function code	Functions Head	Total Amount (Rs.)	Major Heads of Income						
				Tax Revenue Code:	Assigned Revenue	Rental Income from Properties	Fees & User Charges	Sale & Hire Charges	Revenue Grants	.....
Cumulative total at the beginning of the month (Rs.)										
Cumulative total at the end of the month (Rs.)										

** For each Major Revenue, columns for functions relevant to revenue will only be opened.*

7. Form AC-7: SUBSIDIARY LEDGER (OPERATION & MAINTENANCE EXPENDITURE) Rule 5.1

_____ Name of the ULB

FUNCTION-WISE EXPENDITURE SUBSIDIARY LEDGER (OPERATION & MAINTENANCE EXPENDITURE)

Function:

Sl. No.	Function code	Functions Head	Total Income (Rs.)	Major Heads of Income						
				Establishment	Administrative	Operations & Maintenance	Interest & Finance	Programme	Revenue Grants	.....
Total for the month (Rs.)										
Cumulative total at the beginning of the month (Rs.)										
Cumulative total at the end of the month (Rs.)										

* For each major expenditure, columns for functions relevant to the expenditure will only be opened.

8. Form AC-8: STOCK REGISTER OF CHEQUE BOOKS

Rule 17.1

_____ Name o the ULB

DOCUMENT CONTROL REGISTER/STOCK ACCOUNT OF RECEIPT/CHEQUE BOOK

Kind of Document _____

Receipt						Issue			To whom issued	
Date	From whom received	Number of Forms	Books		Voucher No. and Date	Number of Forms	Books		Designation	Signature of person receiving forms or books
			No.	No. of pages			No.	No. of pages		
1	2	3	4	5	6	7	8	9	10	11

Balance						Return of books and forms'			Initials of the person returning the books	Initials		Remarks
Number of Forms	Books			Initials	Date	Number of Forms		Books		Clerk	Authorised officer	
	No.	No. of pages	Clerk	Authorised Officer			No.	No. of pages				
12	13	14	15	16	17	18	19	20	21	22	23	24

Note: For each entry made; record the Name. Designation and Signature of the person making the entry in the register and the person checking the entry.

9. Form AC-9: CHEQUE ISSUE REGISTER

Rule 6.9

_____ Name of the ULB

CHEQUE ISSUE REGISTER

Sr. No.	Date	Name of the Payee	Cheque No.	Amount (Rs.)	Payment Voucher No. & Date	Remarks *
1	2	3	4	5	6	7

** Specify the details of the stale cheques and the subsequent revalidation of the cheque or issue of the fresh cheques.*

Note: For each entry made: record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

10. Form AC-10: REGISTER OF ADVANCES TO EMPLOYEE

Rule 25.1

_____ Name of the ULB

REGISTER OF ADVANCES FOR THE YEAR 20 ____to 20____

Sr. No.	Date	Name of the person to whom the advance is paid	Particulars of the Advance	Bank Payment Voucher Number & Date	Payment Order Number & Date	Amount Paid (Rs.)	Date of Repayment/ Adjustment	Amount of Repayment / Adjustment	Voucher Number of Repayment/ Adjustment	Balance remaining unadjusted at the end of the year	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

Note: 1. After each entry, leave few blank spaces depending on the repayment/adjustment schedule of the Advance

2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

11. Form AC-11: BANK RECONCILIATION STATEMENT

Rule 30.2

Name of the bank.....	Date	
Account No		
Bank Balance as per Cash Book		xxxx
Add: Cheques issued but not presented into bank (a cheque-wise list to be appended)	xxxx	
Add: Cheques drawn but not actually issued to parties (a list to be appended)	xxxx	
Add: Cheque issued and payment stopped by ULB (a list to be appended)	xxxx	
Add: Credits of investment proceeds in Bank (e.g. Fixed Deposits) accounted by the bank but not accounted for in Cash Book	xxxx	
Add: Amount (Cash or Cheque) deposited by the depositor(s) into bank but not accounted for in Cash Book	xxxx	
Add: Credit given by Bank either for interest or for any other account but not accounted for in Cash Book	xxxx	
Sub-total		xxxx
Less: Cheques Deposited but not cleared	xxxx	
Less: Payments directly made by the bank but not accounted for in Cash Book	xxxx	
Less: Cheques deposited but dishonoured	xxxx	
Less: Service Charges / Bank Charges or any other charge levied by the Bank but not accounted for in Cash Book	xxxx	
Sub Total		xxxx
Bank Balance as per Pass Book / Bank Statement		xxxx

12. Form AC-12: MISCELLANEOUS DEMAND AND COLLECTION REGISTER Rule 10.46

Miscellaneous Demand and collection Register

							Collection		Remission				
Serial No.	Name and address of person from whom demand is due	Nature of demand	Number and page of file relating to demand, or in case of arrears, serial number in previous register	Amount of demand	Initials of Muharrir	Receipt number	Date	Amount	Number and date and authority for order	Amount remitted	Balance after each transaction	Initial of post	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

13. Form AC-13: REGISTER OF LOANS

Rule 15.1

Sr. No	No and date of order under which received		Date of receipt	Name and address of the lender	Purpose of loan	Rate of Interest	Amount of Loan	
	No	Date					Amount	Date of receipt
1	2	3	4	5	6	7	8	9

Repayment

Voucher No	Repayment		Date of repayment	Balance		Balance at the close of the year Rs.	Remarks and Signature of Authorised Officer
	Principal	Interest		Principal	Interest		
10	11	12	13	14	15	16	17

14. Form AC-14: REGISTER OF GRANTS

Rule 8.2

Account code	Name of Grant	Nature of Grant	Order / Designation of authority sanctioning Grant	Period of Grant	Sanctioned Amount Rs.	Grants received			Balance Amount Rs.
						Date	Receipt no	Amount Rs.	
1	2	3	4	5	6	7	8	9	10

Date	Nature of expenditure	Voucher no	Grant unutilised on expiry of Grant period	Refund of un-utilised Grants			Other conditions if any	Signature of Authorised Officer
				Date	Voucher no	Amount Rs.		
11	12	13	14	15	16	17	18	

Notes

1. Each grant should be noted on separate page

15. Form AC-15: ANNUAL STATEMENT OF GOVERNMENT GRANTS

Rule 8.2

ANNUAL STATEMENT OF GOVERNMENT GRANTS

Year 20..... Municipality of .....

Receipts						Payments				
								Balance		
Sr. No.	Work or service for which grant was received	Total estimated cost of work or service	Amount of Government Grant	Date of receipt	Percentage of Amount in column 3 represented by amount in column 4	Total Payments on amount of the work or service upto 31st March	Amount obtained by applying the percentage in column 6 to the amount in column 7	Difference between amount in column 3 and amount in column 7	Difference between amount in column 4 and amount in column 8	Remarks
1	2	3	4	5	6	7	8	9	10	11*
		Rs.	Rs.			Rs.	Rs.	Rs	Rs.	

Note* : If the amount entered in col. 7 is the final cost of the completed work or service, a note to that effect should be made in this col. If the col. 7 is greater than the amount

entered in col. 3, the reason for the difference should be entered in this column.

16. Form AC-16: REGISTER OF AIDED AND LOAN WORKS

Rule 19.16

REGISTER OF AIDED AND LOAN WORKS

Name of work in Register of Municipal Works.....

Name of Work.....

Amount of Estimate .....

		Payments		
Date	Amount of grants received or loans received	Number of bill	Amount	Balance
			Rs. A.P.	Rs. A.P.

17. Form AC-17: ORDER OF PAYMENT FROM IMPREST

Rule 17.11

(In the shape of Rubber Stamp)

Order of Payment from Imprest

Pay _____ only

Out of imprest and charges _____

_____

Signature _____

Date _____

_____

18. Form AC-18: PAID BY IMPREST VOUCHER

(In the shape of Rubber Stamp)

Rule 17.11

Paid by imprest Voucher

No. _____ Date

19. Form AC-19: CONTINGENT BILL

Rule 17.12

Municipal Committee of	Detailed Bill of Contingent charges of the	Month of	20
Head of charge _____	Accounting Code		No. of voucher.....
Serial number of Sub voucher	Description of charge and number and date of authority for all charges requiring special sanction		Amount
		Rs.	A.P.
	Total Rs. (Words)		

Received contents

Also certified that the expenditure charged in this bill could not with due regard to the interests of the municipal Committee, be avoided. I have satisfied myself that the charges supported by sub vouchers entered in the bill have been really paid with the exceptions noted below, which exceed the balance of permanent advance , and will be paid

on receipt of money on the bill

Name

Dated .....

.....

Office .....

Pay rupees

.....

.....

Examined

Accountant

President or Member

or the Executive Officer

Dated .....

20. Form AC-20: FORMAT FOR OTHER PAYMENT — Rule 17.13

(In the shape of rubber stamp)

Passed for Rs. Only

Account Code .....

(Signature) _____

Date _____ (AUTHORISED OFFICER)

ACCOUNTANT

These are forms for payment of charges besides for those which specific forms are available

Rules to be inserted from control sheet for better presentation

21. Form AC-21: SALARY BILL

Rule 18.4

Municipal Corporation/Council----------.

Salary Bill of the Permanent/Temporary Establishment For The Month of ----------.

Sr. No	Name of Officer / Employee	Designation	Pay Band	Grade pay	Basic Pay (Pay Band + Grade Pay)	Officiating Salary / Personal Salary	Dearness allowance @ ..%	House Rent allowance @...%	City compensatory Allowance	Mobile allowance	Fixed Medical Allowance	Washing Allowance	Other Allowance	Special allowance	Gross Salary
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

General Provident Fund	Contributory Provident fund Loan	Provident Fund Loan	Deduction of House Building Loan	Other Deductions	Deduction of Quarter Licence Fees	Other Deduction	Income Tax	Total Deductions	Net Pay	Remarks
17	18	19	20	21	22	23	24	25	26	27

Total Rupees.....

CERTIFICATE

Certified that I have personally verified the correctness of the details in this schedule and they are found correct.

Date.....

.....

Signature of Authorised Officer

FOR USE OF AUDIT OFFICE

1 .Certified that the name, amounts of individuals, deductions and total shown in this bill have been checked

2. Certified that the rates of pay shown in this bill have been verified with the amounts actually drawn in the bill.

Date.....

Signature of the Auditor

22. Form AC-22: ESTABLISHMENT CHECK REGISTER

Rule 16.18

Fixed Establishment of the ..... Municipal Committee for the year commencing 1st April, 20....

Reference to Sanctioning Order	Name and details of Sanction on 1st april	Sanctioned pay of Section		Amount paid for each month with quotation of Number and Date of voucher												
		On	On	April	May	June	July	August	September	October	November	December	January	February	March	Remarks
1	2	3		4												5
				Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	
				Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	
				Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt.	Vr. No. Dt	Vr. No. Dt.	Vr. No. Dt.	

23. Form AC-23: TRAVELLING ALLOWANCE CHECK REGISTER Rule18.18

TRAVELLING ALLOWANCE CHECK REGISTER FOR THE YEAR OF _____

Head of Account _____ Budget allotment

Name of Officer	Dates of Journey	Amount of Bill	Admission			
			Date	Initial	Number and date of payment vouchers	Marks and initials of officer passing the Bill
1	2	3	4	5	6	7

24. Form AC-24: STATEMENT OF DISCREPANCIES IN BILL RETURNED Rule 16.13

Date
No
Bill No

From
.....
To
.....
.....

The Bills for
Rs.....
.....amount
is herewith returned for the reasons noted below.
Please rectify the defect and return the bill.

Reason.....
.....
.....
.....

.....
Signature of Authorised officer

Reply Date
No
Bill No

From
.....
To
.....

Reply.....
.....
.....
.....

.....
Signature of Authorised Officer

25. Form AC-25: REGISTER OF INVESTMENTS

Rule 18.28

_____ Name of the ULB

Investment Ledger / Register

Sr. No.	No. and date of resolution authorizing investment	Date of investment	Particulars of investment quoting no. and date of Govt. Paper or FDR no. of the Bank	Purchase Price (Rs.)	Face Value (Rs.)	Due date of receipt of interest	Amount of interest due on	Initials of Authorized Officer	Amount of interest recovered (Rs.)	Date on which interest recovered	Date / month in which adjusted in accounts	Amount realized either on sale or maturity of investment (Rs.)	Date on which proceeds were realized	Date / month of adjustment in accounts	Initials of Authorized Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Note.

1. Separate folio would be allotted to each type of investment

Seal/Signature of authorized officer

2. Separate ledger / register for each type of fund investment should preferably be maintained. For example, separate ledger may be maintained for General Fund Investment, GPF investment, Pension Fund Investment, etc.

26. Form AC-26: STATEMENT OF CASH FLOWS

Rule 28.1

Particulars	Previous year	Current year
1	2	3
Cash flows from operating activities Gross surplus / (deficit) over expenditure Adjustments for		
Add:		
Depreciation		
Interest & finance expenses Less:		
Profit on disposal of assets Dividend Income Investment income		
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.		
Changes in current assets and current liabilities		
(Increase) / decrease in Sundry debtors (Increase) / decrease in Stock in hand (Increase) / decrease in prepaid expenses (Increase) / decrease in other current assets (Decrease) / increase in Deposits received (Decrease) / increase in Deposits works (Decrease)/ increase in other current liabilities (Decrease) / increase in provisions Extra ordinary items (Specify)		
Net cash generated from / (used in) operating activities (a)		
Cash flows from investing activities		
(Purchase) of fixed assets & CWIP (Increase) / Decrease in Special funds/grants (Increase) / Decrease in Earmarked funds (Purchase) of Investments Add		
Proceeds from disposal of assets Proceeds from disposal of investments Investment income		

received Interest income received				
Net cash generated from / (used in) investing activities (b)				
Cash flows from financing activities Add				
Loans from banks/others received Less:				
Loans repaid during the period Loans & advances to employees Loans to others Finance expenses				
Net cash generated from (used in)financing activities (c)				
Net increase/ (decrease) in cash and cash equivalents (a + b + c)				
Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
Cash Balances				
Bank Balances				
Scheduled co-operative banks				
Balances with Post offices				
Balances with other banks Total				

27. Form AC-27: RECEIPT & PAYMENT ACCOUNT

Rule 28.1

Receipts | **Payments**

Account Code	Account Head	Previous Year Amount Rs.	Budget Provision	Current Year Amount Rs.	Account Code	Account Head	Previous Year Amount Rs.	Budget Provision	Current Year Amount Rs.
1	2	3	4	5	6	7	8	9	10
	Opening Balances #					Operating Payments			
	Cash balances including Imprest					Establishment Expenses			
	Balances with Banks / Treasury (including balances in designated bank accounts)					Administrative Expenses			
						Operations and Maintenance			
	Operating Receipts					Interest & Finance Charges			
	Tax Revenue					Programme Expenses			
	Assigned Revenues & Compensations					Revenue Grants, Contributions & Subsidies			
	Rental income from Municipal Properties					Purchase of Stores			
	Fees & User Charges Sale & Hire Charges					Other Collections on behalf of State and			
	Revenue Grants, Contributions & Subsidies					Central Government			
	Income from Investments					Non-Operating Payments			
	Interest Earned					Other Payables			

	Other Income				Refunds Payable			
	Non-Operating Receipts				Repayment of Loans			
	Loans Received				Refund of Deposits			
	Deposits Received				Acquisition / Purchase of Fixed Assets Capital Work-in-Progress Deposit works			
	Grants and contribution for specific purposes				Investments-General Fund			
	Sale proceeds from Assets				Investments-Other Funds			
	Realization of Investment - General Fund Realization of Investment - Other Funds Deposit works				Loans & Advances to Employees			
					Prepaid Expenses			
					Other Loans & Advances			
	Revenue Collected in Advance Loans & Advances to Employees (recovery)				Deposits with External Agencies			
	Other Loans & Advances (recovery)				Other Payments (specify)			
	Deposits with External Agencies (recovery)				**Closing Balances #**			
					Cash balances including Imprest			
	Other Receipts (specify)				Balances with Banks / Treasury (including balances in designated bank accounts)			
	GRAND TOTAL				**GRAND TOTAL**			

28. Form AC-28: INCOME & EXPENDITURE ACCOUNT

Rule 28.1

Account Code	Item / Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
	INCOME			
	Tax Revenue			
	Assigned Revenue and Compensation Revenue Grants. Contributions and Subsidies Rental Income from Municipal Properties Fees. User Charges & Fines Sales and Hire Charges Income from Interest.			
	Deposits Forfeited / Non Refundable Deposits etc. Other Income			
	Total income			
	EXPENDITURE			
	Establishment Expenses			
	Administrative Expenses			
	Interest and Finance Charges			
	Repairs and Maintenance of Assets			
	Purchases for Operations and Programme Implementation			
	Depreciation			
	Revenue Grants, Contributions and Subsidies given Provisions and Writes-off Reserve Fund & Misc. Expenses			
	Total expenditure			
	Gross surplus / (deficit) of income over expenditure before Prior Period Items			
	Add: Prior period Items (Net)			
	Gross surplus / (deficit) of income over expenditure after Prior Period Items			
	Less: Transfer to Reserve Funds			
	Net balance being surplus / deficit carried over to Municipal Fund			

29. Form AC-29: BALANCE SHEET

Rule 28.1

Account Code	Description of Items	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
	LIABILITIES			
	Municipal fund			
	Reserves			
	Earmarked Funds			
	Total reserves and surplus (1)			
	Grants, Contributions for Specific Purpose (2)			
	Loans			
	Secured loans			
	Unsecured Loans			
	Total loans (3)			
	Current Liabilities and Provisions			
	Deposits Received			
	Recovery on behalf of Govt.			
	Provisions			
	Other Liabilities			
	Total Current Liabilities and Provisions (4)			

	Total liabilities (1+2+3+4)			
	ASSETS			
	Fixed & Movable Assets			
	Gross block			
	Accumulated Depreciation			
	Net block			
	Capital Work in Progress			
	Total fixed assets (5)			
	Investments (6)			
	Current assets, loans and advances			
	Stock in Hand			
	Sundry Debtors			
	Loans , Advances and Deposits			
	Cash and Bank Balance			
	Total current assets, loans and advances (7)			
	Other Assets (8)			
	Total assets (5+6+7+8)			
	Notes Forming part of Accounts			

1. Form BL-1: REGISTER OF BUILDING APPLICATION

Rule 26.11

Serial No.	Date of receipt	Name and address of applicant	Situation and description (no. of storeys and area etc.) of the building	Date of expiry of time limit of application prescribed under section 193(4) of the act	Abstract of orders of competent authority	Amount of tax, if any, under section 61(i)(f) of the Act	Amount of fee, if any, under section 175	No. and date of receipt	Date of commencement of building	Date of application of building	Signature of Muharrir	Signature of Head of the Department	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form BL-2: REGISTER OF ENCROACHMENTS ON MUNICIPAL LAND

Rule 20.2

Sr. No.	Number, place, locality, nature and area of encroachment	Name and address of encroacher	Steps taken by the committee to remove or regularize the encroachment*	Number and date of letter in which action taken or progress made by the committee is communicated to the Deputy Commissioner	Instructions or orders from the Deputy Commissioner	Action taken by the committee on the instructions or orders by Deputy Commissioner	Number and date of letter finally disposing of the case	Remarks
1	2	3	4	5	6	7	8	9

ote*: In case of removals quote notices, etc., issued and in case of regularisation, quote surcharge and penalty proposed

ote- One page should be set apart for each encroachment

1. Form BUD-1: SUMMARY OF FIELD WISE BUDGET

Rule 31.7

_____Name of the ULB

SUMMARY OF FIELD WISE BUDGET FOR THE PERIOD_____

*Sr. No.*_____

S No	Function	Code	Revenue Receipt Rs.	Revenue Expenses Rs.	Capital Receipts Rs.	Capital Expenditure Rs.	Net Inflow / (Outflow) Rs.
1	2	3	4	5	6	7	8
	Field 1 Field 2 Field 3 .... Ward n						
	Total *						

Note: Field could be lowest level at which ULB likes to budget. Ideally this should be done at the ward level.

*The total of columns 4 to 7 shall be tallied with those in Form BUD - 3.

2. Form BUD-2: SUMMARY OF FUNCTION WISE BUDGET Rule 31.7

_____Name of the ULB

SUMMARY OF FUNCTION WISE BUDGET FOR THE PERIOD_____

Sr. No._____

S No	Function	Code	Revenue Receipt Rs.	Revenue Expenses Rs.	Capital Receipts Rs.	Capital Expenditure Rs.	Net Inflow/ (Outflow) Rs.
1	2	3	4	5	6	7	8 (4+6)-(5+7)
1	Municipal Body						
2	Estate & Central						
3	Records						
4	Stores						
5	.....						
6	.....						
7	,, ,, ,, ,,						
8	,, ,, ,, ,,						
9	Others*						
	Total**						

*All the functions carried out by the ULBs shall be captured in the format given above.

**The total of columns 4 to 7 shall be tallied with those in Form BUD - 3.

3. Form BUD-3: BUDGET ESTIMATION SHEETS FORMAT

Rule 31.4

_____Name of the ULB

Budget estimation Sheets format

Name of the Functionary: (For e.g. Public Works Department)

Name of the Function: (For e.g. Road repairs/ Land and Buildings)

Budgeting Year:

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
Ward 1	REVENUES				
	Tax Revenues				
	Property & Other Taxes				
	Water Taxes				
	" " " "				
	" " " "				
	" " " "				

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
	Sub-total (Tax Revenues)				
Ward 1	Fees & User Charges				
	License Fees				
	Advertisement Taxes				
	" " " "				
	" " " "				
	Sub-total (Fees & User Charges)				
Ward 1	Interest Income				
	Interest from Bank Deposits				
	Interest from Post Office Deposits				
	" " " "				
	" " " "				
	Sub-total (Interest Income)				
	TOTAL REVENUE RECEIPTS				

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
	EXPENDITURES Establishment Expenses				
Ward 1	Salaries & Wages				
	Pension expenses				
	,, ,, ,, ,,				
	,, ,, ,, ,,				
	Sub-total (Establishment Expenses)				
Ward 1	Operations & Maintenance				
	Repairs & Maintenance - Roads				
	Repairs & Maintenance - Buildings				
	,, ,, ,, ,,				
	,, ,, ,, ,,				
	Sub-total (Operations & Maintenance)				

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
	TOTAL REVENUE EXPENDITURE				
Ward 1	CAPITAL RECEIPTS Loans Loans from State Govt " " " " " " " "				
	Sub-total (Loans)				
	Deposit works Deposit works received				
	Sub-total (Deposit Works)				
	Deposits and Advances Security Deposits " " " "				

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
	,, ,, ,, ,,				
	Sub-total (Deposits)				
	TOTAL CAPITAL RECEIPTS				
Ward 1	CAPITAL EXPENDITURE Fixed Assets Purchase of Fixed Assets Capital Work in progress ,, ,, ,, ,,				
	Sub-total (Fixed Assets)				
Ward 1	Investments Investment in Government Securities Investment in Non- Govt Securities ,, ,, ,, ,,				

Field	Head of Account - Description of Item*	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5	6
	Sub-total (Investments)				
Ward 1	Loans and Advances Loans to Employees Loans to Others Miscellaneous Advances " " " " " " " "				
	Sub-total (Loans & Advances)				
	TOTAL CAPITAL EXPENDITURE				

** Similar to the above, the budget estimation shall be obtained for the entire Major, Minor and detailed account heads for each of the wards, functions and functionaries.*

4. Form BUD-4: BUDGET ESTIMATE CONSOLIDATION FORMAT Rule 31.7

_____Name of the ULB

Budget estimate Consolidation format

Budgeting Year:_____

Function	Functionary	Field	Head of Account - Description of Item	Actual for the previous year	Budget Estimates for the current year	Revised Estimates for the current year	Budget Estimates for the next year
1	2	3	4	5	6	7	8

Consolidation shall be made for every item of detailed heads of account.

5. Form BUD-5: SUMMARY OF BUDGET

Rule 31.7

_____Name of the ULB

SUMMARY OF BUDGET FOR THE PERIOD_____

Particulars	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
1	2	3	4	5
Opening Balance*				
Add: Revenue Receipts Capital Receipts Less: Revenue expenditure Capital Expenditure				
Closing Balance *				

** Balances denote cash and bank balance.*

6. Form BUD-6: MAJOR ACCOUNT HEAD WISE BUDGET

Rule 31.7

_____Name of the ULB

MAJOR ACCOUNT HEAD WISE BUDGET FOR THE PERIOD_____

S No	Major Account Head	Code	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
	1		2	3	4	5
	REVENUE RECEIPTS					
	Tax Revenue					
	Assigned Revenues and Compensation					
	Rental Income - Municipal Properties					
	Fees and User Charges					
	Sale and Hire Charges					
	Revenue Grants, Contributions and Subsidies					
	Income from Investments					
	Interest Earned					

S No	Major Account Head	Code	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
	1		2	3	4	5
	Other Income					
	Total					
	REVENUE EXPENDITURE					
	Establishment Expenses					
	Administrative Expenses					
	Operations and Maintenance					
	Interest and Finance Charges					
	Program Expenses					
	Revenue Grants, Contributions and Subsidies					
	Miscellaneous Expenses					
	Prior Period Item					
	Total					
	CAPITAL RECEIPTS					

S No	Major Account Head	Code	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
	1		2	3	4	5
	Grants, Contributions for Specific purposes					
	Secured Loans					
	Unsecured Loans					
	Deposits Received					
	Deposit Works					
	Other Liabilities					
	Total					
	CAPITAL EXPENDITURE					
	Fixed Assets					
	Capital Work in Progress					
	Investments - General Fund					
	Investments - Other Funds					
	Stock in hand					
	Prepaid Expenses					
	Loans, advances and deposits					

S No	Major Account Head	Code	Actual for the previous year Rs.	Budget Estimates for the current year Rs.	Revised Estimates for the current year Rs.	Budget Estimates for the next year Rs.
	1		2	3	4	5
	Other Assets					
	Total					

Note: These totals shall be tallied with the totals in Forms BUD 5- 7.

7. Form BUD-7: SUMMARY OF FUNCTION WISE BUDGET

Rule 31.7

_____Name of the ULB

SUMMARY OF FUNCTION WISE BUDGET FOR THE PERIOD_____

*Sr. No.*_____

S No	Function	Code	Revenue Receipt Rs.	Revenue Expenses Rs.	Capital Receipts Rs.	Capital Expenditure Rs.	Net Inflow/ (Outflow) Rs.
1	2	3	4	5	6	7	8
	General & Administration						
	Planning & Regulations						
	Public Works						
	Health						
	Sanitation & Solid Waste Management						
	Civic Amenities						
	Urban Forestry						
	Urban Poverty Alleviation & Social Welfare						
	Other Services						
	Revenues						
	Total*						

**The total of columns 4 to 7 shall be tallied with those in Form BUD - 3.*

8. Form BUD-8: BUDGET

Rule 18.4

Detailed Estimate for the Year

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year 1	Year 2	Year 3	Actual for 9 months	Probable's for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Function Code :-									
	PARTI									
	REVENUE RECEIPTS									
(A)	Tax Revenue									
	Consolidated Tax on Property									
	All									
	Residential Property									
	Industrial Property									
	Institutions									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
		Year 1	Year 2	Year 3	Actual for 9 months	Probable's for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Commercial									
State Government									
Property									
Central Government Property									
Open lands(N.A.)									
Agricultural lands									
Others									
Advertisement Tax									
All									
Hoarding on Public Lands									
Hoarding on Private Lands									
Bus Stops									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
		Year 1	Year 2	Year 3	Actual for 9 months	Probable's for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Neon Signs & Shops									
Electric poles									
Mobile vans									
Balloons									
Posters & banners									
Others									
Tax on Performance & Shows									
All									
Cinema									
Drama									
Circus									
Carnivals									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
		Year 1	Year 2	Year 3	Actual for 9 months	Probable's for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Musical performances									
Religious gatherings									
Voluntary Municipal Taxes									
All									
Octroi									
All									
Industrial Articles									
Trading Material									
Articles of Residential Use									
Liquor									
Cigarette									
Petroleum Products									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
		Year 1	Year 2	Year 3	Actual for 9 months	Probable's for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Other									
Cess on Entry of Goods									
All									
Industrial Articles									
Trading Material									
Articles of Residential Use									
Liquor									
Cigarette									
Petroleum products									
Other									
Toll / Entry tax									
All									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
		Year 1	Year 2	Year 3	Actual for 9 months	Probable's for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Toll									
Entry tax on vehicles									
Entry tax on tourist									
Entry tax on animals									
Other Taxes									
All									
Total (A)									

Assigned Revenue and Compensation									
Share in Taxes and Duties Collected by Govt.									
All									
Transfer of Property/Stamp Duty Grant									

Entertainment Tax									
Land Revenue Grant									
Motor Vehicle Tax Grant									
Mining tax (Minor)									
mining tax (Major)									
Water Cess									
Others									
Compensation in lieu of Taxes and Duties									
All									
Compensation in Lieu of Octroi									
Pilgrim Grant									
Professional Tax									
Others									
Compensation in Lieu of Concessions									
Others									
Total (B)									
Revenue Grants, Contributions and Subsidies									
Revenue Grants									

All									
Dearness Allowance									
Pay & Allowances of Staff									
Others									
Reimbursement of expenses									
All									
Census grant									
Agency Charges for Collection									
All									
Education Cess									
EGS Cess									
Large Premises Cess									
Other Cess									
Others									
Total (C)									
Rental Income from Municipal Properties									
Rent from Land									
All									

Open spaces									
Rent Rental from Buildings & Premises									
All									
Staff Quarters									
Residential premises(other than staff quarters)									
Office Space									
Shops									
Others									
Rent from other fixed assets									
Rent from Plant & Machineries									
Rent from Electrical Installations									
Rent from vehicles									
Rent from office equipment, Computer & Peripherals									
Rent from furniture and fixtures									
Rent from other assets									
Total (D)									
Fees, User Charges & Fines									
Charge for Temporary Use of Municipal Property									

All									
Erection of temporary structure									
Stocking of Construction Material									
Encroachment Fee									
Road Cutting Charges									
Vehicle Charge									
Parking Charges									
Charges for Use of Facilities									
Others									
Fee & User Charges									
All									
Fee for Services									
Entry Fee									
Membership Fee									
Admission Fee									
Transit Fee									
Escort Fee									
Others									

Charges for Goods & Articles Provided									
All									
Goods produced by Municipal Council									
Purchased Goods									
Publications									
Measuring Devices(Meters)									
Others									

Registration, Licence & N.O.C. Fees									
All									
Permit Fee									
Revalidation Fee									
License Fee									
Connection Fee									
Disconnection Fee									
Reconnection Fee									
Registration Fee									
Others									

Building Permissions Charges									
All									
Investigation Charges									
Collection Charges									
Demolition Charges									
Supervision Charges									
Development Charges									
Betterment Charges									
Gunthewari									
Clearance Charges									
Others									
Transfer Charges									
All									
Mutation Fee									
Transfer Fee									
Conversion Charges									
Others									
Document Charges									

All									
Certificates									
Copying									
Copies of Plans									
Others									
Fines and Penalties									
All									
Notice Fee									
Warrant Fee									
Delayed Payment									
Demand Charges									
Regularization Charges									
Others									
Others									
All									
ETP Charges									
Total(E)									
Sales and Hire Charges									

Sale of Forms and Publications									
All									
Tender Forms									
Plans & Maps									
Municipal Publications									
Others									
Sale of Stores and Scrap									
Others									
Total (F)									
Income from Interest									
Interest on Bank Deposits									
Interest on Deposits in Post Office									
Interest on Deposits with Financial Institutions									
Interest on Loans and Advances to Employees									
Interest on Loans Given to Others									
Dividends									
Others									
Total (G)									

Deposits Forfeited/Non Refundable Deposits etc.									
Deposits Forfeited									
Non Refundable Deposits									
Lapsed Deposits									
Others									
Total (H)									
Other Income									
Profit on Disposal of Assets									
Recoveries from Employees									
Donations									
All									
Donations									
Endowment fund									
Others									
Excess Provision Written Back									
Others									
Total (I)									

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year1	Year2	Year3	Actual for 8months	Probable for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Function Code :-									
	PART II									
	REVENUE EXPENDITURE									
(A)	Establishment Expenses									
1	Salary									
	All									
	Basic									
	Dearness Allowance									
	City Compensatory Allowance									
	Housing Rent Allowance									
	Non Practicing allowance									

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year1	Year2	Year3	Actual for 8months	Probable for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Other									
2	Wages									
3	Allowances									
	All									
	Washing Allowance									
	Overtime Allowance									
	Subsistence Allowance									
	Others									
4	Benefits									
	All									
	Medical Reimbursement									
	Tuition Fees									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
		Year1	Year2	Year3	Actual for 8months	Probable for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Insurance of Employees									
Leave Travel Concession									
Uniform to Staff									
HRD Activities									
Bonus and Rewards									
Others									
Contributions									
All									
Pension Fund									
Pension and Leave salary contribution									
of Employees on deputation									
Contributory Provident Fund									

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year1	Year2	Year3	Actual for 8months	Probable for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Others									
6	Honorarium									
	All									
	Non officials									
	Consultants									
	Staff									
	Others									
7	Pension and Terminal Benefits									
	All									
	Regular Pension									
	Family Pension									
	Commutation of Pension									

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year1	Year2	Year3	Actual for 8months	Probable for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Gratuity									
	T.A. on Retirement									
	Other terminal Benefits on Retirement									
8	Others									
	Total (A)									

(B)	Administrative Expenses									
1	Office Expenses									
	All									
	Water Charges									
	Electricity Charges									
	Expenditure on Refreshment									

	Printing and Stationery									
	Purchases of office consumables									
	Insurance of Property									
	Others									
2	Rents, Rates and Taxes									
	All									
	Telephones									
	Mobiles									
	Fax and Telegrams									
	Postage and Courier Charges									
	Cess to Pollution control Board									
	Others									
3	Communication Expenses									
	All									
	Telephone & Fax									
	Mobile									
	Postage & Courier									
4	Books and Periodicals									

	All									
	News Papers									
	Books									
	Periodicals and Magazines									
	Others									
5	Travelling & Conveyance									
	All									
	Travelling									
	Conveyance									
6	Petrol, Oil & Lubricant									
7	Fees									
	All									
	Audit Fees									
	Legal fees									
	Eng. Services									
	Professionals (Other)									
	Others									
8	Advertisement and Publicity									

	All									
	General Advertisements									
	Publicity of Schemes									
	Advt. on Special Occasions									
	Others									
9	Others									
	Total (B)									
(C)	Interest and Finance Charges									
1	Interest on Loan from GoI									
2	Interest on Loan from GoP									
3	Interest on Loan from Bank									
4	Bank Charges									
5	Others									
	Total (C)									
(D)	Repairs and Maintenance									
	of Assets									
1	Lands									
2	Buildings & Premises									

3	Other Fixed Assets									
	All									
	Bridges									
	Gutters & Nallah									
	Roads & Foot Paths									
	Toilets									
	Others									
4	Plant and Machineries									
5	Electrical Installations									
6	Vehicles									
7	Office Equipment, Computers									
	and Peripherals									
8	Furniture's and Fixtures									
9	Other Assets									
	Total (D)									

(E)	Purchases for Operations and									
	Programme Implementation									

1	Purchase of Water for Supply									
2	Purchase of Consumables									
3	Purchases of Other Material									
	for Distribution to Public									
	All									
	Books									
	Medicines									
	Water Meters									
	Others									
4	Expenses for Maintenance									
	of Premises (Other than R&M)									
5	Works & Operation Contract									
6	Hire Charges									
7	Other Programme Expenses									
	All									
	Felicitations and Functions									
	Security Expenses									
	Others									

8	Municipal and other Govt. Taxes									
9	Others									
	Total (E)									
(F)	Revenue Grants, Contributions									
	and Subsidies given									
1	Grants									
2	Contributions									
3	Subsidies									
4	Welfare Activities for Public									
	All									
	Scholarship to Students									
	Sports Activities									
	Scouts and Guide Events									
	Others									
5	Others									
	Total (F)									
(G)	Provisions and Write-off									
1	Provisions for Doubtful Receivables									

	of Tax Revenue									
	All									
	Assigned Revenue									
	Rental Income									
	Fees and User Charges									
	Others									
2	Fixed Assets Written off									
3	Movable Assets Written off									
4	Miscellaneous Income Written off									
5	Miscellaneous Expenses									
6	Others									
	Total (G)									
(H)	Reserve Fund & Miscellaneous Expenses									
1	Loss on Disposal of Fixed Assets									
2	Loss on Disposal of Movable Assets									
3	Loss on Disposal of Investments									
4	Transfer to Reserve Fund									
5	Refunds									

6	Others									
	All									
	Felicitation and Welcome Functions									
	Statue Installations									
	Cost of Police Escort									
	Loss due to natural calamity									
	Loss due to any other reason									
	Others									
	Total (H)									
Designation & Signature of Authorised Officer										

	Particulars	Account Code	Actuals for last three years			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year 1	Year 2	Year 3	Actual for 9 months	Probables for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10

	Particulars	Account Code	Actuals for last three years			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year 1	Year 2	Year 3	Actual for 9 months	Probables for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Function Code :-									
	PART III									
	CAPITAL RECEIPT									
(A)	Grants, Contributions for Specific Purpose									
	Government of India									
	All									
	Grant from Finance Commission									
	IUDP									
	Government of Punjab									
	All									
	Program Grants									

Particulars	Account Code	Actuals for last three years			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
		Year 1	Year 2	Year 3	Actual for 9 months	Probables for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Small Savings Grant									
UD-6									
Other									
Other Govt. Agencies									
Financial Institutions									
International Organisations									
Purposive Grants/Schematic Grants									
All									
Road Development Grant									
Dalit basti Grant									
Other									

	Particulars	Account Code	Actuals for last three years			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year 1	Year 2	Year 3	Actual for 9 months	Probables for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Others									
	Total (A)									
(B)	Secured and Unsecured Loans									
	Loans from Government of India									
	All									
	Secured Loans									
	Unsecured Loans									
	Loans from Government of Punjab									
	All									
	Secured									
	Unsecured									

	Particulars	Account Code	Actuals for last three years			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
			Year 1	Year 2	Year 3	Actual for 9 months	Probables for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Loans from Other Financial Institutions									
	All									
	Secured									
	Unsecured									
	Bonds and Debentures									
	All									
	Secured									
	Unsecured									
	Others									
	Total (B)									
(C)	Deposits Received									

Particulars	Account Code	Actuals for last three years			Budget estimate for the current year		Total	Budget estimate	Explanation for increase / decrease
		Year 1	Year 2	Year 3	Actual for 9 months	Probables for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Deposit from Contractors/ Suppliers									
Revenue Deposits									
Deposit from Staff									
Deposit from Public									
Other Deposits									
Recovery on behalf of Govt									
Recoveries Payable									
Govt. Dues Payable									
All									

	Education Cess									
	Employment Guarantee Cess									
	Others									
	Total (C)									
CD)	Provisions									
	Provision for Expenses									
	All									
	Salary									
	Telephone									
	Electricity									
	Water									
	Other									
	Provision for Interest									
	Others									
	Total (D)									
(E)	Other Liabilities									
	Employee Liabilities									
	Creditors Liabilities									

Interest Accrued and Dues									
Refunds Payable									
Advanced Collection of Revenue									
Sale Proceeds									
Others									
All									
Excess Recovery payable									
Total (E)									
Designation & Signature of Authorised Officer									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
		Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Function Code :-									
PART IV									
CAPITAL EXPENDITURE									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
		Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Fixed & Movable Assets									
Lands									
Buildings and Premises									
Other Fixed Assets									
All									
Bridges									
Gutters & Nallah									
Roads & Foot Paths									
Toilets									
Others									
Plant and Machinery									
All									
Water Supply system									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
		Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Sewerage System									
Electrical Installations									
All									
Generator plant									
Centralized A.C Plant									
Elevators									
Street Lighting									
Signals									
Other									
Vehicles									
All									
Commercial Vehicles									
Other Vehicles									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
		Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Office Equipment, Computers and peripherals									
Furniture and Fixtures									
Other Assets									
Total (A)									
Capital Work in Progress									
Lands									
Buildings and Premises									
Other Fixed Assets									
All									
Bridges									
Gutters & Nallas									
Roads & Foot Paths									
Toilets									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
		Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Plant and Machinery									
Electrical Installations									
All									
Generator Plant									
Centralized A.C. Plant									
Vehicles									
Office Equipment, Computers and Peripherals									
Furniture and Fixtures									
Other Assets									
Total (B)									
(C) Investments									
Government of India Securities									
Govt. of Punjab Securities									

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
			Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Term Deposit Receipts with Banks									
	National Savings Certificates									
	Accrued Interest on Investments									
	All									
	Bank FDRs									
	National Savings Certificate									
	Others									
	Other Investments									
	Total (C)									
(D)	Stock in Hand									
	Stores									
	Tools									
	Others									

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
			Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Total (D)									
(E)	Sundry Debtors									
	Receivable for Tax Revenue									
	Receivable for Assigned Revenue									
	Grants receivable									
	Receivable for Rental Income									
	Receivable from Fees and User Charges									
	Sales and Hire Charges									
	Interest									
	Others									
	Total (E)									
(F)	Loans , Advances and Deposits									
	Loans and Advances to Employees									

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
			Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Provident Fund Loans									
	Advances to Contractors									
	Deposits with External Agency									
	Temporary Advance									
	Others									
	Total (F)									
(G)	Cash and Bank Balance									
	Cash in Hand									
	Cash at Bank									
	All									
	Nationalized Bank									
	Cooperative Bank									
	Scheduled Bank									

	Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
			Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
	1	2	3	4	5	6	7	8	9	10
	Others									
	Cash in Post Office Account									
	Others									
	Total (G)									
(H)	Other Assets									
	Deposit Works Expenditure									
	Inter Unit Transactions									
	Miscellaneous Expenditure to be Written off									
	Prepaid Expenses									
	Provision for Outstanding Property Tax									
	Other Taxes									
	Doubtful Debtors									

Particulars	Account Code	Actual for last three			Budget estimate for the current year		Total	Budget estimate	Explanation for increase /decrease
		Year1	Year2	Year3	Actual for 9 months	Probables for remaining 3 months			
1	2	3	4	5	6	7	8	9	10
Others									
Total (H)									

Designation & Signature of Authorised Officer

Budget Schedule- I

Rule 18.4

Details of Establishment for the financial year

Sr. No.	Name of the Post	No. of Posts	Scale	Grade Pay @	Pay in the Pay Band	Grade Pay	Basic Pay (6+7)	D.A	H.R.A	F.M.A	Mobile Allow	C.A	W.A & other Allow	others allow. CPF	Total	Annual Total (in Lacs)	Date	Rate	Increments falling during the year			
																			Allowances	Total	Annual Total	Grand Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Budget Schedule II

Rule 18.4

List of Liabilities of the Municipal Committee of On the 20

Departmental Head	Major and Minor Head	Particulars as to liability outstanding at the time of preparation of budget estimates with which this statement is to be forwarded to higher authority	Amount	Date on which payment became due	Reasons for non-payment	Whether Provision for payment has been made in the budget estimate	Remarks
1	2	3	4	5	6	7	8

Note : The person of firm submitting tender should see that rates in this schedule are filled up by the Muni. / Trust / Corp. Engineer on the issue of the form prior to the submission of the Tender.

Signature of Contractor

Signature of Muni./Trust/Corp/Engineer

1. Form GEN-1: RECEIPT

Rule 7.7

_____Name of the ULB

RECEIPT

Date:_____

Department:_____

Account Code:_____

Received from Shri_____a sum of Rs._____(in words)

towards_____vide cash / cheque / demand draft / Banker's cheque

no_____dated_____drawn on_____Bank,_____Place of the Bank.

Signature of Authorised Officer

Signature of Clerk

--- ---

Entered in Collection Register Page No.

N.B. Cheque / Draft / Banker's cheque are subject to realisation

Note: Separate receipt books can be maintained for Cash / Cheques.

2. Form GEN-2: RECEIPT REGISTER

Rule 7.7

_____Name of the ULB

RECEIPT REGISTER

Sr. No.	Receipt Number	Receipt Date	Mode of receipt Cash/ Cheque/draft	Name of the Drawer	Cheque/ Draft No.	Bank (for amounts received through Cheque/ draft	Cash (for amounts received by Cash)	Deposited into Bank Account No.	Date of Deposit	Date of Realisation	Whether Returned	Remarks*
1	2	3	4	5	6	7	8	9	10	11	12	13
	Opening total											
	Days total **											
	Closing total											

** Specify the details of the substitute cheque received in case of dishonour of the cheque.*

*** This total shall be tallied with total as per the Collection Register for the day and also the amount as per the 'Summary of daily collections'*

Note:

1. For each entry made: record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.

2. This can be prepared in perforated sheets, as the same shall be used for making support to the deposit slip into the designated bank account or to other collection offices.

3. Separate sheets shall be used in respect of Cash and Cheques/drafts received

3. Form GEN-3: CHALLAN

Rule 7.7

_____ Challan _____

Name of Department .....

Sr. No	Receipt no.	Cheque no.	Name of the bank and branch	Particulars	Amount Rs.	Account code					
1	2	3	4	5	6	7	8	9	10	11	12

	Total						

Signature of the person preparing the challan

(Name / designation / code of the person preparing the challan)

Checked and verified by

Signature of the Head of the Department (Name / designation / code of the Head of the Department)

Received cash / cheques Rs. (in words) (in figures) And duplicates of receipts along with the challan.

Cash I cheque received

Signature of the Cashier

(Name / Designation / code of the Cashier)

Date

Challan No

Checked and verified the amount of cash / cheques received from the Head of the Department concerned with the duplicates of receipts and the summary as reflected

in this challan dated And deposited the amount in the Bank A/C Noand entries made in the "Cash book

Bank book on

Signature of the Cashier

(Name / Designation / code of the Cashier)

Notes

1. A challan No shall be entered by the cashier.
2. A separate challan shall be used to record receipt of money in cash and by cheque.
3. If the entries are more, a separate challan shall be prepared
4. Original copy of the challan shall be retained by the cashier and the duplicate copy duly stamped shall be returned to the Head of the concerned Department.

4. Form GEN-4: CASHIER'S CASH BOOK

Rule 33.2

Date	Voucher No.	Payer / Payee	Particulars	Account Code	L/F	Amount Received (Dr.)	Amount Paid (Cr.)	Remarks & Signature of Authorised Officer
1	2	3	4	5	6	7	8	9

.....

Signature of Cashier

Notes:

1. Closing balance of each day shall be carried forward to the next day.
2. The date of receipt/payment to be shown in Cash book shall be the date on which amount has actually been received/paid
3. Cash book shall be closed and balanced daily under the signature of the Cashier

5. Form GEN-5: RECEIPT VOUCHER (CASH / BANK) Rule 5.2

_____Name of the ULB

RECEIPT VOUCHER (CASH / BANK)

NAME OF THE FUND:_____

Name of the Bank:_____

Pay-in-slip Ref. No./ Date:_____

Date:_____

CRV/BRV No:_____

Budget		Code of Account	Account Description	Challan for Remittance of Money No.	Amount (Rs.)
`Function	Functionary				
1	2	3	4	5	6
Total					
Prepared by:		Verified by:		Approved by:	Posted by:
Date:		Date:		Date:	Date:

Notes:

1. *A separate Bank Receipt Voucher shall be prepared in respect of each separate Bank Book maintained.*
2. *All the Challans for Remittance of Money, the details of which are included in this Bank Receipt Voucher, shall be attached to it.*

6. Form GEN-6: COLLECTION REGISTER

Rule 7.7

_____ Name of the ULB

COLLECTION REGISTER OF _____ FOR THE YEAR 20__ to 20__

_____ Department

					Particulars of Income						
Sr. No.	Date of Receipt	Receipt No. with book no.	Name of the payer	Reference number **	Account Head * (Rs.)	Account Head * (Rs.)	Account Head * (Rs.)	Others (Specify)* (Rs.)	Account Head * (Rs.)	Total (Rs.)	Remarks
1	2	3		4	5	6	7	8	9	10	11
	Opening total										
	Days total #										
	Closing total										

Prepared By*** : _____

Checked By*** : _____ Entered By :*** _____

Date: Checked By :*** _____

* *Specify the head of Income under which collection is made*

** *Specify the identification details in respect of the cheque, e.g., Bill No. in case of Property & Other Tax Collections, Tender No./Work Order No. in case of Earnest Money Deposit or Security Deposit, etc.*

*** *Record the name, designation and signature of the person.*

 # This total shall be tallied with total as per the Receipt Register for the day and also the amount as per the 'Summary of daily collections

Note. Each day's collection should be recorded on a separate page of the Register and every page should be signed as provided.

7. Form GEN-7: SUMMARY OF DAILY COLLECTION Rule 7.7

_____ Name of the ULB

SUMMARY OF DAILY COLLECTION OF

_____ COLLECTION OFFICE / COLLECTION CENTRE

Date:_____ Sr.No.:_____

Sr. No.	Name of the Department	Name of the Revenue Head	Amount in Cash (Rs.)	Amount in Ch/DD (Rs.)	Deposited With*
1	2	3	4	5	6
	Revenue accounted for on Cash basis #				
1	Tax Department	Property Transfer Charges			
2	Octroi	Penalties and transit fees			
3	Water Supply	Water Connection Charges			
		Water Tanker Charges			
		Road Damage Charges			
	Revenue accounted for on Accrual basis				
4	Water Supply	Water Tax, Water Benefit tax			
		Notice fees, Warrant fees			

Grand Total					
Amount in Words : Rupees _____					
Receipt No. issued by the Collection Office: (in case collections are deposited with Collection Office)					
	Cash	_____	Rs: _____		
	Cheque	_____	Rs: _____		
	(For cheques realised)				
	Total		Rs. _____		

Prepared By** : _____ Examined and entered

Checked By** : _____ Accountant/Authorised Officer

Dated: Dated:

** Specify the Bank Name and Account Number in case of amount directly deposited with bank.*

*** Record the name, designation and signature of the person.*

 # For revenues accounted for on Cash basis, one consolidated figure for the total collections may be given instead of giving a receipt-wise entry.

 # Examples of cash basis of accounting of the few of the revenue items are as follows:

a. Transfer charges relating to Transfer of Properties has to be recognised only on actual receipt basis

8. Form GEN-8: STATEMENT ON STATUS OF CHEQUES RECEIVED Rule7.7

_____ Name of the ULB

STATEMENT ON STATUS OF CHEQUES RECEIVED

FROM_____BY_____

Date:_____ Sr.No.:_____

Sr. No.	Sr. No. of the Statement of Cheques Deposited received	Date of the Statement of Cheques Deposited received	Cheque/ Draft No.	Amount (Rs.)	Deposited into Bank Account No.	Realised/ Returned	Date of Realisation/ Return intimation from the bank
1	2	3	4	5	6	7	8

Prepared By* : _____ Received By*: _____
Checked By* : _____ Dated:
Dated:

** Record the name, designation and signature of the person.*

9. Form GEN-9: STATEMENT OF DEMAND RAISED/INCOME ACCRUED Rule 7.2

Name of Department .....

Date of Raising Demand	
S.R No	
Period	

Sr. No	Particulars	Account Code	Year	Amount
1	2	3	4	5

Total Amount receivable (in words)

Signature of Authorised person preparing the demand
(Name / designation / code of the Authorised person)

Verified and approved

Signature of Head of the Department
(Name / designation / code of the Head of the Department)

For Accounts Department

Date

I hereby certify that the entry for the demand raised /income accrued has been made in the books of Accounts vide a Journal

Date

Voucher No .....

Signature of Head of Accounts

(Name / designation / code of the Head of Accounts)

Notes :

1. This statement shall be submitted in duplicate. Original copy will be retained in the accounts department and duplicate copy shall be returned to the concerned department duly stamped

10. Form GEN-10: STOCK ACCOUNT OF RECEIPT BOOKS

Rule 7.8

Stock Account of Receipt Books

Sr. No	Receipt				Issue		To whom issued (Designation)	Signature of recipient
	Date and Voucher No	No. of forms	Books		Books			
			No	No. of pages	No	No. of pages		
1	2	3	4	5	6	7	8	9

Balance				Return of books and forms				Remarks and Signature of Authorized Officer
No. of forms	Books		Signature of Authorized Officer	Date	No. of forms	Book		
	No	No of pages				No	No of pages	
10	11	12	13	14	15	16	17	18

11. Form GEN-11: MONTHLY STATEMENT OF FINES REALISED BY COURTS Rule 10.44

Statement of Municipal fines or arrears of tax realized by Courts

Fine impose

Statement of ..... by the court of in the district of for credit

Arrears realized through distress warrants

To municipal funds for the month of 19

Monthly serial number	Name of court	Date	Name of persons fined or from whom arrears have been realized by warrant	Reference to Act, and section under which fine was imposed or warrant issued	Net amount	Remarks
1	2	3	4	5	6	7

Dated ..... Signature of Court

12. Form GEN-12: SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION OF PROPERTY & OTHER TAXES

Rule 10.14

_____(NAME OF THE ULB)

SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION OF PROPERTY & OTHER TAXES
FOR THE PERIOD_____

_____Collection Centre

Sr. No._____
Deposited with_____

Particulars	Arrears						Current Year 's Demand (Rs.)	Total (Rs.)
	Year (Others) (Rs.)	Year (-5) (Rs.)	Year (-4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)		
1	2	3	4	5	6	7	8	9
Collection in respect of incomes for which demand is raised								
General Tax								
Etc. ...								
Tax collected in Advance								
Others, Specify_____								
Total Collections								

Amount in Words Rupees_____

Prepared By :** _____
Checked By :** _____
Dated

Examined and entered
Accountant / Authorised Officer
Dated:

* *Specify the other taxes that are levied by the ULB*

Specify the other cesses that are levied ad collected on behalf of state government

** *Record the name, designation and signature of the person*

Note: This statement should be prepared separately for each Collection Office/Collection Centre and then consolidated

13. Form GEN-13: BILL FOR TAXES AND MUNICIPAL DUES Rule 7.13

_____ Name of the ULB

BILL OF _____ INCOME

FOR THE PERIOD _____

No. _____

Name _____

Address _____

Serial No. in Demand Register _____

The incomes shown below amounting to Rs. _____ are due from you in respect of _____ and you are requested to pay the same within ___ days of presentation of this bill.

Particulars*	Arrears (Rs.)					Current Demand (Rs.)	Total (Rs.)
	Year (Others)	Year (-3)	Year (-2)	Year (-1)	Current Year's First Bill		
1	2	3	4	5	6	7	8
Tax /Fees etc							
Notice Fee							
Warrant Fee							
Other Fees							
Penalty							
Others, Specify_____							
Total Bill Raised							

Less : Advance Adjusted							
Balance Payable							

Amount in Words : Rupees _____

If, within the said period of _____ days:

the sum demanded in this bill is not paid; or

no cause is shown to the satisfaction of the Commissioner, why the same should not be paid; or

no appeal is preferred according to section ____ of the Act governing the ULB ; a notice of demand will be served upon you for the payment of the said sum.

The ULB reserves the right to adjust any deposits/sum lying with it, if the amount of this bill is not paid

Prepared By:*** _____

Office: _____ Checked By:***

_____ Dated: Commissioner/Authorised Officer

** Specify each & every income head separately for which bill is raised, if raised in the same bill.*

*** Amount to be inserted in words. *** Record the name, designation and signature of the person..*

Total							

Amount in Words: Rupees _____

Prepared By :* _____ Examined and entered

Checked By :* _____ Accountant / Authorised Officer

Dated: Dated

** Record the name, designation and signature of the person*

Note: This statement should be prepared separately for each ward and then consolidated.

14. Form GEN-14: SUMMARY STATEMENT OF BILLS RAISED

Rule 10.10

FOR THE PERIOD _____ (NAME OF THE ULB) in respect of Property & Other Taxes

Sr No. _____

Ward

Particulars	Arrears							Current Demand (Rs.)	Total (Rs.)	Advance Adjusted (Rs.)	Outstanding Amount (Rs.) (10-11)
	Year (Others) (Rs.)	Year (-5) (Rs.)	Year (-4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's First Bill (Rs.)				
1	2	3	4	5	6	7	8	9	10	11	12
General Tax											
Water Tax											
Water Benefit Tax											
Conservancy/Sewerage Tax											
Sewerage Benefit Tax											
Education Cess											
Street Tax											
State Education Cess											
Employment Guarantee Cess											
Library Cess											
Fire Brigade Tax											
Dog Tax											
Tree Cess											
Amount Due in lieu of General Tax											
Other Taxes*											

Particulars	Arrears							Current Demand (Rs.)	Total (Rs.)	Advance Adjusted (Rs.)	Outstanding Amount (Rs.) (10-11)
	Year (Others) (Rs.)	Year (-5) (Rs.)	Year (-4) (Rs.)	Year (-3) (Rs.)	Year (-2) (Rs.)	Year (-1) (Rs.)	Current year's First Bill (Rs.)				
1	2	3	4	5	6	7	8	9	10	11	12
Notice Fee											
Warrant Fee											
Other Fees											
Total bill raised for income of the ULB											
Demand raised for taxes collected on behalf of State Government											
Library Cess											
State Education Cess											
Employment Guarantee Cess											
Any other Cess^											
Total											

Amount in Words : Rupees _____

Prepared By :** _____

Checked By :** _____

Dated.

Examined and entered

Accountant/Authorised Officer

Dated:

** Specify the other taxes that are levied by the ULB.*

^ Specify the other cess that is levied ad collected on behalf of state government

*** Record the name, designation and signature of the person*

Note:

1. This statement should be prepared separately for each Ward and then consolidated.

15. Form GEN-15: REGISTER OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED

Rule 10.25

_____ Name of the ULB

REGISTER OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED

In respect of _____

Sr. No.	Date	Name and Address of the payer	Particulars	Fresh Bill No.	Notice Fee				Warrant Fee				Other Fee			Penalty			Remarks
					Notice No.	Date of Issue	Date of Service	Fee Charged (Rs.)	Warrant No.	Date of Issue	Date of Service	Fee Charged (Rs.)	Particulars	Date of Charge	Fee Charged (Rs.)	Bill No./ Document No. by which levied	Date of Document	Amt. (Rs.)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note:

1. A reference of the Bill No. and fees charged should be made in Form GEN-23 (Demand Register).

2. For each entry made: record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

16. Form GEN-16: SUMMARY STATEMENT OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED

Rule 10.25

_____ Name of the ULB

SUMMARY STATEMENT OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED

FOR THE PERIOD _____

in respect of _____ Income Sr. No. _____

Particulars					Amount (Rs.)
1					2
Notice Fee					
Warrant Fee					
Other Fees					
Penalty					
Total					
Amount in Words : Rupees: _____					
Prepared By*: _____ Examined and entered					
Checked By*: _____ Accountant/Authorised Officer					
Dated: Dated:					

** Record the name, designation and signature of the person*

17. Form GEN-17: REGISTER OF REFUNDS, REMISSIONS & WRITE-OFF

Rule 10.26

_____ Name of the ULB

REGISTER OF REFUNDS, REMISSIONS & WRITE-OFF

in respect of _____

Sr. No.	Date	Name and Address of the person/ party	Particulars (Refunds/ Remission / Write-offs)	Year in respect of which granted	Order Number & Date	Under Section	Name and Designation of the Sanctioning Authority	Amount										Date of Payment & Voucher No. (in case of Refunds)	Remarks
								Revenue (Rs.)	Revenue (Rs.)	Revenue (Rs.)	Revenue (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Other (Specify) (Rs.)	Total (Rs.)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Arrears															
				Year(Others)															
				Year(-3)															
				Year(-2)															
				Year(-1)															
				Current Year															

Note:

1. A reference of the folio no. of this Register for remissions and write-offs should be made in the Demand Register (Form GEN-23).

2. For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry

18. Form GEN-18: SUMMARY STATEMENT OF REFUNDS AND REMISSIONS

Rule 10.26

_____ Name of the ULB

SUMMARY STATEMENT OF REFUNDS AND REMISSIONS FOR THE PERIOD _____

in respect of _____ Department Sr. No._____

Particulars		Refunds	Remissions	
		Receivables of Revenue	Revenue received in advance	Refunds payable
1		2	3	4
Arrears				
Year (Others)				
Year (-3)				
Year (-2)				
Year (-1)				
Current Year (20XX)				
Total				
Amounts in Words : Rupees _____				

Prepared By :*** _____ Examined and entered

Checked By :*** _____ Accountant/Authorised Officer

Dated: Dated:

* *Separate Statements shall be prepared for each income in respect of which demand is raised*

** *Including remission of interest charged on delayed payment*

*** *Record the name, designation and signature of the person*

19. Form GEN-19: SUMMARY STATEMENT OF DEMAND ADJUSTMENTS RAISED Rule 10.12

_____(NAME OF THE ULB)

FOR THE PERIOD _____ in respect of Property & Other Taxes

Sr. No._____

_____Ward

Particulars of Demand	Existing Demand	Proposed Demand	Change in Demand	Impact + / (-)
1	2	3	4	5
General Tax				

Amount in Words :

Rupees_____

Prepared By :** _____ Examined and entered _____

Checked By :** _____ Accountant/Authorised Officer

Dated: Dated:

* *Specify the other taxes that are levied by the ULB.*

..*Specify the other cess that are levied and collected on behalf of state government*

** *Record the name, designation and signature of the person*

Note: 1. This statement should be prepared separately for each Ward and then consolidated.

20. Form GEN-20: PAYMENT ORDER

Rule 10.23

_____ Name of the ULB

PAYMENT ORDER

Bill No.: Voucher No.: Date

Name and address of Payee:

Stock / Bills for Payment

Reference to _____ Book / Register Head of Account

Measurement / Fixed Asset:

Sr. No.	Particular of work or articles		Quality or weight	Rate	Unit	Amount (Rs.)
1	2		3	4	5	6
	Total amount (in words) Rs.					
	1) Amount allotted..	Certified that the rate and quantities shown in this bill are correct and the materials, articles have been received in good condition and have been entered in the appropriate supplies register on numerical account at page				
	2) Previous expenditure.. Rs.					
	3) Expenditure shown in the bill.. Rs.					
	Total of 2 and 3. Rs.					
	Balance available. Rs.					
		Date				
				Signature of Officer		

				Receiving the articles		
	Submitted to the Designated Authority for sanction	Resolution No ..... Date ..... the				
		sum of Rs. .....(in words)				
		shown in the bill is sanctioned.				
I have examined the claim and found it correct in all respects.						
	Date.....			Date.....		
Chief Accounts Officer Commissioner or the Authorised Officer						
	Pay Rupees .....(in words)		To			
	.....		The Accountant for payment.			
			.....			
	Date Authorised Officer		Date Commissioner or the Authorised Officer			
	Received payment of Rs. ..... (in words) ..... in full settlement of the claim.	Paid by cheque/draft No. ..... date				
		and entered in the cash book on Page				
	Stamp	Chief Accounts Officer Commissioner or the Authorised Officer				
	Payees Signature					

21. Form GEN-21: PAYMENT VOUCHER (CASH / BANK)

Rule 5.2

_____ Name of the ULB

PAYMENT VOUCHER (CASH / BANK)

Name of the Bank: _____

NAME OF THE FUND: _____

Date: _____

Department: _____

Name of Claimant: _____

CPV/BPV No: _____

P.O./W.O. No.: _____

Budget		Code of Account	Account Description	Payment Order No.	Cheque No.	Amount (Rs.)
Function	Functionary					
1	2	3	4	5	6	7
Total (in words):						
Prepared by:		Verified by:		Approved by:		Posted by:
Date:		Date:		Date:		Date:
						Received Payment
						Signature of Receiver

Notes.

A separate Bank Payment Voucher shall be prepared in respect of each separate Bank Book maintained.

Payment Order for which payment is made shall be attached to the Bank Payment Voucher.

The payment vouchers and its supporting shall be cancelled with 'paid' stamp.

22. Form GEN-22: CLAIM FORM

Rule 16.9

Bill No

Date_____

Name of the claimant

Particulars of claim submitted as per bill attached_____

On account of

Bill details (First / Running / Final)

PAN of the claimant

Service Tax Registration No. / Sales Tax Registration No

Description charges	Account Code	Gross Amount Rs.	Deductions & recoveries		Net Amount Rs.
			Particulars	Amount Rs.	
1	2	3	4	5	6
Total					

Total Gross Amount payable Rs

Total deductions & recoveries

Net amount payable (in figures) Rs

Net amount payable (in words) Rs

he voucher)

Signature of the Authorised Officer Approved by

(Name / Designation / Code of the Authorised Officer)

Prepared by

(Name / Designation / Code of the person preparing

23. Form GEN-23: REGISTER OF BILLS FOR PAYMENT

Rule 16.10

_____ Name of the ULB

REGISTER OF BILLS FOR PAYMENT FOR THE YEAR _____

Sr. No.	Date of presentation by the Supplier / Department *	Name of Party / Department*	Particulars	Amount of Bill (Rs.)	Initials of Authorised Officer	Date of Sanction	Voucher No.	Amount Sanct-ioned (Rs.)	Date of Payment or issue of cheque	Amount Disallowed (Rs.)	Balance outstanding at the end of the year (Rs.)	Reason for delay in payment	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

** In respect of the register maintained at the Accounts Department, mention the date of presentation of the bill by the concerned department and the name of the department.*

Note: For each entry made, record the Name, Designation, and Signature of the person making the statement and the person checking the entry.

24. Form GEN- 24: STATEMENT OF OUTSTANDING LIABILITY FOR EXPENSES Rule 16.10

_____ Name of the ULB

STATEMENT OF OUTSTANDING LIABILITY FOR EXPENSES

As on _____

Date: _____ Department _____

Sr. No.	Name of the Supplier / Contractor	Nature of Payable	Code of Account	Date of Bill	Bill Amount (Rs.)	In respect of Grant/ Special Fund	Remarks
1	2	3	4	5	6	7	8
	Total						

Amount (in words): Rupees_____

Prepared By:*_____ Checked By:*

* Record the name, designation and signature of the person.

25. Form GEN-25: UNPAID AMOUNT

Rule 16.17

Receipt							Payment						
Date	Sr. No of credit	Connecting No. of payment voucher	Name of person	On what account	Amount Rs.	Signature of Authorised Officer	Date	Sr. No of payment	Connecting No. of original receipt entry	Name of person	Amount Rs.	Acquaintance of payee	Signature of Authorised Officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14

26. Form GEN-26: ACQUITTANCE REGISTER

Rule 16.17

Acquittance Roll for Permanent / Temporary Establishment for Pay or Travelling Allowance

Item no	Names	Designation	Net Amount Payable Rs.	Dated signature (With stamp where necessary) (Unpaid item to be noted as such and attested)
1	2	3	4	5
		Total		Total unpaid amount Rs.

Passed for Rs.(figures) ( ) on the authority of the establishment / travelling allowance bill of..... Cashier

.....

Chief Officer / President

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

.....

Paying Officer

27. Form GEN 27: INDEMNITY BOND

Rule 17.5

KNOW ALL MEN BY THESE PRESENTS THAT I, (a).....Resident of.....

And (b) the widow / the son of..... And

I / We (c).....sureties on her/ is behalf are held and firmly bound to the Municipal Body in

the sum of Rupees.....Rs .... To be paid to the said Municipal Body or assigns FOR WHICH payment

to be well and truly made each of us severally bind (s) himself and his heirs, executors, administrators and assigns and every one and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As WITNESS our hands this ..... Day of ..... 20..; WHEREAS (d) ..... was at the

time of his death in the employment of Municipal Body or was receiving a pension of Rs.....

Rs ..... from the Municipal Body; AND WHEREAS the said..... died on the

..... Day of ..... And there was then due to him the sum of Rupees ....

Rs ...for pay and allowances in respect of his said office or (in respect of his pension / death cum retirement

gratuity). AND WHEREAS THE above bounded (a) (hereinafter called 'the Claimant") claims to be entitled to the

said sum as heir of the said (d) But has not obtained letters of administration of or a succession certificate to

the property and effect of the said (d). AND WHEREAS THE claimant has satisfied the (e) that he/she

is entitled to the aforesaid sum and that it would cause undue delay and hardship if the Claimant were required to

prod uce letters of administration of or a succession certificate to the property and effects of the said (d)

AND WHEREAS THE Municipal Body desires to pay the said sum to the claimant but under the Municipal rules and orders it is necessary that the claimant should first execute a bond with one surety/two sureties to indemnify the

Municipal Body against all claims to the amount so due as aforesaid to the said(d) Before the said sum

can be paid to the claimant, NOW THE CONDITION of this bond is such that if after payment has been made to the claimant, the claimant or the surety / sureties shall in the event of a claim being made by any other person against

the Municipal Body with respect to the aforesaid sum of Rs refund to the Municipal Body harmless from all

Liability, in respect of aforesaid sum and all cost incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

IN WITNESS TO the above written bond and the condition therefore I/We .....

And..... and have hereunto set our hands this

.....Day of..... 20.....

Signed and delivered in the presence of

28. Form GEN-28: REGISTER OF PERMANENT ADVANCE AND RECOUPMENT

Rule 17.11

_____ Name of the ULB

REGISTER OF PERMANENT ADVANCE

Of _____ for the year _____

Initial disbursement/Recoupment of the Permanent Advance					Expenditure				Daily Balance (Rs.)	Initials of the officer holding the advance	Remarks
Sr. No.	Date	Payment Order No.	Sr. No. of Expenditures for which Payment Order is submitted	Amount (Rs.)	Nature of Expenditure	Date of Bill	To whom paid	Amount Paid (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12
									(5-9)		

Note: For each entry made, record the Name, Designation and Signature of the person making the statement and the person checking the entry.

29. Form GEN-29: ABSENTEE STATEMENT

Rule 18.8

Of ..... For .....

		Leave granted				Leave allowance								
Name of absentee	Pay of absentee (rate per month)	Nature of Leave	Amount	Date of beginning of leave	Date of return (to be filled in when he returns	Rate per month	Amount for days of actual absence during current month	Name of every person acting by reason of the absence	Actual substantive pay of acting officer	Acting allowance monthly rate	Sanctioned Leave	Leave not Sanctioned	Total of columns 7 and 11 for each absence	Remarks & Signature of Authorising Officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Certified that no leave was granted until by reference to the applicant's Service-book and to the rules, I satisfied myself that it was admissible; and that all grants of leave, and departures on, and return from leave all periods of suspension or deputation and appointments and promotions, temporary or permanent, have been recorded in the Service-book of the persons concerned over my initials.

Head of the Branch

Dated_____

30. Form GEN-30: TRAVELLING ALLOWANCE BILL — Rule 18.18

Account Code.....
Head of Account
Voucher No.....

Name & Designation	Head Quarter	Actual Pay	PARTICULARS OF JOURNEYS AND HALT						Kind of journey i.e. By Rail (Mail or Passenger) Steamer. Road or Trolly	RAILWAY		
										Steamer		
			Station	Date	Hour	Station	Date	Hour		CLASS	Number of fares	AMOUNT
1	2	3	4	5	6	7	8	9	10	11	12	13

Mileage for		By Road Trolley	Daily Allowance			Actual Expenses		Total of each lines	Total of each person	Deduction	Purpose of each journey	Net Amount Payable
No of Kms	Rate	Amount	No of days	Rate	Amount	Particulars	Amount					
14	15	16	17	18	19	20	21	22	23	24	25	26

CERTIFICATE FOR JOURNEY ON TOUR

1 Certificate that I was/ was not (i) provided with means of locomotion at the expenses of government / Local Fund or a court of ward estate for journey by road (Rule 2. 100) (ii) allowed free transit under a free pass or otherwise (Rule 2.92 to 2.95) for any journey for which TA has been claimed.

2. Certified that I traveled by rail / steamer on all days in the class of accommodation to which I am entitled except on _____when I travelled by _____class.

3 Certified that between station connected by rail viz_____to _____ I performed the journey by car and incurred a sum of Rs _____as road fare, which is supported by actual car ticket.

4. Certified that between stations connected by rail viz..... to ..... I performed the journey by car and incurred a sum of Rs..... as road fare.

5. Certified that the journey by road was performed by Motor Car/Motor cycle.
(i) Which was a hired one and all the accommodation of which was reserved by me.
(ii) Which was a private property details of which are given below.
(iii) being by own property
(iv) being a Government vehicle.

6. Certified that I did not perform the road journey, for which mileage allowance has been claimed at the higher rates prescribed in the rule 2.24 (D) of the TA Rules by taking a single seats in any public conveyance (excluding a steamer) which plies regularly for hire between fixed points and charges fixed rates. I also certify that the journey was not performed in any other vehicle without payment of its hire charges or incurring its running expenses.

7 Certified that the journey by road was performed by taking a single seat in a taxi, Motor Omnibus or Lorry, performed the journey by road

8. Certified that the journey beyond jurisdiction was performed under proper authority.

9. Certified that the journeys on _____were performed by Mail/Express train in the interest of public service.

10. Certified that the numbers of kilometers shown in the bill are correct.

11. Certified that I was actually and not merely constructively in camp on Sunday and holidays, for which daily allowance has been claimed

12. Certified that I was not absent or casual leave during the period for which daily allowance has been claimed.

13. Certified that during my half at _____from _____to_____which on duty I continued to incur expenditure after the first 10 days.

CERTIFICATE FOR JOURNEY ON TRANSFER

1 to 7 and 9 to 10 same as for journey on tour.

8 Certified that the family members for whom TA has been claimed actually traveled with me or preceded / followed me within the time limit prescribed for journeys on transfer.

11. Certified that the actually expenses incurred as cost of transporting personal effects was not less than the sum claimed in the bill.

12. Certified that I have transported _____quintals of luggage on my transfer

Date :-

Place :-

Signature of the Claimant

Details of Travelling Allowance Refunded

Section of Establishment	Name	Period	Amount		Section of Establishment	Name	Period	Amount	
			Rs.	P				Rs.	P

Head of Office (with seal)

Total

Received payment

Date Signature of Head of

Department _____

Examined and entered

Countersigned

Accountant Date

Pay Rupees _____

_____

Secretary _____ President or other authorized officer.

Paid by cheque No. Dated

_____

Accountant.

*Account Code to be filled wherever applicable for double accounting purpose wherein money transaction whether earned/accrued takes place.

31. Form GEN-31: STOCK REGISTER

Rule 19.17

Description of Articles _____

Date	Opening Balance	Number of quantity of articles received	Total	Number of quantity of articles issued	Balance	Signature of the officer issuing the articles	Signature of the officer in acknowledgement of his received the articles	Remarks (Page no. of store keeper day book)
1	2	3	4	5	6	7	8	9

32. Form GEN-32: STOCK REGISTER OF MEASUREMENT BOOKS Rule 19.12

STOCK REGISTER OF MEASUREMENT BOOKS

..... Municipality

Date	Opening balance	Book numbers of measurement books received	Total	To whom issued	Numbers of books	Balance issued	Signatures of Secretary	Signature of officials of acknowledgment of his having received the books	Date of return of the book	Date of completion of the books	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

33. Form GEN-33: REGISTER OF IMMOVABLE PROPERTY

Rule 20.1

_____ Name of the ULB

REGISTER OF IMMOVABLE PROPERTY

Asset Identification No.:

Description of the Structure:

Location of the Structure:

Survey No. of the land on which Structure is located:

Dimensions of the Structure:

Area of land on which constructed (sq. mtr.):

Title documents available:

Mode of acquisition:

Warranty / Defects Liability Clause:

Security Deposit retained:

Date and amount of Security Deposit released:

Sr. No.	Date of acquisition / construction / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Ref. No. of Register of Land	Cost of acquisition/ construction / improvement (Rs.) (please specify incidental cost separately)	To whom paid / Name of the contractor	Purpose of Expenditure	Source of Funds	In case of Building, specify how building is being currently used
1	2	3	4	5	6	7	8	9	10

Total for the year 20**-20**									
Total for the year 20**-20**									

Opening Written Down Value (Rs.) (equal to column 6 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Structure is disposed	Sale Value (Rs.)	Initials of the Authorised Officer	Remarks
11	12	13	14	15	16	17	18	19	20
			(11-13)						

Total for the year 20**-20**
Total for the year 20**-20**

Notes:

1. All the structures should be categorized into relevant asset class. Unique asset identification numbers are to be provided for all assets initially. Separate Registers shall be maintained for each class of structures owned by the ULB.
2. Each structure shall be recorded on a separate page in the register
3. At the end of the accounting year, the amount in column 14 in respect on the current year shall be the amount to be entered in column 11 of the next year (next row).
4. In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
5. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry
6. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition/construction) for each of the Structure owned by the Municipal Body.
7. In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilization rights.

34. Form GEN-34: REGISTER OF MOVABLE PROPERTY

Rule 20.1

_____ Name of the ULB

REGISTER OF MOVABLE PROPERTY

Sr. No.	Asset Identification No.	Particulars and description of the Property	Location of the Property	Number or quantity	Date of acquisition / construction/ improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded		Cost of acquisition/ construction/ improvement (Rs.)		To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9		10		11	12	13
Total for the year 20**-20**														
Total for the year 20**-20**														

Opening Written Down Value of the property (Rs.) (equal to column 10 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	To whom Disposed and Nature of Disposal	No. and date of Disposal Order	Number or quantity disposed	Amount realised if sold, & date of credit in treasury or bank (Rs.)	Balance quantity	Security Deposit retained (Rs.)	Date and amount of Security Deposit released	Initials of the Authorised Officer	Remarks
14	15	16	17	18	19	20	21	22	23	24	25	26	27
			(14-16)										
Total for the year 20**-20**													

Total for the year 20-20****													

Note:

1. All the movable assets should be categorized into relevant asset class with unique ID nos. Separate Registers shall be maintained for each class of movable assets owned by the Municipal Body.
2. At the end of the accounting year, the amount in column 17 in respect on the current year shall be the amount to be entered in column 14 of the next year (next row).
3. In the year in which there is any improvement to the asset, add the cost of improvement to the total of current year's opening written down value and cost of improvement.
4. For each entry made: record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
5. In case of Plant & Machinery, the details should be given department-wise, location-wise. Separate folios should be allotted for each of the locations.
6. Plant & Machinery of Water Works and Drainage System and sub-station and transformers of the Public Lighting System shall be recorded in this form.
7. Details of any improvements to the plant and machinery, which has resulted into increasing the capacity of the plant and machinery, should be mentioned separately.
8. In case of Plant & Machinery, specify the date of commencement of operations and the number of shifts for which plant & machinery is operated along with the description of the property in column no. 3.
9. In case of Vehicles, specify the vehicle no., registration no., engine no. and chasis no. along with the description of the vehicle, year of manufacture and 'make' in column no. 3.
10. In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilization rights.
11. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition / construction) for each of the movable asset owned by the Municipal Body.

35. Form GEN-35: REGISTER OF LAND

Rule 20.1

_____ Name of the ULB

REGISTER OF LAND

Asset Identification No.:

Sketch the boundaries of the Land:

Description of the Land:

Specify, if leasehold/freehold:

Location of the Land:

Survey No. of the Land:

Area (sq. mtr.):

Title documents available:

Mode of acquisition:

Specify whether any building, trees, etc., acquired with land:

Value paid for acquiring building, trees, etc:

Security Deposit retained:

Date and amount of Security Deposit released:

Sr No	Date of acquisition / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Ref. No. of Register of Immovable Property	Cost of acquisition / improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds	Specify how land is being currently used	Date of Disposal	Receipt Voucher No.	Name of the person to whom land is disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total for the year 20**-20**															
Total for the year 20**-20**															

Notes:

1. Details of all the land belonging to the municipal body, irrespective of the fact, whether it is vacant or any structure has been constructed on that should be included here. Unique asset ID Nos. to be allotted to each item.
2. Each plot of land shall be recorded on a separate page in the register.
3. Specify if land is industrial/agricultural/residential in 'Description of Land'.
4. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
5. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / improvement (from the date of acquisition) for each of the land owned / utilized by the Municipal Body.

36. Form GEN-36: MATERIAL REQUISITION NOTE

Rule 24.5

Material Requisition Note

Book No ..... Requisition..... .....Form No ..... Date

To.....

Please supply the following articles

Sr. No	Name of article	Qty or weight	Rate	Amount Rs.	Remarks

Officer in charge

Department

Supplied the articles requisitioned except* .... vide

Material Issue Note No ..... Date ....

Received the articles requisitioned except* correctly

.....

Officer in charge ..... Department

37. Form GEN-37: MATERIAL RECEIPT NOTE

Rule 24.2

Material Receipt Note

Date

Material receipt note No

Requisition No

Received following materials from (name of the supplier) .....

vide delivery challan No .....bill no .....dated .....

Name of the article.....

Sr No	Account Code	Total Qty ordered	Qty accepted		Rate per unit	Amount Rs.	Remarks
			No	Weight			
1	2	3	4	5	6	7 (4 or 5 x 6)	8

Material received by

.....

.....

(Store clerk)

.....

Signature of Stores officer

38. Form GEN-38: MATERIAL ISSUE NOTE

Rule 24.5

Name of the article .....

Date:_____

Name of the contractor / department (To whom issued)

Material issue note Requisition No____

Purpose

Sr. No	Account code	Qty issued		Value Rs.	Remarks
		No	Weight		
1	2	3	4	5	6

Material issued by

Received by

(stores clerk)

(Contractor / Dept) Signature of stores officer

39. Form GEN-39: REPORT OF CLOSING STOCK

Rule 24.9

Report of Closing Stock

Name of the Department.....

Date of physical verification

Date of reconciliation of physical stock with inventory register

Account Code	Ref. no of register of stores	Unit	Qty in units	Rate per unit	Amount Rs.	Remarks
1	2	3	4	5	6 (4 x 5)	7

Signature of the person preparing the report

Prepared by.....

Signature of Stores Officer

Notes

1 If at the time of physical verification of stock, any discrepancy is found it should be noted in the remarks column

40. Form GEN-40: STORE-KEEPER'S DAY BOOK

Rule 24.1

Date	Person to whom issued	Description of article issued	Quantity issued	Initials of receiving officer	Total quantity issued at the end of day	Stock Register page no. at the end of the day
1	2	3	4	5	6	7

41. Form GEN 41: REGISTER OF DEPOSITS/EARNEST MONEY

Rule 14.3

Register of Deposits/Earnest Money

Serial No.	Name of depositor	Purpose of deposit (Work / Supply)	Date of deposit	Receipt Number	Amount	Signature of Authorised officer	No. and date of order sanctioning return or lapse of deposit	Payment Voucher No. and date	Date of return or lapse	Amount	Balance it detail of names carried to next year	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	
						Rs. A.P.				Rs. AP.	Rs. A.P.	

42. Form GEN-42: REGISTER OF STAMPS

Rule 26.7

REGISTER OF STAMPS OF THE ---------- MUNICIPAL COMMITTEE

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 of 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.	

43. Form GEN-43: REGISTER OF SUITS

Rule 26.5

Sr. No	Suit No	Name of the plaintiff	Name of the defendant	Particulars of suit containing details regarding amount of the suit, pleaders engaged	Section of the act applied	Date of report of the responsible officer	Date of service of summons on the Municipal Body	Resolution of the Municipal Body with date

Particulars of pleaders engaged and fees fixed	Date of information given to the pleader	Date of institution of the suit or the production of vakalatnama in court	Name of court where suit has been fixed	Name of the responsible officer attending the case on behalf of the Municipal Body	Date of judgment or decree	Particulars of decree / judgment containing details regarding fine etc	Opinion of pleader or officer on the result of case

Particulars of further process for recovery, due date of request	Particulars of actual amount recovered	Date of credit in Municipal accounts (Day Book Page)	Particulars of payment	Date of debit in Municipal Accounts (Voucher No Day book Page)	Remarks regarding verification with reference to court records, adjustment of advances	Process Fee required to be paid	Signature of the authorised officer

44. Form GEN-44: LIBRARY REGISTER

Rule 26.12

Serial No.	Title of the book	Name of Author	Name and place of publication	Volume	Class No.	Book No.	Date of purchase	Cost of the Librarian	Mode and date of disposal	Initials of the Secretary	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

45. Form GEN-45: REGISTER OF COMPOSITION OF OFFENCES Rule 26.6

Serial No.	Date of entry	Name and address of the offender	Nature of offence and reference to relevant section of Act or Rule	Date of commission of offence or report	Amount payable if any according to rates fixed by the committee or value of damage if any assessed	Date of Application or signature or thumb-impression of the offender desiring the offence to be compounded	Sum of money fixed by the compounding officer by way of composition	Signature and designation of the compounding officer or No. and date of committee's resolution over Secretary's signature	Particulars of recovery of the composition Money		Particulars of prosecution in the Court in case of non-payment of composition money or otherwise		
									Date	Number and date of receipt with book No.	Date of institution of suit in court	Reference to Serial No. of the suit register	Remarks
1	2	3	4	5	6	7	8	9	10 (a)	10 (b)	11 (a)	11(b)	12

1. Form HR-1: GARDEN ORDER BOOK

Rule 10.43

GARDEN ORDER BOOK

Name of purchaser	Folio number in garden Ledger	Date of order	Articles to be supplied	Period for which to be supplied	Rate	Amount	Initials of person in charge of garden	Date on which supply ceased	Initial of person in charge of garden
1	2	3	4	5	6	7	8	9	10
						Rs. A.P.			

2. Form HR-2: GARDEN LEDGER

Rule 10.43

GARDEN LEDGER

Name of Purchaser .....

Dr. Cr.

Date	Name of article	Amount	Date of payment	Paid in cash or by cheque No. dated	Amount
1	2	3	4	5	6
		Rs. A.P.			Rs. A.P.

3. Form HR-3: GARDEN CASH BOOK

Rule 10.43

GARDEN CASH BOOK

							Remitted to Municipal Fund		
Date	No. of receipt	From whom received	Folio No. in Garden Ledger	On what account	Amount	Initials	Number and date of challan	Amount	Initials
1	2	3	4	5	6	7	8	9	10

59. Form LC-1: REGISTER OF LICENSE APPLICATION Rule 10.38

REGISTER OF LICENSE APPLICATION

			Sent for report		Order of Licensing authority						
	Name and address of applicant	Date of application	Description of licence applied for	Date on which sent	To whom sent	Date of return of report	Date of order	Abstract of order	Date on which order was communicated	No. in the Register of license if license	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
											If any applicant whose application has been sanctioned fails to pay the prescribed fee within one month from the date entered in column 10, a note should be made in this column and the application treated as refused

60. Form LC-2: REGISTER OF LICENSE

Rule 10.38

Description of License .....

Serial No.	Register of License Application	Name of licensee	Number of license	Number of badge or card or plate, when issue	Date of issue of license	Period of license	Date of expiry of license	Signature of licensing officer	expiry or, if a new license is issued, the Serial No of the entry in this register
1	2	3	4	5	6	7	8	9	10

61. Form LC-3: LICENSE FORM (GENERAL)

Rule 10.39

Counter-foil of License
..... Municipality

Book No.....

No .....

Name of licensee.....

Father's name .....

Address.....

Caste .....

Trade .....

Purpose of license

Date of license
.....

Period of license
.....

Amount paid Rs.
.....

Rs. A. P.

Progressive Total

Signature of licensing Officer

License

..... Municipality

Book No.....

No. .....

Dated the 19

Whereas..... has paid to the municipal committee ..... he is permitted to ..... within the municipality of ..... from 1st ..... to .....

Particular of Licensee

1	2	3	4	5	6
Name	Father's name	Caste	Trade	Address	Remarks

62. Form LC-4: LICENSE FORM (VEHICLE)

Rule 10.39

Counter-foil of License

..... Municipality

Book No.....

No .....

Name of

licensee.....

Address

.....

.....

Number and class of vehicle

.....

Description of vehicle .....

Description, number and height of animal

.....

Number of persons to be carried, including the driver

.....

.....

Weight of luggage to be carried .....

Date of license .....

Period of license.....

Amount paid Rs.....

Rs. A. P.

Progressive Total

Signature of Licensing Officer

License

Book No.....

..... Municipality

No .....

Dated 19

Whereas

..... has paid to the municipal committee the sum of Rs ..... he is hereby licensed to ply the vehicle described below within the municipality of ..... for the period of ..... From the 1st of ..... to .....

Details of Vehicle

1	2	3	4	5	6
Number and class of vehicle	Description of vehicle	Description, number and height of animals	Number of persons licensed to be carried, including the driver	Weight of luggage to be carried	Address of licensee

signature of Licensing Officer

1. Form LC-1: REGISTER OF LICENSE APPLICATION

Rule 10.38

REGISTER OF LICENSE APPLICATION

			Sent for report		Order of Licensing authority						
	Name and address of applicant	Date of application	Description of licence applied for	Date on which sent	To whom sent	Date of return of report	Date of order	Abstract of order	Date on which order was communicated to applicant	No. in the Register of license if license	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
											If any applicant whose application has been sanctioned fails to pay the prescribed fee within one month from the date entered in column 10, a note should be made in this column and the application treated as refused

2. Form LC-2: REGISTER OF LICENSE

Rule 10.38

Description of License .....

Serial No.	Register of License Application	Name of licensee	Number of license	Number of badge or card or plate, when issue	Date of issue of license	Period of license	Date of expiry of license	Signature of licensing officer	Action taken after expiry or, if a new license is issued, the Serial No of the entry in this register
1	2	3	4	5	6	7	8	9	10

3. Form LC-3: LICENSE FORM (GENERAL) Rule 10.39

Counter-foil of License

..... Municipality

Book No.....

No .....

Name of licensee.....

Father's name .....

Address.....

Caste .....

Trade .....

Purpose of license

Date of license .....

Period of license .....

Amount paid Rs. .....

Rs. A. P

Progressive Total

Signature of licensing Officer

License

..... Municipality

Book No .....

No. .....

Dated the 19

Whereas. .....
has paid to the municipal committee ..... he is permitted to ..... within the municipality of ..... from 1st ..... to .....

Particular of Licensee

1	2	3	4	5	6
Name	Father's name	Caste	Trade	Address	Remarks

4. Form LC-4: LICENSE FORM (VEHICLE)

Rule 10.39

Counter-foil of License

..... Municipality

Book No.....

No .....

Name of licensee.....

Address .....

.....

Number and class of vehicle .....

Description of vehicle .....

Description, number and height of animal .....

Number of persons to be carried, including the driver

.....

Weight of luggage to be carried .....

Date of license .....

Period of license.....

Amount paid Rs.....

Rs. A. P

Progressive Total

Signature of Licensing Officer

License

Book No.....

..... Municipality

No .....

Dated 19

Whereas ..... has paid to the municipal committee the sum of Rs ..... he is hereby licensed to ply the vehicle described below within the municipality of ..... for the period of ..... From the 1st of ..... to .....

Details of Vehicle

1	2	3	4	5	6	7
Number and class of vehicle	Description of vehicle	Description, number and height of animals	Number of persons licensed to be carried, including the driver	Weight of luggage to be carried	Address of licensee	Remarks

signature of Licensing Officer

1. Form MW-1: ESTIMATE OF ORIGINAL WORK Rule 19.23

Estimate of Original Works

MUNICIPAL COUNCIL.....

Resolution No. _____

Dated _____

Officer Concerned _____

Sub Division

Name of

Work _____

Number of

Estimate _____

Departmental

Head _____

Major Head

Minor Head

Detailed Head

TECHNICAL NOTE

The items, rates & quantities are only for Estimating Purpose. Payment will be made as per work actually done on site.

Sectional

Amount _____ only

Technically Sanctioned

For Rs.: _____ only

Municipal Engineer

Estimate of original work showing
Report Specification Detail abstract

Executive Officer

First Sheet

Estimated framed by.....

On the expense of .....

.....

.....

.....

.....

2. Form MW-2: REVISED ESTIMATE Rule 19.24

_____ Municipality

Sub-division—

Name of work –

Number of Estimate ----- of 20---

Departmental Head –

Major Head –

Minor Head –

Detailed of Head –

Original Estimate ---------- No. ---------- of 20

Amount of Revised Estimate ---------- Rs.

Revised Estimate

(With comparative statement and Explanation of differences)

Revised Estimate framed by _____

Engineer _____

_____

References, Report and specification

Detail of Revised Measurements and Calculations

Item of Works	Number	Length	Breadth	Depth	Area of Content	Total	Grand Total

Abstract of original and revised estimates, with explanations of Differences in Quantities and Rates

	Original Estimate				Revised Estimate				
Sub-heads of Estimate and Items of works	Quantity	Rate	Per	Cost	Quantity	Rate	Per	Cost	Difference Explanation

		Rs. A.P.		Rs.		Rs. A.P.		Rs.	Rs.
		Total							

Dated the _____ 19	_____
Signature of higher approving authority	Signature of Municipal Engineer

3. Form MW-3: STATEMENT OF REVISED ESTIMATE Rule 19.24

..... Municipality

Sub-Division.....

Name of Work.....

Month.....

Number of estimate.....of 20.....

Departmental Head.....

Major Head.....

Minor Head.....

Detailed Head.....

Original Estimate.....No.....

of.....20.....

Amount of Ultimate Anticipated Expenditure

Sub-head	As per estimated	As executed	Probable cost of work remained to be done, and value of work already done but not brought to account	Explanation of deviations excesses

	Quantity	Rate	Cost	Quantity	Rate	Actual Cost to date	Approximate Quantity	Rate	Probable Cost	etc

Total Estimate	**Total Charges against Final Heads**	**Probable Further Expenditure**	

Remarks

Add-Suspense Accounts-

"Materials"

"Contractors - Advance Payments"

"Contractors - Secured advance"

"Contractors - Other transactions"

"Labourers"

Total booked outlay to date

Probable further expenditure as per entry A above

Total

Deduct - Suspense Accounts recoverable

Ultimate Anticipated Expenditure on the work

Work commenced in.....

Present State of progress in general terms--

Dated the .....20.....

Municipal Engineer

4. Form MW-4: PETTY WORKS REQUISITION AND ACCOUNT Rule 19.11

Petty works Requisition and account

To be used for works and repairs not likely to cost more than Rs. 5000*

REQUISITION

Part I

Requisition

The undersigned wishes to have the following petty works carried with as little delay as possible:

Signature and designation of the officer
by whom the requisition is made

Date the ..... 20 ....

*Or Rs. 5000/- with the sanction of the Competent Authority.

PART-II

Report of the concerned official and Estimated Cost

REPORT

(Rough Estimate of Probable Cost)

Description of work	Quantity	Rate	Unit	Amount	Remarks

Description of Work	Quantity	Rate	Unit	Amount	Remarks
Brought over				Rs. A. P.	
	Total				

Major head ..... Minor and Detailed Heads.....

Sanctioned No..... Accepted	Signature of Junior Engineer Dated the ..... Municipal Engineer Dated ..... Signature and designation of requisitioning officer Dated the 20

PART III

Completion Certificate

The work completed on .....

Signature of Junior Engineer

Dated the .....20.....

Signature and designation of the officer

By whom the requisition was made.

Dated..... 20.....

5. Form MW-5: TENDER FOR WORKS Rule 19.1

.....Trust/Muni. Council/ Corporation

Percentage Rate Tender & Contract for works

General Rules & Direction for the guidance of Contractors

1. All work proposed for executed by contract will be notified in a form of invitation to tender pasted on a board hung up in the office of and signed by the Trust / Muni. / Corp. Engineer.

2. This form shall state the work to be carried out, as well as date for submitting and opening tender, and the time allowed for carrying out the work, also the amount of earnest money to be deposited with the tender and the amount of the security deposit to be deposited by successful tenderer and drawing and estimated rates / schedule rates and any other documents required in connection with the work signed for the purpose of identification by the Trust /Muni. /Corp. Engineer during office hours.

3. Receipts for payment made on account of a work executed by a firm shall also be signed by the several partners except where the contractor are described in their tender as a firm, in which case the receipts shall be signed in the name of the firm by one of the partners or by some other person having authority to give effectual receipts for the firm.

4. Any person, who submits a tender shall fill up the usual printed form, starting as how much percent above or below the rates specified in the notice calling for tenders, he is willing to undertake the work. Only one rate shall be named. Only one rate of percentage more / less on all the Schedule rates / estimated rates shall be named. Tenders which propose any alternation in the work specified in the said form, invitation to tender, or in the time allowed for carrying out the work or which contain any other condition of any sort will be liable to rejection. No single tender shall include more than one work but contractors who wish to tender for two or more work shall submit separate tender for each work. Tender shall have the name and number of the work to which they refer written outside the envelop.

5. The Trust / Municipal / Corporation Engineer or his duly authorized assistant will open tenders in the presence of any intending contractor or their authorized agents, who may be present at the time and will enter the amount of the several tenders in the comparative statement in a suitable form. In the event of a tender being accepted, a receipt for the earnest money, forward therewith, shall thereupon be given to the contractor, who shall

thereupon for the purpose of identification sign copies of the specification and other documents mentioned in the notice calling for tenders. In the event of a tender being rejected the earnest money, forwarded with such unaccepted tender, shall thereupon be returned to the contractor making the same.

6 The Trust / Municipal / Corporation Engineer shall have the right of rejecting all or any of the tenders.

7 The receipt of an Accountant or clerk, if any, for the money paid by the contractor will not be considered as any acknowledgment of payment to the Trust / Municipal / Corporation. The Contractor shall have the responsibility for seeing that he procures a receipt in the prescribed form.

8. The Memorandum of work tendered for and memorandum of materials to be supplied by the Municipal work branch and their issue rates shall be filled in and completed in the office of Trust / Municipal / Corporation Engineer before the tender form is issued. If a form is issued to an intending tenderer without having been so filled in and completed the tender shall request the office to have this done before he completes and delivers his tender.

Tender for Works

I / we hereby tender for the execution for the Trust / Municipal Council / Nagar Panchayat / Corporation of .....the work specified in the under written memorandum within time specified in .....such memorandum at..... Percent below / above the rate entered in the Estimated rates / Schedule mentioned in rule-I and is accordance in all respect with the specification, designs, drawing and instruction in writing referred to in the notice calling for tenders and in clause-II of the annexed conditions and with such materials as are provided for by and in all other respects in accordance with such conditions so far as applicable.

Memorandum

(a) General description

(b) Estimate cost.....Rs.

(c) Earnest money.....Rs.

(d) Security deposit (Including earnest money .....Rs.

(e) Percentage, if any to be deducted from bills.....Rs.
(Rupees Percent)

(f) Time allowed for the work from date of written order to commence in.....
.....Month

Should this tender be accepted, I/we hereby agree to abide by the fulfil all the terms and provisions of the said condition of contract annexed here to so far as applicable or in default thereof to forfeit and pay to the Trust / Muni. / Corp. Engineer or its successors the sum of money mentioned in the said conditions. The sum of Rs.....is herewith forwarded in currency notes as earnest money, the full value of which is to be absolutely forfeited to the said Trust / Muni. / Corp. or its successors in office without prejudice to any other rights or remedies of the said successors in the office, should I/we fail to commence the work specified in the above memorandum, or (a) should I/we not deposit the full amount of security deposit specified in the above memorandum is accordance with clause (A) of the said conditions of contract, otherwise the said sum of Rs.....shall be retained by the Trust/Municipal/Corporation. As on account of such security deposit as aforesaid or (b) the full value of which shall be retained by the Trust / Municipal / Corporation on account the security deposit specified in clause 1(B) of the said conditions of contract.

Dated Day of 20

Witness

Address

Occupation

The tender is hereby accepted by me or behalf of the Trust / Municipal / Corporation of.....

Dated the day of 20

Conditions of Contract

Clause 1 - **Security deposit** - The person / persons, whose tender may be accepted (hereinafter called the contractor) shall, (A) within ten days of the receipt by him of the notification of the acceptance of his tender, deposit with Municipal Engineer in cash or Government securities endorsed to the Municipal Engineer, if deposited for more than twelve months, a sum sufficient with the amount of the earnest money deposited by him with his tender to make up the full security deposit specified in the tender ; or (B) permit the municipal committee at the time of making any payment to him for work done under the contract to deduct such sum as will (with the earnest money deposited by him) amount to

ten per cent of all moneys so payable, such deductions to be held by the municipal committee by way of security deposit. All compensation or other sums of money payable by the contractor to the municipal committee under the terms of his contract may be deducted from or paid by the sale of a sufficient part of his security deposit, or from the interest arising there from or from any sums which may be due, or may become due to the contractor by the municipal committee on any account whatsoever, and, in the event of his security deposit being reduced by reason of any such deduction or sale as aforesaid, the contractor shall, within ten days thereafter, make good in cash or Government securities endorsed as aforesaid, any sum or sums which may have been deducted from, or raised by sale of his security deposit, or any part thereof.

Clause 2 - **Compensation for delay -** The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor, and shall be reckoned from the date on which the order to commence work is given to the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be of the essence of the contract on the part of the contractor), and the contractor shall pay as compensation an amount equal to one per cent, or such smaller amount as the municipal committee (whose decision in writing shall be final) may decide, the amount of the estimated cost of the whole work as shown by the tender for every day that the work remains un-commenced, or unfinished, after the proper dates, and, further, to ensure good progress during the execution of the work, the contractor shall be bound in all cases in which the time allowed for any work exceeds one month to complete one fourth of the whole of the work before one-fourth of the whole time allowed under the contract has elapsed, one-half of the work before one half of such time has elapsed and three fourth of the work before three-fourth of such time has elapsed. In the event of the contractor failing to comply with the condition, he shall be liable to pay as compensation an amount equal to one per cent or such smaller amount as the Trust / Muni. / Corp. Engineer (whose decision in writing shall be final) may decide on the said estimated cost of the whole work for everyday that due quantity of work remains incomplete; Provided always that the entire amount of compensation to paid under the provisions of this clause shall not exceed ten per cent on the estimated cost of the work as shown in the tender.

Clause 3 – **Action when whole of deposit forfeited**.-In any case in which under any clause or clauses of this contract, the contractor shall have rendered himself liable to pay compensation amounting to the whole of his security deposit whether paid in one sum or

deducted by installments, the Trust / Muni. / Corp. Engineer on behalf of the Trust / Muni. / Corp. shall have power to adopt any of the following courses as he may deem best suited to the interests of the Trust / Muni. / Corp. :-

(a) To rescind the contract of which rescission notice in writing to the contractor under the hand of the Trust / Muni. / Corp. Engineer shall be conclusive evidence, and in which case the security deposit of the contractor shall stand forfeited, and be absolutely at the disposal of the Trust / Muni. / Corporation.

(b) To employ labour paid by the Trust / Muni. / Corp. Works Department, and to supply materials to carry out the work, or any part of the work, debiting the contractor with the cost of the labour and the price of the materials as to the amount of which cost and price a certificate of the Trust / Muni. / Corp. Engineer shall be final and conclusive against the contractor, and crediting him with the value of the work done, in all respects in the same manner and at the same rates as if it had been carried out by the contractor under the terms of his contract, the certificate of the Trust / Muni. / Corp. Engineer as to the value of the works done shall be final and conclusive against the contractor.

(c) To measure up the work of the contractor, and to take such part thereof as shall be unexecuted out of his hands, and to give it to another contractor to complete in which case any expenses which may be incurred in excess of the sum which would have been paid to the original contractor if the whole day had been executed by him (as to the amount of which excess the certificate in writing to the Trust / Municipal / Corporation Engineer shall be final and conclusive & shall be borne and paid by the original contractor, and may be deducted from any money due to him by the Trust / Muni. / Corp. under the contract otherwise, or from security deposit or the proceeds of sale thereof, or a sufficient part thereof.

(d) **Contractor remains liable to pay compensation if action not taken under –** In the event of any of the above courses being adopted by the Trust / Muni. / Corp. Engineer, the contractor shall have no claim to compensation for any loss sustained by him by reason of his having purchased or procured any materials, or entered into any engagement or made any advances on account of, or with a view to the execution of the work or the performance of the contractor and in case the contract is rescinded under the provision aforesaid, the contractor shall not be entitled to recover or be paid any sum for any work therefore actually performed under this contract unless and until the Trust / Muni. / Corp. Engineer shall have certified in writing the performance of such work and the value payable in respect thereof, and the contractor shall only be entitled to be paid the value so certified.

Clause 4 - **Power to take possession of or require removal of or sell contractor's plant**. In any case in which any of the powers conferred upon the Trust / Muni. / Corp. Engineer by clause 3 hereof shall have become exercisable and the same are not exercised, the non-exercise thereof shall not constitute waiver of any of the conditions thereof, and such powers shall not withstanding be exercisable in the event of any future case of default by the contractor for which by any clause or clauses thereof he is declared liable to pay compensation amounting to the whole of his security deposit, and the liability of the contractor for past and future compensation shall remain unaffected. In the event of the Trust / Muni. / Corp. Engineer putting in force either of the powers (a) or (c) vested in him under the preceding clause, he may, if he so, desires, take possession of all or any tools, plant, materials and stores, in or upon the works, or the site thereof, or belonging to the contractor, or procured by him and intended to be used for the execution of the work or any part thereof, paying or allowing for the same in account at the contract rates, or in case of these not being applicable, at current market rates to be certified by the Trust / Muni. / Corp. Engineer, whose certificate thereof shall be final, otherwise the Trust / Muni. / Corp. Engineer may by notice in writing to the contractor or his clerk or works, foreman or other authorized agent require him to remove such tools, plant, materials or stores from the premises (within a time to be specified in such notice); and in the event of the contractor failing to comply with any such requisition, the Trust / Muni. / Corp. Engineer may remove them at the contractors expenses or sell them by auction or private sale on account of the contractor and at his risk in all respects, and the certificate of the Trust / Muni. / Corp. Engineer as to the expense of any such removal, and the amount of the proceed and expense of any such sale, shall be final and conclusive against the contractor.

Clause 5 **Extension of time** – if the contractor shall desire an extension of the time for completion of the work on the ground of his having been unavoidable hindered in its execution or on any other ground, he shall apply in writing to the Trust / Muni. / Corp. Engineer within thirty days from the date of the hindrance on account of which he desires such extension aforesaid and the Trust / Muni. / Corp. Engineer, shall, if in his opinion (which shall be final) reasonable grounds be shown therefore, authorize such extension of time, if any, as may in his opinion, be necessary or proper.

Clause 6 **Final Certificate** – On completion of the work, the contractor shall be furnished with a certificate by the Trust / Muni. / Corp. Engineer of such completion, but no such certificate shall be given nor shall the work be considered to be complete until the

contractor shall have removed from premises on which work has been executed all scaffolding, surplus materials and rubbish, and cleaned off the dirt, all woodwork, doors, windows, walls, floors or other part of any building in / upon or about which the work is to be executed, or of which he may have had possession for the purpose of the execution thereof, or until the work shall have been measured by the Trust / Muni. / Corp. Engineer or his subordinate in-charge of the work, whose measurements shall be binding and conclusive against the contractor. If the contractor shall fail to comply with the requirements of this clause as to removal of scaffolding, surplus materials and rubbish, and cleaning off of dirt on or before the date fixed for the completion of the work, the Trust / Muni. / Corp. Engineer may at the expense of the contractor, remove such scaffolding, surplus materials and rubbish and dispose of the same as he thinks fit, and clean off such dirt as aforesaid: and the contractor shall forthwith pay the amount of all expense so incurred and shall have no claim in respect of any such scaffolding or surplus materials as aforesaid, except for any sum actually realized by the sale thereof.

Clause 7-**Payments on intermediate certificates to be regarded as advances -** No payments shall be made for works estimated to cost less than one thousand rupees till after the whole of the works shall have been completed and a certificate of completion given. But in the case of works estimated to cost more than one thousand rupees, the contractor shall on submitting the bill therefore, be entitled to receive a monthly payment proportionate to the part thereof then approved and passed by the Trust / Muni. / Corp. Engineer, whose certificate of such approval and passing of the sum so payable shall be final and conclusive against the contractor. But all such intermediate payments shall be regarded as payments by way of advance against the final payments only and not as payments for work actually done and completed, and shall not preclude the requiring of bad, unsound and imperfect or unskillful work to be removed and taken away and reconstructed, or re-erected, or be considered as an admission of the due performance of the contract, or any part thereof in any respect or the way the powers of the Trust / Muni. / Corp. Engineer under these conditions or any of them as to the final settlement and adjustment of the accounts or otherwise or in any other way vary or affect the contract. The final bill shall be submitted by the contractor within one month from the date fixed for completion of the work; otherwise the Trust / Muni. / Corp. Engineer certificate of the measurement and of the total amount payable for the work accordingly shall be final and binding on all parties.

Clause 8- **Bill to be submitted monthly** - A bill shall be submitted by the contractor each month on or before the date fixed by the Engineer in-charge for all work executed in the previous month and the engineer in-charge shall take or cause to be taken of requisite measurements for the purpose of having the same certified and the claim so for as admissible, adjusted if possible before the expiry of ten days from the presentation of the bill, if the contractor does not submit the bill within the time fixed as aforesaid, the engineer in-charge may depute subordinate to measure-up the said work in the presence of the contractor, whose counter signature to the measurement list will be sufficient warrant, and the engineer in-charge may prepare a bill from such, which shall be binding on the contractor in all respects.

Clause 9- **Bills to be on Printed form** - The contractor shall submit all bills on the printed form, to be had on application at the office of the engineer in-charge, and the charges in the bill shall always be entered at the rates specified in the tender or in the case of any extra work ordered in pursuance of these conditions and not mentioned or provided for in the tender, at the rate hereinafter provided for such work.

Clause 10- **Stores supplies by Trust / Muni. / Corp.** - If the specification of the estimates of the work provides for the use of any special description of materials to be supplied from the engineer in-charge's store or if it is required that the contractor shall use certain store to be provided by the engineer in-charge (such materials and stores and the prices to be charged therefore as hereinafter mentioned being so far as practicable for the convenience of the contractor, but not so as in any way to control the meaning or effect of this contract specified in the schedule or memorandum hereto annexed) the contractor shall be supplied with the materials and stores any required from time to time by him for the purpose of the contract only and the value of the full quantity of materials and store so supplied at the rates specified in the said schedule or memorandum may be set off or deducted from any sums then due or thereafter to become due to the contractor under the contract otherwise or against on / from the security deposit or the proceed of sale thereof, if the same is held in government security, the same or a sufficient portion thereof being in this case sold for the purpose.

All materials supplied to the contractor shall remain the property of the Trust / Muni / Corp., and shall not on any account be removed from the site of the work and shall at all times be open to inspection to the engineer in-charge. Any such material unused and in

perfectly good condition at the time of the completion of determination of the contract shall be returned to the engineer in-charge's store if by a notice in writing under his hand he shall so require but the contractor shall not be entitled to return any such materials unless with consent and shall have no claim for compensation on account of any such materials so supplied to him as aforesaid being unused by him or for any wastage in or damage to any such materials.

Clause 11 - **Works is to be executed in accordance with specification, drawing, order etc.** - The contractor shall execute the whole and every part of the work in the most substantial and workman like manner and both as regards materials and otherwise in every respect in strict accordance with the specifications. The contractor shall also confirm exactly, fully and faithfully to the design, drawing and instructions in writing relating to the work signed by the engineer in-charge and lodged in his office and to which the contractor shall be entitled to have access at such office or on the site of the work for the purpose of inspection during office hours and the contractor shall if he so requires be entitled at his own expense to make or cause to be made copies of the specifications and of all such designs, drawings and instructions as aforesaid.

Clause 12 – **Alteration in specification and design do not invalidate contracts. Extension of time in consequence of alteration** - The engineer in-charge shall have power to make any alterations in, omissions forms, additions to or substitutions for specifications, drawings, designs and instructions that may appear to him to be necessary as advisable during the progress of the work and the contractor shall be bound to carry out the work in accordance with any instructions which may be given to him in writing, signed by the engineer in-charge, and such alterations, omissions, addition or substitution shall not invalidate the contract, and any altered, additional or substituted work, which the contractor may be directed to do in the manner above specified as part of the work, shall be carried out by the contractor on the same condition in all respects on which he agreed to do the main work and at the same rates as are specified in the tender for the main work. The time for the completion of the work shall be extended in the proportion that the altered, additional or substituted work bears to the original contract work and the certificate of the engineer in-charge shall be conclusive as to such proportion and if the altered, additional or substituted work includes any class of work for which no rate is specified in this contract, then such class of work shall be carried out at the rates entered into the schedule of rates of trust / subject to the same percentage above or below as for the items included in the contract and

if such class of work is not entered in the schedule of rate of trust/then the contractor shall within seven days of the date of his receipt of the order to carry out such work, inform the engineer in-charge of the rates which is his intention to charge of such class of work and if the engineer in-change does not agree to the rate, he shall by notice in writing be at liberty to cancel his order to carry out such class of work and arrange to carry it out in such manner as he may consider it advisable. Provided always that if the contractor shall commence work or incur any expenditure in regard thereto before the rates shall have been determined as lastly here-in before mentioned, then and in such case, he shall only be entitled to be paid in respect of the work carried out for expenditure incurred by him prior to the determination of the rate as aforesaid according to such rate or rates as shall be fixed by the engineer in-charge. In the event of a dispute, decision of the Deputy Commissioner of the District shall be final.

Clause 13 - **No compensation for alteration in or restriction of work to be carried** - if at any time after commencement of the work, the committee shall for any reason whatsoever not require the whole work thereof as specified in the tender to be carried out, the engineer in-charge shall give notice in writing of the fact to the contract or who shall have no claim to any payment or compensation whatsoever on account of any profit or advantage which he might have delivered from the execution of work to full but which he did not derive in consequences of the full amount of the work not having been carried out, neither shall he have any claim for compensation by reason of any alterations having been made in the original specifications, drawings, designs and instructions which shall involve any curtailment of the work as originally contemplated.

Clause 14 – **Action and Compensation payable in case of bad work** - if it shall appear to the engineer in-charge or his subordinate in-charge of the works that any work has been executed with unsound, imperfect or unskillful workmanship or with materials of any inferior description or that any materials of article provided by him for the execution of the work are unsound; or of quality inferior to that contracted for otherwise not in accordance with the contract, the contactor shall on demand in writing from the engineer in-charge specifying the work, materials or articles complained of notwithstanding that the same may have been inadvertently passed, certified and paid-for forthwith rectify to remove or reconstruct the work so certified in whole or in part, as the case may be, remove the materials or articles so specified and provide other proper and suitable materials or articles at his own proper charge and cost, and in the event of his failing to do so within a period to

be specified by engineer in-charge in his demand aforesaid, then the contractor shall be liable to pay compensation at the rate of one percent on the amount of estimate for everyday not exceeding ten days, while failure to do so shall continue, and in the case of any such failure, the engineer in-charge may rectify to remove and replace with other materials or articles complained of, as the case may be, at the risk and expense in all respect of the contractor.

Clause 15 – **Work to be open in inspection** - All work under or in course of execution or executed in pursuance of the contact shall at all times be open to the inspection and supervision of the engineer in-charge and his subordinate and the contractor shall at all times during the usual working hours and at all other times at which reasonable notice of the intention of the engineer in-charge or his subordinate to visit the works, have been given to the contractor, either himself be present to receive orders and instructions or have a responsible agent duly accredited in writing present for that purpose. Order given to the contractor's agent shall be considered to have the same force as if they had been given to the contractor himself.

Clause 16 – **Contract or responsible Agent to be present. Notice to be given before work is covered up** - The contractor shall give not less than five days notice in writing to the engineer in-charge or his subordinate in-charge of the work before covering up or otherwise placing beyond the reach of measurement any work, in order that the same may be measured and correct dimensions thereof be taken before the same is covered up or placed beyond the reach of measurement and shall not cover up or place beyond the reach of measurement any work without the consent in writing of the engineer in-charge or his subordinate in-charge of the work and if any work shall be covered up or placed beyond reach of measurement without such notice having been given or consent obtained, same shall be uncovered at the contractor's expense, or in default thereof, no payment or allowance shall be made, for such work or the materials with which the same executed.

Clause 17 – **Contractor liable for damage done and for imperfection for 6 months after certificate** - if the contractor or his work-people, or servant shall break, deface, injure and or destroy any part of a building in which they may be working, any building, road, fence, enclose or grass land or cultivated ground contiguous of the premises on which the work or any part of it is being executed or if any damage shall happen in the work, whole in progress, from any cause whatever or any imperfections become apparent in

it within six months after a certificate final or other of its completion shall have been given by the engineer in-charge as aforesaid, the contractor shall make good at his own expenses or in default the Municipal Engineer may cause the same to be made good by other workman and the deduct the expenses (of which the certificate of the engineer in-charge shall be final) from any sums that may be then, or at any time thereafter may become due to the contractor from his security deposit or the proceeds or the rule thereof or of a sufficient portion thereof.

Clause 18 – **Contractor to supply plant ladders scaffolding etc.** - The contractor shall supply at his own cost all materials (except such special materials if any as may in accordance with the contract be supplied from the engineer in-charge's store) plant, tools, appliance, implements, ladders corda, tackle, scaffolding and temporary work requisite or proper for the proper execution of the work whether original, altered or substituted and whether included in the specification or other documents forming part of the contract or referred to in these conditions or not. For which may be necessary for the purpose of satisfying or complying with the requirements of the engineer in-charge as to any matter as to which under these condition be entitled to be satisfied or which he is entitled to require together with carriage thereof to end from the work. The contractor shall also supply without charge the requisite number of persons with the means and materials necessary for the purpose of sitting out works and counting, weighing and assisting in the measurement or examination at any time and from time to time of the work or material, falling his so doing, the same may be provided by the engineer in-charge at the expenses of the contractor & the expenses may be deducted from any money due to contractor under contract from his security deposit or proceeds of the sale thereof or of a sufficient portion thereof.

And Contractor is liable for damages arising from non-provision of light fencing etc. - The contractor shall also provide all necessary fencing and light required to protect the public from accident and shall be bound to bear the expense fold of defense of every suit, action or other proceedings at law that may be brought by any person for injury sustained owing to neglect of the above proceedings and to pay any damages and cost which may be awarded in any such suit, action or proceedings to any such person or which may with the consent of the contractor be paid to compromise any claim by any such person.

Clause 19 – **Work on Sundays** - No work shall be done on Sundays without the sanction in writing of the engineer in-charge.

Clause 20 – **Work not to be sublet, contract may be rescinded & security deposited forfeited for subletting bribing or if contractor becomes insolvent** - The contract shall not be assigned or sublet without the written approval of the Trust / Muni. / Corp Engineer and if the contractor shall assign or sublet his contract or attempt's to do so or become insolvent or any insolvency proceedings commence against him or make any composition with his creditors, or attempt so do or if any bribe, gratuitous gift, loan, perquisite regard or advantage pecuniary or otherwise shall either directly or indirectly be given, promised or offered by the contractor or any of his servants or agents to any office or person in the employ of the Trust/Muni./Corp. In any way relating to this office or employment or if any such officer or person staff become any way directly or indirectly interested in the contract, the Trust / Muni. /Corp Engineer may their upon by notice in writing rescind the contract and the security deposit of the contractor shall there upon stand forfeited and be absolutely at the disposal of the committee and the same consequences shall ensure as if the contract had been rescinded under clause 3 hereof and in addition the contractor shall not be entitled to recover or be paid for any work therefore actually performed under the contact.

Clause 21 – **Sum payable by way of compensation to be considered reasonable compensation without reference to actual case** - All sums payable by way of compensation under any of these conditions shall be considered as reasonable compensation to be applied to the use of the council without reference to the actual loss or damage sustained and whether or not any damage shall have been sustained.

Clause 22 – **Change in Constitution** - In the case of a tender by partners, any change in the constitution of the firm shall be forthwith notified by the contractor to the engineer in-charge for his information.

Clause 23 – **Works to be under direction of Trust / Muni. / Corporation Engineer** - All works to be executed under the contract shall be executed under the direction and subject to the approval in all respect of the Trust / Muni. / Corp. Engineer for the time being, who shall be entitled to direct at what point or points and in what manner they are to be commenced and from time to time carried on.

Clause 23-A – **Claims for payment of an extra ordinary nature** – No claim for payment of an extra-ordinary nature such as claims for bonus, for extra labour employed in completing the work before the expiry of the contractual period at the request of the engineer

in-charge or claims for compensation where work has been temporarily brought to a stand still through no fault of the contractor shall be allowed unless and to the extent that the same shall have been expressly sanctioned by the Improvement Trust / Muni. / Corp.

Clause 24 – **Decision of Superintending Engineer be final** - if any question, difference or objection whatsoever shall arise in any way connected with or arising out of this instrument or the meaning or operation of any part thereof or the rights, duties or liabilities of either party, then save in so far as decision of any such matter is herein before provided for and has been finally decided accordingly or whether the contract should be terminated or has been rightly terminated and as regards the right and obligation of the parties as the results of such termination shall be referred for arbitration to the Superintending Engineer of the circle of the building and road branch of the public works department concerned for the time being and his decision shall be final and binding and where the matter involves a claim for or the payment or recovery or deduction of money only, this amount, if any awarded in such arbitration, shall be recoverable in respect of matter so referred.

Clause 25 – **Stores of European or American manufacture to be obtained from Trust / Muni. / Corp. Engineer** - The Contractor shall obtain from the stores of the engineer in-charge all stores and articles of European or American manufactures which may be required for the work or any part thereof or in making up articles required thereof or in connection therewith unless he has obtained permission in writing from the engineer in-charge to obtain such stores & articles elsewhere. The value of such stores and articles as may be supplied to contractor by the engineer in-charge will be debited to the contractor in his account that is shown in the schedule attached to the contract and if they are not entered in the schedule they will be debited at the cost price which for the purpose of this contract shall include the cost of carriage and all other expenses whatsoever which shall have been incurred in obtaining delivery of the same at the store aforesaid.

Clause 26 – **Lump sum in Estimates** - When the estimate on which a tender is made includes lump sum in respect of parts of the work, the contractor shall be entitled to payment in respect of the item of work, involved or the part of the work in questions at the same rates as are payable under this contract for such items, or if the part of the work in questions is not in the opinion of the engineer in-charge capable of measurement, the engineer in-charge may at this discretion pay the lump sum amount entered in the estimate and the certificate in writing of the engineer in-charge shall be final and conclusive against

the contractor with regard to any sum or sums payable to him under the provisions of this clause.

Clause 27 – **Action where no specification** - in the case of any class of work for which there is no such specification as is mentioned in the notice calling tender, such work shall be carried out in accordance with the Trust / Muni. /Corp. specification and in the event of there being no Trust / Muni. / Corp. Specification, then in such case the work shall be carried out in all respects in accordance with instructions and requirements of the engineer in-charge.

Clause 28 – **Definition of Works** - The expression work where used in these conditions shall unless there is something either in the subjects or contexts repugnant to such constructions, construed and taken to means the work by or by virtue of the contract contracted to be executed where temporary, or permanent and whether original, altered, substituted or additional.

Clause 29 - The Trust / Muni. / Corp. Engineer shall not exercise any power conferred upon him by these condition as against the contractor except with the approval of the authorized authority which accepted the tender.

Clause 30 - The terms and conditions of the agreement have been explained to me/us and I/we certify that I/we clearly understand them.

Schedule: Following (approximately) materials to be supplied from the Muni./Trust /Corp./ Works Department store of work contracted to be executed and the rates which they are to be changed for.

PARTICULARS	Rates at the which the Material will be changed to the Contractor			Place of Delivery
	Unit	Rs.	P.	

Note : The person of firm submitting tender should see that rates in this schedule are filled up by the Muni. / Trust / Corp. Engineer on the issue of the form prior to the submission of the Tender.

Signature of Contractor

Signature of Muni./Trust/Corp/Engineer

Form MW-6 TENDER FOR THE SUPPLY OF MATERIALS Rule 19.6

Tender for Supply of Material

Notes Supply of Materials

1. When a contract is entered into.....

the tender should be treated as a contract.....

TENDER AND CONDITIONS

2. For signature, see rule I on the back of the form.....

TENDER FOR THE SUPPLY OF MATERIALS

I (or we), the undersigned do hereby tender for the supply of the materials described in the following specification subject to the conditions hereunto annexed:-

Description of specification of materials to be supplied	Total quantities of each to be supplied	Places at which to be delivered	Quantities to be delivered at each place	Dates by which delivery at all places must be completed	Rate at which articles are to be supplied, inclusive of every demand	Unit	Total Cost of each article inclusive of every demand	Remarks
					Rs. A. P		Rs. A. P	

Should this tender be accepted I/we hereby agree to abide by, and fulfil at the terms and provisions of the said conditions of contract annexed hereto so far as applicable, or in default, thereof to forfeit and pay to the municipal committee of or its successors the sums of money mentioned in the said conditions.

This sum of Rs. * is herewith forwarded in currency notes as earnest money, the full value of which is to be absolutely forfeited to the municipal committee of or its successors in office, without prejudice to any other eights or remedies of the said municipal committee or its successors should I / we fail to commence the work specified in the above memorandum, (a) (Strike out (a) if no cash security deposit is to be taken, should I/We not deposit the full amount of security deposit specified in the above.

Form MW-7: REGISTER OF TENDERS FOR WORKS / SUPPLY Rule 19.6

Register of tenders for Works / Supply

Name of work .....

Estimate for Rs. .....

Total number of tenders received .....

			Earnest Money					
Serial No	Name of tenderer	Rates Tendered	Amount deposited and date of deposit	Amount refunded and date of refund	Acknowledgement of depositor	Recommendations of Technical	Orders of acceptance of tender	Remarks

Certified that the tenders listed above were received intact and opened me at ..... o'clock on ..... in the presence .....

Signature of officer opening the Tenders .....

6. Form MW-8: REGISTER OF SECURITIES / EARNEST MONEY Rule 14.6

Sr. No	No and date of order under which deposited		Date of deposit	Name and address of the depositor	Purpose of deposit	Number and date of paper (Call deposit etc.)	Amount Rs.	
	No	Date					No	Date
1	2	3	4	5	6	7	8	9

Voucher No	No or date of order sanctioning the return or lapse of deposit		Date of return or lapse of deposit	Signature of the depositor acknowledging receipt of deposit	Voucher No	Balance at the close of the year Rs.	Remarks and Signature of Authorised Officer
	No	Date					
10	11	12	13	14	15	16	17

7. Form MW-9: WORK / SUPPLY ORDER — Rule 19.11

WORK / SUPPLY ORDER FORM

No .....

Dated.....

Order for work described below given to

.....,

Contractor, to be executed as per conditions on the back and at the rates specified below:

Description of work / supply	Rate, Per	Remarks
Give detail e.g page no. of work register		

_____ Officer in charge of work

_____ Contractor.

WORK / SUPPLY ORDER FORM

No .....

Dated.....

Order for work described below given to

.....,

Contractor, to be executed as per conditions on the back and at the rates specified below:

Description of work / supply	Rate, Per	Remarks
Give detail e.g page no. of work register		

_____ Officer in charge of work

_____ Contractor.

WORK / SUPPLY ORDER FORM

No .....

Dated.....

Order for work described below given to

.....,

Contractor, to be executed as per conditions on the back and at the rates specified below:

Description of work / supply	Rate, Per	Remarks
Give detail e.g page no. of work register		

_____ Officer in charge of work

_____ Contractor.

8. Form MW-10: MUSTER ROLL Rule 19.17

Muster Roll

Payment Voucher No. ..... Dated.....

Name of Work ....

PART 1 – NOMINAL ROLL

			Date _____ 19														
Description No.	Names (grouped according to classes)	Father's name	1	2	3	4	5	6	7	8	9	10	11	Total	Rate	Amount	Dated initials and remarks of paying officer made at time of payment
															Rs A.P.	Rs. A.P.	
		Daily Total															
		Dated initials of person marking the daily attendances															
		Initials of inspecting officer												Total			

Passed for rupees ..... (Rs. A.P.)

Dated the ..... Signature of officer ordering payment

Rs. A.P.

Grand Total of this muster-roll

Deduct-Payments not made as per details transferred to Register of Arrears – Part II.

Balance Paid

Add – Arrears of previous muster-roll paid off as per details of Register of Arrears – Part II

Total amount paid (in words) Rs

Dated the ..... Signature of officer

II- REGISTER OF ARREARS OF WAGES DUE TO LABOURERS

Nominal roll	Name	Father's name	Amount due	Amount paid	Dated initials and remarks of paying officer	Serial No. in nominal roll	Name	Father's name	Amount due
Of previous rolls brought	Total Carried over	Rs. A P	Rs. A.P					Brought over Arrears as per this muster-roll Total Grand Total Deduct—Amount paid out of arrears of previous	

Dated the ..... 19 Pay Rs. ( ) in cash and Rs. By cheque Dated the 19			Total	Signature ..... Signature	))))	Officer preparing bill Officer authorizing payment

Part-III – Details of measurements of work done Labour employed as per this nominal muster roll in cases in which the work susceptible of measurement.

Description of work (Each distinct item of work grouped by sanctioned sub-heads were necessary	Quantity	Deduct as Shown on last muster-roll	Balance

Measurements taken on.....20

Measurement Book No.....Page.....

Dated the .....20 Signature of office.....

9. Form MW-11: MEASUREMENT BOOKS

Rule 16.12

Name of the work

Agency by which work is executed

Name of the contractor

Work order no

Date of measurement	Particulars of work	Details	L	B	D	Contents or area	Last measurement Page quantity	Signature of Authorized officer	Total up to date
1	2	3	4	5	6	7	8	9	10

10. Form MW-12: REGISTER OF MUNICIPAL WORKS Rule 16.12

Name of Estimate.....

Date of Sanction.....

Departmental Head.....

Major Head.....

Minor Head.....

Detailed Head.....

Sub Head *	Description of Work	Amount
Work / Supply order No. & date	Date of Completion	

Sub Head*	No. and date of bill	No. and page of measurement book	Details	Folio Number in Contractor ledger	Quantity billed for	Rate		Amount of Bill		Quantity under sub head up to date	Expenditure under Sub Head upto date		Total Expenditure up to date		Remarks
						Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	

11. Form MW-13: CONTRACTOR'S LEDGER

Rule 19.15

CONTRACTOR'S LEDGER

Name of Contractor.....

Date of payment or issue of Material	Number of work in Register of municipal works	Number of work order	Number of bill	Number of issue order	Debits	Credits	Balance
					Rs. A.P.	Rs. A.P.	Rs. A.P.

12. Form MW-14: FIRST AND FINAL BILL FOR WORKS

Rule 19.19

First and Final Bill

(For Contractor and supplier* To be used when a single payment is made for a job or a contract i.e. only on its completion.

Name of contractor or Suppler and recurrence to Agreement	Item or work or suppliers (ground under sub-heads and sub-works of estimate)	Reference to be recorded measurement and date			Quantity	Rate		Unit	Amount		Total amount payable to the contractor or supplier				Payees acknowledgment with date	Dated Signature of with date	Date certificate of disbursements	
		Book No.	Page No.	Date		Rs.	P.		Rs.	P.	In Figures		In Words				Mode of Payment, Cash or cheque No. and date	Paid by Me
											Rs.	P.	Rs.	P.				

A single from may be used for making payment to several contractor or suppliers if they relate to same work and are billed for at same time)

Name of the work (in case of bill for work done).....Cash book Voucher No.....dated.....Total.....

Total

Signature of Officer preparing bill

Date the.....200

Pay-Rs. ( ) In cash and Rs..... Rank

In Cheque

Signature of Officer authorizing payment

Dated the..... ..... Rank

* In the case of payments to suppliers. A red ink entry should be made across the page, above the entries relating to in one of the following forms applicable to the case : (1) 'Stock' : (2) 'Purchase- for Stock' (3) 'Purchase or direct issue to work.....: Or, (4) Purchase for the work.....

Issued to contractor.....on.....

In the case of work, the accounts of which are kept by sub heads, the amount relating under the same 'sub head' should be totalled in Red Ink.

Payment should be some know person when the payee's acknowledge is given by a mark, seal or thumb impression

The person actually making the payment should Initial (and date) in this column against each payment

This signature is necessary only when the officer authorizing payment is not officer why prepares the bill

Form M.W. 15 Rule 19.19

Running Bill

Running Payment must invariably by made on form printed on white paper which should not be used for intermediate Payments.

For Contractor and Suppliers – This form provides only for payment for works or supplies actually measured.

Cash Book Voucher No.....Dated.....Sub Division

Name of Contractor oR Suppliers.....

Name of work.....

Purpose of Supply { 1. "Stock"
2. Purpose for issue to

.....Contractor..

direct to work

Serial No. of the Bill

No. And date of his last bill for this work

Reference to Agreement

1. Account of work done supplies made.

Unit	Quantity Executed for / Supplied upto date as per Measurement Book	Item of work or supplies (ground under "sub-heads" and 'sub-work' of estimate)	RATE		AMOUNT				Remarks
					Upto date		Since Previous bill (Total for each sub-head)		
1	2	3	4		5		6		7
			Rs.	P.	Rs.	P.	Rs.	P.	

		CARRIED OVER							

The full name of the work as given in the estimate should be entered except in the case of bills for work for 'stock' materials.

The purpose if supply applicable to case should be filled in and the rest scored out.

If the expenditure on the work recorded by sub-heads the Total for each sub-Head should be shown in column 3 and against this total there should be an entry in column 6 also. In no other case should any entries be made in column 6.

Unit	Quantity Executed for / Supplied upto date as per Measurement Book	Item of work or supplies (ground under "sub-heads" and 'sub-work' of estimate)	RATE		AMOUNT				Remarks
					Upto date		Since Previous bill (Total for each sub-head)		
1	2	3	4		5		6		7
		Brought over	Rs.	P.	Rs.	P.	Rs.	P.	

		CARRIED OVER							

Unit	Quantity Executed for Supplied upto date as per Measurement Book	Item of work or supplies (ground under "sub-heads" and 'sub-work' of estimate)	RATE		AMOUNT				Remarks
					Upto date		Since Previous bill (Total for each sub-head)		
1	2	3	4		5		6		7
		Brought over	Rs.	P.	Rs.	P.	Rs.	P.	
		CARRIED OVER							

(A)

The Value of works done or supplies made to the date

Deduct value of work or supplies shown on previous bill

at value of works are supplies since previous bill

(F)

Figure (F) in words.....

.....

II. CERTIFICATE AND SIGNATURE

The measurement were made by .....on.....and are recorded at the page .....of Measurement Book No..... No advance payment has been made previously without detailed measurement.

Dated Signature of Officer Preparing Payment (Rank)

Date Signature of Contractor

.....

Dated of Signature of Officer Authorizing Payment (Rank)

The signature is necessary only when the officer who prepares the bill is not the officer who makes the payment. In such case two signature are essential.

13. Form MW-16: FINAL BILL FOR WORKS Rule 19.19

FINAL BILL

Running payments must invariably be made on forms printed on Yellow Paper which should not be used for Final payments.

For Contractors and Suppliers: - This form provides only payments for work or suppliers actually measured.

Cash Book Voucher No._____Dated_____Sub-Division_____

Name of Contractor or Suppliers_____

Name of Work_____

1. "Stock Contractor_____

Purpose of Supply

2. Purchases for issue to _____

Serial No. of this bill_____

No. and date of his last bill for this work_____

Reference to aggremeent_____

A. Account of work done or supplies made

Unit	Quantity executed (or supplies, upto date as per measurement Book)	Items of works or supplies (ground under 'Sub heads' and 'Sub work' of estimate	Rate		Amount				Remarks
					Upto Date		Since previous bill (total for each subhead)		
			Rs.	P.	Rs.	P.	Rs.	P.	
1	2	3	4		5		6		7
	Carried Over								

The full name of the work as given in the estimate should be entered here except in the case of bills for stock materials.

The "purpose of supply" applicable to the case should be filled in and the rest scored out

If the expenditure on the work is recorded by sub-heads the total for each sub-heads should be shown in column 5 and against the total there should be an entry in column 6 also, in no other case should any entries be made in column 6.

Unit	Quantity executed (or supplies, upto date as per measurement Book)	Items of works or supplies (ground under 'Sub heads' and 'Sub work' of estimate	Rate		Amount				Remarks
					Upto Date		Since previous bill (total for each subhead)		
			Rs.	P.	Rs.	P.	Rs.	P.	
1	2	3	4		5		6		7
		Carried Over							

Unit	Quantity executed (or supplies, upto date as per measurement Book)	Items of works or supplies (ground under 'Sub heads' and 'Sub work' of estimate	Rate		Amount				Remarks
					Upto Date		Since previous bill (total for each subhead)		
			Rs.	P.	Rs.	P.	Rs.	P.	
1	2	3	4		5		6		7
Total Value of work done or suppliers made to das _____A Deduct-Value of work supplies shown on previous bill_____ Net Value of work of suppliers since previous bill_____F Figure (F) words_____									

II-CERTIFICATE AND SIGNATURE

1. The measurement made by _____on _____ and are recorded at page_____ measurement Book No._____No advance payment has been made previously without detailed measurement.

Date Signature of Officer preparing the bill _____

Rank_____

Dated Signature of Contractor

Dated Signature of Officer authorized payment _____

Rank_____

This signature is necessary only when the officer who prepares the bill is not office who authorizes the payment in such a case two signature are essentials.

III. Memorandum of Payment

1. Total value of work done as per account 1 Column 5 entry (A)					Rs.	P.
(A) 2. Deduct - Amount withheld						
Figures of work Abstract			Rs.	P		
Rs.	P.	(a) From Previous bill, as per last Running Account Bill				
		(b) From this bill				
		3. Balance i.e. 'up-to-date' payment (item 1-2) (K)				
		4. Total amount of payment already made as per entry (K) of last running Account Bill No.....forwarded with accounts for 200				
		5. Payments now to be made, as detailed below :-	Rs.	P.		
		(B) By Recovery of amount creditable to this work (a)				
		(a) Total 2 (b) + 5 (a) G				
		(b) Recovery of account creditable to other work or head of account (b)				
		(c) By Cheque				
		Total 5 (b) + (c)	(H)			

Pay
Rs .....
.....by Cheque

Dated Initials of Disbursing Office

Received
Rs.....
.....

As per above memorandum, on account of this work

(Amount in vernacular)

Dated.....

Stamp

Witness..... (Full Signature of Contractor)

Paid by me vide Cheque No..... dated

20 .....

Dated initials of person actually making the payment.

---

1. The figure should be tested or see that it agrees with the total of items 4 and 5.
2. If the net amount paid is less that Rs.10 and it cannot be included in a Cheque payment should be made in case, this entry being altered suitably and the alteration attested by dated initials.
3. Here specify the net amount payable vide item 5 (c).
4. The payee's acknowledgment should be for the gross amount paid as per items 5 (i.e. a.+b+c)

Payment should be attested by some known person when the payee's acknowledgment is given by mark, seal or thumb impression.

Not required in the case of bill of suppliers.

IV-Remarks

14. Form MW-17: COMPLETION CERTIFICATE Rule 19.21

Detailed Completion Report and Completion Certificate

Sub-Division-

Name of work-

Amount of Estimate .....

Expenditure.....

Excess.....

Percentage

Date of Commencement –

Date of Completion –

Name of engineer and subordinates by whom the work was supervised		
NAMES	Period or Incumbency	
	From	To
	Immediate Charges	
	Sub Division Officer	
	Municipal Engineer	

Explanation of Excess

Form MW 12-Contd)
Name of work-
Major Head-
Minor Head-
Detailed Head of Classification –
Reference to last schedule docket submitted No.....for the Month of .....
Authority-

Sub heads of Estimate	As Estimate			As Execute			Difference			Paragraphs overleaf explaining excesses
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
Total.....	Rs.			Rs.			Rs.			

Excesses to be entered in 'red', Saving in 'Black' ink.

Sub heads of Estimate	As Estimate			As Execute			Difference			Paragraphs overleaf explaining excesses
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
Total.....	Rs.			Rs.			Rs.			

Excesses to be entered in 'red', Saving in 'Black' ink.

Sub heads of Estimate	As Estimate			As Execute			Difference			Paragraphs overleaf explaining excesses
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
Total.....	Rs.			Rs.			Rs.			

Excesses to be entered in 'red', Saving in 'Black' ink.

Officer-in-charge of work

Completion Certificate

Certified that this work has been properly carried out in accordance with the sanctioned plan and estimates

Date the.....

Municipal Engineer

NOTE:- In the case of the original Works and special repairs, If any, consideration / deviation from the sanctioned design have occurred, the report specification, drawing and Details of measurement of the work actually done in the same from as the estimate should accompany the Completion Report.

15. Form MW-18: WORKSHOP WORK REGISTER Rule 19.18

WORKSHOP WORK REGISTER

Serial No.	Date of receipt	Nature of articles	Nature of work	When begun	When completed	Date of issue of article	Signature of officer in charge	Remarks
1	2	3	4	5	6	7	8	9

16. Form MW-19: REGISTER OF CAPITAL WORK IN PROGRESS

Rule 20.6

Name of the project.....

Account code.....

Location of the project.....

Source from which project is being funded.....

Resolution No and date.....

Work order no.....

Sanctioned Estimate.....

Security deposit received.....

Allotment for the year.....

Estimated cost of the project.....

Estimated date of completion.....

Final disclosure

Date of capitalisation.....

Asset identification no.....

Ref. No of register of fixed asset.....

Total cost.....

Sr No	Date of payment	Bill / Claim / advance Amount Rs.	Retention Money deducted if any Rs.	Total Amount Paid Rs.	Voucher No.	Refund of deposit		Balance Rs.	Remarks	Signature of Authorised Officer
						Date	Amount Rs.			
1	2	3	4	5	6	7	8	9	10	11

Notes:

1. If the work is not completed with the specified time, the cause of delay should be noted in the remarks column

1. Form PF-1: PROVIDENT FUND LEDGER

Rule 18.33

PROVIDENT FUND LEDGER

Number of Account ..... Name of Subscriber ..... Folio No. of .....

Establishment check Register .....

19....-19....	Deposits	Contributions	Total	Withdrawals	Actual monthly balance in hand	Monthly balance on which interest is calculated	Monthly balance of withdrawals on which loss of interest is calculated	Remarks
1	2	3	4	5	5A	6	7	8
Opening Balance								
April								
May								
June								
July								
August								

September								
October								
November								
December								
January								
February								
March								
Total								
Interest for 20… 20								
Balance on 31st march 20								

2. Form PF-2: PROVIDENT FUND LIABILITIES ACCOUNT

Rule 18.33

Provident Fund Liabilities Account for the year 20...

			April				May				June				July				August				September			
No. of depositor	Name and designations	Opening balance	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total

October				November				December				January				February				March						
Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Date of credit	Deductions from salary	Municipal contribution	Total	Interest added for the year	Total carried forward to next year's account	Remarks

3. Form PF-3: ANNUAL STATEMENT OF PROVIDENT FUND

Rule 18.33

Name

Account No.

Opening Balance:-

Rate of Interest:-

Month	Subscription Amount	Refund of Withdrawn Amount	Miscellaneous Deposit	Withdrawal Amount	Products
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					
Total					

Opening Balance of the Year

Deposits during the Year

Total Interest

Total

Withdrawal during the Year

Net Closing Balance

1. if in addition to above any other advance is taken, it is your responsibility to intimate the same.

2. The opening balances and closing balances are subjects to change at the time of final payment.

3. This statement cannot be used for legal purpose.

4. Form PF-4: PROVIDENT FUND BILL

Rule 18.34

PROVIDENT FUND BILL

.....Municipality

No..... Year ..... Month .....

Detailed Head of Account	No. and date of salary or establishment bill	Amount of subscription	Amount of contribution CPF /EPF	Total

Total Date	Signature of the Head of Department .....
Pay Rs..... Examined and entered. ..... Accountant Date.....	..... Signature of officer authorized to order payment

5. Form PF-5: PROVIDENT FUND ACCOUNT

Rule 18.42

PROVIDENT FUND ACCOUNT

Municipality

Remitted to Saving Bank				Withdrawal from Savings Bank			Disposal of sums withdrawn						
							Investment		Payment to subscriber by way of advance		Payment to subscriber or his heirs on closure of account		
Date	Bill No.	Amount	Interest credited by saving Bank	No. of challan crediting amount withdrawn to Municipal Fund	Amount	Balance after each transaction	Bill No.	Amount	Bill No.	Amount	Bill No.	Amount	Refunded to Municipal Fund
		Rs.	Rs.		Rs.	Rs.		Rs.		Rs.		Rs.	

6. Form PF-6: PROVIDENT FUND INVESTMENT ACCOUNT

Rule 18.42

		Purchase of Investments					Municipality			Sale of Investments						
					Cost			Interest		Net price realized				Disposal of proceeds		
Serial No.	Date	Bill No.	Description of investment	Nominal value	Actual price debitable to provident fund	Brokerage and other charges debatable to municipal fund	Total	Rate	Amount	Number of challan with which led to treasury	Amount	Brokerage and other charges on account of sale	Gross price realized	No. of bill for repayment to Provident Fund Account in Savings Bank	Amount	Difference debited (minus) or credited (plus) to municipal fund
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs.		Rs.					

7. Form PF-7: PROVIDENT FUND INVESTMENT INTEREST

Rule 18.42

PROVIDENT FUND INVESTMENT ACCOUNT

Municipality

Serial No. in Provident Funds Investment Account (P.F.5)	Date	Amount	Date	No. and date of challan with which remitted to treasury	Amount	No. and date of Bill	Amount	Paid into Municipal Fund	Date	No. and date of challan with which remitted to treasury	Amount	No. And date of amount Bill	Paid into Municipal Fund
		Rs.			Rs						Rs	Rs.	
					20			20					

Installments of Interest received			Disposal of proceeds			Installments of Interest received			Disposal of proceeds		
Date	No. and date of challan with which remitted to treasury	Amount	No. and date of Bill	Amount	Paid into Municipal Fund	Date	No. and date of challan with which remitted to treasury	Amount	No. and date of Bill	Amount	Paid into Municipal Fund
		Rs.		Rs				Rs		Rs.	

Form PF-8: PROVIDENT FUND INTEREST ACCOUNT

Rule 18.42

Interest Account

ıount of interest on ıvestments during ıe current financial year	Amount of interest received on the sum deposited in the Post Officer	PROVIDENT FUND INVESTMENTS Total	Amount creditable to the depreciation fund	Balance to be distributed among subscribers at the close of march each year	Remarks
1	2	3	4	5	6

9. Form PF-9: THE PROVIDENT FUND - FORM OF DECLARATION Rule 18.39

Depositor No. ----------

Form of Declaration

(For* subscriber)

I hereby declare that in the event of my death the amount at my credit in the Provident Fund shall be distributed among the persons mentioned below in the manner shown against their names.

The amount due to nominee who is minor at the time of my death should be paid to the person whose names appear in column 5:

1	2	3	4	5	6	7
Name and address of the nominee or nominees	Relationship with the subscriber	Whether major or minor, if minor, state his age	Amount or share of deposit	Name and address of the person to whom payment is to be made on behalf of the minor	Sex and parentage of person mentioned in column 5	Remarks

*Here state unmarried, married or widower

Two witnesses to signature of subscriber-

Witness No. I

Signature---------

Occupation ----------

Address ----------

Witness No. II

Signature---------

Occupation ----------

Address ----------

Signature of subscriber ----------

Occupation of subscriber----------

Address of subscriber ----------

Station----------

Date ----------

*Note-A subscriber having a family is not permitted in this Form Declaration to leave the amount of his accumulations in the Fund or any part of it to any one outside his family.

10. Form PF-10: NATIONAL SAVING CERTIFICATES ACCOUNT REGISTER Rule 18.42

Serial No.	Name of the investors	The number of the investor in the Provident Fund Ledger (PF1)	The amount of provident fund invested in National Saving Certificates	Amount of interest on the investment during the year	Total of columns 4 and 5	Remarks
1	2	3	4	5	6	7

1. Form PT-1 Property Tax List Register

Rule 10.13

Block / Ward No.

Sr No.	UID No.	House No. as per the record of ULB	Area of the house /property	Address of the Property (Name of the Block / Colony etc.)	Classification of the Area of Property (1, 2 or 3)	Name & Address of the Owner / Assessee / Occupant
1	2	3	4	5	6	7

2. Form PT-2:Demand and Collection Register of Property Tax

Rule 10.13

Sr No.	UID No.	House No. as per the record of ULB	Area of the house/property	Address of the Property (Name of the Block/Colony etc.)	Classification of the Area of Property (1, 2 or 3)	Name & Address of the Owner / Assessee / Occupant	Old Arrears of House Tax	Detail of Self Assessment		Detail of Total/Covered Area				Detail of Tax Payable & Deposited							
								Use of Property (Residential / Non-Residential / Industrial / Multi Utility / Others)	Detail of Rent of Property	Name of the Floor (1st, 2nd etc.)	Covered Area of the Floor	Floor-wise used area	Type of Occupation (Self Occupied, Rent, Non-production / Vacant Plot)	Tax Payable floor-wise	Fire Cess (Only Commercial Properties)	Partial/ Complete Exemption from Tax	Amount of rebate on Tax	Amount of Penalty + Interest, if any	Gross amount of Property Tax	Amount recovered as Property Tax	Receipt No. & Date of Deposit of Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

3. Form PT-3:Register of Notice (Non-submission of PTR)

Rule 10.13

Sr No.	UID No.	Notice No. & Date issued for non-submission of PTR	Property Tax amount shown as payable in the notice	Penalty @ 20%	Interest @ 18%	Total amount recoverable	Date of the reply to the Notice	Date of Final Decision on reply	Amount finalized as payable	Receipt No. & Date reg. Deposit of Tax
1	2	3	4	5	6	7	8	9	10	11

4. Form PT-4:Register of Notice (Scrutiny of PTR) Rule 10.13

Sr No.	UID No.	Notice No. & Date issued for wrong / less deposit of tax payable	Property Tax amount shown as payable in the notice	Penalty @ 100%	Interest @ 18%	Total amount recoverable	Date of the reply to the Notice	Date of Final Decision on reply	Amount finalized as payable	Receipt No. & Date reg. Deposit of Tax
1	2	3	4	5	6	7	8	9	10	11

5. Form PT-5: Register of Property List objections

Rule 10.34

Sr No.	UID No.	Name & Address of the Owner / Assessee / Occupant	Amendment made in the Property list	Name of the objector	Date of objection	Detail of Order on objection with date	Name of the Officer, who passed the order	Remarks, if any
1	2	3	4	5	6	7	8	9

1. Form RT-1: RENT BILL & RECEIPT

Rule 7.20

_____ Municipality

Book No. _____ Date_____

No_____

The amount of rent specified below is due from Name and address

_____

Of lessee) .....

No. of demand in Rent Demand and collection Register	Period in respect of which rent is due	Particulars of the property in respect of which rent is due	Amount
			Total

Signature of Lands Officer .....

_____ Municipality

Book No. _____ Date_____

No_____

The amount of rent specified below is due from Name and address

_____

Of lessee) .....

Period in respect of which rent is due	Particulars of property in respect of which rent is due	Amount
		Total

Signature of Lands Officer .....

2. Form RT-2: RENT DEMAND AND COLLECTION REGISTER

Rule 20.4

RENT DEMAND AND COLLECTION REGISTER

Year ending 31st March 20..

			Demand				Collection														
							April			May			June			July			August		
Serial number	Number in Register of Immovable Property	Name and address of lessee	Date on which instalment is due, or year to which arrears relate	Amount of each instalment or of arrears of each year	Total demand of current year, or total arrears of previous year	Initial of Rent Muharrir	Receipt number	Date	Amount	Receipt number	Date	Amount	Receipt number	Date	Amount	Receipt number	Date	Amount	Receipt number	Date	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Total																					

Collections concluded																											
Sep			Oct			Nov.			Dec.			Jan			Feb			March									
																						Remission				
Receipt number	Date	Amount	Receipt number	Date	Amount	Receipt number	Date	Amount	Receipt number	Date	Amount	Receipt number	Date	Amount	Receipt number	Date	Amount	Receipt number	Date	Amount	Total	Number date and authority for order	Amount remitted	Balance due after each sanction	Initial of Rent Muharrir	Remarks
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49

3. Form RT-3: TEHBAZARI TICKET

Rule 7.23

Counterfoil of Tehbazari Ticket Book No. ..... No						Tehbazari Ticket Book No. .... Municipality No						Tehbazari Ticket Book No. .....
Date	Name of ticket-holder	Term of ticket	Description according the schedule of rates	Amount	Signature of Muharrir	Date	Name of ticket-holder	Term of ticket	Description according the schedule of rates	Amount	Signature of Muharrir	
1	2	3	4	5	6	1	2	3	4	5	6	
				Rs. A.P.						Rs. A.P.		
												Name ..... Term ..... Amount .....
Total brought forward Progressive total carried over												

4. Form RT-4: TEHBAZARI REGISTER

Rule 7.23

TEHBAZARI REGISTER

Serial Number	Name of ticket-holder	Description of property occupied according to schedule of rates	Number of ticket	Date of issue of ticket	Term of ticket	Date of expiry of ticket	Signature of Rent Collector	Action taken after expiry of ticket or if a new ticket is issued Serial number of the entry is their register
1	2	3	4	5	6	7	8	9

5. Form RT-5: FAIR FEE RECEIPT

Rule 10.41

Receipt form for fees collected at fairs

Book No.....

Receipt No. .....

Name of fair .....

Serial Number	Number and particulars of property or animals sold or brought for sale	Sale price in words and figures	Name parentage, caste, residence and signature of seller	Name, parentage caste, residence and signature of purchaser	Name parentage caste, residence and signature of identifier of seller	Amount of feeds realized	Remarks
1	2	3	4	5	6	7	8
Progressive total							
			Full Signature and designation of collecting officer				

1. Form SC-1: SCHOLARSHIP BILL

Rule 12.2

SCHOLARSHIP BILL

Name of School_____ Month _____ 20

Name of Scholar	Rate of scholarship	Period for which payable	Amount payable (Rs.)	Remarks
1	2	3	4	5

Total payable

Deduct- Amount not drawn owing to absence

Net amount claimed

Dated the ---------- 19

Signature of head master ----------

Certificate

I hereby certify that the scholars or whose account the amount stated above is claimed have been regular in attendance, and have conformed to the rules under which their scholarships are tenable.

_____ Signature of headmaster

(For use in Municipal Officer)

Pay rupees

Examined and entered

Accountant	Secretary	President
		Vice-President

2. Form SC-2: SCHOLARSHIP ACQUITTANCE ROLL

Rule 12.2

SCHOLARSHIP ACQUITTANCE ROLL

Name of School ----------, Month ---------- 20

Number and date of bill ----------

Name of scholar	Amount payable	Date of disbursement	Thumb mark of scholar	Remarks
1	2	3	4	5

Note- if any amount remains undisbursed at the end of the month, it should be shown as a receipt by way of refund in the monthly challan forward, and an arrear bill should be prepared for the amount when occasion arises.

1. Form SL-1: REGISTER OF PUBLIC LIGHTING SYSTEM

Rule 20.1

_____ Name of the ULB

REGISTER OF PUBLIC LIGHTING SYSTEM

Area / Location / Survey No.:

Title documents available:

Mode of acquisition Warranty / Defects Liability Clause:

Security Deposit retained:

Date and amount of Security Deposit released:

Sr. No.	Asset Identification No.	Number of lamp posts	Meters of cables used	Date of acquisition / improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition / improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9	10	11	12
Total for the year 20**-20**											
Total for the year 20**-20**											

Opening Written Down Value (Rs.) (equal to column 9 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value of the property (Rs.)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Property disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
13	14	15	16	17	18	19	20	21	22
			(13-15)						
Total for the year 20-20****									
Total for the year 20-20****									

Note :

1. Separate Registers shall be maintained in respect of each location.
2. At the end of the accounting year, the amount in column 16 in respect on the current year shall be the amount to be entered in column 13 of the next year (next row).
3. In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
4. Cost incurred in acquisition and erection of lampposts and that in respect of cables shall be indicated separately.
5. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.
6. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / improvement (from the date of acquisition) for each of the location.

1. Form TX-1: TAX BILL DISTRIBUTION REGISTER

Rule 10.16

TAX BILL BOOK

Description of Tax ..... Name of Tax Collector

Date of Issue	Accounting Code	Serial No. of bill	Amount	Signature of tax-collector in token of having received the bill	Date of payment if paid or of cancellation or of presentation for direct payment	Number of bill still with tax-collection	Signature of receiving officer	Action taken on cancelled bills
1	2	3	4	5	6	7	8	9

2. Form TX-2: TAX COLLECTION CHALLAN

Rule 10.16

Description of Tax .... Date.....

Circle .....

Number of bill	Number in Demand and Collection Register	Amount of	
		Arrears	Current demand
1	2	3	4
Total carried over			

Number of bill	Number in Demand and Collection Register	Amount of	
		Arrears	Current demand
1	2	3	4
Total carried over			

Receipt No..... for Rs ..... granted to tax-collector

(Signed) Tax Superintendent

3. Form TX-3: TAX LIABILITY ENQUIRY FORM

Rule 10.35

TAX LIABILITY ENQUIRY FORM

From

Commissioner / Executive Officer.

..... Municipal Corporation / Municipality

To .....

No..... Dated the .....

Sir,

You are requested to fill up the attached statement and return it to me by the ..... of ..... 19 ..... This request is made under the provision of section 73 of the Punjab Municipal Act, 1911 / section 153 of the Punjab Municipal Corporation Act, 1976.

Commissioner / Executive Officer

No ..... Name	Number of person, animals or vehicles etc., in the service or possession of the signatory
Description of persons, animals or vehicles etc., on which the tax is imposed.	
1	2
(The description of persons, animals or vehicles etc. on which a tax has been imposed should be printed here.)	

I declare that the entries in column 2 above are correct.

Dated ..... Signature and permanent address .....

4. Form TX-4: TAX REGISTER

Rule 10.35

TAX REGISTER

Description and date of tax .....

ending .....

Serial No.	Name and address of assess	Number	Persons, animals or vehicles, etc., taxed		Remarks
			Description	Amount of tax payable	
1	2	3	4	5	6

5. Form TX-5: RECEIPTS IN CARBON DUPLICATE

Rule 7.10

Name of Municipal Council .....

Book No.

Receipt No.

Date

Department.....

Account Code.....

Demand No / Property reference / other particulars if any

Particulars	Demand No / Property reference / other particulars
1	2

Receipt for cash

Receipt for Cheque / DD

Cheque no./DD no ..... Dated .....

Drawn on..... A/c No.

Received from.....

a sum of Rs (words)..... Amount Rs.

On account of ..... for the period from.....

This receipt is valid subject to realisation of cheque

Revenue Stamp

.....

Signature of Authorised Officer
(Name/designation/code of the Authorised Officer)

Notes

1. Receipt shall be prepared in triplicate
2. The above receipt shall be used for all types of receipts including receipt of money by way of money order or pay order, Municipal Taxes etc
3. If the payee is making multiple payments the particulars of the same shall be noted on the reverse of the receipt along with the respective Account

	Year						
	Total						

Signature of the person preparing the challan
(Name / designation / code of the person preparing the challan)

Checked and verified by

Signature of the Head of the Department (Name / designation / code of the Head of the Department)

Received cash / cheques Rs. (in words) (in figures) And duplicates of receipts along with the challan.

Cash I cheque received

Signature of the Cashier

(Name / Designation / code of the Cashier)

Date

Challan No

Checked and verified the amount of cash / cheques received from the Head of the Department concerned with the duplicates of receipts and the summary as reflected

in this challan dated And deposited the amount in the Bank A/C Noand entries made in the "Cash book

Bank book on

Signature of the Cashier

(Name / Designation / code of the Cashier)

Notes

1. A challan No shall be entered by the cashier.
2. A separate challan shall be used to record receipt of money in cash and by cheque.
3. If the entries are more, a separate challan shall be prepared
4. Original copy of the challan shall be retained by the cashier and the duplicate copy duly stamped shall be returned to the Head of the concerned Department.

6. Form TX-6: STOCK ACCOUNT OF FACE VALUE TICKET

Rule 7.10

ULB

Face value tickets for toll / pilgrim tax etc Denomination of ticket paisa

Opening balance			Receipts				Under whose supervision printed (if printed locally)	Month and date
No of books	No of tickets	Value	Month and date	Tickets printed during the year				
				No. of books	No of foils	Value		
1	2	3	4	5	6	7	8	9

Issues				Signature of person authorising issue	Signature of clerk receiving books	Closing balance			Remarks
Ticket issue						No. of books	No of tickets	Value	
Name of the naka to which issued	No of books	No of tickets	Value						
10	11	12	13	14	15	16 (1+5-11)	17	18	19

7. Form TX-7: ACCOUNT OF TICKET ISSUED TO COLLECTION CLERK Rule 7.10

Accounts of Tickets issued to Collection Clerks

Date	Paise Tickets		Paise Tickets		Paise Tickets		Paise Tickets		Total Value	Remarks and Signature of Authorised'
1	2	3	4	5	6	7	8	9	10	11
1st April										
Date of Credit with challan no										
Balance at the end of the month										

8. Form TX-8: SLAUGHTER HOUSE TICKET

Rule 10.42

Counterfoil of Slaughter-House Ticket

Book No.....

No.....

Date	Name of Butcher	Number and description of animals	Amount	Signature of Muharrir
1	2	3	4	5
Total Brought Forward				
Progressive Total Carried Over				

Slaughter-House Ticket

Book No..... .....Municipality

No.....

Date	Name of Butcher holder	Number and description of animals	Amount	Signature of Muharrir
1	2	3	4	5

Slaughter House Coupon

Book No.....

No.....

Name.....

Amount.....

Date.....

Signature of Inspecting Officer

1. Form WS-1: REGISTER OF WATER CONNECTION

Rule 11.1

REGISTER OF WATER CONNECTION

Serial No.	Name of person liable for water rate	Premises at which connection is situated	Size of ferrule	Number of taps	Metered (M) or unmetered (U)	Number and date of committee's resolution sanctioning the opening of the connection	Date of opening of connection	Date of closing of connection	Remarks
1	2	3	4	5	6	7	8	9	10

WATER METER RECORD

Name of consumer .....

Number of house .....

Street or road .....

Meter No. ..... Type ..... Size .....

Date of meter	Reading of meter in gallons	Free allowance in gallons	Quantity to be charged	Rate per 1000 gallons	Initials of meter reader	Cost	Page of ledge	No. of bill	Remarks
1	2	3	4	5	6	7	8	9	10

Form WS-2: WATER RATE BILL AND RECEIPT

Rule 11.3

WATER RATE BILL*

..... Municipality

ık No.....

.....

Date.....

The amount specified below is due from

.....

me and address of consumer) .....

.....

ON ACCOUNT OF WATER RATE, ETC.

lumber in Demand and Collection Register	Particulars of charge	Amount
	Total:	

Signature and Designation of offices issuing bill .....

.....

ıate and Receipt .....

rogressive daily total of receipts .....

ıignature of collecting officer .....

..... Municipality

Book No.....

No.....

Date.....

The amount specified below is due from

.....

Name and address of consumer) .....

.....

ON ACCOUNT OF WATER RATE, ETC

Particulars of charge	Amount
Total:	

(Signature and Designation of offices issuing bill .....

.....

3. Form WS-3: WATER RATE DEMAND AND COLLECTION REGISTER Rule 11.3

WATER RATE DEMAND AND COLLECTION REGISTER-Contd.

Year ending.....

						DEMAND										
						Water Rate			Meter rent			Other charges				
Serial No.	Number in Register of Water connection	Name and address of the consumer	Size of ferrule	No. of taps	Quantity (in gallons) of water to be paid for	Period for which due	Amount due for each period	Total demand for the year	Period for which due	Amount due for each period	Total demand for the year	Description of charge	Date of charge	Amount due on each charge	Total other charges	Total demand
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

WATER RATE DEMAND AND COLLECTION REGISTER-Contd.

Year ending.....

			COLLECTIONS														
			April			May			June			July			August		
Serial No.	Number in Register of Water connection	Name and address of the consumer	Receipt No.	Date	Amt.	Receipt No.	Date	Amt.	Receipt No.	Date	Amt.	Receipt No.	Date	Amt.	Receipt No.	Date	Amt
1	2	3	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32

WATER RATE DEMAND AND COLLECTION REGISTER-Contd.

Year ending.....

			COLLECTIONS contd.											
			September			October			November			December		
Serial No.	Number in Register of Water connection	Name and address of the consumer	Receipt No.	Date	Amount	Receipt No.	Date	Amount	Receipt No.	Date	Amount	Receipt No.	Date	Amount
1	2	3	33	34	35	36	37	38	39	40	41	42	43	44

WATER RATE DEMAND AND COLLECTION REGISTER-Contd.

Year ending.....

			COLLECTIONS contd.												
			January			February			March						
Serial No.	Number in Register of Water connection	Name and address of the consumer	Receipt No.	Date	Amt.	Receipt No.	Date	Amount	Receipt No.	Date	Amount	Total Collection	Balance after each transaction	Initials of poster	Remarks
1	2	3	45	43	47	48	49	50	51	52	53	54	55	56	57

4. Form WS-4: SUMMARY STATEMENT OF BILLS RAISED

Rule 11.7

_____ Name of the ULB

SUMMARY STATEMENT OF BILLS RAISED FOR THE PERIOD

_____ in respect of _____

Date:

Sr. No _____

_____ Ward Particulars (Revenue Head-wise)	Arrears (Rs.)					Current Demand (Rs.)	Total (Rs.)
	Year (Others)	Year (-3)	Year (-2)	Year (-1)	Current Year's First Bill		
1	2	3	4	5	6	7	8
Water/Sewerage rates							
Meter Rent							
Notice Fee							
Warrant Fee							
Other Fees							
Penalty							
Other, Specify _____							
Total bill raised for income of ULB							
Revenue collected in Advance Adjusted							

Total							
Amount in Words: Rupees_____							
Prepared By :* _____ Examined and entered Checked By * _____ Accountant / Authorised Officer Dated: Dated							

** Record the name, designation and signature of the person.*

Note: This statement should be prepared separately for each ward and then consolidated.

5. Form WS-5: SUMMARY STATEMENT OF ADVANCE/DEPOSITS OF WATER RATE ADJUSTED Rule 11.10

_____ Name of the ULB

SUMMARY STATEMENT OF DEPOSITS ADJUSTED

DURING THE PERIOD _____

In respect of _____

Date:

Sr.No._____

Particulars (Revenue Head-wise)	Arrears (Rs.)				Current Demand (Rs.)	Total (Rs.)	Deposits Adjusted Register No.
	Year (Others)	Year (-3)	Year (-2)	Year (-1)			
1	2	3	4	5	6	7	8
Total							

Amount in Words: Rupees _____

Prepared By :* _____ Examined and entered

Checked By :* _____ Accountant / Authorised Officer

Dated: Dated:

*Record the name, designation and signature of the person.

6. Form WS-6: SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT Rule 11.5

_____ Name of ULB

SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT FOR THE PERIOD _____

in respect of Water Supply Income

Sr.No. _____

Particulars	Year (Others)	Year (2)	Year (1)	Current Year (Rs.)	Total (Rs.)
1	2	3	4	5	6
Water Tax					
Water Supply Charges					
Water Meter Rent					
Notice Fee					
Warrant Fee					
Penalties					
Others, Specify_____					
Total					

Amount in Words : Rupees _____

Advance Adjusted:

Against demand raised on Assessment*

Prepared By** : _____

Checked By** : _____

Dated:

Examined and entered

Accountant/Authorised Officer

Dated:

* *Provide year-wise details in respect of advance adjusted against demands raised.*

** *Record the name, designation and signature of the person.*

7. Form WS-7: SUMMARY STATEMENT OF YEARWISE HEAD-WISE COLLECTION OF WATER TAXES

Rule 11.5

_____ Name of ULB

SUMMARY STATEMENT OF YEAR WISE HEADWISE COLLECTION OF WATER TAXES FOR THE PERIOD _____

Sr.No. _____

_____ *Collection Centre*

Deposited with _____

Particulars	Year Others (Rs.)	Year (2) (Rs.)	Year (1) (Rs.)	Current Year (Rs.)	Advance Received (Rs.)	Total (Rs.)
1	2	3	4	5	6	7
Collection in respect of incomes accounted on accrual basis Water Tax Water Supply Charges Water Meter Rent Notice Fee Warrant Fee Other Fees Penalties Others, Specify_____						
Sub-Total						

Particulars	Year Others (Rs.)	Year (2) (Rs.)	Year (1) (Rs.)	Current Year (Rs.)	Advance Received (Rs.)	Total (Rs.)
1	2	3	4	5	6	7
Collection in respect of incomes accounted on actual receipt basis Water connection charges Road damage recovery charges Water Reconnection Charges Water Tanker Charges Water Charges for Specific Needs Others, Specify_____						
Sub Total						
Receipt of Cost of Recovery Water Supply Income collected in Advance Others, Specify_____ **Total Collection**						

**Record the name, designation and signature of the perso*

Note: This statement should be prepared separately for each Collection Office / Collection Centre and then consolidated.

8. Form WS-8: SUMMARY STATEMENT OF REFUNDS / REMISSIONS

Rule 11.5

_____ Name of ULB

SUMMARY STATEMENT OF REFUNDS / REMISSIONS FOR THE PERIOD _____

in respect of Water Supply Income

Sr.No _____

Particulars	Year (others) Rs.	Year (2) Rs.	Year (1) Rs.	Current Year Rs.	Total Rs.	Remarks #
1	2	3	4	5	6	7
Water Tax Water Supply Charges Water Meter Rent Notice Fee Warrant Fee						
Water supply incomes received in Advance Penalties Others, Specify_____ **Total**						
Amount in Words : Rupees _____						

Prepared By* : _____

Checked By* : _____

Dated:

Examined and entered

Accountant/Authorised Officer

Dated:

**Record the name, designation, and signature of the person*

#The details of whether refunds / remissions are treated as 'refund payable' or 'adjustment of receivables' or 'Revenues received in advance' shall be entered in this form for each of the entry in order to account for the refunds / remissions accordingly.

9. Form WS-9: SUMMARY STATEMENT OF WRITE-OFFs (Water/Sewerage Rate) Rule 11.5

_____ Name of the ULB

SUMMARY STATEMENT OF WRITE-OFFS FOR THE PERIOD _____

in respect of _____

_____ *Department* *Sr.No.*_____

Particulars	Year (Others) Rs.	Year (2) Rs.	Year (1) Rs.	Current Year (Rs) Rs.	Total Rs.
1	2	3	4	5	6
Water Tax Water Supply Charges Water Meter Rent Notice Fee Warrant Fee Penalties Others, Specify_____					
Total					

Amount in Words : Rupees _____

Prepared By* : _____ Examined and entered

Checked By* : _____s Accountant/Authorised Officer

Dated: Dated:

** Record the name, designation and signature of the person.*

APPENDIX-III

Time Schedule for Retention of Records

(Period for which accounts registers, etc., are to be preserved after the conclusion of audit)

Sr. No	Number of form	Description	Retention Period
1	GEN-1	RECEIPT	Three years
2	GEN-2	RECEIPT REGISTER	Three years
3	GEN-3	CHALLAN	Three years
4	GEN-4	CASHIER'S CASH BOOK	Three years
5	GEN-5	CASH/BANK RECEIPT VOUCHER	Ten years
6	GEN-6	COLLECTION REGISTER	Ten years
7	GEN-7	SUMMARY OF DAILY COLLECTION	Three years
8	GEN-8	STATEMENT ON STATUS OF CHEQUES RECEIVED	Three years
9	GEN-9	STATEMENT OF DEMAND RAISED/INCOME ACCRUED	Three years
10	GEN-10	STOCK ACCOUNT OF RECEIPT BOOKS	Ten Years
11	GEN-11	MONTHLY STATEMENT OF FINES	Three years
12	GEN-12	SUMMARY STATEMENT OF YEAR-WISE HEAD-WISE COLLECTION OF PROPERTY & OTHER TAXES	Three years
13	GEN-13	BILL FOR MUNICIPAL DUES	Three years
14	GEN-14	SUMMARY STATEMENT OF BILLS RAISED	Three years
15	GEN-15	REGISTER OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED	Ten years
16	GEN-16	SUMMARY STATEMENT OF NOTICE FEE, WARRANT FEE, OTHER FEES AND PENALTIES CHARGED	Three years
17	GEN-17	REGISTER OF REFUNDS, REMISSIONS & WRITE-OFF	Three years
18	GEN-18	SUMMARY STATEMENT OF REFUNDS AND REMISSIONS	Three years
19	GEN-19	SUMMARY STATEMENT OF DEMAND ADJUSTMENTS RAISED	Three years
20	GEN-20	PAYMENT ORDER	Three years
21	GEN-21	CASH/BANK PAYMENT VOUCHER	Ten years
22	GEN-22	CLAIM FORM	Three years
23	GEN-23	REGISTER OF BILLS FOR PAYMENT	Three years
24	GEN-24	STATEMENT OF OUTSTANDING LIABILITY FOR EXPENSES	Three years
25	GEN-25	UNPAID AMOUNT	One year
26	GEN-26	ACQUITTANCE REGISTER	Thirty Five Years

27	GEN-27	INDEMNITY BOND	One Year after if ceases to exist
28	GEN-28	REGISTER OF PERMANENT ADVANCE	Three years
29	GEN-29	ABSENTEE STATEMENT	Thirty Five Years
30	GEN-30	TRAVELLING ALLOWANCE BILL	Three years
31	GEN-31	STOCK REGISTER	Ten years
32	GEN-32	STOCK REGISTER OF MEASUREMENT BOOKS	Ten Years
33	GEN-33	REGISTER OF IMMOVABLE PROPERTY	Permanent
34	GEN-34	REGISTER OF MOVABLE PROPERTY	Twenty years
35	GEN-35	REGISTER OF LAND	Permanent
36	GEN-36	MATERIAL REQUISITION NOTE	One year
37	GEN-37	MATERIAL RECEIPT NOTE	One year
38	GEN-38	MATERIAL ISSUE NOTE	One year
39	GEN-39	REPORT OF CLOSING STOCK	One year
40	GEN-40	STORE KEEPER DAY BOOK	Ten Year
41	GEN-41	REGISTER OF DEPOSITS	Ten years
42	GEN-42	REGISTER OF STAMPS	Three years
43	GEN-43	REGISTER OF SUITS	Ten Year
44	GEN-44	LIBRARY REGISTER	Permanent
45	GEN-45	COMPOUND REGISTER	Three Years
46	AC-1	CASH BOOK	Permanent
47	AC-2	JOURNAL BOOK	Ten years
48	AC-3	LEDGER	Ten years
49	AC-4	JOURNAL VOUCHER	Ten years
50	AC-5	CONTRA VOUCHER	Ten years
51	AC-6	FUNCTION –WISE INCOME SUBSIDIARY LEDGER	Ten years
52	AC-7	FUNCTION –WISE EXPENDITURE SUBSIDIARY LEDGER	Ten years
53	AC-8	DOCUMENT CONTROL REGISTER/STOCK ACCOUNT OF RECEIPT/CHEQUE BOOK	Three years
54	AC-9	CHEQUE ISSUE REGISTER	Three years
55	AC-10	REGISTER OF ADVANCES	Ten year after it ceases to have effect
56	AC-11	BANK RECONCILIATION STATEMENT	Permanent
57	AC-12	MISCELLANEOUS DEMAND AND COLLECTION REGISTER	Ten Years
58	AC-13	REGISTER OF LOANS	Permanent
59	AC-14	REGISTER OF GRANTS	Ten Years

60	AC-15	ANNUAL STATEMENT OF GOVERNMENT GRANTS	Three years
61	AC-16	REGISTER OF AIDED AND LOAN WORKS	Permanent
62	AC-17	ORDER OF PAYMENT FROM IMPREST	Three Year
63	AC-18	PAID BY IMPREST VOUCHER	Ten Years
64	AC-19	CONTINGENT BILL	Ten Year
65	AC-20	FOR OTHER PAYMENT	Ten years
66	AC-21	SALARY BILL	Thirty Five Years
67	AC-22	ESTABLISHMENT CHECK REGISTER	Permanent
68	AC-23	TRAVELLING ALLOWANCE CHECK REGISTER	Three years
69	AC-24	STATEMENT OF DISCREPANCY IN BILL RETURN	One years
70	AC-25	REGISTER OF INVESTMENTS	Ten Years
71	AC-26	STATEMENT OF CASH FLOWS	Three years
72	AC-27	RECEIPT & PAYMENT ACCOUNT	Permanent
73	AC-28	INCOME & EXPENDITURE A/C	Permanent
74	AC-29	BALANCE SHEET	Permanent
75	BUD-1	SUMMARY OF FIELD WISE BUDGET	Three years
76	BUD-2	SUMMARY OF FUNCTION WISE BUDGET	Three years
77	BUD-3	BUDGET ESTIMATION SHEETS FORMAT	Three years
78	BUD-4	BUDGET ESTIMATE CONSOLIDATION FORMAT	Three years
79	BUD-5	SUMMARY OF BUDGET	Three years
80	BUD-6	MAJOR ACCOUNT HEAD WISE BUDGET	Three years
81	BUD-7	SUMMARY OF FUNCTION WISE BUDGET	Three years
82	BUD-8	BUDGET	Three years
83	MW-1	ESTIMATE OF ORIGINAL WORK	Three years
84	MW-2	REVISED ESTIMATE	Three years
85	MW-3	STATEMENT OF REVISED ESTIMATE	Three years
86	MW-4	PETTY WORKS REQUISITION AND ACCOUNT	Three years
87	MW-5	PERCENTAGE RATE TENDER AND CONTRACT FOR WORKS	Three years
88	MW-6	REGISTER FOR TENDERS FOR WORK	Three years
89	MW-7	REGISTER OF TENDERS FOR 'WORKS'	Three years
90	MW-8	REGISTER OF SECURITIES	Ten Years
91	MW-9	WORK ORDER	Three years
92	MW-10	MUSTER ROLL	Three years
93	MW-11	MEASUREMENT BOOKS	Permanent

94	MW-12	REGISTER OF MUNICIPAL WORKS	Permanent
95	MW-13	CONTRACTOR'S LEDGER	Three years
96	MW-14	FIRST AND FINAL BILL FOR WORKS	Three years
97	MW-15	RUNNING BILL FOR WORKS	Three years
98	MW-16	FINAL BILL FOR WORKS	Three years
99	MW-17	COMPLETION CERTIFICATE	Three years
100	MW-18	WORKSHOP WORK REGISTER	Three years
101	MW-19	REGISTER OF WORK IN PROGRESS	Five years
102	WS-1	REGISTER OF WATER CONNECTION	Permanent
103	WS-2	WATER RATE BILL AND RECEIPT	Three Years
104	WS-3	WATER RATE DEMAND AND COLLECTION REGISTER	Ten Years
105	WS-4	SUMMARY STATEMENT OF BILLS RAISED	Three years
106	WS-5	SUMMARY STATEMENT OF DEPOSITS ADJUSTED	Three Years
107	WS-6	SUMMARY STATEMENT OF DEMAND RAISED ON ASSESSMENT	One Years
108	WS-7	SUMMARY STATEMENT OF YEARWISE HEADWISE COLLECTION OF WATER TAXES	Three Years
109	WS-8	SUMMARY STATEMENT OF REFUNDS/REMISSIONS	Three Years
110	WS-9	SUMMARY STATEMENT OF WRITE-OFFS	Three years
111	TX-1	TAX BILL DISTRIBUTION REGISTER	Three years
112	TX-2	TAX COLLECTION CHALLAN	Three years
113	TX-3	TAX LIABILITY ENQUIRY	One year
114	TX-4	TAX REGISTER	Ten years
115	TX-5	RECEIPTS IN CARBON DUPLICATE	Three years
116	TX-6	STOCK ACCOUNT OF FACE VALUE TICKET	Three years
117	TX-7	AMOUNT OF TICKET ISSUED TO COLLECTION CLERK	Three years
118	TX-8	SLAUGHTER HOUSE TICKET	Three years
119	PF-1	PROVIDENT FUND LEDGER	Permanent
120	PF-2	PROVIDENT FUND LIABILITIES ACCOUNT	Permanent
121	PF-3	PASS BOOK	Ten Years
122	PF-4	PROVIDENT FUND BILL	Three years
123	PF-5	PROVIDENT FUND ACCOUNT	Ten Years
124	PF-6	PROVIDENT FUND INVESTMENT ACCOUNTANT	Permanent
125	PF-7	PROVIDENT FUND INVESTMENT INTEREST	Five year after death or retirement whichever is earlier
126	PF-8	PROVIDENT FUND INTEREST ACCOUNT	Three years

127	PF-9	THE PROVIDENT FUND - FORM OF DECLARATION	Five year after death or retirement whichever is earlier
128	PF-10	NATIONAL SAVING CERTIFICATES ACCOUNT REGISTER	Ten years
129	PT-1	PROPERTY LIST REGISTER	Permanent
130	PT-2	TAX DEMAND AND COLLECTION REGISTER	Ten year
131	PT-3	REGISTER OF NOTICE (NON-SUBMISSION OF PTR)	Three Years
132	PT-4	REGISTER OF NOTICE (SCRUTINY OF PTR)	Three Years
133	PT-5	PROPERTY LIST OBJECTION REGISTER	Three years after conclusion of objections
134	HR-1	GARDEN ORDER BOOK	Three years
135	HR-2	GARDEN LEDGER	Three years
136	HR-3	GARDEN CASH BOOK	Ten Years
137	LC-1	REGISTER OF LICENSE APPLICATION	Three years
138	LC-2	REGISTER OF LICENSE	Ten years
139	LC-3	LICENSE (GENERAL)	Three years
140	LC-4	LICENSE (VEHICLE)	Three years
141	RT-1	RENT BILL & RECEIPT	Three years
142	RT-2	RENT DEMAND AND COLLECTION REGISTER	Ten Years
143	RT-3	TEHBAZARI TICKET	Three years
144	RT-4	TEHBAZARI REGISTER	Three years
145	RT-5	FAIR FEE RECEIPT	Three years
146	SC-1	SCHOLARSHIP BILL	Three years
147	SC-2	SCHOLARSHIP ACQUITTANCE ROLL	Three years
148	BL-1	REGISTER OF BUILDING APPLICATION	Permanent
149	BL-2	REGISTER OF ENCROACHMENTS ON MUNICIPAL LAND	Permanent
150	SL-1	REGISTER OF PUBLIC LIGHTING SYSTEM	Permanent

Note :- A certification shall be recorded that no audit para, no enquiry and no court case is pending regarding the record to be weeded out / destroyed in accordance with rules and Government instructions.

APPENDIX-IV

DEPRECIATION RATES

Sr. No.	Description of Property	Life Span (Years)	Depreciation rate Per Annum
1	**Roads**		
	A) Premix	3	30%
	B) B.M. and P.C.	5	18%
	C) C.C. Flooring (4 Inch)	10	10%
	D) C.C. Flooring (6 Inch)	15	6%
	E) Brick / Interlocking tiles	10	10%
	F) Road and Street	5	18%
2	**Drains**		
	A) Drains (All Types)	10	10%
3	**Parks**		
	A) Boundary Wall	20	5%
	B) Iron Grill and Benches	10	10%
	C) Play equipment	5	20%
4	**Bridge**		
	Bridge	50	1.8%
	Railing	5	18%
5	**Buildings**		
	A) RCC Building	50	1.8%
	B) Brick, Iron and Cement	40	2.25%
	C) Temporary / Permanent Construction (wooden bettan and wooden)	30	3%
	D) Shed (AC / GI Sheet roofing)	15	6%
6	**Water Supply**		
	A) Reservoir (water reservoir) RCC	30	3%
	B) Pumping Station (Civil Works)	30	3%
	C) Tube well Room	30	3%
	D) Tube well Machinery	15	6%

	E) Iron, Cement and P.V.C. Lines	30	3%
7	**Water Works (Treatment Plant)**		
	A) Construction	30	3%
	B) Machinery, Pump and Motors	15	6%
8	**Sewerage (Sewerage Treatment Plant)**		
	A) Building and Tank (STP)	30	3%
	B) Machinery	15	6%
	C) STP (Complete)	15	6%
	D) Pumping Station Machinery	15	6%
	E) Sewerage Main Line, Distributaries	30	3%
	F) Manhole	30	3%
9	**Fire Brigade**		
	A) Fire Tender	15	6%
	B) Hook Ladder (Metal)	5	18%
	C) Wooden (Ladder)	5	18%
	D) Water Tank	10	9%
	E) Suction Hose Pipe	2	45%
	F) Portable Pump	10	9%
	G) Fire Pump	10	9%
	H) Fire Building	40	2.2%
10	**Street Light**		
	A) Switchgear	20	4.5%
	B) Cable	15	6%
	C) Cement and Iron Pole	15	6%
	D) Steel Conductor	30	3%
	E) Transformer	35	2.4%
	F) Lighting Accessory	25	3.6%
	G) Electric Meter	15	6%
	H) Street Light Fitting	15	6%
11	**Sanitation**		
	A) Truck, Jeep, Bulldozer, Tractor, Loader and JCB, truck mounted	15	6%

	jetting / suction sewer cleaning machines		
	B) Dustbin, Trolleys	5	18%
	C) Sanitation equipment	5	18%
12	**Office**		
	A) Furniture and Fitting	20	5%
	B) Office equipment	10	9%
	C) Electric and Communication Wiring and Equipments	15	6%

APPENDIX-V

List of Schedules of Assets and Liabilities for preparing Opening Balance Sheet

Sr. No	Number of Form	Description of Form / Schedule
1	Schedule-1	Land Details
2	Schedule-2	Building Details
3	Schedule-3	Road, Street, Lane And Footpaths Details
4	Schedule-4	Bridges, Culverts, Flyovers, Subways And Causeways Details
5	Schedule-5	Drains Including Underground Drains Details
6	Schedule-6	Water Works Distribution Details
7	Schedule-7	Public Lighting System Details
8	Schedule-8	Lakes And Ponds Details
9	Schedule-9	Capital Work In Progress Details
10	Schedule-10	Plant And Machinery Details
11	Schedule-11	Vehicles Details
12	Schedule-12	Furniture And Fixtures Details
13	Schedule-13	Office Equipment Details
14	Schedule-14	Other Equipment Details
15	Schedule-15	Livestock Details
16	Schedule-16	Investment Details
17	Schedule-17	Cash Balance
18	Schedule-18	Bank Balances
19	Schedule-19	Details Of Advances Paid To Suppliers / Contractors
20	Schedule-20	Details Of Loans & Advances To Employees
21	Schedule-21	Receivables Details (Including Taxes, Water Charges, Rent Etc.)
22	Schedule-22	Grants Receivable Details
23	Schedule-23	Inventory Details
24	Schedule-23-A	Consolidated Statement Of Inventory
25	Schedule-24	Details Of Deposits Made By ULB
26	Schedule-25	Loans Payable Details
27	Schedule-26	Unutilised Grants Details
28	Schedule-27	Reserve Fund Details
29	Schedule-28	Details Of Deposits Received
30	Schedule-29	Bills & Other Payables Details

Name of the ULB _____

Schedule-I

LAND DETAILS as on

Sr. no.	Specify if leasehold / freehold	Location	Survey no. of the land	Area (acre / sq. m.)	Date of acquisition	Cost of acquiring the land (Rs.)	Was the land subject to improvement such as filling, levelling etc. after Acquisition? (Yes / No)	If yes, specify the details of improvement		Total Cost (Rs.)	From whom acquired	Mode of acquisition	Specify how land is being currently used	Give reference of the available title documents	Current market value (Rs.)	Remarks
								Date	Cost (Rs.)							
1	2	3	4	5	6	7	8	9	10	11 (7+10)	12	13	14	15	16	17

Notes:

1. Details of all the land belonging to the ULB, irrespective of the fact, whether it is vacant or any structure has been constructed on that, should be included here
2. Each plot of land should be identified separately
3. Specify if land is industrial / agricultural / residential in Column 2.
4. Draw a sketch / boundary for each plot of land and annex it to the form

Schedule- 2

Name of the ULB _____

BUILDING DETAILS as on

Sl. No.	Description of the Building	Location	Survey no. of the land where building is located	Dimension of the Building			Number of Floors	Total sq. feet (carpet area)	Area of the land on which building is located (acre / sq. m.)	In case of property acquired, specify the estimated date of completion of construction along with date of acquisition by the ULB	In case of property constructed by the ULB, specify the date of construction	Cost of acquisition / construction (Rs.)
				Length	Breadth	Height						
1	2	3	4	5	6	7	8	9	10	11	12	13

Was the building subject to any improvement such as renovation, extension or otherwise after acquisition? (Yes / No)	If yes, specify details of improvement		Total Cost (Rs.)	Specify the amount of depreciation provided on the building, if any (Rs.)	Written down value of the building after considering provision of depreciation (Rs.)	From whom acquired	Mode of acquisition	Specify how building is being currently used	Give reference of the available title documents	Current market value (Rs.)	Remarks
	Date	Cost (Rs.)									
14	15	16	17 (13+16)	18	19 (17-18)	20	21	22	23	24	25

Note:
Buildings should be categorised into municipal offices, residential quarters, godowns, shopping centres, hospitals, auditoriums, schools, swimming pool, temples, factory shed for water works and drainage system, library, slaughterhouse, market etc.

Schedule -3

Name of the ULB _____

ROAD, STREET, LANE AND FOOTPATHS DETAILS as on

Sr. no.	Name of the road, street and lane	Specify whether the road, street or lane is earthen, tar or concrete	Survey no. of land on which the roads, streets or lanes have been constructed	Dimension of the road, street or lane		Area (Sq. m.)	Date of acquisition / construction	Cost of acquisition / construction (Rs.)
				Length	Width			
1	2	3	4	5	6	7 (5*6)	8	9

Sr. No.	Were the roads, streets or lanes subject to any improvement? (Yes/No)	If yes, specify the details of improvement		Total Cost (Rs.)	Specify the amount of depreciation provided, if any (Rs.)	Written down value after considering the depreciation provision (Rs.)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
		Date	Cost (Rs.)							
	10	11	12	13 (9+12)	14	15 (13-14)	16	17	18	19

Note:

1. Prepare ward-wise, area-wise list of roads, streets, lanes and footpaths.
2. Improvement would mean conversion of the road from one type of construction to another type of construction, for instance, conversion of a tar road into a concrete road or extension of the road, etc.
3. Specify the details of the footpaths annexed to the roads, streets or lanes immediately below the details of the said road, street or lane.

Schedule 4

Name of the ULB _____

BRIDGES, CULVERTS, FLYOVERS, SUBWAYS AND CAUSEWAYS DETAILS as on

Sr. no.	Description of the bridge, culvert, flyover, causeway or subway	Location	Survey no. of the land where structure is located	Dimension of the structure		Area of the land on which structure is constructed (acre / sq. m.)	In case of property acquired, specify the estimated date of completion of construction along with date of acquisition by the ULB	In case property is constructed by the ULB, specify the date of construction	Cost of construction / acquisition (Rs.)
				Length	Breadth				
1	2	3	4	5	6	7	8	9	10

Sr. No.	Was the structure subject to any improvement such as extension or otherwise after acquisition? (Yes / No)	If yes, specify the details of improvement		Total Cost (Rs.)	Specify the amount of depreciation provided on the structure, if any (Rs.)	Written down value of the structure after considering depreciation provision (Rs.)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
		Date	Cost (Rs.)							
	11	12	13	14 (10+13)	15	16 (14-15)	17	18	19	20

Note: The commercial establishment annexed to the structures, if any should be included in the Building Schedule

Schedule -5

Name of the ULB _____

DRAINS INCLUDING UNDERGROUND DRAINS DETAILS as on

Sr. no.	Description of the drain, specifying whether it is open or underground drain	Name of the road/street where the drains are located	Survey no. of the land where drains are located	Dimension of the structure			Area of the land where the drains are constructed (acre / sq. m.)	In case of property acquired, specify the estimated date of completion of construction along with date of acquisition by the ULB	In case property is constructed by the ULB, specify the date of construction
				Length	Breadth	Height			
1	2	3	4	5	6	7	8	9	10

Sr. No.	Cost of construction / acquisition (Rs.)	Was the structure subject to any improvement such as extension or otherwise after acquisition? (Yes/No)	If yes, specify the details of improvement		Total Cost (Rs.)	Specify the amount of depreciation provided on the structure, if any (Rs.)	Written down value of the structure after considering depreciation provision (Rs.)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
			Date	Cost (Rs.)							
	11	12	13	14	15 (11+14)	16	17 (15-16)	18	19	20	21

Notes :

1. The details of the drains should be collated ward-wise.
2. In column 2, in addition to specifying whether the drains are open or underground, also specify whether they are storm water drains or sewerage drains or for other purpose.

Schedule -6

Name of the ULB _____

WATER WORKS DISTRIBUTION DETAILS as on

Sr. no.	Description of the water distribution system assets	Name of the road/street where the distribution assets are located	Survey no. of the land where distribution assets are located	Dimension of the structure		Area of the land where the distribution system assets are located (acre / sq. m.)	In case of property acquired, specify the estimated date of completion of construction along with date of acquisition by the ULB	In case property is constructed by the ULB, specify the date of construction	Cost of construction / acquisition (Rs.)
				Length	Diameter				
1	2	3	4	5	6	7	8	9	10

Sr. No.	Was the structure subject to any improvement after acquisition? (Yes/No)	If yes, specify the details of improvement		Total Cost (Rs.)	Specify the amount of depreciation provided on the structure, if any (Rs.)	Written down value of the structure after considering depreciation provision (Rs.)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
		Date	Cost (Rs.)							
	11	12	13	14 (10+13)	15	16 (14-15)	17	18	19	20

Notes:

1. In column 2, list down the water distribution asset details ward-wise.
2. Details of pipes, water storage tanks and transmission pipes should be provided here.

Schedule -7

Name of the ULB _____

PUBLIC LIGHTING SYSTEM DETAILS as on

Sr. No.	Name of the road/ Location	Survey number of road where the system is installed	Number of lamp posts	Cost of acquisition and erection of lamp posts (Rs.)	Meters of cables used	Cost of acquisition and laying of cables (Rs.)	Total Cost (Rs.)	Specify amount of depreciation provided, if any (Rs.)	Written down value after considering depreciation provision (Rs.)	Year of acquisition/ installation	Acquired from whom	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8 (5+7)	9	10 (8-9)	11	12	13	14	15

Note: Specify the details ward-wise

Schedule -8

Name of the ULB _____

LAKES AND PONDS DETAILS as on

Sr. No.	Description of the lake and pond	Location	Survey no. of the land where it is located	Area of the lake / pond (acre / sq. m.)	Date of construction / acquisition	Cost of acquisition / construction (Rs.)	Was the lake / pond improved after acquisition? (Yes / No)	If yes, specify the details of improvement		Total Cost (Rs.)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
								Date	Cost (Rs.)					
1	2	3	4	5	6	7	8	9	10	11 (7+10)	12	13	14	15

Note:
In column 2, in addition to specifying the name and other relevant details of the lakes and ponds, also specify whether the lake or pond is used for portable purpose or for commercial activity.

Schedule -9

Name of the ULB _____

CAPITAL WORK IN PROGRESS DETAILS as on

Sr. no.	Name of the project	Work Order number and Year in which sanctioned	Location of the Project	Estimated cost of the project (Rs.)	Cost already incurred on the project (Rs.)	Specify the source of finance from which project is being funded	Estimated date of completion of the project	Remarks
1	2	3	4	5	6	7	8	9

Schedule - 10

Name of the ULB _____

PLANT AND MACHINERY DETAILS as on

Sr. no	Description of the plant and machinery specifying the 'make'	Capacity	Location	Number of shifts in use	Date of acquisition	Cost of acquisition / construction (Rs.)	Specify the amount of depreciation provided, if any (Rs.)	Written down value after considering depreciation provision (Rs.)	Date of commencement of operation	From whom acquired	Mode of acquisition	Give reference of the available title documents	Current market value (Rs.)	Remarks
1	2	3	4	5	6	7	8	9 (7-8)	10	11	12	13	14	15

Note:

1. The details of the plant and machinery should be given department-wise and location-wise.
2. In addition to the plant and machinery of a general nature, also specify the plant and machinery of the Water Works and Drainage Department.
3. Also specify the sub-station and transformers deployed for public lighting system within the ULB.
4. Details of any improvements to the plant and machinery, which has resulted into increasing the capacity of the plant and machinery, should be mentioned separately.
5. In Remarks column, indicate whether the ULB has the ownership right to the property or have only operating rights.

Schedule -11

Name of the ULB _____

VEHICLES DETAILS as on

Sr. no.	Description of the vehicle specifying whether it is LCV, HCV or cars, jeeps etc. and its 'make'	Date of acquisition	Cost of acquisition (Rs.)	Was the vehicle subject to any improvement such as body extension or otherwise? (Yes/No)	If yes, specify the details of improvement		Total Cost (Rs.)	Specify the amount of depreciation provided, if any (Rs.)	Written down value of the vehicle after considering depreciation provision (Rs.)	Year of manufacture	Registration details	Engine No.	Chassis No.	From whom acquired	Mode of acquisition	Give reference of the available title documents	Current market value (Rs.)	Remarks
					Date	Cost (Rs.)												
1	2	3	4	5	6	7	8 (4+7)	9	10 (8-9)	11	12	13	14	15	16	17	18	19

Notes:

1. In column 2, in addition to the normal description of the vehicle, also specify whether any structure has been added to the same, for instance, building of body for buses, ambulances, fire brigade, hearse van, etc.
2. In column 2, also specify the vehicle number.

Schedule -12

Name of the ULB _____

FURNITURE AND FIXTURES DETAILS as on

Sr. no.	Description of the asset specifying whether it is table, chair, cupboard, partition, safes vaults, cabinets, etc.	Location / Department	Asset reference number	Date of acquisition	Cost of acquisition / construction (Rs.)	Specify the amount of depreciation provided, if any (Rs.)	Written down value after considering the depreciation provision (Rs.)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8 (6-7)	9	10	11	12

Notes:

1. Prepare a separate list for each of the class of furniture and fixture, for instance, a separate list should be prepared for tables, chairs, cupboards, partitions, safe vaults, etc.
2. Asset reference number denotes any numbering / marking given to each piece of asset.

Schedule -13

Name of the ULB _____

OFFICE EQUIPMENT DETAILS as on

Sr. no.	Description of the asset specifying whether it is photocopier machine, typewriter, air conditioner, water cooler, computer etc.	Location / Department	Asset reference number	Date of acquisition	Cost of acquisition / construction (Rs.)	Specify the amount of depreciation provided, if any (Rs.)	Written down value after considering the depreciation provision (Rs.)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8 (6-7)	9	10	11	12

Notes:

1. Prepare a separate list for each of the class of office equipment, for instance, a separate list should be prepared for computer, photocopier machine, fax machine, telephone instruments, typewriter, air conditioner, water cooler, etc.
2. Asset reference number denotes any numbering / marking given to each piece of asset.

Name of the ULB _____

Schedule -14

OTHER EQUIPMENT DETAILS as on

Sr. No.	Description of the equipment details, specifying the make-n-model of the same	Location / Department	Asset reference number	Date of acquisition	Cost of acquisition / construction (Rs.)	Specify the amount of depreciation provided, if any (Rs.)	Written down value after considering the depreciation provision (Rs.)	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8 (6-7)	9	10	11	12

Notes:

1. Specify here the details of the equipments other than plant and machinery such as hospital/maternity home/dispensary related equipments, playground equipment, club house/gymnasium equipment etc.
2. Details of the equipment should be collated department-wise and location-wise.
3. Asset reference number denotes any numbering / marking given to each piece of asset.

Schedule -15

Name of the ULB _____

LIVESTOCK DETAILS as on

Sr. No.	Specify location of the animal	Description of the animal	Specify number of animals	Specify amount paid for acquisition (Rs.)	Date of acquisition	From whom acquired	Mode of acquisition	Give reference of the available title documents	Remarks
1	2	3	4	5	6	7	8	9	10

Notes:

1. Details of the animals should be collated location wise.
2. Each class of animal such as cows, buffaloes etc. should be identified separately.

Schedule-16

Name of the ULB_____

INVESTMENT DETAILS AS ON_____

Sr. no.	Specify the funds from which investment made	Specify the instrument (government securities/ bank deposit) where Investment made	Amount invested (Rs.)	Amount of interest receivable from the last receipt till the cut-off date (Rs.)	Remarks
1	2	3	4	5	6

For Column 5 - Please compute the interest between the period of last receipt of interest till the cut-off date, even if the interest has not become due, or the instrument has not matured.

Schedule -17

Name of the ULB _____

CASH BALANCE AS ON _____

Sr. no.	Specify the name of the department where cash is lying	Cash balance as per General Cash Book (Rs.)	Cash in hand physically verified as on cut-off date	Difference (3-4)	Remarks
1	2	3	4	5	6

Schedule -18

Name of the ULB _____

BANK BALANCES AS ON _____

Sr. No.	Name of the Bank and Branch	Bank Account number	Specify the purpose for which the bank account is maintained	Balance as per General Cash Book (Rs.)	Remarks
1	2	3	4	5	6

Schedule -19

Name of the ULB _____

DETAILS OF ADVANCES PAID TO SUPPLIERS / CONTRACTORS AS ON _____

Sr. no.	Specify name of the department in respect of which advance is paid	Name of the Supplier / Contractor to whom advance has been paid	Date when the advance is paid	Amount outstanding (Rs.)	Remarks
1	2	3	4	5	6

Note: This list should be prepared department-wise.

Schedule- 20

Name of the ULB _____

DETAILS OF LOANS & ADVANCES TO EMPLOYEES AS ON _____

Sr. no.	Specify name of the department in respect of which advance is given	Name of the Employee to whom advance has been paid	Nature of advance	Date when the advance is paid	Amount of advance outstanding (Rs.)	Remarks
1	2	3	4	5	6	7

Note: This list should be prepared department-wise.

Schedule- 21

Name of the ULB _____

RECEIVABLES DETAILS (Including Taxes, Water Charges, Rent etc.) AS ON _____

Sr. no.	Specify name of the Department and/or Ward from where the demand is raised	Specify the description of the Receivables	Year-wise amount of Receivables		Remarks
			Year	Amount (Rs.)	
1	2	3	4	5	6

Note: This format should be prepared department-wise.

Schedule- 22

Name of the ULB_____

GRANTS RECEIVABLE DETAILS AS ON _____

Sr. no.	Name of the Grant	Government sanction order no. specifying the amount of Grant receivable	Specify the year for which Grant to be received	Specify the amount of Grant due as per order of State Government (Rs.)	Remarks
1	2	3	4	5	6

Schedule- 23

Name of the ULB _____

INVENTORY DETAILS AS ON _____

NAME OF DEPARTMENT - _____

Sr. no.	Name of Article	Quantity in Stock	Rate at which valued	Value of the inventory	Remarks
1	2	3	4	5	6

Examples of inventory

Health - Pesticides & Chemicals (Phenol, Powder) etc., Medicine, Test -tube, Injections etc. Electric Goods - Bulbs, Tubelight, Lampshade, Holder, Starter, Choke, Condenser etc.

Water - Meter, Pipes, Spare-parts etc.

Fire Brigade - Fireman pipe, Nozal, Spare-parts etc.

Vehicle - Tyres, Tubes, Horsepipe, Spare-parts, Bulb, Bearings etc.

Office Stationery - Forms, Register etc.

Schedule- 23 A

Name of the ULB _____

INVENTORY DETAILS AS ON _____
CONSOLIDATED STATEMENT OF INVENTORY

Sr. No.	Name of the department	Value of the inventory	Remarks
1	2	3	4

Note: This statement will be compiled departments/ stores- wise from the Form 22 filled separately by each of the departments/ stores.

Schedule- 24

Name of the ULB _____

DETAILS OF DEPOSITS MADE BY THE CORPORATION/ COUNCIL AS ON _____

Sr. no.	Description of the Deposits made by the Corporation/ Council	Amount of Deposit (Rs.)	specify whether interest is receivable on deposit made, (yes/no)	*If yes*, specify the amount of interest earned from the date of last receipt to cut off date	Remarks
1	2	3	4	5	6

Schedule- 25

Name of the ULB _____

LOANS PAYABLE DETAILS AS ON _____

Sr. No.	Specify the name of the Institution from whom the loan is received	Specify the purpose for which the loan is received	Specify the outstanding amount of loan (Rs.)	Specify the amount of interest payable from the date of last payment till cut-off date	Specify if any penal interest levied by the lending institution on undischarged amount of loan repayable	Remarks
1	2	3	4	5	6	7

Schedule- 26

Name of the ULB _____

UNUTILISED GRANTS DETAILS AS ON _____

Sr. No.	Name of the Grant	Government sanction order no. specifying the amount of Grant received	Total amount of Grant received (Rs.)	Balance amount of Grant to be spent (Rs.)	Specify if the time for the utilisation of the Grant has lapsed (Rs.)	Remarks
1	2	3	4	5	6	7

Note: Purpose for which the grant is received should be captured alongwith the name of the grant in column number 2.

Schedule- 27

Name of the ULB _____

RESERVE FUND DETAILS AS ON _____

Sr. No.	Name of the reserve fund	Balance to the credit of reserve fund as on cut-off date (Rs.)	Remarks
1	2	3	4

Schedule- 28

Name of the ULB _____

DETAILS OF DEPOSITS RECEIVED AS ON _____

Sr.No.	Department in which deposit is received	Description of the Deposit received	Name of the depositor	Amount of Deposit (Rs.)	Remarks
1	2	3	4	5	6

Note:

(1) The format should be prepared department-wise.

(2) Details of the same nature of deposits received should be recorded together. (e.g.- In case of PWD - all the Earnest Money Deposit received should be recorded together; all the Security Deposit received / deducted from the supplier / contractor bill should be recorded together.

Schedule- 29

Name of the ULB _____

BILLS & OTHER PAYABLES DETAILS AS ON _____

Sr. No.	Name of the supplier / contractor	Specify nature of payables*	Amount payable (Rs.)	Specify name of the department procuring the material or incurring the expenditure	Remarks
1	2	3	4	5	6

* If more than one contract is given to the same supplier/ contractor than specify nature of each bills/expense payable in separate line for that party.

Dated, Chandigarh, 7.09.2017

Satish Chandra, IAS,
Additional Chief Secretary to Government of Punjab,
Department of Local Government.

Endst. No. Acctt.3-DCFA-DLG-2017/54144 Dated :- 14/09/2017

A copy of the above is forwarded to the Controller, Printing and Stationery Department, Government of Punjab, Chandigarh along with a soft copy with further request to publish the notification in the extra ordinary gazette of Punjab Government and supply 200 (Two hundred) spare copies of the same for onward distribution amongst Urban Local Bodies and other concerned offices for official use.

Additional Secretary,
Department of Local Government, Govt. of Punjab.