RAJASTHAN URBAN IMPROVEMENT TRUST RULES 1961

The Rajasthan Urban Improvement Trust Rules, 1961 70 THE RAJASTHAN URBAN IMPROVEMENT TRUST RULES, 1961 [Notification No. F. 4 (32) LSG/1959, dated 5.10.1964, published in Rajasthan Gazette, Part IV-C dated 29.11.1964]. In exercise of the powers conferred by sub-section (1) of section 74 of the Rajasthan Urban Improvement Act, 1959 (Rajasthan Act 35 of 1959), the State Government hereby makes the following Rules, namely:- CHAPTER I Preliminary 1. Short title and commencement— (i) These Rules may be called the Rajasthan Urban Improvement Trust Rules, 1961. (ii) They shall come into force from the date of their publication in the Official Gazette

2. Definitions—in these rules, unless there is something re- pugnant in the subject or context— (a) 'Act' means the Rajasthan Urban Improvement Act, 1959 (Act 35 of 1959); (b) 'Treasury' means a Government treasury or sub-treasury or a bank to which the Government Treasury business has been made over; (c) 'Competent Authority' means trust or such other authorities to whom powers in this regard may be delegated by him; (d) 'Section' means a section of the Act; (e) 'Chairman' means the Chairman of the Urban Improvement Trust established under section 8; 'Head of Office' means the Secretary of the Urban Improve- ment Trust.] 3. Whenever in these rufes the exercise of any power or the performance of any duty has been assigned to the Trust, the Trust 1. Added by Notification No. F. 1 (40) UDH/lI/83 dated 9.8.1985, published in Raj. Gazette Part 4 (Ga) (1) dated 12.9.85. The Rajasthan Urban Improvement Trust Rules, 1961 71 may delegate by rules, framed under section 75 (d) of the Act, the exercise of such power or the performance of such duty to the Chairman or such of its Committee as it may, from time to time deem fit

CHAPTER 11 Financial Accounts & Budget General Instructions :- 4. In the matter of details connected with accounts the Trust Shal) be guided by the instructions of the Examiner, Local Fund Accounts, Rajasthan. The registers, forms and procedure prescribed in these rules provide for all classes of transactions usually occurring in Trusts, except these pertaining to works for which separate rules shall be prescribed. No addition to or modification of these forms can be made by any Trust without the sanction of the State Government

5. Figures in the accounts Shai} either be in Hindi or English character, Books of Accounts and Registers shall be bound and paged before being brought into use. Before any Account Book or Register or Receipt Book is brought into use, the number of pages contained therein shall be counted and results recorded in a con- spicuous place on the first and last page of such book, Register or Receipt Book, as the case may be, under the signature of the Head of Office

6. Correction in the accounts shall be made neatly in red ink (a single line being drawn through the original entry to be corrected and fresh entry inserted over it) and attested by dated initials of the Head of the Office. Corrections and alterations in the vouchers shall be authenticated by the payee and shatt also be attested by the officer drawing or preferring the claim, while those in the pay order shall similarly be attested by the Officer signing the pay order. Corrections in the assessment list can only be made under the dated initials of those authorised under the Act or rules to alter the assessment, Erasures or overwritings, on no account be permitted- in Books, 72 The Rajasthan Urban Improvement Trust Rules, 1961 Registers, Cheques, Vouchers or Account of any description

7. Printed accounts forms in Engiish or Hindi shall as far as possible be used

8. All bills shalt be prepared and signed in ink. The amount of bills as far as whole Rupee are concerned be written in words as well as in figures and Paisa may however be written in figures after words standing the number of Rupees but in case there being no Paisa the word "only" should be written after the number of whole rupees. Care should be taken to leave no place for interpolation e.g. "Rupees twenty six" only Rupees twenty and five Paisa and "Rupees twenty and 25 9. No payment shall be made on a voucher or pay order signed by a person other than the officer duly authorised in this regard by the Trust. No money shall be paid on a voucher or order signed with a Rubber or fascimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by the officer of the Trust drawing preferring and paying the claim. When a bill is presented for payment, the order sanctioning the charges shall invariably be quoted in the body of the bill. RECEIPT & EXPENDITURE Section I—

Receipts and Revenue 10. Receipts and Crediting of Money—All monetary trans- actions to which any officer, member or servant of the Trust in official capacity is a party shall without any reservation be brought to account and ail the money received shall be lodged in full into the treasury to be credited to account of the Trust

11. Moneys pertaining to the Trust, save with authorised advances, shall not be kept apart from the general' balances at the credit of the Trust but shall at once be credited into the treasury in the account of Trust

12. Money cannot be drawn from the treasury, unless it is requfred for immediate disbursement. The practice of withdrawing The Rajasthan Urban Improvement Trust Rules, 1961 73 funds with a view to avoid lapse of budget grant and placing such money in deposit is forbidden

13. Assessment and Collection of Revenue—lt is the duty of the Chairman, to see that the dues of the Trust are correctly and regularly assessed, collected and promptly paid into the treasury in the account of Trust. He shall accordingly maintain various Demand and Collection registers

14. Checks to Leakage of Revenue—ln order to ensure that all the demands collected are correctly brought to account of the Trust and there is no leakage of the revenue, the Chairman shall see that adequate checks are exercised and for this purpose, arrange to have test inspections of accounts of receipt carried out

15. Revenue Arrears—No amount due to the Trust should be feft outstanding without sufficient reasons and where such dues appear to be irrecoverable, orders of the competent authority for their adjustment, remission, reductions of demand or write off must be sought without any avoidable delay under the- rules tramed in this behalf

16. Credit to foilow actual Realisation—No sums may be credited as revenue unless it has been actually realised, the credit must follow, and not precede the actual realisation. Section 2—Expenditure 17. Essential condition governing expenditure—As a gen- era' rule, no authority shall incur any expenditure until the expenditure has been authorised by generat or special order of the competent authority and the expenditure has been provided in the authorised grants and appropriation for the year

18. Liability not to be incurred without Budget provisiön—No authority shall incur any liability unless there is a budget provision for it and the expenditure has been sanctioned by the competent authority

19. Drawal of Funds—Money will not be drawn from the funds of fthe Trust save on the specific, order of the Head of the Office. The Rajasthan Urban Improvement Trust Rules, 1961 74 20. Payment of any sum due by the Trust exceeding Rs. 100/- in amount shall be made by means of a cheque and in no other way and payment amounting to less than Rs. 100/- shall however be made in cash out of the permanent advance

21. Standard of Financial Propriety—Every officer incurring or authorising expenditure from Trust Funds should be guided by high standard of financial propriety, and the principles on which emphasis is generally laid are the following— (i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from Trust money as a person of ordinary prudence would exercise in respect of expenditure of his own money. (ii) Expenditure should not be prima facie more than the occasion demands. (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will directly or indirectly be to his own advantage. (iv) Trust money should not be utilised for the benefit of a particular person or section of a community, unless:- (a) The amount of expenditure involved is insignificant, or (b) a claim for the amount could be enforced in a court of jaw, and (c) the expenditure is in pursuance of recognised policy or custom. (d) The amount of ailowances granted to meet expenditure should be so regulated that the aiiowances are not on the who)e a source of profit to the recipients

23. Delay in Payment—Delay in Payment of money indisputably due by the Trust is contrary to all rules and budgetary principles and should be avoided

24. Control over expenditure—-The Chairman of the Trust must not only see that the expenditure is kept within the limits of The Rajasthan Urban Improvement Trust Rules, 1961 75 authorised appropriation, but also that the funds allotted are expended in the interest and service of the Trust, and upon the objects for which provision has been made. In order to exercise proper control, he should keep himself closely acquainted with the progress of expen- diture commitment, and liabilities incurred but not paid

25. Operation of Sanction—Sanctions of competent authority to an expenditure become operative as soon as funds are allocated to meet it and remains in operative for the year or for a specified period, if any, subject to provision of fund from year to year if the term exceeds one year in any particular case. CHAPTER ill Rules for payment of Money into and Drawal of Money from Treasury 26. In accordance with the section 66, the Trust shall keep a Personal Deposit account in a Government treasury or a bank to which the Government business has been made over. The account shall be operated upon by the Head of Office subject to the conditions, herein- after laid down

27. All receipts and payments at the treasury relating to the Trust shall be passed through this account and the Treasury Officer shall be responsible to (i) note the transactions occuring directly in the treasury in the (Pass Book in U.I.T.

28. All sums paid into the treasury and all payments made on cheques (obtainable from treasury) shalt be entered in the Pass Book in U.I.T.

Form 1. At the close of each month, entries on each side of the Pass Book shall be totalled and the balance struck and the Pass Book sent to the Treasury for verification and cer'.,: ,ate by the Treasury Officer

29. Handling of cash should, as far as possibL, be avoided and in case of receipts in 'excess of Rs.200/-, the Trust shall direct the payer from whom sums are due to pay thern money direct to the account of the Trust in the Treasury. 76 The Rajasthan Urban Improvement Trust Rules, 1961 30. Money received in the office of the Trust shall be remitted into Treasury promptly. Accumulation of cash in the departmental chest should always be avoided. Remittance of money will be made in the Treasury through Treasury Challan in U.I.T.

Form 2 prepared jn duplicate or triplicate, as the case may be, duiy signed by the Head of Office, and an entry of such remittance shall be made in the Cash Book under his initials. The original copy of the challan will be handed over to the party paying the money and duplicate foil of the challan, received back duly receipted by the Treasury, shall be filed separately as a voucher in support of the remittance. The challan will show distinctly, the nature of payment, the name of person through whom money is being paid and from whom it has been received and all other information necessary for the preparation of the receipt to be given in exchange, and proper accounts classification of the credit

31. Money Shafi be drawn from the account of the Trust in the Treasury by means of cheques.A reference to cheque number and date shall invar;ably be given on the relative bills so that no double payment of the same bill may be made. Money required for disbursement of persona) claims of the employees of the Trust shall be drawn through 'Self Cheques'

32. All cheques payable to third parties shall be handed over to them for obtaining payment direct from the treasury, after obtaining receipt under rules from the payee in token of acquittance for the payment

33. Specimen signatures of the Head of Office shall be sent to the Treasury

34. Cheque book shall be obtained from the concerned treasury with which the accounts of the Trust has been kept

35. All Cheque Books blank or counterfoils of the used, except the one under use which may however by kept by the cashier, shall be kept under safe custody of the Head of Office

36. All cheques issued by the Trust shall be payable at any time The Rajasthan Urban Improvement Trust Rules, 1961 within three months after the date Of issue

37. All cheques preferable at the treasury for payment being non-negotiable instruments, can be endorsed only in favour of the specific party to whom the money is to be paid

38. All cheques in a cheque book, when received will be counted, and each foil of the cheque distinctly marked with the rubber stamps of the Trust

39. When a signed cheque is cancelled it shall be enfaced or stamped ICancelled' by the Head of Office. The fact of cancellation shali be noted in red ink, under the initials of the drawer of the cheque upon the counterfoil and also across the order for payment which has been enfaced upon the voucher. 40. (a) When a cheque is cancelled before the General Cash Book has been closed for the day of issue of the cheque the amount of the Cheque will be taken back in the cash book in the treasury column, facts of the cancellation being noted in the particulars column and credit entry made in the general ledger, under the initials of the Head of Office. When the cheque is cancelled after the Cash Book has been closed the amount of the cheque shall be taken back in the cash book in column 'Treasury' of the day of cancellation and amount of cheque so cancelled will be deducted from the classified abstract and credit entry made in the general ledger. (b) If a Head of Office is informed that a cheque drawn by him has been lost, he shall at once address the Treasury Officer drawn on forwarding for signature a certificate in the following form— "Certified that cheque No. .... dated .... for Rs. favour of . reported by (Head of Office) to have been drawn by him on this treasury in has not been paid, and will no! be paid if presented hereafter'. .... and its payment stopped after ascertaining from the Pass Book and by enquiring from the Treasury Officer, that it has not been cashed. The loss of the cheque shall be 78 The Rajasthan Urban Improvement Trust Rules, 1961 noted on the counterfoil. If a fresh cheque is not issued in place of the lost one, the procedure laid down in rule 40 (a) shall be followed. If new cheque is issued its number and date shall be quoted against original entry in the cash book, with the remark that original cheque has been lost, and the following note shali be made on the counterfoil of the cheque. "issued in lieu of cheque No. dated .... for Rs. lost or destroyed"

41. Cancelled cheques shall carefully be 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 auditor who shall certify upon the countefoil that the cheque has been destroyed

CHAPTER Instructions regarding handling of cash and maintenance of Cash Book Section I 42. A cash book for keeping a record of the receipt and payment of money on behalf of Trust be maintained in U.I.T.

Form No. 3 in the office of the Trust

43. Al cash transactions shaff be entered in the cash book in full as soon as they occur and attested by the Head of Office in token of check

44. The cash book Shail be closed regularly and completely checked by the Head of Office who shall initial each entry in token of its corrections

45. At the end of each month the Head of Office should verify the cash balance in the chest with the balance in the Cash Book and record a signed and dated certificate to the following effect— "Certified that the cash balance has been checked and found to be as under". In case there is any difference between the actual cash and the balance as per Cash Book, the same shall be explained with Cash The Rajasthan Urban Improvement Trust Rules, 1961 79 Book. A surprise check shall also be made once or twice a month to ensure that the cash balance in hand agrees with the cash book. As and when this check is exercised, certificate given above shall be recorded by the Head of Office. 46. (a) When money is paid into the Treasury, the Head of Office making such payment should compare the Treasury Officer's receipt on the Challan and the Treasury Pass Book with the entry made on the Cash Book before attesting it, and satisfy himself that the amount has actually been credited into the Treasury. (b) (i) The Cash Book shall be balanced at the end of the each day on which there is transaction. At the end of each month the entries of receipt and expenditure in the cash book shall be compared, item by item with the Treasury Pass Book and the balances agreed, the difference, if any, being explained in a foot-note in the cash book thus— Cash Book closing balance, Deduct—Receipts not yet credited in the pass book (a), Add—Amount of uncashed cheques drawn on treasury (b), Balance as per Treasury Pass Book Details of (a) and (b), (ii) The Book shall be laid before Head of Office for review. (c) Each day after closing the cash book, details of cash in hand shall invariably be recorded in a foot-note

47. Employment of class IV servants to fetch or carry money should be discouraged. The money should be obtained from or remitted into the Treasury only through an employee of some length of service of proved trust worthiness, and who has offered sufficient security

48. For handling cash there shall be a cashier. If there is no separate cashier, the duties of receipt and custody of cash shall be performed by such official as the Head of Office may direct in this behalf. Such an official will be required to give adequate and valid security according to the rules framed in this behalf commensurate with the amount of cash likely to be kept in his soie custody. The Rajasthan Urban Improvement Trust Rules, 1961 80 49. (a) All cash in the departmental cash chest of the Trust shall be kept in strong iron chest under double lock arrangement. All the keys of both the locks shall not be kept in one person's custody, and the keys of one lock shall be kept apart from the key of the other lock and always in different person's custody (e.g. key of one tock in the possession of the Head of Office and that of the other lock with the cashier). The chest shall never be opened unless both the custodians of the keys are present. (b) Duplicate set of keys of both the locks shall be deposited with the Treasury. 50. (a) When money is collected and paid into any of the offices of Trust, a receipt shall be given to the person making payment in UIT Form No

4. The receipt shall be signed by the cashier and the Head of Office in token of having received the money, who will satisfy himself that the amount has been properly entered in the Cash Book.(b) The amount in the receipt shall be written both in figures and words

51. The blank receipt books must be kept under lock and key in the personal custody of the Head of Office

52. Before a receipt book is brought into use, the number of forms contained therein shall be counted and result 'recorded in a conspicuous place on the reverse of the counterfoil of first and last receipts of book under the dated signatures of the Head of Office. Counter Foils of the used receipt books shall also be kept in his personal custody. The account of the receipt and issue of receipt books shall be maintained separately tn the stock register, U.I.T.

Form 27. 53. (a) When money is received by means of a postal money order, the Head of Office shall at the time of signing the money order receipt shall cause an entry for the amount to be made in the Register of Money Orders received in U.I.T. Form No

5. The postal money order coupon shall be handed over to the cashier along with the The Rajasthan Urban Improvement Trust Rules, 1961 81 money who shall make an entry in the Cash Book. The coupon shall be filed as a receipt voucher jn support of the entry made in the Cash Book. Besides this a cash receipt in the piescribed form shall also be issued in such cases giving a clear indication that the money has been received by a Postal Money Order. (b) When money is received by means of a cheque or Demand Draft, the Head of Office shall cause an entry of the cheque to be made in the register of cheques and Demand Drafts etc. in UIT

Form No. 6 under his dated initials and shall issue a formal receipt in the following form— "Received a cheque/Demand Draft No. dated amounting to Rs. . on account of . from Final receipt of the amount of cheque or Demand' Draft shall only be issued when the same has been encashed, and then the amount shaft be entered in the Cash Book. Section 11 Classification classified abstract and General Ledger 54. For the purpose of classifying the income and expenditure classified abstracts in U.I.T. Form 7-A and B shall be kept in two volumes, one for receipts and the other for payments. A separate page or so shall be opened for each month and the receipts and charges appertaining to these items for each day shall be brought forward from the General Ledger. At the end of each month the totat shall be made under each of the head of the abstract and progressive totals carried over in the next months. Note-—Classification prescribed in this rule is for the purpose of budget, monthly and annual accounts which must strictly be followed

55. ArGeneral Ledger in U.I.T. Form No. 8 shall be maintained in two sets one for income and the other for expenditure. A separate set of page or so shall be allotted for each head of account, and voucher-wise entries of receipt or expenditure shall be posted every .82 The Rajasthan Urban Improvement Trust Rules, 1961 day from the Cash Book and totalled at the close of the day. The daily aggregate total of the General Ledger for each head of account shall be carried forward to classified abstract as mentioned in ruie 54

CHAPTER V Presentation of Bill and maintenance of Vouchers Section I Bills 56. All claims for payment shall be prepared on the prescribed forms (U.I.T.

Form No. 9) of the bills meant for the purpose, and will be presented to Head of Office. 57. (a) Special care shall be taken that all bills passed for payments and the cheque issued in payment thereof are properly scrutinised before doing so. (b) When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter of authority from the actual payee authorising him to take payment. Signature of the messenger or his thumb impression if illiterate, shali be taken on the bill as a proof that he has actually received the payment or cheque, as the case may be, on behalf of the payee. In the absence of an authority from the actual payee the Head of Office Shail refuse payment of the bili and return it to the person who present it with a memorandum explaining why payment has been refused. (c) All bills presented for payment should not contain any erasure overwriting or alteration etc. and the bills having either of them shall be refused for payment and a fresh document shall be called for. (d) When a person not in Trust employment, claims payment for work done, services rendered, or articles supplied, the Head of Office shall use special precaution for satisfying himself of the identity of the applicant for payment. (e) In cases in which money due by the Trust is paid by a Money The Rajasthan Urban Improvement Trust Rules, 1961 83 Order, the cost of remittance, save in exceptional circumstances, when the terms of purchase may so warrant, shall be borne by the Payee. Similarly collection charges of the cheques by outside firms shall not ordinarily be a liability on the Trust but borne by the payee. (f) To guard against the possibility of double payment and other irregularities and complications in the accounts as well as to keep a close watch on the liabilities of the Trust, and their early settlement, the Head of Office shall see that a personal ledger account of all the creditors is maintained in U.I.T. Form No. 8 and kept up-to-date, As and when an order is signed, he shall see that a corresponding entry is made in the personal ledger. (g) The Head of Office shall see that no charge is paid more than once and that allotment of budget are not exceeded in any case. In case of refunds he shall ensure that cross reference has been given in the payment voucher and other subsidy has e.g. D & E register, cash bill

58. All pay order for money drawn on the bills shall be signed by the Head of Office

59. The Head of office ordering a payment is personally responsible to see that the claim "is complete and genuine in all respects and affords sufficient information as to the nature of payment made. Section 11 Vouchers 60. For every payment of money made, the Head of office spending money shall obtain a voucher setting forth the clear particulars of the claim, and all information necessary for its proper classification in the account. Every voucher must bear or have attached to it an acknowledgment of the payment signed by the person by whom or in whose behalf, the claim is put forward.. The acknowledgement shall be taken at the time of making payment or delivering cheque. Every voucher must bear a pay order signed by The Rajasthan Urban Improvement Trust Rules, 1961 84 the Head of Office, specifying the amount payable both in words and figures. 61. (1) Receipts of all payments above Rs. 20/- should be on a revenue stamp worth 20 p. Notes—ln determining whether the receipt obtained in respect of an amount drawn on a bill prepared against the Trust shall be stamped or not, the gross amount of the bill and not the net amount payable should be taken 'into account unless receipt is exempted under the provision as applicable to the Rajasthan Stamp Act

2. In case of the cash memos when the amount exceeding Rs.20/- receipt is required to be obtained on stamp

3. Cash Memos should be in the name of the Trust

62. All vouchers must be retained for the period to be laid down for each class of payment and in any case they shall not be destroyed, before the accounts of the period has been audited

63. Ail vouchers must be stamped or written in red ink "Paid" so that they may not be used again

64. In respect of account heads, the classification as prescribed in these rules should be strictly followed

65. The classifications on bills should be recorded by the officer drawing the bill while that on the challans should be recorded by the officer responsible for collections of dues and making remittances into the Treasury.A reference of the bill for which payment is being made through cheques shall be given on the back of the counterfoil of the cheque to facilitate reference to the original voucher on which the charge has been raised

CHAPTER VI Establishment and other Charges 66. In order to facilitate check of establishment bills and to ensure that no charge is paid twice, an Establishment Check Register in U.I.T. Form No. 10 shall be

maintained in which the whole establishment of the Trust shall be recorded every fresh apiointment The Rajasthan Urban Improvement Trust Rules, 1961 85 or revision of establishment being entered as soon as such a change occurs, and the Trust's resolution or the order of the competent authority causing the change invariably quoted against each entry. All charges due to revision of establishment shall be entered in red ink, having the original entry intact and entries relating to total net charge of each section of sub-section of each department, noted at each page in the beginning or the year and entries due to revision of establishment made during the course shall be attested by the Head of Office

67. A separate page or set of pages of the register shall be set apart for' each section or sub-section of any, of each department, the different sub-sections being entered consecutive in the order of the sub-sections. Establishment Check Register shall be completed as soon as establishment bill for the previous month is disbursed to the staff e.g., after payment of salary for the month of April, the Check Register shall be completed within the first week of May. The entry shall however be made under the respecting month to which the salary pertains

68. Temporary establishment shall be entered in the Establishment Check Register at the end i.e. after permanent establishment and shall under no circumstances be mixed up with it. The period for which temporary establishment has been sanctioned shall distinctly be specified at the top showing the term of employment to prevent admission through an over sight of pay for a period in excess of the sanctioned period

Form No. 11 and full details showing names of the incumbents section-wise except in case of work charged staff of those paid out of contingencies. Sanctioned strength scale of pay of each section shall be entered on the top in red ink and entries in each section shall be totalled separately and individual total of each section added at the end to bring out a grand total of the bill

70. The salary bill shall be signed by the Head of Office who 86 The Rajasthan Urban Improvement Trust Rules, 1961 shatt also certify that the totals of the bill has been got checked by some responsible official other than the one who prepared it and found correct

71. The following instructions shall be observed in preparing the salary biils—(a) The pay, acting, officiating allowance or leave salary whether drawn or not shall be specified in column 3 of salary bill and pay and allowances not drawn but held over shali be entered in column 4 showing brief reasons for doing so. When such held over amount is drawn subsequently through supplementary bills a reference of the original bill from which the claim was previously omitted shall invariably be given, along with a certificate that a note of this drawal has been made in the original bill as well as in the respective month of the Establishment Check Register. (b) When salary is drawn for a broken period, reasons for doing so, the period for ana the rate at which it is drawn shall be distinctly entered in column 2 of the salary bill. (c) Officials absent on leave, suspension or deputation shall be clearly shown as such in the -monthly salary bill, and any officiating or acting arrangements that may have been made, shall be noted in column 2 below the same of the original official whose name shall invariably appear in the bill. (d) In case of promotions, transfers, new appointment, 'eave salary, suspension, re-instatement etc., copies of relevant sanctions should be quoted and attached with the bill. (e) In case salary of an incumbent is claimed as a result of transfer from any other office, a last pay certificate in U.I.T.

Form No. 12 duly signed by the Head of his old Office shall invariably be attached with the first bill. (f) Health certificate signed by authorised Medical Attendant should accompany the first salary bill in case of new entrants. (g) When leave salary if claimed, an average pay calculation memo in U.I.T. Form No. 13 shall be attached with the bill. In case The Rajasthan Urban Improvement Trust Rules, 1961 .61 leave salary is being claimed at the rate of substantive pay a certificate to the effect shall be recorded in the bill. The leave salary in respect of employees at S.No. has been claimed at the rate of his/their substantive pay as admissible under Rule. (h) Except in the case of advances, arrears or allowances permissible under rules, no pay shall be drawn before first working day of the month succeeding that by the labour of which it has been earned. The Trust may however resolve to allow salary being paid prior to due date, in every exceptional circumstances, with prior approval of the Government. (i) When an increment is claimed, an increment certificate in U.I.T. Form No. 14 shall be attached to the first bill. Similarly sanction of the competent authority to cross the efficiency bar shall be attached with the first bill

72. Pay and allowances of an official of the Trust may, when be is unable to present himself in person to receive payment, be paid to a Banker or Agent duly authorised by him to receive the money, and give a legal acquittance provided that the Banker or the agent holds a legal power of attorney in his behalf. Acquittance of the payee for the amount of pay and allowances shall invariably accompany the letter of authority given to the banker or agent, which shall be surrendered to the Head of Office. 73. (a) The duty of making proper deductions from salary bills on account of provident funds, Insurance Premium and other funds, Income Tax & House Rent etc. shall devolve on the drawer. A different recovery schedule U.I.T.

Form No. 15 for all deductions shall be attached to the bill. The Head of Office shall issue a cheque in favour of the Treasury Officer in payment of the amount of deductions pertaining to the Govt. and sent to the Treasury Officer duly supported with the schedules in accordance with the rules or direction issued in this behalf by the Government Department concerned. (b) Recoveries pertaining to the Trust shall be adjusted by short drawal or in cash and their account maintained in Register of Misc. The Rajasthan Urban Improvement Trust Rules, 1961 88 Demand-cum-Advance Register (U.I.T. Form No. 44)

74. The Head of office is personally responsible for the amount drawn on a bill signed by him, until he has paid it and obtained a legally valid receipt for it from the payee

75. The travelling allowance and other permanent or fixed travelling allowance claims shall be prepared and presented in accordance with U.I.T. (Travelling Allowance) Rules Framed in this behalf. The following instructions shall be observed in preparation of Travelling allowance Bills— (i) The Travelling allowance bill shall be prepared in U.I.T.

Form No. 16 and the instructions printed on the form being strictly followed. (ii) When actual expenses are drawn, full details should be given showing the circumstances which rendered such a charge necessary. (iii) Full purpose of journey should invariably be shown and vague terms e.g. "On duty" should be avoided. (iv) Substantive or officiating pay and other emoluments spe- cially classed as pay for the purpose of T.A. should be shown separately. (v) Headquarter should be mentioned in the column provided for. (vi) If the journey has been undertaken to attend a court of law, a certificate of attendance from the court must be attached, with the (vii) An order of the head of office authorising the journey should be attached with the T.A. Bill. (viii) Dates and hours of journeys and halts, the actual mode of conveyance used for the journey and route or alternative route used by air/rail or road should invariably be recorded on the T.A. Bili. (ix) Certificate which are appropriate on the T.A. bills should be recorded by the claimant. (x) To guard against double payment of T.A., a Register of T.A. Bills in U.I.T. Form No. 17 shall be maintained. The Rajasthan Urban Improüement Trust Rules, 1961 CHAPTER VII Permanent Advance 89 76. An officer whose duties cause him to incur petty expenses which required to be paid at once before money can be obtained on a contingent bill, a permanent advance shall be held by Head of the Office. The sum to be held shall be fixed on the supposition that recoupments will be made at least once a month

77. All permanent advances shall be recorded in the Imprest Cash Book in the Red Ink

78. Each officer who holds a permanent advance shall on the first of April, in each year sign on acknowledgement that the amount is held in his custody as permanent advance. In case of transfer of charge of the Head of an office, a similar acknowledgement for the full amount shall be signed by the relieving officer. These acknowledgements shall be kept in a guard file in the office of the Trust. The permanent advance shall not be multiplied unnecessarily

79. Each officer who holds a permanent advance shall keep an Imprest Cash Book in U.I.T. Form No. 18 and item of expenditure shall be entered as they occur

80. When the cash in hand is running low, and the advance has to be recouped, a red line shall be drawn across the Imprest Cash Book, totals of items costs, and foil detached, all the sub-vouchers attached with it and placed before the Head of Office for pay order. Payment of the contingent bill shall be drawn by issuing a Cheque and the permanent advance thus recouped

81. For all other contingent expenditure above Rs.100/- which cannot be met out of permanent advahce a contingent billin the U.I.T.

Form No. 9 shall be prepared. Original bill of the payee, shall be attached with the bill after verification with regard to receipt of the articles billed having been received and entered in the stock register as provided in rule 92 (Chapter IX). The Head of Office after satisfying himself with regard to genuineness of the claim shall sign a payment order and the payment of the said bill shall be made by issuing cheque as per provision 9 of Rule 31. 90 The Rajasthan Urban Improvement Trust Rules, 1961 CHAPTER VIII Property vested in the Trust and Income derived therefrom 82. An acquisition Register in U.I.T. Form No. 19 shall be maintained scheme-wise. All lands, buildings, trees etc. vesting in the Trust whether by exchange, transfer, private purchase or acquired under the Act must be brought to account therein. When any movable portion of the properties, such as material or materials are disposed of or any property is temporarily leased, the necessary reference to the entry in the Material Register U.I.T. Form No

20. Trees Register U.I.T. Form No

21. Demand and Collection Register U.I.T. Form No. 22 must be made in the remarks column of Acquisition Register

83. Material Register shall be maintained in U.I.T. Form No. 20, scheme-wise. As soon as any property vests in the Trust a detailed account of the movable portion thereof or in other words the material comprised in that property, must be entered in the Materia: Register in order that a watch may be kept on the disposal of such movable property. When any such movable property is sold or is utilised on construction by the Trust, the fact should be noted in the remarks column of Material Register and reference being made to the entry of demand in the Demand and Collection Register for realising cost in cash or by adjustments where the price for acquisition is based on rent and the property is auctioned stating within three months the filling up of column 3 in U.I.T. Form No. 20 is optional

84. A register of trees shall be maintained in U.S.T. Form No. 21 scheme-wise. All trees vesting in the Trust shall be entered in it. When any tree or crop thereof is disposed of by sale, the serial No. of the Demand Register shall be noted in the column provided in the register of trees

85. When any property which vests in the Trust is not imme- diately required for the purpose of a scheme and is leased temporarily, the demand must be brought to account in the Register of the demand and collection in U.I.T. Form No

22. All demands must be given the necessary reference to the entries in the Acquisition and . Material Registers. The Rajasthan Urban Improvement Trust Rules, 1961 91 86. A register shall be maintained in U.I. T.

Form No. 23 showing all buildings and lands which are intended to remain the property of the Trust

87. A Register showing disposal of property in U.I.T. Form No. 24 shall be maintained, a separate volume being maintained for (1) sa!es, (2) leases (3) transfers to Municipal Board/Councils or given exchange etc. When property is leased, a reference to the number in the Rent Roll U.I.T. Form No. 25 must be entered in the last columns. All the entries shall be checked and attested by the Head of Office

88. Registers of Demand and Collection on account of copying charges and embossing charges shall be maintained in U.I.T. Form No. 26

89. At the end of the year, the Head of Office shall examine all the demand and collection registers and endorse a certificate thereon to the effect that the arrears have been correctly brought forward from the preceding years accounts and the current years demand have been correctly posted in it. At the end of the year, the account shall be carefully balanced and closed. Progressive total shall be cast and carried over from page to page and the grand total struck by a person other than the poster and to spare the accuracy of the accounts the following demand closing entries shall be made— Demand :- 2

3. Arrear Demand. Current Demand. Total Demand for the year. Collection : 4. 5. 6. 7

8. Collection of Arrear Demand. Collection of Current Demand. Total Collections made during the year. Remissions or write off made during the year. Refunds made during the year. 92 The Rajasthan Urban improvement Trust Rules, 1961 Balance at the end of the year : 9. 10

11. Arrear. Current. Total

CHAPTER IX Purchase and Stores 90. Stores shall include all items of expendable and issuable nature as also dead stock of non-consumable nature purchased or acquired for use in service of the Trust

91. Purchase of stores must be in the most economical nature in accordance with the definite requirement. Stores should not be purchased in small quantities but at the same time care should be taken not to purchase stores much in excess of actual requirements. All stores received should be examined, counted, measured or weighed while taking delivery and a certificate of having received them in full, in good condition, and according to specified sample if any, shall be recorded on the firms bifl/invoice by the official receiving such stores. A certificate regarding entry of the articles mentioned in the bill having been entered in the stock register, giving page of the stock register shall invariably be recorded on the BilVlnvoice. These certificates should be. attested by the Head of Office. In making purchase of stores, competitive tenders shall be invited for the supply of ail articles after giving adequate publicity unless the value of the order to be placed is too small (below Rs. 100) and it is considered uneconomical to call for tender in which case the articles of comparable quality shall be purchased at the cheapest price available in the market after obtaining quotations from as many dealers as possible. 92. (i) The Head of Office entrusted with the custody of stores will be responsible to their safety. He should keep them in good and efficient condition protecting them from loss, damage and deterioration. When the stores have become useless or obsolete or are rendered surplus and can not be put to any profitable use, a survey report shall The Rajasüzn Urban Impmanent Trust Ruies, 1961 93 be prepared by the Head OMce and submitted before Trust for necessary sarwtion their by public auction, write off. (ii) An accnunt all stores purchased should be maintained in store ledger in U-I-T., Form No- 27 Separate pages for consumable and nonconsumable nuy be set apart for different kind of stores e.g. furniture, staüonery cenvut structural stee's etc. The stores shali comprise of two broad categories viz- (i) consumable and (ii) non- consumable. Consurrde arwes shall comprise of items which after issue are norrnalty used up i.e- pencils,, nibs, ink, paper erasers etc., and are not required to be retumed to store of accounted for after issue. Non-consumatk comprise of such articles which even after having been used,, have to be accounted for e.g. fumiture, fixtures, ink stands,, can beiS stores after issue should be transferred to Inventoriæ of permanent articles to be hung up in the respeMive rom•n in wtich have been placed when such stores have served their normal 'Ter necessary action for their disposal as per provisims of Rule 96 stu-*ld be taken. (iii) In keeping tie stores and their custody, all the care shall be tie Head of Office, and if any loss or damage occurs due to of any servant of the Trust, it shall be treated as much a as if it were a loss of cash. A physical verification of stores stBA be carried out at least once in six months by the Head of Offce ard in t)ken having done so he will record a certificate in the stores ledger rrake a note of any other salient facts regarding exces,, and unusual depreciation of stores etc

93. Stores will be —ua:f an iObs and works pertaining to the Trust only and on irdent af offciahs conærned and in no case any private sale, use of be czrried out of these stores

CHAPTER X Lasses md write off etc. 94. (i) -me the Offce be personally responsible The Rajasthan Urban Improvement Trust Rules, 1961 94 not only for any loss sustained by the Trust through fraud or negligence on his part but also for the loss arising out of the negligence on the part of any servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. (ii) Whenever any loss of money, revenue or receipts, stamp stores or other property held by or on behalf of the Trust caused by defalcation or fraud is discovered, a report shall be immediately be made to Chairman of the Trust, and a copy thereof shall sent to the Examiner. This must be followed by a detailed enquiry for which orders wilt be issued, by the Chairman of the Trust and when the matter has fully been investigated a further complete departmental enquiry report should be submitted to the Government and the Examiner showing the nature and the extent of loss, errors or neglect of rules, prospects of recovery, and the punishment to be accorded to the accused and to the persons who are responsible for contributory negligence. (iii) As soon as reasonable suspicion arises that a criminal offence has been committed in respect of the matters pertaining to paragraph No. 3 the Head of office shall make a report to the police for carrying out investigation in the case

95. The Head of Office shall be responsible for making prompt recovery of any payments made out of the funds of the Trust even though made in good faith, and in making recommendation for waiving such recovery for special reasons, the fullest justification must be given in support thereof i.e. practical impossibility of recovery etc. Recovery of such over payment may be waived only by the Trust

96. The Trust may sanction by a three-fourth majority of members present and voting write off the value of stores rendered un- serviceable in normal working or use. Note- A precise record of all unserviceable articles so written off shall be kept for their further disposal by public auction

97. All other losses of money, irrecoverable revenues, loans, The Rajasthan Urban Improvement Trust Rules, 1961 95 advances or stores other than those referred to in preceding rule 96 shall be written off by the Trust 'only with prior approval of the Government

98. In case where any loss is caused through fraud, forgery, defalcations, serious negligence of any servant warranting disciplinary action or through flaw on rules and procedure requiring rectifications or amendment, the Trust shall first review such a case and take appropriate actions before recommending the case to the Government for "write off." 99. A copy of sanctions to "write of" losses shall be communi- cated to the Examiner. CHAPTER Audit and Statements 100. It is the responsibility of the Head of Office to see that all the officers who receive or pay money on behalf of the Trust maintain proper accounts thereof in such manner that information in regard to all receipts and expenditure could be deducted therefrom as laid down in the Act. All accounts shall be kept so clear, the details so fully recorded and the initial record of payments made so clear, explicit and self contained as may produce a convincing and satisfactory evidence of facts

101. The Head of Office shall render accurately and promptly such accounts and returns exhibities the position of those transactions as the State Government may prescribe from time to time

102. A monthly account of income and expenditure under the prescribed head by these rules be sent to the State Government in UIT Form No

28. The account for each month should be despatched to the State Government at.the latest by 15th of the following month

Form No. 29 showing its income and expenditure under each head of budget and send it to the State Government by the 15th May at the latest. The abstract of annual The Rajasü"an Urban Improvement Tru< Rules, 1961 96 account shall be accompanied by a staternzü of Grant-in-aid in U.I.T. Form No. 30 showing the grant-in-aid during the year under various schemes supported by the ærtificates signed by the Head of Office clearly mentioning that grant in entirely or in part has been spent specifically for the objecüons ard purposes for which it was given, the account of whkh have papedy maintained, and the connecting vouchers are in his custody. twever, sanction was given for diversion of funds from one lead to other mention of such sanction shall be made in the ce&nte- 104. Each Trust shall presnre a in U.I.T. Form No. 31 of the loans received from the GovemrnentB under various heads, other loans raised by the Trust, me an-unt or instalments that have become due for repaysnent to Govemment amount actually repaid and the baiam>e due frtxn the Trust, and send this statement with the annual account 105. Along wiüm the annual stateænt,, a of works undertaken under various schemes, with the of expenditure as provided in U.I.T. Form No. 32, shall also be etdosed

106. Annual statement shall as be by a state- ment of Assets and Liabilities of the Trust 107. The Accoune ot the Tuust shall be kept in the Books as prescribed below : 1. Pass Book (Form No- 1)

2. Cash Book (Fonn No- 3). Register of Money Order (Form No. 5)

3. Register of Cheques and DrafG received (Form 4. No. 6)

5. Classified Abstracts (7A & 7B)- General Ledger (8)

6. Establishment Check Register (Form No.IO). 7

8. Register of T.A. Bins (Form 17) 9. Imprest Cash Book (Form 18). The Rajasthan Urban Improvement Trust Rules, 1961 97 10. Acquisition Register (Form No. 19). Material Register (Form No. 20)

11. Register of Trees (Form No.21)

12. Demand & Collection Register (Form No.22)

13. Register of Trust Buildings & Lands (Form No.23). 14

15. Rent Roll (Form No.24). Register of disposal of sites (Form No. 25). 16

17. Register of demand and Collection on account of Copying Charges & Embossing (Form No.26)

18. Stock Book (Form No.27). Register of grant-in-aid received (Form No. 33). 19

20. Register of loans received and repayment (Form No.34). Register of Investments (Form No. 35). 21

22. Register of Deposits (Form No.36). Register of invoices (Form No. 37)

23. Postage Stamps Register (Form No.38)

24. Register of suits (Form No.39)

25. Register of telephone calls (Form No.40)

26. Register of objections (Form No.42)

27. Register of licence (From No.43)

28. Register of advances (Form No.46). 29

108. The audit of the accounts of the advances of the Trust Shail be govemed by the provisions of Rajasthan Local Fund Audit Act, 1954 and Rajasthan Local Fund Audit Rules, 1955 made under the said Act

109. The Trust Shail make suitable arrangements to enable the audit party to hold the office for conducting audit, and shall keep all records, statements etc.ready for the purpose of audit and produce these in the manner as demanded by the audit party

110. The Head of Office shall prepare the financial statements prescribed by the Local Fund Audit Rules, 1955 and actual accounts for the period for which audit has become due, and produce these when demanded by the audit.98 The Rajasthan Urban Improvement Trust Rules, 1961 111. The report of the Examiner, shall be sent to the Govern- ment. A copy of the report of the Trust shall be sent to the Head of Office who shall see that the irregularities pointed out in the audit report are promptly attended to and rectified. 112, The Head of Office shall promptly attend to the requisitions and. objections issued during the audit and return them with the least possible delay to the audit. Compliance of the audit reports sent by

the Examiner, shall be made in accordance with procedure laid down in rule 28 of Rajasthan Local Fund Audit Rules, 1955

CHAPTER XII Miscellaneous 113. The Trust shall maintain a register of grant-in-aid received in U.I.T. Form No

33. Separate ledger account for each grant-in-aid shall also be maintained in the general ledger to see as to what extent the expenditure has been incurred, utilised out of the particular grant- in-aid and progressive total taken to classified abstracts of expenditure

Form No. 34 and repayments shall be entered in it. A.separate page shall be opened for each loan and loans from the Government shall be kept distinct from loans received from other source. Each entry therein shall be attested by the Head of Office. Government securities shall be kept distinct from other investments

Form No. 35

116. The Trust shali maintain a register of deposits (Securities) made with the Trust, in U.I.T. Form No

36. The register shall be in two sets, one for the securities of employees of the Trust and other for tenants or contractors deposits. The former may not be written up annually but the entries of the latter, which have not been refunded or forfeited shall be carried forward in detail to succeeding pages of' the same register or if sufficient space is not available to a new register The Rajasthan Urban Improvement Trust Rules, 1961 99 every year. The Head of office shall annually verity ,the securities and shall certify each entry in the remarks column of the register

Form No.37 wherein all bills received from contractors, suppliers, shall be entered as soon as received. The register shall be maintained by the store keeper, who shall enter the date ot verification after entry into the store ledger under dated initials of the Head of office. Particulars regarding payment of the bill shall be completed by the Accountant of the Trust under his dated initials

118. The Trust shall' maintain a Postage Stamps Register in U.I.T. Form No

38. Separate pages shall be allotted for each denomination. Entries of the receipt and issue shall be attested by the Head of Office

119. For keeping a record of all suits to which the Trust is a party a register of suits shali be maintained in U.I.T.

Form No. 39 in two volumes, one for suits to which the Trust is the plaintiff and the other for suits to which the Trust is defendant. The particular of each suit shall be entered as soon as a suit is instituted a notice of the institution of a suit is served, received and further action taken thereon recorded from time to time. Appeals shall be entered on separate pages allotted for the purpose and cross reference quoted in the register. This register should periodically be checked and signed by the Head of Office and laid before the Trust once evety half year for revision

120. A register of telephone calls shall be maintained in V.I.T. Form No. 40

121. For maintaining a record of assessment and objections relating to betterment charges the assessment list and the Register of objections shall be maintained in U.I.T.

Form No. 41 and 42 respectively when assessment is completed, each item will be attested by the Assessing Officer and the list shall be totalled and checked. Subsequent changes in the list if any, will also similarly be attested. 100 The Rajasthan Urban Improvement Trust Rules, 1961 Demand and collection register for betterment charges shall be maintained in U]. T. Form No. 2. 122. (i) Register for these taxes, fee etc., which are coiiected by means of licence shait be kept in U.I.T. Form No

43. Note—The principle underlying the license system of collection is that the dues are paid strictly in advance and there should be no question of arrears consequently no Demand and collection register need be kept tor them. (ii) At the end of each month the licensing officer shall examine the register and shall take such action as may be within his power with regard to every person whose licence may have expired upto date and who has not taken out a fresh licence or he may, if necessary report the matter to the Chairman or Secretary

123. All other demand other than taxes shall be watched through Register of Miscellaneous Demands-cum-Advance Register in U.I.T. Form No

44. Chapter XIII Budget Estimates 124. The Budget is a statement of receipts and expenditure of the Trust, for a financial, year

Form 29 shall be drawn up by the Head of Office

126. The sums to be provided in estimates of receipt or expenditure under a particular head must be such sum as can be raised or expended during the year. Estimates should be as close and accurate as possible. A saving in an estimate constitutes as much a financial irregularity as an excess in it

127. Estimate of revenue of receipt should show the amount actually expected to be received during the coming year, including grants to be received from the State Government etc. The arrears, if any standing over from past years for collection should be included The Rajasthan Urban improvement Trust Rules, 1961 101 only to the extent those are expected to be realised during the course of the year to which the estimates relate

128. In the case of Fluctuating revenue or receipts the actual past of three years and the sanctioned estimates of the current year shall be kept in view with regard to any general tendency either to stability, increase or decrease which the figures relating to past year may indicate and the probable effect of any special factor which may influence the revenue during the particular year

129. Provisions should be made for gross receipts unless there are any instruction to the contrary in a particular case

130. Provision for refunds is to be made under the head of revenue under a separate minor head "Deduct Refunds" by means of deduct entry from the total estimated revenue under the major head

131. The reasons for the estimates for the ensuing year should carefully be explained, item by item in a budget note. Where an estimate proposed for the ending year •in any way abnormal, due regard should be paid to the following— (i) Actuals of the past year as compared with the estimate for the year. (ii) Revised estimate for the current year as compared with the original estimates for that year. (iii) Budget estimates for the ensuing year as compared with the original or revised estimates for the current year

132. While framing the estimates for expenditure for the ensuing year, current- year's estimates should not be accepted as the only basis. The need for every item must be fully scrutinised before it is included in the estimates. The estimates for every item should provide for what is expected to be actually paid during the year including arrears. The provisions should be for gross expenditure

133. It should be ensured that adequate and suitable provision is made—(i) for the payment as and when these fall due of all instalments 102 The Rajasthan Urban Improvement Trust Rules, 1961 of principal and interest of loans contracted by the Trust. (ii) for such supplies and services including pay and allowances of the staff and members as may be required for the proper discharge of duties imposed by the Act or otherwise; and (iii) for a balance at the end of the said year of not less the sum as prescribed by the Government

134. The estimates should be in two parts (i) for existing expenditure, and (ii) for new expenditure, separate estimates should be framed with explanatory notes, while framing estimate for new expenditure, attention should be paid to the necessity of raising new resources to meet additional demand and the proposal for the necessary measures in connection with new scheme viz., betterment charges etc. should simultaneously be drawn up and considered

135. Along with the budget, complete accounts of the receipts and expenditure for the financial year preceding the one during which the estimates are framed should aiso be furnished by the Trust, e.g. the accounts of receipts and expenditure relating to the year 1958- 59 should be furnished along with the budget estimates for 1960-61 being framed in 1959-60

136. While framing an estimate for sanctioned establishment, whether permanent or temporary, the following procedure should be adopted—(i) The sanctioned strength (including numbers and rates of pay) should be shown together with the total cost thereof, provision being made where pay progressive or on a time scale for increments which will fall due during the currency of budget year. (ii) From the totals of (i) a deduction should then be made for "probable savings" that may result from posts remaining unfilled. Note—Allowances should be made in probable savings where necessary, for variations due to incremental. scale. (iii) The estimates for fluctuating items of expenditure such as "Allowances and Honoraria" should be based on the current years The Rajasthan Urban Improvement Trust Rules, 1961 103 allotment viewed in the light of the average of past three years actual allowance being made for any causes likely to modify that figure. (iv) In cases where a post or a special allowance has been sanctioned for a

year and the charge for the past month falls due in the budget year it must be taken against the grant of the budget year and provision made accordingly. (v) All compensatory allowances drawn by officials included under the primary units "pay of officers" or "Pay of Establishment" should be shown under the primary unit "Allowances" and all such allowances drawn by the class IV servants who are paid from contigencies should be shown under "Miscellaneous"

137. The following shall be the programme for preparations and scrutiny of the budget estimates—
1. Last date for submission of the Budget Estimates by 15th January, the Head of the office to the Trust. 2, Last date for submission of the budget estimates by 1st February, by the Trust to the Government

3. Last date for return of the sanctioned budget to the Trust by the Government 15th March

138. If the Government is satisfied that adequate provision has not been made in the budget estimates to give effect to the provisions of the Act, it shall make such modifications as may be necessary to secure such provjsjons and sanction the budget not later than 15th March every year

139. An appropriation (i.e. provision in the budget) is intended to cover all charges, including all liabilities of past year, due to be paid during the year

140. The amount provided under any head in the budget sanctioned by the Government may be transferred to any other headprovided; (a) That no re-appropriation is made from one major head to another : (b) that due provision is ensured under each head for schemes, services or liabilities which, it is obligatory for the Trust to execute pay for in accordance with the provisions of the Act or rules made there- under, or under the conditions of any grant made by the State Govemmentc

141. Inthe course of a year, if the Trust finds it necessary to make additional provisions under any major head in the budget a supplementary or revised budget may be framed, and submitted to the Government who shall pass the supplementary or revised budget and accord sanction to the Truste 142. The budget estimates shall be prepared and presented in the U.f.T.

Form No. 45 to 49. 104 The Rajasthan Urban Improvement Trust Rules, 1961 CHAPTEh XIV Miscellaneous 143. Copying fee under secüon 74 (1) The fee payable or a copy of extracts from the Municipal assessment list furnished to the Chairman under section 35 of the Act shall be Re. 1/- per 100 entries or pan of 100 entries

144. Appointrnent punishment and dismissal of Trust officers and servants under section 74 (1) All questions connected with the appointment, punishment or dismissal of officers or servants of the Trust appointed other than officers to offices requiring professional skill, not below the rank of Assistant Engineer, shall be referred to the State Government for decision. In respect of other officers such powers shall vest in the Trust. 1 [144 g. (iii) 145. Trust contracts under section 74 (1) (d)— (1) The Chairman may on behalf of the Trust enter into any contract the value whereof does not exceed five thousand rupees and every such contract or agreement shall be reported to the Trust at the next meeting thereof, He may also enter into contracts exceeding even Five 1. €r.gq. 56, 29.1.1994 4 OT) (I) 1.2. 1994 (1.2.1994 2 27, 19.521994 4 (q) (D The Rajasthan Urban Improvement Trust Rules, 1961 Thousand Rupees with previous approval of the Trust. 105 (2) Every contract or agreement by or on behalf of the trust shall be in the name of the Trust and shall be signed by the Chairman on behalf of the Trust and sealed with the common seal of the Trust as hereinafter provided. (3) The Common seal of the Trust shall not be affixed to any contract or other instrument, except in the presence of the Chairman, who shall place his signatures to the contract or instrument in token of having sealed the said document in his presence. (4) No contract shall be binding on the Trust unless it is executed and sealed in the manner referred to above

146. Trust reports under section 74 (1) (h)—-(l) The Trust shall submit to the State Government not later than the 15th June in each year a report dealing with the operations of the preceding year. NB—The year shall be taken to begin on the 1st April and end on the 31st March. (2) With the report, the Trust shall submit such retums and statements as are necessary to show clearly— (a) the condition of its finances. (b) the conditions of all schemes in hand, in such form as appears to the Trust most suitable for the purpose

147. Powers to grant leave of absence and allowances under section 74 (1) (j)—Until specific rules are made in this behalf, the provisions in the Rajasthan Service Rules, regarding the grant of leave, leave allowances and acting allowances shall mutatis mutandis apply to the officers and servants of the Trust except to the officers on deputation from the Government or other bodies

148. Provident Fund under Section 74 (1) (k)—Every Trust shall establish and maintain a provident fund which shall be governed by the rules made by the State Government to the employees of Municipalities in this State. The Rajasthan Urban Improvement Trust Rules, 1961 106 1[149. Powers of the Secretary—When the Secretary of the Urban Improvement Trust is an officer of the Rajasthan Administrative Service or of some other equivalent State Service, Indian Adminis- trative Service he shall, subject to the control of the Trust, exercise the powers of a Head of Department other than class I as defined in the Rajasthan Service Rules 1950, Rajasthan General Finance & Accounts Rules 1952 and the Rajasthan Civil Services (Classification, Control & Appeal) Rules 1958, subject, however, to the condition that an appeal under the Classification Control and Appeal Rules from the order of the Secretary shall lie to the Chairman.] 1. Added by Notification No. F. 1 (40) UDH/i)/83 dated 9.8.1985, pubiished in Raj. Gazette Pan 4 (Ga) (l) dated 12.9.1985. The Rajasthan Urban Improvement Trust Rules, 1961 107 U.I.T.

Form No. 1 (See Rule 27) Pass Book Receipts pay- Date 1 Month 2 No. and date of cheque challan 3 4 ments 5 Balance 6 Initials of-the T.O./S.T.O. with Rubber Stamps 7 Instructions to be printed on the Pass Book 1. Entries shall be made in the Pass Book by the Cashier for all transactions of remittances into or withdrawals from the Treasury/Sub-Treasury made through the office of the Trust, and by the Treasury Officer/Sub-Treasury Officer for direct remittances made into the Treasury

2. Each entry in the Pass Book shall be initialled by the Treasury Officer/ Sub-Treasury Officer under rubber stamp of Treasury/Sub-Treasury after comparison of the original entry made in register of Personal Ledger Account

3. At the close of the month entries on cash side of the Pass Book shall be totalled and balance struck, compared with the cash book, and difference if any, shall be reconciled

4. The Pass Book shall thereafter be sent to the Treasury/Sub-Treasury for verification and certificate of the Treasury Officer/Sub-Treasury Officer of the balance

Form No. 2 (See Rule 30) Challan No Challan of Cash paid into Treasury/Sub Treasury of By whom tenders 1 Name and Designation of the person on whose behalf money is paid 2 Full particulars Amount Head of of Remittance Rs. P. and of authority 3 4 Account 5 Order to the Bank 6 108 The Rajasthan Urban Improvement Trust Rules, 1961 Signature Total in figures and words Total (in figures) Total (in words) Date Signature with full designation of the officer ordering the money to be paid (For use in Treasury) Treasurer Accountant Received. Treasury/Sub-Treasury Officer U.I.T. Form No. 3 (See Rule 42) Cash Book Date 1 Date 7 Receipt Challan/ Cheque No. 2 Cheque Challan No. 8 culars 3 Cash RS. p. 4 Particulars 9 Voucher Number 10 Cash 11 Treasury Account) 5 Treasury (C.P.D. Account) 12 Urban Improvement Trust (Counterfoil) U.I..T. Form No. 4 Urban Improvement Trust .....l..... Book No. .... No. ..... Received from Shri ..... a sum of .... account of .... for the period .... Entered at item No. .... (See Rule 50) dated .... Date Classification Head of Account 6 Classification Head of Account 13 . (in words) on . of Demand Register Head of Office The Rajasthan Urban Improvement Trust Rules, 1961 Book No. .... 109 No. ..... U.I.T. Form No. 4 (See Rule 50) . Receipt ..... . dated .... Received from Shri .... a sum of Rs. .. account of .... for the period ..... jn full payment of Demand Slip No.. Rs. .... Cashier U.I.T. Form No. 5 (See Rule 53 . (in words) on . dated .... Head of Office Register for Money Orders Received Date of receipt of money order No. of receipt issued 5 Amount 2 Page No. of cash book 6 From whom received 3 Initial of the cashier 7 Account on which received Initials of the Head of Office 8 4 Remarks 9 U.I.T. Form No. 6 (See Rule 53 (b)) Register of Cheques and Demand Drafts Received Date of receipt of the cheque or Demand Draft 1 No. & date of the cheque or Demand Draft 2 Amount* 3 From whom received 4 110 The Rajasthan Urban Initials of the head of office 6 Book Number 11 Improvement Trust Rules, 1961 Account on which received 5 Cash page 10 Date of collections 7 Initials of the Cashier 12 Collection's Charges 8 Initials of the Head of Office 13 No. of receipt issued 9 Remarks 14 U.I.T. Form No, 7-A (See Rule 54) Classified Abstract of Revenue Receipts No. 1 Month of Heads Budget Year 1234567891011 121314151617 18 19 20 21 22 23 24 25 26 27 28 29 30 31 2 allotment 3 Date of Month Total receiptS for the month Total receipts upto last month 6 4 Progressive total for the month 7 S.N0. 1 5 Heads 2 U.I.T. Form No. 7-B (See Rule 54) Classified Abstract of Expenditure Budget allotment 3 Days of the month 1234567891011 121314151617 18 19 20 21 22 23 24 25 26 27 28 29 30 31 Totat expenditure for the month 5 Total expenditure upto last month 6 4 Progressive total of expenditure 7 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 8 (See Rule 55) Central Ledger Head of Account .... Amount of Appropriation . .. .19 .... 111 Date Particulars Cash book Balance p. Exp. Amount p. Receipt Amount p. Date .. Initials of the poster U.I.T. Form No. 9 (See Rule 56) Contingent Bill Contingent Bill for the month of S.No. of Sub- vouchers Remarks Amount p. Description of the charge and number and date of the authority for all charges requiring special sanction Head & Item of Budget 2

3. I certify that the expenditure charged in this bill could not with due regard to the interest of the Trust be avoided and "that the charges have really been paid".I certify that I have satisfied myself that special gircumstances have rendered the temporary excess expenditure over the monthly proportion of the budget grant under the head necessary, and that an additional grant will be obtained if there is a likelihood of the annual grant being exceeded. I certify that there has been no excess expenditure over the monthly proponjon of budget grant. 112 Date .... Date .... The Rajasthan Urban improvement Trust Rules, 1961 OFFICE . 19 .. .. Checked and found correct. Note : Pay Rs. . Examined. Sig. of Accountant Signature of the Head of Office The words 'that the charges have realty been paid" in certificate No. I apply only when the bill is for recoupment of permanent advances and in other cases they may be scored out. U.I.T.

Form No. 10 (See Rule 66) Establishment Check Register Establishment of Urban improvement Trust .... for the year .. Name and details of sanctions Reference to order etc. 1 Name of the incumbent 2 Desig-nation 3 Actual pay on 9 Date of birth 4 Grade 5 Sanctioned pay of Section Actual pay on 1st April 7 Actual pay on 8 19 .... Date of increment 6 Amount 11 Voucher No. 10 2. 3. pay Allowances. Deductions. , The Rajasthan Urban Improvement Trust Rules, 1961 May Voucher No. 12 Voucher No. 18 Amount 13 August Amount 19 Voucher No. 14 Amount 15 Voucher No. 16 113 Amount 17 September October Voucher Amount Voucher No. 20 Amount 21 No. 22 23 November December January Voucher No. 24 Amount 25 February Voucher No. 26 Voucher No. 32 Amount 27 March Amount 33 Voucher No. 28 Total 34 Amount 29 Remarks 35 Voucher No. 30 Certified- Amount 31 U.I.T. Form No. 11 (See Rule 69) That I have satisfied myself that all salaries included in bill drawn in the 1. month of .... (the last preceding month) with the exception of those detailed below of which the total has been refunded by deduction from this bill have been disbursed to the proper persons and that their receipt stamps duly cancelled for every payment in excess of Rs. 30/- and that all leave and promotions etc. have been entered in the . service books of the official concerned. 2. 3. 4. 5

6. Dated .... 19 .... Office. The Rajasthan Urban Improvement Trust Rules, 1961 114 That ail persons on pay not exceeding Rs. .... who are not subscribers to the provident funds andfor whom pay has been drawn in the bill have actually been entertained during the month. That the bitl has been checked with the sanctioned scale recorded in the establishment check register. That the entries of previous bill have been made in the establishment register. That no person for whom house rent allowance has been drawn in that bill has not occupied quarters during the period for which the allowance has been drawn. That the amount of pay and leave for the period has not previously been drawn and disbursed to the employee. . drawn Rs. .... vide Cheque to .... Signature of Head of the Office. Pay Rs. . No. .... and to be adjusted by credit . . total . ... date .... Examined and entered. Accountant Secretary Head of Office. U.I.T.

Form No. 12 (See Rule 71 (e)) Last Pay Certificate Urban Improvement Trust ..... Last Pay Certificate of Shri ..... of the .... Proceeding on 2. 3

4. He has been paid up to at the following rates : Particulars : Substantive pay. Advances. DEDUCTIONS He made over charge of the office .. . on the .. noon of .... Recoveries are to be made from the pay of the servant of the Trust as detailed in the reverse. The Rajasthan Urban Improvement Trust Rules, 1961 115 He has been paid leave salary as detailed below. Deductions have been 5. made as noted on the reverse : at Rs. .... a month. .... to .... From .... to . ... a month. 6

7. He has availed .... days casual leave upto the date of 8

9. From .... to .... Period From .... Rate Amount . at Rs. .... He is entitled to draw the following : He is also entitled to joining time for .... issue of the certificate. days privilege leave is due to him on the date of issue of certificate. Date 19 Last Pay Certificate (Details of recoveries) Nature of Recovery .... Amount Rs. .... To be recovered in .... instalments. Deductions made from leave salary From .... to .... on account of .... Rs Advance (Signature) Chairman/Secy. Remarks Name of month April 20 May 20 June 20 Spet. 20 Oct. 20 Nov. 20 Dec. 20 20 Jan. Feb. 20 March 20 pay .... on account of .... Rs Funds and Other deductions 116 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T.

Form No. 13 (See Rule 71 (g)) URBAN IMPROVEMENT TRUST Average & Pay Calculation Memo Name of Establishment/Officer .... Name of Officer Period from- to ..... Rate Amount Average Initials of pay O.I.T. Form No. 14 (See Rule 71 URBAN IMPROVEMENT TRUST Remarks with the reference vouchers where necessary 2. Periodical Increment Certificate for the month .... Certified that the servants of the Trust named .... have earned the prescribed periodical increments from the date cited in column 6, having been the incumbent of the posts specified for not less than ..... year .... from the date in column 5, after deducting periods of suspension for misconduct etc., and absence in leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave. Certified that the servants of the Trust named below have earned periodical increments from the date cited, for reasons stated in the Explanatory memo attached herewith : Name of incumbents 1 Whether substantive or officiating 2 Scale of pay of post 3 Date from which present pay is drawn 5 Date of present increment 6 present pay 4 Future pay 7 The Rajasthan Urban- Improvement Trust Rules, 1961 117 Suspension for misconduct absence as does not count Leave without pay and in the case of those holding capacity all other kinds for increments From 8 To 9 of leave. From 10 To 11 Note 1 . When the increment claimed is the first to carry a servant of the Trust over an efficiency bar columns 5, 6 and 7 should be filled up in red ink

2. The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which reason (2) applies. Signature of the Head of Office U.I.T.

Form No. 15 (See Rule Schedule of Recovery/Deductions on account of .... From the month .... 19 .. s. No. 1 Name of the employee. 2 Designation Total amount due for recovery 4 Amount recovered month 5 Progressive total of recovery/ deductions 7 3 Balance recoverable. 8 Account No. of the employee 9 Amount already recovered in the past 6 Remarks 10 Signature of the Head of Office Designation Note : In case recovery/deduction pertains to regular constructions, columns 4, 6, 7 and 8 may be left blank. Columns 4, 6, 7, 8 wilt be used when recovery is being effected in instalments. 118 The Rajasthan Urban Improvement Trust Rules, 1961 URBAN IMPROVEMENT TRUST U.I.T. Form No. 16 (See Rule 75(1)) Voucher No. of Bill No. Form .... Travelling Allowance Bill (Non-Gazetted Establishment) instructions for preparing Travelling Allowance Bills : Journeys of different kinds, and journeys and halts should not be entered on the same line. Only other kind of allowance should, therefore, be filled in on the same tine and its and amount carried on separately into the last money column. Permanent traveling, conveyance and horse should be 2. drawn along with the pay of the Government servant and not in Travelling Allowance Bills. Fractions of a mile in the totai of a bill for any one journey for each person 3. should not be charged fee

4. When the first item of a Travelling Allowance Bill is a halt, the date of commencement of that should be stated in the "Remarks" column.if daily allowance is claimed in respect of a road journey, the numbers of 5. miles travelled should be entered in column 14 and the daily allowance in columns 17 to 19

6. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.A claim for travelling allowance for a journey to give evidence should be 7. supported by a certificate of attendance given by the court or other authority which summoned the-servant. Travelling Allowance Bill of the Establishment Name and designation Headquarter 2 Actual pay 3 1 Departure Station Date Particulars of journeys and halts Hour Station 4 5 6 7 Arrival Date 8 Hour 9 Kind of journey by rail, (mail or passenger) Steamer, air, road or Motor Lorry. 10 Brought Forward of for the month of..... The Rajasthan Urban Improvement Trust Rules, 1961 . 19 .... (words) .... 119 Railway/Motor Lorry fare Steamer/Aeropiane Mileage by road or Motor Lorry Class 11 No. of fares Amount No. of miles 12 13 Rate 15 Amount 16 Daily allowance No. of day 17 Actual expenses Rate 18 Amount 19 particulars 20 Purpose of journey 22 Amount 21 Remarks 24 Total of each line 23 (a) Appropriation for 19..... 19 Expenditure including this bill Balance. (Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by cars particular kind should be specified). The case where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to "fare exclusive of diet". Deduct : Undisbursed Travelling Allowance refunded as detailed on the reverse. . Net sum required for payment. Contents received. Chairman .... Date .... Certified that the journey had actually been performed. In a combined appropriation for travelling allowance of gazetted and non- gazetted Government servants to combined appropriation, expenditure should be shown in:this column. 120 The Rajasthan Urban Improvement Trust Rules, 1961 CERTIFICATES Certified that I have satisfied myself that the amounts included to bills drawn as month/2 months/3 months previous to this date, with the exception of those detailed below for which the total amount has been refunded by deduction from this bill have been disbursed to the Government servants therein named and this receipt taken in the office copy of the bill as in a separate acquittance Chairman Details of Travelling Allowance refunded Name Period Amount Section Name Period Amount Section of Estab- lishment s. No. 1 Passed for Rs. of Estab- lishment Counter Rupees (in words) Abbreviated Classification For Treasury use Treasury/Bank Pay Rs. .. Examined and entered Treasury Accountant For Non Bank Treasury Paid Rs. .... on .... Treasury Rupees (in words) .... Date One line to be used and the other scored out. U.I.T.

Form No. 17 (See Rule 75) Register of Travelling Allowance Bills Amount of appropriation .... Name of official 2 Designations 3 Date of Journey From 4 To 5 Chairman Date .... Purpose of journey 6 The Rajasthan Urban Improvement Trust Rules, 1961 121 Initials of the countersigning officer with the designation Voucher No. & date 8 Date of payment 9 Amount of the bill 7 Month & date 1 Month & date 1 U.I.T. Form No. 18 (See Rule 79) Imprest Cash Book Vouchers No. 2 Vouchers No. 2 Particulars 3 Particulars 3 Receipts Amount of each payment 4 Payments Amount of each payment 4 10 Total 5 Total 5 Remarks 11 Head of account 6 Head of account 6 U.I.T. Form No. 19 (See Rule 82) Requisition Register Name of Scheme ..... Total amount sanctioned.,.... Sanctioned under No. ..... No. of Plan 1 Estimates of requisition Land. If based on value of materials Name of the owner 2 (a) If based on rents (c) (b) 4 Amounts of award by land acquistion officer 5 Description of property 3 Amount of enhan- cement, if any, by High Court Rs. p. 6 122 The Rajasthan Urban Improvement Trust Rules, 1961 Method of disposal of immovable property Date of taking possession 7 For demolishing 10 Payments of amount 8 Sold (b) Leased (c) If demolished 'P. 11 Immovable property on tand acquired 9 Amount Realised If Remarks sold 'eased 12 13 14 U.I.T. Form No. 20 (See Rule 83) Materials Register Register of materials etc. of properties acquired by .... Scheme No. .... No.of Name of Owner Pieces of Bamboo Planks Doors or Almirah Disposal Chaukhat Chaukhat Bagh with Patanj Dhanni Gola Complete Jhamp Chapper Dish Gumna Stones Windows Bricks Beams Laukheri Titles Bricks Date of taking over Demolished Auctioned Leased (c) Standing (b) Reference to the entry in the Demand and Collection Register (Form 22) .Amounts reached Demolished (a) If auctioned Standing (b) Remarks The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 21 (See Rule 84) Register of Trees Name of Scheme .... 123 Serial No. & date of entry 1 Property No. (Location) 2 Kind of Trees 3 S.No. of demand & Collection Register 9 No. of trees 4 Cost Disposal of Trees Manner of disposal 6 No. of trees disposed 7 Cost realised 8 Initials of Officer incharge 10 5 Remarks 11 U.I.T. Form No. 22 (See Rule 85) Demand and Collection Register for Rents s. No. 1 Name from where reco- verable 2 Date of vacation 7 Particulars of demand 3 Current demand 8 Reference of the assessment list No. 4 Rate Demand No. and period if fixed 5 Collection Date of occapancy 6 Arrear last-year 9 Total demand 10 11 124 The Rajasthan Urban Improvement Trust Rules, 1961 RS. p. Oct. May Nov. June Dec. RS. p. Total amount of remission 13 Signature of Head of office 17 RS. p. Jan. RS. p. Amount August RS. p. Feb. RS. p. Total collection 12 Balance at the end of year 16 March RS. p. Amount refunded 15 written off 14 Remarks 18 2. 3. S. No. 1 This register is meant for recording : (a) Temporary lettings. (b) Non-recurring demands. (c) Betterment charges. (d) Other recurring demands in leased on permanent rent. Separate registers or page, or pages in the register for each kind of demand according to the requirements of convenience may be kept. Entries in the register shall be made by Ahe clerk appointed for the purpose and checked by the officer appointed by the Chairman in token of its correctness. U.I.T. Form No. 23 (See Rule 86) Register of Trust Buildings and lands Particulars of property 2 Register of disposal or Site register folio No. 3 Cash Price Rs. p. 4 Cost of addition or alteration, 5 The Rajasthan Urban Improvement Trust Rules, 1961 125 How disposed oi with autho- rity (Method of sale, transfer 6 Scheme No. Authority 7 Amount for which disposed of RS. p. 8 Reference Register 9 U.I.T. Form No. 24 (See Rule 87) Register of Disposal of Sites or property Date of disposal 3 Rental, if teased 8 HOW disposed of 4 Rate per Sq. Yds. 9 Remarks 10 To whom sold or leased 5 No. in rent rolls (Ref. in D & C Register No. 21) IO No. 1 Amount if sold 6 No. of rent roll 1. 8 Area on Sq. yards 2 Premium, 7 U.I.T. Form No. 25 (See Rule 87) Name of estate 2 Rent per Paise 9 No. 3 payable on 10 Rent Roll Name of lessee 4 Date 5 Lease Commences 6 Term 7 Assignment transfer etc. Date of Date of licence deed or 11 notice of transfer 12 Deed on 13 Nature, if assigned or transferred 14 The Rajasthan Urban Improvement Trust Rules, 1961 126 Reference to S.No. in Demand and Collection Register 15 U.I.T. Form No. 26 (See Rule 88) Remarks 16 Register of Demand and Collection on Account of Copying charges for the year. s. No. 1 Scheme Plot No. 2 Collection Name & address 3 Total 9 Arrear 4 Balance Arrear Current Arrear 7 Date 1 Current 8 IO 11 O.I.T. Form No. 27 (See Rule 92 (2)) Stock Book Description of Article .... Opening balance 2 Invoice register No. and date, Name of the supplier Demand Current 5 Total 12 No. of quantity received 4 To whom issued or for what purpose 6 Of issuing Indent number 7 3 No. of quantity issued 8 Balance 9 Total 6 Remarks 13 Total 5 Signature of the issuing officer. 10 The Rajasthan Urban Improvement Trust Rules, 1961 127 Signature of the receiving officer 11 Particulars of disposal (Date & Number disposed of) 12 Receipt Number & date 13 Cost of sold Remarks Amount RS. p. 14 15 Note : (1) This register shall be maintained in two parts, one of : (i) Stock

of non-consumable nature including Tools & Plants. (ii) All movable property of Permanent or durable nature. Other for : (a) Expenditure articles, forms, saleable articles. (2) Separate page or pages shatt be allotted for each kind of property. U.I.T. Form No. 28 (See Rule 102) Urban improvement Trust Account for the month of .... Account Head Number with symbol 1 Principal Heads of Revenue: 19 .... Heads of Revenue 2 Amount 3 2. 3. 4. 5. 6. 7. 8. 9

10. Sale proceeds of land premia on leases. Sale proceeds of buildings. Receipts from Betterment tax. Rents. Temporary letterings. Revenue from markets and hawkers stands. Revenue from sewage disposal. Sale proceeds of trees, grass and fruit crops. Sale proceeds of machinery, tools, plants and other movable property. Sale proceeds of 128 11. 12. 13

14. The Rajasthan Urban Improvement Trust Rules, 1961 Other Receipts. Interest. Grants and contributions. Recoveries on account of services rendered to private individuals, local bodies and Government. Total Income of the Year. Extraordinary and Debts: 15. 16. 17. 18. 19

20. Loans raised.(i) From Government. (ii) From open market. Realisation of sinking funds for repayment of loans. Sale proceeds of Government securities. Sate proceeds and credit for cost of stores purchased for general purpose. Recovery of Advances. Deposits. Totals .... Grand Total .... Principal Heads of Expenditure 2. 3. 4. 5. 6. 7. 8. 9. 10

11. General Administration. Schemes. Engineering. Trust Buildings, Markets and Hawkers places. Works taken over from the Municipal Board/Council. Survey of lands. Refunds. Charges for interest and sinking funds. Cost of work for private, individual, local bodies & Government. Agriculture. Other charges. (i) Audit Fees .... Total Expenditure ...:..... The Rajasthan Urban Improvement Trust Rules, 1961 2 1 Extraordinary and Debts 129 3 12. 13. 14. 15. 16. 17. 1

2. Payment of loans. Payment to sinking funds. Investment in securities other than sinking funds. Purchase of stores for general purposes. Advances Refund of deposits. Grand Total .... Closing abstract for the month of .... 19 Head of classification. Opening Balance Cash Treasury Total Receipts/Payments for the month Closing Balance (1) Cash (2) Treasury. Receipts Payments 1

2. Certified that the cash balance has been physically examined by actual count and agrees with the account balance. The Trust figures of remittances made into treasury and cheques drawn have been reconciled with the Treasury/Sub-Treasury and the differences, if any, between the treasury and Trust accounts have been explained in the cash book. I further certify that the expenditure entered in the account could not with due regard to the interest of the trust be avoided that to the best of my knowledge and belief, the payments included in this account have been duly made to the parties entitled to receive them. I have obtained vouchers for all the payments made and am personally responsible to see that they can not be used again. (Signature of the Officer) 130 Account head No. with symbol 1 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.. 13. 14. 15. 16. 17. 18. 19

Form No. 29 (See Rule 103) Abstract of Annual Account for the year .. Principal Head of Revenue 2 Budget Actuals Savings (Minus/ Excess Plus) provision 3 4 5 6 Sale proceeds of land premia on leases. Sale proceeds of Buildings. Receipt from betterment tax Rents Temporary lettings. Revenue from markets and Hawkers stands. Revenue from sewage disposal. Sa)e proceeds of Trees, grass and fruit crops. Sale proceeds of machinery, toots plants and other movable property. Sale proceeds of store. Other receipts. Interest. Grants and contributions. Recoveries on account of services rendered to private individuals, local bodies and Govemment; Total Income Extraordinary and Debts Loan raised (i) from Government. (ii) from open market. Realisation of sinking funds for repayment of loans. Sale proceeds of Govemment securities. Sale proceeds and credit for cost of stores purchased for general purpose. Recovery of Advances. Deposits. Total Extraordinary and Debts Total receipt opening batance Grand Total ..... . The Rajasthan Urban Improvement Trust Rules, 1961 5 131 6 1 2. 3. 4. 5. 6. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 2 3 4 Account with symbol, Payment Head of Expenditure Account: General Administration. Schemes. Engineering. Trust Building, Markets and Hawkers places. Works taken over from the Municipal Board/Council. Survey of lands. Refunds. Charges for interest and sinking funds. Cost of works for private individuals, local bodies & Govt. Agriculture. Other charges. (i) Audit Fees .... Total expenditure .... Extraordinary ahd Debts Payment of loans. Payment to sinking funds Investment in securities other than sinking funds. Purchase of stores for general purposes Advances. Refund of deposits. Total Extraordinary & Debts Total disbursements Closing balance Total Grand Total 132 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 30 (See Rule 103) Statement of Grant-in-aid Received and spent during the year ... . s. No. 1 No & date of Govt. sanction 2 Purpose of grant 3 Amount of unspent balance, 6 Reasons of unspent balance, 7 Amount received during the year 4 Particulars about completion certificate etc. 8 Amount spent during the year 5 Remarks 9 U.I.T. Form No. 31 (See Rule 104) Statement of Loans received from the Rajasthan Govt. and Payments made during the Year s. No. 1 Name of the Deptt. to which the loan relates 2 Trust .... Reference No. & date of sanction Number of instalments fixed. 6 Amount received 7 3 Amount that became due for repayment during the year including arrears, if any 8 Purpose for which loan was granted. 4 Amount actually repaid 9 Date on which loan was received 5 Balance of unpaid instalment if adjusted out of grant in-aid. 10 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 32 (See Rule 105) Statement showing List of Works undertaken 133 s. No. 1 Scheme .... Name of the scheme 2 Particulars of work 3 Date of Comm- encement 4 Amount spent 6 Other particulars whether carried out departmentally or through contract, date of completion etc. 7 U.I.T. Form No. 33 (See Rule 113) Amount sanctioned 5 Remarks 8 Register of Grant-in-aid received from the Government and expenditure incurred by the Trust during the year ..... Urban Improvement Trust .... s. No. 1 No. & date of sanction 2 Purpose Conditions, grant 3 Amount of the grant utilised month- wise 7 Amount of unspent balance 8 attached to the 4 Other particulars regarding comple- tion certificates utilisation of funds, or other schemes, and fulfilment of condition of grant 9 Month of the trans- action 5 Initials of the Head of office 10 Amount of grant received sanction- wise 6 Remarks 11 134 s. No. 1 The Rajasthan Urban improvement Trust Rules, 1961 U.I.T. Form No. 34 (See Rule 114) Register of Loans received and Repayment from to the State Government Number and date of order sanctioning the loan 2 Purpose for which loan has been sanctioned 3 Rate of Interest Repayment of instalment that becomes due Month & Year 8 Amount 9 Head of account 4, Balance 10 Date of receipt of loan 5 Initials of the Head of Office 11 7 s. No. 1 U.i.T. Form No. 35 (See Rule 115) Register of Investments Amount 6 Remarks 12 Amount Date of Investment Reference of the sanctioning authority Particulars of investment (in case of Govt. securities Numuer & date of paper. 4 Rs 5 Rate of Interest 7 2 Date when interest becomes due 8 3 Where secu rity is lodged 9 Initials of the Head of Office 10 Recovery of interest Date Amount 12 p. 6 Remarks 13 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 36 (See Rule 116) Register of Security/Deposits 135 Amount S. No. 1 Name of the depositor 2 Purpose of deposit 3 Kind of security 4 No. 5 Amount of Interest 6 p. 7 If interest bearing securities Rate of interest 8 Date of interest becoming due Date of renewal of the bound of fidelity 9 Number & date of sanctioning the refund 14 Rs. 10 Date of refund 15 p. 11 Signature of payee 16 S. No. 1 13 Date of receipt of bill/ invoice 2 Initials of U.I.T. Form No. 37 (See Rule 117) Register of Bills/lnvoices Received No. & date of the bill/ invoice 3 Name of Particulars Amount Store keeper 8 Head ot Office 9 the party rendering the bill/ invoice 4 Date of payment 10 of the invoice 5 Cheque No. & date 11 6 Initials of the Accountant 12 Date of Payment 12 Remarks Date of verification store keeper 7

Remarks 13 136 Date 1 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 38 (See Rule 118) Postage Stamps Registers Value of Stamps Value of Stamps in hand 2 Balance 7 received during the day 3 Signature of receiving official 8 Total stock 4 Quantity issued 5 To whom issued 6 Signature of issuing official 9 Note : Separate page or pages shali be allotted for postage of different denomination. U.I.T. Form No. 39 (See Rule 119) Register of Suits Serial Number Value of the claim Name of the Court Date of institution No. of the case Details of all Date cost Name of the opposite party Nature and brief details of the case cost incurred by the Trust Abstract of on what Amount final order Amount decreed Principal Interest account Total and date Date of limitation of: decree and the date before which action should be taken to execute/re-execute a decree The Rajasthan Urban Improvement Trust Rules, 1961 Cost of execution of decree 137 Date On what Amount Interest accruing after decree Totals of columns. Amount realised or paid by the Trust or realised by or paid to the Trust Date No. of Principal Interest Cost Total Remission Total of receipt Voucher Principal Balance Interest Costs Total U.I.T. Form No. 40 (See Rule 120) Register of Telephone Calls columns Remarks Purpose of making the call 6 s. No. 1 Time of call 7 Date 2 Name of the officer making the call 3 Telephone No. of the person called 4 Name and full address of the person called 5 Whether urgent or ordinary and if booked 8 Signatures of the officer 9 No. and date of the amount of the 10 Date of payment 11 Remarks 12 138 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 41 (See Rule 121) Assessment List for Betterment charges Name of the street or mohalla where property is situated 1 Description of property by name or number 2 Name and address of owner 3 Area of land comprised property 4 Market Value of land immediately before the date on which the scheme was finally notified Rate 5 Amount 6 Market value of land immediateiy after fixing date of levy of betterment tax Amount of betterment tax 9 Mode of payment Date of Initials payment No. of instal- ment 10 Amount of each instal- ment 11 Rate 7 Date of informing 14 Amount 8 of each instal ment 12 13 Result of appeal (Arbitration) Mode of payment Initial and variation in amount of assessment Amount of each instalment 17 Date of Remarks Authority 15 Tax fixed 16 payment of each instalment 18 19 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 42 (See Rule 121) Register of Objections 139 Date of receipt of S.No. in Amount of Orders of the deciding Officer Dated the assessment Decision application assessment objected Revised/ Amount fixed 5 1 S. No. 1 2 RS. p. 3 Objected 4 U.I.T. Form No. 43 (See Rule 122) Register of Taxes and Other Income collected by means of the Licence system Name & Address Particulars No. of Connecting references of licence or person from whom tax is due Name Address initials of the revising officer, 6 No. and date of licence granted No. Date 6 demand 4 Cause of non- renewal badge card issued 5 Period of licence 7 2 Amount of tax or fee realised 8 3 Signature of licensing officer 9 No. & date of renewal of licence Initials Remarks No. Date 10 11 of licensing officer 12 13 140 S. No. 1 The Rajasthan Urban Improvement Trust Rules, 1961 U.I.T. Form No. 44 (See Rule 123) Register of Miscellaneous Demands-cum-Advance Register Name & address of the person from whom demand is due or to whom advance has been Nature of demand or the advance 3 No. & date of the order sanctioning advance or establishing demand No. of instal- ments fixed, 7 2 Voucher No. & date of recovery 8 Amount recovered or adjusted 9 4 Balance IO Voucher No. & date oi payment 5 Signature of the head of office 11 Amount of demand or Advance 6 Remarks 12 Instructions : (1) (2) This register is meant for recording the following :- (a) Temporary advance (b) Advance of Pay (c) Interest bearing advances (d) Recovery of over payments When the advance is adjusted or demand is collected, the particulars of transactions shall be entered in columns 8 & 9 and a note being made in the remarks column to show whether the adjustment was made by repayment in cash or by deduction from salary bill or by a bill. In the last case the account rendered shall be duly passed by the head of office and an order "Passed for Rs. . adjustment is made. recorded thereon before any The Rajasthan Urban improvement Trust Rules, 1961 U.:.T Form No. 45 (See Rule 142) Abstract of the Budget Estimate of Urban Improvement Trust-By Major Heads of Account for 141 Heads 1 Receipts Revised estimates for current financial year Estimates Heads Actuals for previous year 2 Expenditure Budget estimates for current financial year 3 for 5 Actuals for previous year 7 Budget estimates for financial current year 8 4 Revised estimates for current financial year 9 Estimates for 10 6 Remarks 11 IJ,I.T FORM No. 46 (See Rule 142) Budget estimates for Receipt of Urban Improvement Trust ..... for s. No. 1 Account head 2 19.6. 3 Actual 19.6 4 Budget estimates for 11 Budget Actuals 19.6 5 estimates Oct. to April to for 6 increase(+) Decrease(-) March Sept. 7 Totals of column 9 Revised estimate for IO between columns 12 13 8 Remarks 14 1142 No. 1 The Rajasthan Urban Improvement Trust Rules, 1961

U.I.T FORM No. 47 (See Rule 142) Budget estimates of Expenditure (Consolidated) of Urban Improvement Trust Account head .. for the year 19.6 2 Actuals 19.6 3 Totals of column 10 19.6 4 Revised estimates for 19.6 11 Actual 19.6 5 19.6 6 Budget estimates 7 Oct. to March 8 Budget increase (+) or estimates Decrease (-) to 9 for 19.6 12 between column 13 ma rks 15 U.I.T FORM No. 48 Detailed Estimates of Fixed Charges viz. Pay of Officers & Establishment of Urban Improvement Trust for the year ..... Accounts head 1 Actual pay due on 1st March S. No. 2 Name or Number 3 Designation Sanctioned pay ofthe post Min. 5 Rate of Incremen! 6 Amount of Increment provision for the period due with from March to Feb. 9 period 10 4 Total provision for the period i.e. totals of columns 9 & 11 11 Revised estimates for the current years 12 8 Head 1 U.i.T. Form No. 49 Statement showing the Actual Expenditure of Urban Improvement Trust for Original Changes Actuals Variations budget. 2 the year 3 budget for the year 4 5 6 Max. 7 ma rks 13 ma rks 7