NOTIFICATION

No. 8509-B/XXXIII-IR-1961

Dated Lucknow, November 10, 1965

In exercise of the powers under section 237 of the Uttar Pradesh Kshettra Samitis and Zila Parishads Adhiniyam, 1961 116. and clauses (b) to (g) of section 118 of the said Adhiniyam, (U. P. Act no. XXXIII of 1961) read with sections 110, 115. the Governor of Uttar Pradesh is pleased to make the following rules after previous publication with notification no, 13851-B/XXXIII-IR-1961, dated February 19, 1964, as required under sub-section (2) of section 287 of the said Adhiniyam:

U. P. ZILA PARISHADS AND KSHETTRA SAMITIS (BUDGET AND GENERAL ACCOUNT) RULES, 1965

CHAPTER I

1. (i) These rules may be called the U. P. Zila Parishads Short title and Kshettra Samitis (Budget and General Account) Rules, commencement, 1965.

2. In these rules unless there is anything repugnant in the subject or context-

(1) "Accountant General" means the Accountant General, Uttar Pradesh;

(2) "Act" means the U. P. Kshettra Samitis and Zila Parishads Adhiniyam, 1961 (U. P. Act no. XXXIII of 1961);

(3) "Appendix" means an appendix annexed to these rules:

(4) "budget calendar" means the programme of preparation, presentation and passing of the budget as indicated in rule 17;

(5) "bank" and "banker" shall mean one of the banks and "bankers" referred to in subsections (1) and (2) of section 101 of the Act.

(6) "Commissioner for Agriculture Production and Rural Development" means the Commissioner for Agri-cultural Production and Rural Development of Uttar Pradesh;

(7) "Examiner" means the Examiner Local Fund Accounts, Uttar Pradesh:

(8) "Form" means a form appended to these rules;

(9) "Head of a Department" means the officer specified as such by the State Government in the rule made under subsection (1) of the section 59 of the Act;

(9-A) "Mukhya Adhikari" means the Mukhya Adhikari or the AtriktaMukhya Adhikari of the Zila Parishad,

(10) "Section" means section of the Act;

(11) "Treasury" shall include a sub-treasury;

(12) "Year" means the financial year beginning on the first day of April and ending on the thirty-first day of March following.

CHAPTER II
BUDGET RULES
PREPARATION OF THE BUDGET

3. The revised budget estimates of the Parishad/Kshettra Samiti for the current year and the budget estimates for the next financial year shall be prepared in the month of October every year in accordance with these rules.

4. The minimum closing balance shall be arrived at by excluding the following items:

(i) total of the credit balances existing out of subscriptions received from the public of all the dispensaries in the district/khand,

(ii) outstanding balances of the deposits,

(iii) unspent balances of the Government grants for specific purposes,

(iv) unspent balances of the loans,

(v) unspent balances of the contributions from the public and

(vi) unspent balances of subsidies.

5. The budget estimates of every Parishad/Kshettra Samiti shall be prepared in Form "A".

6. (a) The estimates under each head of receipt and expenditure shall be prepared by the Heads of Departments of the Parishads in respect of the subjects under their respectiveadministrative control and submitted to the Mukhya Adhikari The departmental estimates shall be in the same pro forma as Form "A" with the difference that in the departmental estimates, servants, the pay scales applicable to them and the amount full details of the staff, showing the numbers of each class of year shall be shown therein. The following points shall be to be paid to them allowing for the increment due during the kept in mind in the preparation ofdepartmental estimates:

(i) Pay of establishment shall be worked actual calculation: out by

(ii) Fixed allowances paid on monthly basis shall be worked out by actual calculation and included in the de-tailed head "Travelling and Other allowances" :

(iii) Estimates for travelling allowance and contingencies shall be based on the current year's estimates viewed in the light of the past three years' actuals-Allowances shall however, be made for any abnormal features of the budget year:

(iv) Pay and allowances of the staff paid from contingencies shall be shown under contingencies:

(v) All items of new expenditure proposed to be included in the budget estimates shall be shown separately. Reasons for the proposed items of new expenditure shall be explained in detail. Recurring and non-recurring cost of new schemes both during the budget year and ultimately shall be worked out;

(vi) Care will be taken that estimates of both receipt and expenditure include only the amount that is likely to be realised or spent during the budget year;

(vii) The estimates of receipts shall be based on the rules and rates of taxes and fees applicable in the financial year in which the estimates are prepared;

(viii) refunds of revenue, taxes and fees shall be shown as a "Deduct entry" under the relevant heads of receipts; and

(ix) budget estimates shall be rounded off to the nearest rupee.

(b) In the case of kshettra Samitis, it shall be the responsibility of the Khand Vikas Adhikari to prepare the departmental estimates. In so doing he shall follow the instructions in clause (a) of this rule.

(c) Copies of the following departmental estimates shall alsobe sent so as to reach the officers mentioned against them by October 31, every year:

(1)Education receipts and expenditure.

(2) Industrial Education receipts and expenditure. (3) Veterinary receipts and expenditure.

(4) Agriculture and expenditure. Receipts (5) Public Works receipts and expenditure.

District Inspector OfSchools.

District Industries Officer
District Livestock Officer
District Agriculture Officer
Executive Engineer or district Engineer mentioned in section 95 of the act.

These officers shall examine the estimates and return them with their comments so as to reach the Mukhya Adhikari by November 15. The comments of these officers shall be subbmitted by the Mukhya Adhikari to the Karya Samiti immediately on their receipt to enable the Karya Samiti to take into account these comments before passing on the budget estimates to the Vitt Samiti.

7. (1) The revised budget for current year shall be drawn in up in Form "A".

(2) The revised estimates shall be prepared with great care, the actual opening balance being shown and all expected variations in receipts and expenditure noted.

(3) In case any expenditure on new items has become necessary during the course of the year, provision for the same shall be made in the revised budget and the procedure prescribed in rules 6 (a) (v) and 10 shall be followed.

(4) The figures of actuals for the period Ist April to 30 September shall be worked out from the classified abstracts.

(5) The revised estimates of expenditure shall be worked out on the basis of the actuals of the preceding year and the actuals referred to in the preceding clause. Due allowance shall, however, be made for any abnormal feature either in the preceding year's actuals or the current year's estimates and the estimated expenditure referred to in clause (3) of this rule

(6) Reasons for variations from the original estimates shallbe explained.

estimates. Estimates for pared along with the department

8. (a) Along with the departmental estimates of receipts and expenditure, each head of the departmental of the Parishad shall also prepare an estimate (in quantity) of stores required during the budget year. The estimate shall show for each class of stores, the balance in hand, the total quantity required for the estimated requirements have been calculated. Mukhya the ensuring year, the quantity to be purchased and show how Adhikari shall get the estimate of store consolidated for sub mission to the Karya Samiti.

(b) In the case of a Kshetra Samiti, the estimate of stores shall be prepared by Khand vikas Adkhikari in the manner Indicated in clause (a) above and shall be submitted to the Parishad along with the budget estimates.

9. As soon as may be after the revised estimates for the current year, the budget estimates for the next year and the estimates for the stores have been received in the Parishad's Office, they shall be scrutinized one by one by the mental estimates has been completed, the Accountant shall tant of the Parishad. As soon as the scrutiny of any departmental estimate has been completed, the accountant shall submit it along with his comments to the vitt Adhikari.The vitt adkhikari shall examine the departmental estimated and record his comments on each departmental estimate and the estimate of stores and send them on to the Mukhya Adhikari. The Mukhya Adhikari shall also examine the estimates and record his comments thereon. After this examination the budget estimates shall be consolidated.

10. The statement of items of new expenditure submitted by the various departments shall also be consolidated. The statement shall also show the necessity for and the ultimate and annual cost of each item and shall also indicate the source from which the expenditure shall be met.

11. The revised estimates of the current year and the estimates of the next year, the estimates submitted by the Heads of Departments and the statement of the stores prescribed in rule the consolidated statement of the items of new expenditure and the comments of the Vitt Adhikari and Mukhya Adhikari thereon shall be submitted by the

Mukhya Adhikari/Khand Vilas Adhikari to the Karya Samiti/KaryaKarini by the date fixed in the budget calendar.

12. The Karya Samiti/KaryaKarini shall finalise the estimates and forward the same along with the enclosures mentioned in rule 11 to the Vitt Samiti/Utpadan Samiti and Kalyan

Samiti who in their turn shall scrutinise and return by the dates fixed in this behalf in the budget calendar the estimates the Karya Samiti/KaryaKarini-and its/their comments.

13. (a) The Karya Samiti shall submit the estimates and the enclosures mentioned in rule 11 to the Adhyaksha who shall place the same along with the comments of the Vitt Samiti adres calendar. Care shall be taken that copies of the fore the Parishad by the date fixed in this behalf in the Budget get estimates and the enclosures are available in the office of the Parishad the eorutiny of the members at least a work before the date fixed in this behalf in the budget calendar for the comideration of the estimates by the Parishad,

(b) The KaryaKarini of the KshettraSamiti shall submit the budget estimates to the Pramukh by the date fixed in this behalf in the budget calendar for transmission to the Parishad.

14. The dates for taking various steps with regard to the passing of the budget of Parishads and KshettraSamitis under the provisions of sections 110 and 115 read with section 116 shall be as are respectively fixed in this behalf in the budget calendar.

15. Where the Parishad fails to return the budget of a calendar and as a consequence it is not possible for the KshettraSamiti to pass the budget by March 31 of the current year, the MukhyaAdhikari of the Parishad shall have the authority to pass provisional orders for spending the money in the payment of the salaries of the staff and other charges as he considers essential till such time as the Kshettra Samiti passes the budget.

16. While submitting the budget estimates to the Commissioner of the Division/Parishad, the Parishad/KshettraSamiti shall enclose the following with the budget estimates:

(1) A complete copy of each of the departmental estimates including true copies of the remarks thereon of the departmental officers, mentioned in rule 6 (c), VittAdhikari and MukhyaAdhikari along with a true copy of the comments of the VittSamiti.

(2) A statement in Form "B" showing separately the details of the original works proposed to be carried out by Parishad's/KshettraSamiti's own agency and by the agency of the Public Works Department of the State Government including the reserve provision, if any, for original works.

(3) A statement in Form "C" showing the appropriation from loans and the non-recurring grants for specific purposes.

(4) A statement in the form prescribed in the rules for the preparation of the annual report showing all the outstanding claims, including arrears of salaries which could not be paid during the year with an explanation of the same.

17. The budget calendar regarding the budgets of KshettraSamitis and Parishad shall be as follows:

(a) KshettraSamiti

Last date of completion or sub-

Item of work	Last date of completion or sub-mission	
	Budget estimate of the next year	Revised budget of the current year
(i) KaryaKarini to prepare revised estimates of the current year and the rough estimates of receipts and expenditure of the help of	October 31	October 21

Item of work	Last date of completion of sub-mission	
	Budget estimate of the next year	Revised budget of the current year
(i) KhandVikasAdhikari Karya Karini to supply one copy each of the rough estimates to the Utpadan and Kalyan Samitis.	November 15	October 26
(iii) Utpadan and KalyanSamitis to return the estimates with their comments to KaryaKarini.	December 15	November 12
(iv) KaryaKarini to finalise the estimates in the light of the comments of the UtpadanKalyanSamitis and in the light of the likely amounts of grants to be availabe to the Kshettra Samitis as communicated to them by the State Government.	January 20	November 20
(v) Despatch of the estimates by the Pramukh to ZilaParishad.	January 25	November 25
(vi) Consideration of the estimate by NiyojanSamiti of ZilaParishad.	February 20 February 28	December 2 December 10
(vii) Return of the estimate by the Zila Parishad with the comments of the NiyojanSamiti.		
(viii) Consideration of the budget at the meeting of the KshettraSamitis and passing of the budget.	March 20	December 25

(b) Parishad

Item of work	Last date of completion or sub-mission	
	Budget estimate of the next year	Revised estimate of the current year
(i) Submission of the draft of revised	October 31	

October 2
estimates of the current year and theestimates of the receipts and expenditure for the next year in the prescribed performance by the various heads of department of the Parishad Office.

(ii) Compilation of the estimates by the office and submission to MukhyaAdhikari for being place before KaryaSamiti through Adhyaksha. November 5 October 31

(iii) Examination of the estimates by the KaryaSamitis and despatch to the VittaSamiti. November 20 November 12

(iv) Examination of the estimates by theVittaSamiti and return there of to the KaryaSamiti with the comments of the VittaSamiti. December 15 November 42

Item of work	Last date of completion of submission	
	Estimate of the next year	Revised estimate of the current year
(v) Adhyaksha to call a meeting of the Parishad for Consideration and passing of the budget. (vi) Re-submission to the Parishad of a fresh budget in case the original budget has been remitted to KaryaSamiti under section 110(4) (c) and consideration of the same by the Parishad. (vii) Despatch of the Budget as passed by the Parishad to the Commissioner of the Division. (viii) Return of the estimate by the Commissioner with his recommendation.	January 7 January 27 January 31 February 28 March 20	December 7 December 20 December 25 January 10 January 21
budget.		

18. When a budget of a Parishad/Kshettra Samiti is passed or is deemed to have been so passed under the provisions of the Act, a copy of the same shall be sent by the Parishad/Kshettra Samiti as the case may be to each of the following:

(1) In the case of Parishad to the-

(a) Commissioner of the Division;
(b) Commissioner for Agriculture Production and Rural Development;
(c) State Government;
(d) Examiner, Local Fund Accounts,
(e) District Magistrate;

(2) In the case of KshettraSamiti to the-

(a) Parishad;

(b) Commissioner of the Division;

(c) District Magistrate.

19. The sanctioning of the budget shall not, by itself, constitute an authority to incur any expenditure provided therein. Excepting for expe expenditure covered by standing sanction,it shall be necessary to obtain the sanction of the MukhyaAdhikari or the KhandVikasAdhikari, as the case may be, to sanction the items of expenditure included in the budget. No expenditure, even though sanctioned by the aforesaid authority, shall be incurred unless a provision for the same has been made in the budget.

20. Extracts of sanctioned budget of the Parishad shall be forwarded by the MukhyaAdhikari to the Heads of the Departments of the Parishad concerned. It shall be the duty of the Heads of Departments to ensure that under no circumstances the expenditure under any detailed, minor or major head exceeds the amount provided in the budget. This control shall be ensured by keeping the account of expenditure in the classified abstract as prescribed in these Rules. The VittAdhikari shall also keep a watch over the expenditure through the classified abstracts. The MukhyaAdhikari shall supply to each heads of the Department of the Parishad a statement showing the monthly and progressive totals of the classified abstract relating to his department by the 14th day of month next following. 21.

(a) When the Parishad proposes to transfer funds from one head to another, it shall do so upon a formal statement in Form "D" signed by the Adhyaksha.

(b) Such a reappropriation amounts to a variation alteration in the he budget and shall be carried out in accordancewith the provisions of sub-section (7) of section 110.

(c) Such a reappropriation amounts to a variation alteration in the budget and shall be carried out in accordance with the provisions of sub-section (7) of section 110.

(c) No appropriation of funds from a grant for a specific purpose shall be permissible.

(d) Any reappropriation from one detailed head to another within a great, eat, where such detailed heads have been prescribed by the State Government shall be permissible only with the approval of the authority sanctioning the grant.

(e) The reappropriation statement, shall be prepared not later than the 15th of January and submitted to the Commissioner of the Division not later than 1st February under sub-section (6) of section 110 read with sub-section (7) of section 110. The Commissioner shall return the reappropriation statement after taking action thereon as prescribed in sub-section (6) of section 110 within 15 days of the date of receipt of the reappropriation statement in his office.

22. The Mukhya Adhikari in the case of Parishad and KhandVikas Adhikari, in the case of the Kshettra Samiti shall get prepared by the 10th day of the each month a monthly account of receipt and expenditure for the previous month in Form "E". The heads of account on the receipt and expenditure side appearing in columns 1 and 5 of the form "E" shall be the same as in form "A". The monthly account/accounts shall be placed before the Parishad/KshettraSamiti at its first meeting held after the 10th day of the month in which the account is prepared.

23. The monthly account for the month of September shall be accompanied by a half yearly review of the receipts expenditure for the first six months of the year prepared Mukhya Adhikari/Khand Vikas Adhikari, explaining the causes for the shortfalls in the collections and expenditure. This review shall be submitted to the Adhyaksha/Pramukh, who shall place it before the Parishad/Kshettra Samiti at its first meeting held after 15th October, for considering the ways and means of improving collections and regulating expenditure.

CHAPTER III
GENERAL RULES REGARDING RECEIPT AND EXPENDITURE

24. The accounts forms prescribed in these rules shall not be altered and no form added without the sanction of the State Government:

Provided that the Parishad/KshettraSamiti may use the Bank's forms in its transactions with the Bank in place of those prescribed in these rules.

25. Entries in the accounts and registers shall be made in in Hindi in Devanagri script and international numerals. Books of accounts and registers shall be well-bound and machine-paged before being brought into use:

Provided that if due to any unavoidable reason it is not possible to get the books of accounts and registers machine-paged ordinary bound books of accounts and registers may be used after getting them numbered and initialled by the Mukhya Adhikari or KhandVikas Adhikari.

26. Every correction or alteration in the accounts shall be made neatly in red ink, initiated and dated by the official responsible for the maintenance of the record. A correction or alteration in a voucher shall be authenticated by full dated signatures by the drawing and disbursing officer. Erasuresshall, on no account, be permissible. Correction in an assessment list shall be made only under the initials of the person duly authorised in this behalf.

27. All money transactions relating to a Parishad/Kshettra Samiti shall be brought to account.

28. All money received or spent on behalf of the Parishad/Kshettra Samiti shall be immediately brought to account in the cash book (

Form no. 2 or in the bank form, as the case may be, a treasury or Bank Pass Book for the ZilaNidhi/Kshettra Nidhi Account.

30. The Parishad/Kshettra Samiti shall send the Pass Book not less than twice a month to be written up at the treasury in the treasury or bank and except by the officials of the treasury or bank duly authorised in this behalf.

31. The Parishad/Kshettra Samiti shall direct persons from whom sums are due to the ZilaNidhi/Kshettra Nidhi, to pay or remit to the nearest treasury or bank keeping the accounts of that Kshettra/ZilaNidhi all sums due to Parishad/Kshettra Samiti. Money shall not be received in the office of the Parishad/Kshettra Samiti except for special reasons.

32. The treasury clerk shall enter in the pass-book all sums paid into the treasury on account of the ZilaNidhi/Kshettra Nidhi and all payments made on the Parishad/Kshettra Samiti's cheques and get the balance struck in column 7 on each occasion initialled by the treasury Head Clerk. At the close of each month he shall prepare therein a memorandum recording the opening and closing balances and total receipts and expenditure of the month which should be signed by the Treasury Officer. The pass-book shall not remain in the treasury longer than is necessary for the entries to be written up and, at the end of the month balanced. The bank pass-book shall be prepared by the officials of the bank according to the bank's rules.

33. (1) In case the Parishad/KshettraSamiti has direct transactions with the State Bank of India to which the Government treasury business has been made over, the following procedure shall be observed for making payments at places away from the headquarters of the Parishad/KshettraSamiti:

(a) When a payment is required to be made at a place where the State Bank has a branch, the remittance will be effected by means of a bank draft issued at par vide note 2 below paragraph 323 Financial Hand Book, Vol. V, Part I.

(b) When a payment is required to be made at a station where there is a sub-treasury, but no branch of the State Bank, the bank will credit the amount to State Government account and will send the memo of disbursement along with its daily sheet to the Treasury Officer.

The Treasury Officer will then issue as many cash orders as are required sub-treasury.

(2) In case the Parishad/KshettraSamiti has been permitted by the State Government to keep its funds in one or more of the Scheduled Banks or Co-operative Banks, a banker or a person

acting as a banker, than the procedure for payments at places other than the headquarters of the Parishad/KshettraSamiti shall specified by the State Government.

34. The authority for the payment of grants, loans or subsidies sanctioned by the State Government shall be issued to the Treasury Officer by the Accountant General. Grants sanctioned by subordinate authorities under the powers delegated to them will be disbursed by the Treasury Officer on the authority of such sanctions. The Parishad/KshettraSamiti shall present a bill for the amount of every grant; loan or subsidy to the treasury officer, who shall make the payment by the transfer credit to the ZilaNidhi/KshettraNidhi in case the account is maintained at the treasury.

A certificate to the effect that the grant, loan or subsidy is being drawn for the first time shall be endorsed on the bill by the MukhyaAdhikari/KhandVikasAdhikari before its presentation to the treasury for payment.

35. The Parishad/KshettraSamiti shall obtain the monetary forms, viz. the receipt-books, cheque-books and books of licence and any other form that may be prescribed for issuing a receipt on behalf of and making payments from ZilaNidhi/KshettraNidhi from the

Superintendent, Printing and Stationery, Uttar Pradesh. Cheque-books for drawal of money from Zila/KshettraNidhi shall be obtained from the treasury or the bank or the banker keeping the accounts of ZilaKshettraNidhi. Other forms may be obtained either from the Superintendent, Printing and Stationery, Uttar Pradesh, or any other press as the Parishad/KshettraSamiti may decide.

CHAPTER IV
SPECIAL RULES RELATING TO RECEIPT OF MONEY

36. When a sum for credit to the ZilaNidhi/KshettraNidhi is paid into the treasury otherwise than by money-order, it shall ra be accompanied by a chalan in triplicate in

Form no. 3. The first part (Treasury copy) of the chalan shall be retained at the treasury, the second part (Parishad/Kshettra Samiti Copy) shall be sent daily to the Parishad/Kshettra Samiti's office for being incorporated in its day's account, and the third part (Depositor's Copy) shall be given as a receipt to the person paying the money. regard to the funds for credit to the ZilaNidhi/KshettraNidhi, paid at a sub-treasury, the officer-in-charge of the sub treasury shall retain the first part of the chalan and shall send the second part with his daily Siahas to the Treasury Officer, who shall immediately send it to the Zila Parishad's Office. On the last chalans of each day the Treasury Officer shall note the total of the receipts as shown in the treasury accounts of the day before sending the chalans to the Parishad's/Kshettra Samiti's office.

When any sum is received in the treasury on the Parishad /Kshettra Samiti's account, by a postal money-order, the Treasury Officer shall on the same day, send to Parishad /Kshettra Samiti's office an advice list of the receipts in

Form no. 4.

In cases in which the Parishad/Kshettra Samiti keeps accounts with the State bank of India, the receipted chalans amounts credited in to the sub-treasuries shall be sent by Treasury Officer to the State Bank, along with a letter initiating the receipts at sub-treasuries for the transfer of the amount from the Government accounts to that of the Zila /Kshettra Nidhi. The State Bank shall then send the said to the Parishad's/Kshettra Samiti's office.

When the amount of any grant, loan or subsidy is initiated to the Parishad/Kshettra Samiti under rule 34 information about it shall be communicated the same day by the Treasury officer to the Parishad/Kshettra Samiti's office which shall amount for it in the cash-book on the same day.

The amount of the chalans and money orders received treasury or the Bank and communicated to the Parishad/Kshettra Samiti's office under rules 36, 37 and 38 shall be entered once in the cash-book. The vouchers shall be filed in monthy batches consecutively according to the order of entries in the cash-book.

When money is tendered at the Parishad's/Kshettra Samiti's office by tax-payers or others, and there is no objection to acceptance, a receipt in

Form 5, shall be given to the person, the payment, duly signed by the Mukhya Adhikari/Khand Vikas Adhikari and the amount shall be brought into a account at once in the cash-book in Form no. 1 and, if so hired by these rules in collection register. The counterfoil he receipt shall be signed by the cashier in token of having received the money, by the accountant in token of the entry of receipt having been made in the cash-book and the clerk-charge of the demand and collection register in token of they having been made in the demand and collection register.

NOTES-The receipt Book shall contain foils in duplicate. The lower of the receipt will contain a coupon attached to it. All receipts issued in of money received shall be written indelible pencil with the help of indelible sided carbon paper. The lower foil of the receipt with the coupon Ched to it shall be given to the payer and the upper foil of the receipt indelible retained in the receipt Book. Duplicaters of copies of receipts shall and Vikas Ahdikari may be issued in any case. However if necessity arises, a certificate of men, signed by the Mukhya Adhikari/Khand vikas adhikari.

When money is received in the Parishad's/Kshettra samiti's office by postal money-order and there is no objection ts acceptance, an entry shall be made in the money-order receipt register in Form no. 6 by the accountant. The money order and the money-order receipt register shall then be passed the cashier, who shall receive the cash, sign the money-order. the money-order, receipt register. The accountant shall post money-order together with the money-order receipt register shall sign the letter in token of having done so. Thereafter money-order together with the money-order receipt register.

Shall be put up before the before the Mukhya Adhikari/Khand Vikas who shall compare the entries in the register with the money-order and then sign both the register and the money. Order after satisfying himself that both the cashier and the accountant have signed the register. The money-order coupon shall then be filed as a receipt voucher, details of receipt being written on the coupon if necessary. The entries in the money order receipt register shall be compared with the corresponding entries in the cashbook by the Mukhya Adhikari/Khand Vikas Adhikari at the time of daily checking of accounts and the money order receipt register and the cash-book signed in token comparison. In case it is not possible to decide

immediately whether the money order should or should not be, accepted the particulars of the money order shall be noted and forwarded to the department concerned and details obtained within A hours. Action for receiving or refusing the money-order shall then be taken accordingly.

NOTE-No separate receipt need be issued in cases of payment by money order.

43. When money is received in the Parishad's/Kshettra samiti's office by means of a cheque, the Mukhya Adhikar Khand Vikas Adhikari shall cause an entry of the cheque to made in the Cheque Receipt Register in

Form no. 7 under own initials and shall issue an acknowledgment in Form no. stating therein that the latter shall not be treated in any way a receipt for the amount in clearance of the Parishad's Kshettra Samiti's dues, the formal receipt for which will follow after encashment of the cheque. When the cheque is honoured the bank, columns 8 to 10 of the register shall be got filled by the Mukhya Adhikari/Khand Vikas Adhikari and a receit in Form no. 5 shall be issued to the payer giving a reference the number and date of the cheque therein and the amount shall be brought to account in the manner laid down in the preceding rule.

44. When money is paid towards licence fee, the foil of licence shall be the receipt given to the payers except in case covered by rule 103. The amount collected shall be brought account in the cash-book as laid down in rule 102.

45. Money received at the Parishad's/Kshettra Samiti's offices shall be remitted to the treasury or the bank on the following that on which it is received. The money shall accompanied by a duplicate chalan in

Form no. 9 and remittant shall be entered in column 5 of the general cash-book under the initials of the Mukhya Adhikari/Khand Vikas Adhikari. The duplicate foil of the chalan when received back duly sign by an officer duly authorised in this behalf by the treasury bank, shall be filed separately as a voucher for remittance.

46. Every Parishad/Kshettra Samiti shall have a casier who has furnished a security as prescribed in these rules. 7. The cashier along with the Mukhya Adhikari/ Khand Vikas Adhikari shall be responsible for the safe custody of the money received in the Parishad's/Kshettra Samiti's office. The money shall kept in a safe with double lock, the key of one of the lock.

being held by the cashier and that of the other lock being held by the Mukhya Adhikari/KhandVikas Adhikari.

47. The cashier shall maintain a cash-book of his ownapart from that of the accountant. This cash-book will be in two volumes. The first volume shall be in respect of the cheques drawn by the Mukhya Adhikari/Khand Vikas Adhikari in favour of self or the cheques drawn in favour of the Mukhya Adhikari in case the cheques on Zila Nidhi are drawn by the Adhyaksha and disbursement there from. These cheques shall be treated as cash and entered in the cash-books immediately on receipt by the cashier. This volume of the cash-book will be in Form no. 10. The second volume shall be in respect of the cash receipts on account of taxes, fees, deposits and any other miscellaneous items paid in cash at the office of the Parishad/Kshettra Samiti. In the second volume of the cash-book, the totals of the receipts

Form no. 11.

(The closing balance in the second volume will thus show the total of the cash balance in the

Form no. 10. After the balance in volume 2 of the cash-book has been worked out, the amounts of balance in volume 1 of the cash-book should be shown distinctly below the figure of the daily balance. The entry will be as follows:

Closing balance

Deduct the closing balance of volume 1.... Net balance of Cash Receipt on account

Rs..... Rs.....

of taxes, fees, etc. ... Rs..... The net closing balance shall be tallied every day with the cash balance shown in the accountants cash-book. The cash-books in volumes 1 and 2 shall be signed by the cashier every day and the cash-book in volume 2 shall also be signed by the Accountant in token of having tallied the balance. The cash-book shall be checked and signed daily by the Mukhya Adhikari/KhandVikas Adhikari.

48. (1) At the end of each month the cash balance in the safe shall be verified by physical count and tallied with the balance in the cash-book of the cashier by the Mukhya Adhikari/KhandVikas Adhikari and a certificate to that effect shall be recorded in the cash-book under his dated signatures = in the following form:

"Certified that the cash balance in the safe has been verfied by physical count and has been found to be as under:

(i) Balance of cash receipts	Rs.--
(ii) Balance of cash-proceeds of self-drawn cheques	Rs.
(ill) Amount of uncashed cheques	Rs.
Total	Rs.-

Item no. (i) tallies with the balance in the accountant's (ii) and (iii) tally with the balance in the cashier's cash-book volume I.

Mukhya Adhikari

Dated: ----------

Signature of-Khand Vikas Adhikari"

In case there is any difference between the actual cash and the balance as per cash-book, the same shall be explained.

(2) A surprise check of the cash balance shall be made twice a month on the dates other than the closing day of the month by the Mukhya Adhikari/Khand Vikas Adhikari to ensure that the cash balance in hand agrees with the balance in cash cash-books. As and when this verification is made, the certificate given in clause (1) shall be recorded in the cash-book by the Mukhya Adhikari/KhandVikas Adhikari.

(3) Whenever there is a transfer of charge of the office of the Mukhya Adhikari/KhandVikasAdhikari, the cash-books of the cashier shall be closed on the day of the transfer of charge and the balance worked out. The balance in the cash chest shall be counted by the relieving officer in the presence of the relieved officer and a certificate of the

correctness of balance as prescribed in clause (1) shall be recorded on the bash-book under the signatures of both the relieved and the relieving officer. The relieving officer shall also take charge of the Government Promissory notes. Post Office Savings Bank Pass Books, Bank's fixed deposit receipts and any other valuables that might be in the custody of the relieved officer and record a certificate of the correctness of such receipts on the relevant registers. If the relieving officer discovers any discrepancy either in the actual cash balance or in the valuables he shall immediately bring the discrepancy to the notice of the Adhyaksha/Pramukh for necessary action.

CHAPTER V
SECURITIES FROM CASHIER, ACCOUNTANT, ETC.

49. Cashiers, accountants, store keepers, and other subordinates entrusted with the custody of cash, stores or other valuables shall be required to furnish security in all cases.

50. The amount of security to be taken from a Parishad/Kshettra Samiti servant entrusted with cash and valuable shall be fixed at sum equal to the maximum amount which he ordinarily has or is expected to have in his hand at any time. The Mukhya Adhikari/KhandVikas Adhikari shall ensure c that the amount of cash or valuables left in the hands of a Parishad/Kshettra Samiti servant never exceeds the amount of security taken from him.

51. The amount of security to be taken from a store-keeper shall be a suitable percentage of the maximum value of the stores under, the charge of the store-keeper. The percentage will be determined by the Parishad/KshettraSamiti after considering all the circumstances of a case.

52. The security to be executed by a servant of the Parishad/KshettraSamiti, shall be executed on a duly stamped security, bond either in

Form no. 12-A or in Form no. 12-B. The Form no. 12-A shall be used when a security is given only in respect of a particular post to which a servant is appointed and in Form no. 12-B when the security is to be held good for whatever post the servant may be appointed from time to time provided that he may be required to furnish additional security in case the post to which he is appointed requires a larger security than the one already furnished.

53. In all temporary arrangements security shall invariably be taken from all temporary incumbents excepting one who has executed bond in Form no. 12-B or executed a fidelity bond in Form no. 12-G.

54. The value and adequacy of a security shall be verified as soon as it is furnished. If the verification is likely to take some time, appointment may in urgent case, be made pending the verification of the security, provided that a personal bond in

Form no. 12-C with two reliable sureties is executed to the satisfaction of the MukhyaAdhikari/KhandVikasAdhikari. When the original security has been finally verified, the bond and sureties furnished under this rule shall be discharged.

55. The security of a servant of a Parishad/KshettraSamitishall ordinarily be deposted either in cash or in such form as the Parishad/KshettraSamiti may, by regulation, prescribe.

When security is deposited in cash the depositor should be advised to invest the money in one of the interest-bearing, securities, preferably in the post office savings bank, when the amount does not exceed the maximum limit for a post office savings bank account. In investing cash deposits in Government securities and in accepting Government securities tendered as security, preference shall be given to a security that stands at or near par in the market and when two securities are in other respects equal the one nearer to par shall be selected. When security is furnished in Government Promissory Notes they shall be taken at their market and not at their face value, and where particular security already deposited depreciates to any extent, a further sum shall be demanded to make up the original amount and the security bond should be revised, if necessary.

NOTES (1) In dealing with Government securities held by ParishadKshettraSamiti as a security deposit, rules in Chapter VIII of the Government Securities Manual should be mutatis mutandis followed.

(2) Fixed deposit receipts of banks accepted as security shall be issued In the name of the Adhyaksha Zila Parishad Pramukh KshettraSamiti.

In such case a clause shall also be inserted in the depositors security bond to the effect that Parishad Kshettra Samiti shall hold the fixed deposit receipt at the depositors rise, and that if the security is lost, the loss shall fall on the depositor, who shall furnish fresh security forthwith. In order to obviate the loss of interest to the depositor the authority accepting the security should call for the receipt annually and get it renewed.

56. Ordinarily the Parishad/Kshettra Samiti servants are required to furnish the whole of the security at once on appointment but the Mukhya Adhikari/Khand Vikas Adhikari may in his discretion permit the security to be furnished in instalments by monthly deductions at the rate of 10 per cent f the salary of the Parishad/Kshettra Samiti servant. The deduction so made shall be credited to a a security deposit account to be opened at the post office in his name and an account of the payments made into the security deposit shall be kept in

Form no. 46. Nntil the full amount of the required security is thus made up, the Parishad/Kshettra Samiti servant shall comply with one of the following two opinions, namely-

(1) he shall bind himself personally and furnish two responsible sureties for the whole of the requirement amount of security,

or

(2) he shall give a fidelity bond of an insurance company approved by the Parishad/Kshettra Samiti for the full amount of the required security.

The securities of the fidelity bond shall be discharged when the full amount of the security has thus been recovered or otherwise deposited in cash and a fresh security bond in the prescribed form has been executed.

NOTES (1) Form no. 12-D and Form no. 12-E (fidelity bond) shall invari-ably be used by Adhyaksha Pramukh in cases mentioned in this rule.

(2) Officers accepting fidelity and surety bond as security shall take care that the same are kept alive and verified periodically.

57. A security register shall be maintained in Form no. 12-F containing full particulars as to the pecuniary responsibility of the Parishad/KshettraSamiti servant and his security and the nature and the value of the security offered.

58. The MukhyaAdhikari/Khand Vikas Adhikari may, in his discretion, accept a fidelity bond in lieu of cash security, if so prescribed in the regulations framed by the Parishad/KshettraSamiti in cases where the necessity for security is of a temporary nature, that is, where a member of the staff is appointed to a post for which security is needed and is not likely to hold the post indefinitely. Cash security should, however, continue to be taken where the appointment requires security.

NOTE-Form no. 12-G should invariably be used iu cases mentioned in this rule.

59. The adequacy of all securities shall be examined every year between April 1 and June 30, by the Mukhya Adhikari/KhandVikasAdhikari, and a special report shall be submitted to the Adhyaksha/Pramukh, where it appears that the value of a security has been from any cause impaired and it has ceased to be adequate. A note of the result of this verification shall be made in the register of securities.

60. To provide against cases in which discovery may be made, after a Parishad/Kshettra Samiti servant has vacated his office, of defalcations made prior to such vacation of office, the security deposited by him shall be retained by MukhyaAdhikari/Khand Vikas Adhikari for a period of six months, after the servant has vacated his office. The security bonds of the Parishad/Kshettra Samiti servants concerned shall be retained for 10 years after the official concerned has vacated office.

Note-In the case of Parishad/Kshettra Samiti servant proceeding on leave preparatory to retirement the period of six months mentioned in the above will be reckoned from the date of commencement of such leave. If a Parishad/KshettraSamiti servant holding a post in respect of which he has furnashed security, officiates in some other post, the period of six months will be reckoned from the date on which he hands over charge of the former Post.

CHAPTER VI
PAYMENTS

61. The Parishad Kshettra Samiti shall promptly pay every claim against the Zila Nidhi /Kshettra Nidhi that is clearly due. No money shall be drawn before it is actually required for payment and no undue delay shall occur in the disposal of the money drawn.

62. (1) Except for payments authorised in rule 67 to be made from the permanent advance, no other payment can be made except by a cheque:

(i) from the Kshettra Nidhi, by the KhandVikas Adhikari;

(ii) from the ZilaNidhi, by the Adhyaksha and the Mukhya Adhikari or in case the power of drawing and disbursing from Zila Nidhi has been delegated by the Parishad to the Mukhya Adhikari, then by the Mukhya Adhikari and the Vitta Adhikari:

Provided that emergent contingent payments such as Railway freight, V. P. P., etc., may be paid from Permanent Advance even if they exceed the limit of Rs.25:

Provided further that in the case of a superseded Parishad/Kshettra Samiti money shall not be paid from the ZilaNidhi/Kshettra Nidhi except on a cheque signed by the Administrator or the Chairman of the Committee, as the case may be, or by any officer duly authorised by the Administrator or the Chairman of the Committee in this behalf.

(2) The Adhyaksha/Pramukh shall forward duly attested specimen signatures of the Mukhya Adhikari/KhandVikas Adhikari and the Vitt Adhikari to the treasury or the bank with which the accounts of the ZilaNidhi/Kshettra Nidhiare kept. Treasury or the Bank shall be immediately informed whenever there is a change in the post of the MukhyaAdhikari/KhandVikas Adhikari.

63. The authority signing the cheques shall, at the time of issuing the cheque, intimate to the Commissioner of Income Tax, Uttar Pradesh, Lucknow, the amount of all payments over Rs.250 made to non-officials on account of contract for bonus, remuneration or reward of any kind together with the supplies of work, commission, fees including pleader's fees, address of the payees. This monetary limit shall apply to each single payment made to any individual and not to the total payments made to him during the year.

64. No payment shall be made unless the claim is presented in a bill which shall either be the claimant's own bill, or where it is so prescribed by these rules, a pay bill in

Form no. 34 or 35, a contingent bill in Form no. bill in Form no. 36 or 37, a contractor's bill in Form W-7, 32 or a travelling allowance Mustor Roll in Form W-10, or in the case of petty office expenses, a written detailed statement of sums spent:

Provided that the Mukhya Adhikari/Khand Vikas Adhikari may waive the condition of presentation of a claim in cases wherein the Parishad/KshettraSamiti is required to make payments to third parties by a fixed date in accordance with the conditions of an agreement.

65. Contingent charges defrayed from the Parishad/Kshettra Samiti's fund shall be sanctioned:

(i) in the case of ZilaParishad, by the officer, the Adhyaksha or the committee to whom the power in this regard has been delegated by the Parishad;

(ii) in the case of KshettraSamiti by the officer or the committee in whose favour the power in this regard has been delegated by the Samiti.

66. (1) The bills and other vouchers relating to the Zila the Nidhi/Kshettra Nidhi account presented as a claim for payment shall be received and examined examined by the Accountant, and, if the claim is admissible, the authority good, the signature true and in order, he shall endorse the words "Checked and found correct" under his dated initials. The Accountant of the Parishad shall submit the bill to the Vitt Adhikari who will examine the bill and if he finds the bill correct he will counter-sign it and pass it on to the Mukhya Adhikari for recording the payment order. If, however, he finds the bill incorrect, he will record an objection and return it to the accountant. In case of the Kshettra Samiti, the accountant will pass on the bill to the Khand Vikas Adhikari for payment. The MukhyaAdhikari/Khand Vikas Adhikari will be personally responsible for ensuring that the bill or voucher is complete and affords sufficient information as to the nature of the payment, and must satisfy himself that the payee actually receives the payment.

(2) After the order "To Pay" has been endorsed on the voucher or the bill passed, an order cheque shall be drawn up in the Cheque Payment Register in

Form no. 13 and the cash book. The voucher or the bill shall then be stamped (Paid by cheque no..... dated.....) and filed for purpose of audit and the payee's receipt, when received, shall be attached to it.

NOTE-The rule that the cheque shall be drawn in the name of an actual payee does not apply to a cheque issued for money to be distributed among anumber of persons as payees, or the money to recoup an advance, or for money required to purchase money-orders or other forms of remittance.

67. Payments for contingencies not exceeding Rs.25 in each case, for works not exceeding Rs.100 in each case carried out by direct agency of the Parishad/Kshettra Samiti and emergent payments provided for in rule 62, shall be made in cash from the permanent advance held by the Mukhya Adhikari/Khand Vikas Adhikari. No other payment can be made from the Zila Nidhi/Kshettra Nidhi except on a cheque signed by the authorities mentioned in rule 62.

68. When payment is made on a duplicate bill or a duplicate receipt is attached to any paid bill, the MukhyaAdhikari/khand Vikas Adhikari shall certify thereon that the original bill has not been paid or that the original receipt has not been used in support of any other bill, as the case may be, and duplicate bills or receipts shall be distinctly marked as such.

69. (1) In addition to accounting for all expenditure incurred, it shall be the duty of the officers and servants of the Parishad/Kshettra Samiti concerned with the examining and passing of a bill to see that no charge is paid twice over, and also that the budget allotments are not exceeded: (For this purpose registers in Form nos. 14 and 15 shall be maintained.

(2) To guard against possibility of double payments and other irregularities in the accounts, as well as to keep a watch on liabilities and their adjustments, a personal ledger

Form no. 16 for parties with whom business is continuously carried on or a running account is kept.

(3) When work is done for the parties (Local Bodies or Government), for which payments have to be made to the parties doing the work and recoveries have to be made from the parties for whom the work is done, separate account shall be kept in the ledger both for the parties doing the work and for parties for whom the work is done and cross reference given.

70. Blank cheque books shall be kept under lock and key under the personal custody of the VittAdhikari, as soon as cheque books are received from the Treasury or the Bank, the VittAdhikari shall cause the cheques to be counted and record under his book (This Cheque Book contains .....Cheques). The cheque books shall be entered in a separate stock-books of forums, The Mukhya Adhikari Khand Vikas Adhikari will obtain cheque books on requisition from the VittAdhikari.

71. The book in use will be kept in the personal custody of the drawing officer.

Form no. 17 or in the case of a Parishad/Kshettra Samiti having its account with the Bank or a Banker in the form in use the bank or by the Banker. Each cheque, book shall contain one hundred books are made and each cheque shall bear the book number cheques of which the Bank cheque book are made and each cheque bear the book number cheques and serial number.

73. No cheque shall be drawn until required for delivery to the person to whom the money is to be paid.

74. When a cheque is being prepared for signature, the amount of the whole rupee a little in excess of the sum for which the cheque is drawn, shall be written, in words across the cheque and across the counterfoil, as a protection against fraud as follows:

Illustration-"Under Rupees sixty only" will mean that the cheque is for a sum not less than Rs.50, but less than Rs.60 and similarly "under Rs.600" will mean that the cheque is for a sum not less than Rs.500, but less than Rs.600.

75. Cheques which are not cashed within the months from the date of the issue shall be cancelled and procedure as laid down in rules 76, 77 and 79 for cancelled cheques shall be followed.

76. When a signed cheque is cancelled, it shall be defaced or stamped "CANCELLED" by MukhyaAdhikari/KhandVikasAdhikari. The fact of cancellation shall be noted in red ink under the dated initials of the drawer of the cheque upon the counterfoil and also across the order of payment which has been enfaced upon the voucher.

77. When a cheque is cancelled before the cash-book has been closed for the day of issue of the cheque, the entry in the cash-book and also in the classified abstract shall be struck out in

red ink under the dated initials of the Mukhya Adhikari Khand Vikas Adhikari. When the cheque is cancelled after the cash-book has been closed, the amount of the cheque shall be entered in the cash-book of the day of cancellation as miscellaneous receipt and carried over into the classified abstract. In this case an adjustment shall be made at the end of the month as laid down in rule 88 (2).

78. If a cheque is lost or destroyed, an intimation of the Banker keeping the accounts of the Zila Nidhi/Kshettra Nidhi fact shall at once be given to the treasury or the Bank of the and its payment stopped. After verifying from the treasury or Bank, or the Banker's statement and obtaining a certificate from the treasury or the Bank or the Banker that it has not been cashed and will not be cashed, if presented thereafter, the loss the cheque shall be noted on the counterfoil. If a newcheque is issued its number and date shall be quoted against the original entry in the cash-book with the remark that the original cheque has been lost, and the following note shall bemade on the counterfoil of the cheque:

"Issued in lieu of cheque no……., dated…….. lost/destroyed."

79. Cancelled cheques shall be destroyed in the presence of the Mukhya Adhikari / Khand Vikas Adhikari who shall certify on the counterfoil that the cheque has been destroyed.

80. A payment order shall, on no account, be made on the connected file but on the bills or vouchers. A note shall, however, be made on the connected file referring to the number and date of the bill, and reference shall be made on the bill to the file to which it pertains.

81. Every payment shall be covered by a receipt stating the amount received, the name of the recipient and the nature of payment. The receipt shall be signed by the person to whom the money was due or by his authorised agent. Where the recipient is illiterate he shall make his left thumb-impression and the official making the payment or one respectable witness shall verify the payment under his dated signature.

82. The receipted bills and vouchers shall be filed from in Parishad's/Kshettra Samiti's office in guard files separately from other files. There should be a separate guard file for each major head of account. The bills in each guard file shall be numbered serially for each month. The bills along with the receipt in token of the payment of the bills shall be retained for six years.

83.At the end of each month, and in any case before the tenth day of the following month, the Accountant shall examine all bills except those of establishment charges of the month and satisfy himself that the charges have been properly vouched for and that the sub-vouchers have been so defaced as to preclude the possibility of their being used in support of any other bill, and shall record on the cash-book a certificate to this effect. If receipts have not been received in respect of any payments, as mentioned thereof shall be made in the certificate. Action shall be taken to obtain the receipts early and when they have been obtained a note thereof shall be recorded in the cash-book below the certificate under the signatures of the Accountant and Mukhya Adhikari or Khand Vikas Adhikari.' (In the case of theParishad the Vitt Adhikari shall also test-check 10 such percentage of the vouchers as may be specified in this behalf to ensure that the accountant has carried out the duties prescribedin this rule.

84. (1) The cash-book shall be closed and balanced daily signed by the accountantand he Mukhya Adhikari/Khand Vikas Adhikari in token of their having checked the correctness of the entries there in.

(2) At the end of each month the receipts and expenditure entered in the cash-book shall be compared item by Item the treasury or Bank Pass Books and the balances agreed Any differences shall be explained by a foot-note in the cash. book giving the following details: Cash-book closing balance—

Deduct—

(a) Income not yet credited in the treasury or Bank.

Add—

(b) Amount of uncashed cheques.

(c) Amounts credited in the treasury/Bank, but notaccounted for in the cash-book.

Balance as per treasury or Bank Pass Book—

Details of (a).

Details of (b).

Details of (c).

The cash-book shall then be laid before the Adhyaksha/Pramukh for review and signature.

CHAPTER VII
PREPARATION OF CLASSIFIED ACCOUNT

85. For the purpose of preparing a classified account of the income and expenditure a classified abstract in

Form no. 18 shall be maintained. The classified abstract shall be kept in two volumes one for income and the other for expenditure. A separate page shall be opened for each detailed head of the budget and the receipts and charges under each item for each day shall be entered in the abstract from the cash-book. At the end of each month the total and progressive totals shall be cast under each of the heads of the abstract, any transfer entries which may have been made in accordance with rules being taken into account from the journal.

Form no. 18 is for the purpose of budget, monthly and annual accounts, and must be strictly followed. But at the end of the items the Parishad/Kshettra Samiti may open in the classified abstract extra subsidiary heads of accounts for keeping a separate account of the expenditure from loans and special grants, or accounts under such other heads as would facilitate the compilation of figures, preparation of annual statements prescribed under the budget rules or required by the State Government or. any other authority in respect of the Grants sanctioned by them.

86. (1) Transfer entries, i.e., entries intended to transfer an amount from one account to another shall be made when it is necessary.

(a) to correct an error of classification in the original accounts:

(b) to account, by debit or credit to its proper head, for inter-departmental and other transactions in which cash does not actually change hands.

(2) Adjustments shall be made when it is necessary to adjust a portion of an advance unused and unpaid or the recovery of a po an over payment.

87. For all adjustment and transfer entries, an adjustment book (journal) in Form no. 19, shall be maintained. All the entries in this book shall be serially numbered. The adjustment vouchers, if any, shall be checked and an order for adjustment endorsed on it by the Mukhya Adhikari/Khand Vikas Adhikari. Thereafter, the adjustment vouchers shall be filed in a separate file. At the close of the month, the entries in the adjustment book shall be abstracted according to the budget heads and schemes and totals carried over into classifiedabstract.

88. (1) A transfer entry shall be shown in red ink as a minus entry in the classified abstract under the head of account from which the amount shall be transferred and a plus entry under that to which it is transferred in the place provided for the purpose.

(2) When an item has to be adjusted, the money on receipt shall be brought to account in the cash-book in the usual way as a miscellaneous receipt and the item carried into the classified abstract of receipts. At the end of the month, the adjustment shall be made by deducting the amount from both receipt and expenditure under the accounts affected in the classified abstract.

(3) When any transfer or adjustment is made, the items affected should be distinctly specified or marked on the voucher, and the classified abstract and the registers concerned and references given in the foot-notes or the remark columns as to the items of account from and to which the amount has been transferred, briefly stating the reasons for the transfer entry or adjustment.

(4) Neither transfer entries nor adjustment can be made in the accounts of a year after the account have been finally closed.

CHAPTER VIII
OUTDOOR COLLECTIONS

89. Where a tax is collected by a collecting agent, the latter shall be given one or more receipt books in counterfoil in

Form no. 5 and his acknowledgment of the number of receipt books issued to him shall be taken in the Stock Book. He shall also be given extracts attested by the Kar Adhikari from the tax register, showing the amounts to be recovered from each assesses in his circle and the number and date of the bill presented to each assesses under section 148.

Form no. 5 issued to collecting agent shall contain fifty forms and each receipt books shall bear book number and a 'serial number. As soon as these books are received from the Press the Kar Adhikari/Khand Vikas Adhikari shall count the receipts in each book and record the number under his dated signature on the back of the receipt book. The receipt books shall then be entered in the stock book of forms and kept under lock and key in the custody of the form keeper Before issuing the receipt books the form-keeper shall stamp each receipt and its counterfoil in the book with the seal of the Parishad/Kshettra Samiti.

(2) In the case of collection of circumstances and property tax through Gaon Sabhas or as arrears of land revenue the receipt books in

Form no. 5 shall be used and issued by the Parishad to the Gaon Sabhas or to the Tahsildar of the Tahsil.

(3) The collecting agents shall also be given a metal token bearing the serial number and name of the Parishad / Kshettra Samiti which they shall be required to put on while on duty. They shall also be given an identity card with an attested photograph pasted thereon, which they shall produce when asked to do so.

(4) The regular procedure for the collection of taxes and other Parishad Kshettra Samiti's dues as laid down in Chapter VIII of the Act, contemplates that payments will be made as a general rule at the Parishad Kshettra Samiti Office or the Treasury/Bank with which the Zila Nidhi Kshettra Nidhi accounts are kept or to a person empowered by regulation to receive such payments If a Parishad/Kshettra Samiti desires to maintain or adopt the system of outdoor collections in respect of some particular taxes or other Parishad!Kshettra Samiti dues, it shall frame regulation empowering the persons, who are to collect the money, to receive payment as required by section 150 and must, in any case arrange for the presentation of bills. However. any system of outdoor collection is liable to serious abuse and very strict and vigilant supervision is, therefore, necessary where the system is adopted. Effort should be made to secure that payments are made as far as possible in the Parishod'sl Kshettra Samiti's office or the Treasury, Bank Keeping the Zila Nidhi/Kshattra Nidhi Accounts directly or by money order. Tax payers should be encouraged to send their payment by money order by allowing them to deduct the money order commission from the sum due.

90. The collecting agent shall enter the amount received byhim from the assesses, note the number and date of the bill, in the receipt, and shall sign and date it. The counterfoil shall be prepared by using the double-sided carbon paper placed below the receipt at the time of its preparation. After the preparation of the receipt and counterfoil in the above said manner, he shall deliver the receipt to assesses. He shall also enter the progressive total of the collections made by him in the counterfoil:

Provided that the Parishad/ Kshettra Samiti may authorise tax collecting agents to receive cheques drawn in favour of the Mukhya Adhikari/Khand Vikas Adhikari in token of payment of taxes. In such cases, the tax collecting agent shall issue anacknowledgment in

Form no. 8 and shall note the details of the cheques. The cheques so collected shall be deposited by the tax collecting agent in the Parishad/Kshettra Samiti office either with the Mukhya Adhikari or the Kar Adhikari/Khand Adhikari who shall note the cheques in the Cheque Receipt. Register and initial the last counterfoil of the acknowledgment book in Form no. 8. When the cheque has been encashed from the Bank, columns 8 to 10 of the Cheque Receipt Register (Form 7) shall be got filled in by the Mukhya Adhikari or the Kar Adhikari/Khand Vikas Adhikari and a receipt in Form no. 5 shall be issued to the payer giving a reference to the number of the cheque therein.

91. The tax collecting agent shall tender his full collections on the the 1st and 16th working day of each month or such intervals, as the Mukhya Adhikari/Khand Vikas Adhikari shall prescribe, into the treasury or the bank with which the Treasury or Bank parishad's/Kshettra

Samiti's accounts are kept. The times for remittance by a collecting agent shall be so fixed by the Muklmya Adhikari/Khand Vikas Adhikari as to avoid accumulation in the agent's hands of sums exceeding the amount of his security. In case the accumulation of collections in the hands of the collecting agent is likely to exceed the amount of his security on any date in between the dates fixed for remittance of such collections by the Mukhya Adhikari/Khand Vikas Adhikari, the collecting agent shall remit immediately all the collections in his hand to the bank or the treasury as the case may be with which the Parishad/Kshettra Samiti's accounts are kept. Before depositing the collections into the treasury or the Bank the collecting agent shall get his collection chalan totalled and checked with his counterfoil receipt-book in the parishad's/Kshettra Samiti's office. The chalan shall then be signed by the Kar Adhikari/ Khand Vikas Adhikari who shall ensure that full collection in the hands of collecting agent are being deposited. The chalan shall be prepared in triplicate. The original and duplicate copy shall be retained by the Treasury or the Bank as the case may be and the duplicate copy of the chalan shall be returned by the treasury or the Bank as the case may be to the collecting agent, who shall keep the triplicate copy for his record as a voucher.

92. The collecting agent's accounts shall be inspected by Kar Adhikari/Khand Vikas Adhikari at least once a quarter. Accounts. The Kar Adhikari shall check the totals, of as many as possible of the pages of the receipt book, initialling and dating those which he checks. He should also compare the totals of the books with the amounts remitted to the treasury or the Bank as shown by chalans in the possession of the agent and with the cash in. the hands of the collecting agent. The Kar Adikari shall collect such percentage of coupons, as may be specified by the State Government, of the receipts issued by the Collecting Agents and compare the same with the corresponding copies (upper foils) of the receipt book to ascertain that the entries in the receipt (corresponding lower foil) given to the payers tally with the entries in the upper foils of the receipts. Whenever any discrepancy is discovered in this checking he shall at once report the matter to the Mukhya Adhikari for further investigation and appropriate action. The Kar Adhikari shall maintain a diary in which he shall record the book and receipt numbers of the coupons collected by from day to day and shall submit this diary to Mukhya Adhikari every fortnight for his inspection. The diary shall also be open to inspection by the Vitt Adhikari, the Audit officers and Auditors.

93. At such times as may be prescribed by the Mukhya Adhikari/Khand Vikas Adhikari, the collecting agent shall attend the Parishad's/Kshettra Samiti's office with his receipt books. The clerk incharge of the tax register shall ascertain that all the books issued to the agent have been produced and contain the complete number of counterfoils. He shall then check the realisations shown in the treasury or bank with the counterfoils and shall at the same

time initial and date the counterfoil. He shall post each item in its appropriate place in the tax register. Then unused and partly used receipt books will be returned to the collecting agents it has been ascertained that the unused forms in them are intact and the complete ones shall be retained and consigned to the record room after noting their return in the stock-book of against the entry of issue therein under the dated initials of the form-keeper in the remark's column of the stock-book. The unused forms, in the partly used books, shall be produced before the Mukhya Adhikari/Khand Vikas Adhikari within a fortnight of the close of the year

and be destroyed by him after noting the fact on the counterfoil of the first unused receipt and thereafter such books shall be consigned to the record room after noting their return in the stock-book of forms under dated initials of the form-keeper: The books of each agent shall be kept separately by the record-keeper The form-keeper shall issue a receipt to the collecting agents, for receipt book consigned by him to the record room.

CHAPTER IX
PROCEDURE TO BE FOLLOWED IN COLLECTION OF TAXES AND FEES

94. When the period by which the tax demand was dueto be paid has expired, the Kar Adhikari shall either carry forward the arrears and include it into the next bill and assessmentlist or take action as laid down in Chapter VIII of the Act.

95. The Kar Adhikari/Khand Vikas Adhikari shall at regular intervals, but not less than once in three months, review the tax register and see that necessary steps have been taken for the collection of the demand.

96. (1) When the demand has been entered in the tax collection register or the register of miscellaneous demands, as the case may bea bill of demand shall be prepared in duplicate in

Form no. 20 and one copy sent or delivered to the person liable to pay.

(2) Model forms of notice of demand and warrant of distress drawn up for the convenience of the Parishads/Kshettra Samitis may be found in Forms nos. 21 and 22 and prescribed by regulation as laid down in sub-clause (p) of sub-section (l) of section 238, read with sections 150 and 151.

(3) Notices of demand and distress warrants issued under sections 150 and 151 of the Act shall be kept in counterfoil book, each containing an equal number of forms bearing book and serial numbers. When recovery has been affected by distress the amount shall be brought to account in the cash book and in the demand and collection register concerned, the number of the warrant with letters “D. W.” being quoted in place of receipt in

Form no. 5 shall be sent to him from the Parishad/Kshettra Samiti's office.

(4) When distress warrants are issued and recovery has been effected, under section 155 of the Act, entries shall be made in the manner prescribed in the preceding rules on receipt from the court of chalan or monthly statement.

97. The collection of the circumstances and property tax shall be watched by attaching to the assessment list fly leaves inform

Form no. 23 providing for three years consecutive entries and forming with the assessments list a continued tax register, In order to show the result of increase and decrease in each year a statement ruled by hand in Form no 24 shall be prefixed as a fly-leaf to the assessment list. This statement shall be kept up-to-date by entering therein every change as it is made and shall be totalled at the end of the year.

98. At the end of the year the Kar Adhikari shall certifyor the tax collection register that the total current demand agrees with the total indicated in columns 8 and 10 and that the arrears have been correctly brought forward from the fly-leaf containing the account of the preceding year.

99. At the end of the year the account shall be balanced and closed, progressive total shall be cast and carried over from page to page, and the grand totals struck, by a person other than the poster, and to prove the accounts the following closing entries shall also be made:
(l) demand at the beginning of the year,
(2) arrears,
(3) increase or decrease made during the year,
(4) total demand for the year,
(5) collections,
(6) remissions,
(7) balance at the end of the year.

100. Licences are not transferable nor can they be reissued after the expiry of their term. Since the dues are payable strictly in advance, no Demand and Collection Register has to be maintained.

Form no. 25 except where a different form has been specifically provided under any rules, bye-laws, or orders of the State Government for any specified purpose.

102. Licences shall be issued after the prescribed fee is paid. When it is decided to issue a licence, both the foil and counterfoil of the licence book shall be completed by the licensing staff and sent to the cashier for receiving the fee shown in the licence. The cashier shall receive the fee and sign and date both the foil and counterfoil off the license and make an entry off the money received in his cash-book. Thereafter the cashier will pass on the book of licence to the accountant who shall enter the amount paid in his cash-book, and sign both the counterfoil and foil of the licence book. The accountant shall then return the book of licence to the licensing officer who shall issue the licence after ensuring that both the cashier and accountant have signed and dated both the foil and counterfoil of the licence book.

103. If in a particular type of licence, a licence cannot be issued immediately when the fee is realised, the Parishad/Kshettra Samiti may authorise the collection of fees of that licence through receipt in

Form no. 5. The licence in such cases, shall bear reference to receipt number in Form no. 5 and cross reference shall also be given in the counterfoil receipt to the licence number issued or date of refund where Licence is refused.

104. The licences will ordinarily be issued from the Head Office of the Parishad/Kshettra Samiti, but if in any case it becomes necessary to issue licences at places other than the Head Office and the Licensing Officer is authorised by theParishad/Kshettra Samiti to do so, the Licensing Officerensure that the progressive total is entered on each counterfoil at the time that each licence is issued and that the last progressive total agress with the cash in hand and that collections are regularly credited into the treasury or the bank in accordance with these rules.

105. The Licensing Officer shall maintain a register of licences in Forn no. 26. A separate volume of the register shall be kept for each kind of licence and shall be arranged in alphabetical order or as found convenient.

Form no. 26 as soon as a licence is issued.

107. Fifteendays after the expiry the of the period of licences, the licensing officer shall examine the register of licences and shall take such action as may be within his power with regardto every person whose licence may have expired up-to-date and who has not taken out a fresh licence or he may, if necessary, report the case to the Mukhya Adhikari.

CHAPTER X
MISCELLANEOUS RECEIPTS

108. The collection of rents, including lease money, shall be watched by means of entries in a rent register in

Form no. 27The Mukhya Adhikari/Khand Vikas Adhikari shall ensure that the rent of all the rentable properties shown in the register of immovable properties is realised and entries in respect thereof are made in the rent register (Form no. 27).

109. The headmaster of a school shall enter or cause to be entered the fees other receipt at once in a register and shall, at such intervals as the Parishad/Kshettra Samiti may fix, which shall not be of more than a month, pay into treasury or the Bank or remit by money order to the treasury or the Parishad/Kshettra Samiti's office the amount collected.The chalan received from the treasury or the bank or the money order receipts shall be pasted by him in the register as evidence of payment.

110. The account of the games fund, which does not form part of the Zila Nidhi/Kshettra Nidhi and is kept in the post offices under the supervision of the headmaster of the schools under the control of the Parishad/Kshettra Samiti, shall be normally checked by the Deputy and Sub-Deputy Inspectors of the Schools to ensure that funds are promptly credited into the post office and spent on the purposes prescribed by the Education Department of the State Government. The Mukhya Adhikari/Khand Vikas Adhikari, the Vitt Adhikari and the Karya Adhikari or any other officer of the Parishad, authorised by the Parishad, shall make it a point to examine the accounts of the games fund of as many institutions as possible during the course of his inspections and ensure that the funds are not unnecessarily kept in the hands of the headmaster or any other person and are utilised for the prescribed purposes only.

111. The cost of money order may be deducted from the amount remitted to the Treasury or Bank. No other deduction shall be made. Receipts shall not be kept out of the treasury or bank and utilised in paying teacher's salary in whole or part.

112. The Headmaster shall submit to the Shiksha Adhikari/Khand Vikas Adhikari by the fifth day of the following month, a statement in

Form no. 28. The chalans or money order receipts shall not be sent to the Parishad/Kshettra Samiti's office with Form no. 28, but shall be retained at the school as prescribed in rule 109.

Form no. 28 with the cash-book entries and satisfy himself that the sums shown as collected have been remitted to the treasury, bank or Parishad/Kshettra Samiti's office and deposited in Zila Nidhi/Kshettra Nidhi.

114. Total dues and other minor receipts shall be collected by means of books of receipts in Form no. 5. On the issue of a receipt book to a collecting agent the numbers of the receipt book entrusted to him shall be entered in the stock book monetary forms and his signature taken in the appropriate column of the stock book.

115. The person who pays the toll or dues shall receive the foil or the receipt which shall be prepared with double sided carbon paper. The collecting agent shall sign the receipt and the entries in the counterfoil and as each receipt is issued shall record at the bottom of the counterfoil the progressive total of the sums received. The progressive total shall run from the date of the last remittance to the treasury or the bank to the date of the next remittance and the amount remitted shall agree with the progressive total worked out in the last counterfoil on the date of the remittances. The collection shall be remitted at such regular intervals as prescribed by Mukhya Adhikari/Khand Vikas Adhikari either to the treasury or the bank with which Parishad/Kshettra Samiti keeps its account in the manner prescribed in rule. The collecting agent's accounts shall be checked in the manner prescribed in rule 92.

Form no. 29 to watch the recovery of demand other than those entered in the school fees registers the rent collection register, dispensary collection book or the demand and collection register in Form no. 23.

117. The miscellaneous demands shall be entered in columns 1 to 7 of the register as they originate. When a payment is made it shall be entered in columns 8 to 10, the money being paid into the treasury or the Bank, and entered in the cash-book.

118. When a tax is refunded, cross-reference shall be given in the payment voucher and in the tax collection register or register of miscellaneous demands in red ink. If the refund is of a fine or arrears realised by a court, a reference shall-be made to the original statement furnished by the court. An entry that refund has been made shall be recorded in red ink in the tax register against the item concerned under the dated initials of the Kar Adhikari/Khand Vikas Adhikari.

CHAPTER XI
PERMANENT AND OTHER ADVANCES

119. A permanent advance may be allowed to an officer of the Parishad/Kshettra Samiti, whose duties require him toincur petty expenses which are required to be paid at once before money can be obtained on the contingent bill. The sum to be allowed shall be fixed by the Karya Samitti/Karya Karini on the supposition that recoupments will be made at least once a month.

Form no. 30.

121. Each officer, holding a permanent advance shall, on the 1st day of April each year sign and acknowledgement that the amount is due from him and is to be accounted for by him shall send a copy of the acknowledgment to the Vitt Adhikari so as to reach him by April 7 at the latest. In the case or transfer of charge of an officer, a similar acknowledgment Office copies of these acknowledgments shall be kept in a guard file at the Parishad/Kshettra Samiti's office.

122. Permanent advances shall not be multiplied unnecessarily: An officer having subordinates, who requires petty sums, shall allot a small portion of his own advance for their use and not apply for separate advances for them. He shall take acknowledgments from them in the same way as he himself furnishes and retain them in his office.

Form No. 31, in the columns 1 to 6 of which shall be entered the items of expenditure from the advances as they occur. The headings of the columns shall be as prescribed by vitt Adhikari, wherever necessary extra columns for payment may be opened in the register. Each payment shall be supported by a bill receipted by the payee, but in the case of petty office expenses are return detail statement certified under the dated signature of the officer holding the permanent advance to the effect that the sums have been spent on the items mentioned in the statement will suffice as a voucher.

124. when the cash in hand is running low and the advancehas to be recouped, a red line shall be drawn across the page recoupment ofthe permanent advance account register (

Form no. 31), total of the items cast and a contingent bill prepared in Form no. 32 in which full details of the expenditure shall be given. The officer responsible for the permanent advance shall after comparing the bill with the register and initialling all the entries therein sign both and send the bill to the Mukhya Adhikari/Khand Vikas Adhikari, noting the date of despatch in column no. 7 (a). On receipt of the cheque from the Mukhya Adhikari/Khand Vikas Adhikari, columns 7 (b) and 7 (c) shall be filled in. The bill shall cover all items of expenditure up to the date of its preparation. No item shall be entered-in the register until the money has been actually spent and the receipt obtained. After the bill has been drawn the vouchers shall be defaced either by stamping voucher with the words "Cancelled" or "Bill Drawn" under the dated initials ofthe officer signing the bill so that these voucherscannot be used again.

125. When a temporary advance is made for any particular purpose, including an advance of pay, a record of it shall be kept in the register of miscellaneous advances in

Form no. 33 under the signature of the Mukhya Adhikari/Khand Vikas Adhikari. When the advance is adjected the particulars of the transactions shall be entered on the repayment side of the register and a note shall be made in the remarks column to showWhether the adjustment was by repayment in cash, bydeduction from salary or by a work bill. In the last case the accounts rendered shall be duly passed by the Mukhya Adhikari/Khand Vikas Adhikari and an order "Passed for adjustment for Rs.....” recorded thereon before an adjustment is made.

126. No advance shall be made of the Adhyaksha/Pramukh, Upadhyaksha/Up-Pramukhs, or any member of the Parishad/Kshettra Samiti.

127. In emergent cases when the permanent advance is not sufficient for the payment of works carried out by daily labour, purchased of material, law charges and the like, an advance not exceeding Rs.2,000 may be drawn under the sanction of the Adhyaksha/Pramukh in the name of an officer of the Parishad specified in section 39 of the Act or the Khand Vikas Adhikari as the case may be. Advances not exceeding Rs 200 may be made to the headmasters and pound keepers for minor repairs to the schools and pound building such advances shall be adjusted before the close of the financial year in which they are made and no fresh advance shall be made to an officer or servant unless the previous one has been fully adjusted:

Provided that a Parishad may, with previous sanction of the Commissioner, raise the limit of the advance from Rs.2,000 prescribed in the rule to an amount not exceeding Rs.5,000 in favour of any officer specified in the said rule with a view to meet emergent expenditure for any special purpose.

128. Advance payments up to the limits fixed by the Parishad/Kshettra Samiti may also be made to Government made to Departments, Government and Semi-Government industrial undertakings, Provincial Co-operative Development Federation and its branches and concerns and firms of established repute such as the Remington Typewriter Co., Burmah Shell, etc. for supplies to be made or work to be done by the authorities to whom such power has been delegated by the Parishad/ Kshettra Samiti. Such advances shall be adjusted as early as possible.

129. The register of temporary advances shall be laid Quarteybefore the Mukhya Adhikari/Khand Vikas Adhikari for orders in regard to advances, the adjustment of which the overdue.

130. A Parishad/Kshettra Samiti may with the previous sanction of the Commissioner/District Magistrategrant an advance to a Gaon Panchayat, established under the U. P. Panchayat Raj Act, 1947 (U. P. Act no. xxvl of 1947), by which it has been decided to get a certain work executed, up to 50 per cent of the value of work, and may thereafter, advance a further amount equal to half of that paid in the first instance after 40 per cent of the work has been certified to be satisfactorily executed by the Abhiyanta or Sinchai Adhikshak or where there is no Abhiyanta or Sinchai Adhikshak by the Mukhya Adhikari or Khand Vikas Adhikari.

CHAPTER XII
SPECIAL RULES REGARDING PAY AND ALLOWANCES OF ESTABLISHMENTS

Form no. 34 with full details of names.

132. Each bill of teachers and pound-keepers shall be initialled by Vitt Adhikari in the case of Parishad and Sub-Deputy Inspector of Schools in the case of the Kshettra Samiti in token of having checked the bill.

133. (1) The pay of rest of the Parishad/Kshettra Samiti servants shall be drawn on monthly pay bills for each department in

Form no. 35 with full details of names except in the case of sweepers, Bhisties, lamp-lighters and cart drivers, and signed by the Mukhya Adhikari/Khand Vikas Adhikari. The establishment chargeable to each item shall be grouped, marked off and totally separately the name of the budget item being noted in red ink at the top of each set of entries.

(2) A certificate to the effect that persons whose names are not mentioned in the pay bills and whose pay has been drawn, have actually been employed during the month, shall be recorded under the signature of the drawing officer.

NOTES (1) The practice of making out piece-meal bills should he strictly Prohibited. (2) It will be found convenient to have copies of the pay bill printed so as to last for about two years. This will save considerable amount of clerical labour and will eliminate mistakes in copying out the details of sanctioned pay every month. The changes which will be very few, if any, can be made by hand, where necessary.

134. The following instructions shall be observed in pre-paring the salary bills:

(1) The pay, leave salary and allowances, whether drawn or not, shall be specified separately. When the amount is re-drawn on a supplementary bill, fact or re-drawal shall be noted under the dated initials of the drawing officer in the original bill from which the charge was withheld. Deductions on account of fines, provident fund, income tax and other recoveries, if any which shall be distinctly specified shall be shown in the columns provided for the purpose and the net amount payable to each person shall be entered in column 11.

(2) When the salary is drawn for a broken period of the month, the reasons for doing so, the period for and the rate at which it is drawn shall be distinctly entered in column 1 under the name of the incumbent.

(3) Officials absent on leave or deputation shall be clearly shown as such in the monthly pay bill and any acting arrangements that may have been made should also be shown.

(4) In the bills for arrears of pay, etc. a reference shall be made to the monthly bill from which the charge was withheld or on which it was refunded by short deduction, or to any special order granting, with retrospective effect any new allowance, as the case may be. The office copy of such monthly bill, shall similarly contain a reference the arrear bill under the signatures of the drawing officer. reference to In the pay bills for temporary establishment the orders sanctioning the same shall be invariably quoted.

(5) Except in the case of advances permissible under the rules no pay shall be drawn before the first working day of the month succeeding that to which the pay relates.

135. When the pay bill has been signed and the money drawn by the Mukhya Adhikari/Khand Vikas Adhikari, the money shall be immediately disbursed to the payees. The payee shall sign or put his thumb-impression in the last column of the pay bill. If the payment is by money order, the money-order receipt shall be attached to this column. The acquittance roll of teachers and other staff attached to the schools and other Mufassil staff shall be prepared institution-wise.

136. (1) The pay of teachers and other staff attached to a school under the control of the Parishad and other Mufassil staff of the Parishad in a Khand shall be sent every month by a date to be fixed by the Parishad to the Khand Vikas Adhikari of the Kshettra Samiti through a cash order on the sub-treasury or a Bank draft on the Bank in which the accounts of the Kshettra Samiti are kept along with the acquittance rolls in duplicate in

Form no. 35-A. The Parishad shall defray the charges of cash-order or teachers and other staff of the Khand, posted away from the Bank draft, if any. The pay of head quarters of the Khand will also be drawn by the Khand Vikas Adhikari and distributed to the Headmaster and heads of outlying institution in the manner applicable to the distribution of the Mufassil Parishad staff:

Provided that in exceptional cases where payment of education and other Mufassil staff of the Parishad through the Khand Vikas Adhikari is impracticable, the Parishad may with the previous sanction of the Commissioner of the Division remit the amount of the pay and allowances to the Head-master of the schools and other Mufassil staff by postal money order, the money order commission being charged to the Zila Nidhi. The above sanction shall be valid till withdrawn unless otherwise provided in the sanction order.

(2) The Khand Vikas Adhikari shall on receipt, enter the cash-order or bank draft in the register in

Form no. 35-B and promptly encash it. On the date fixed for each school and institution, the Headmaster of the school or the head of the institution shall receive the pay and one copy of the acquittance roll in Form no. 35-A of the staff working under him from the Khand Vikas Adhikari in the presence of the Sub-Deputy Inspector of Schools in the case of teachers and give a receipt to the Khand Vikas Adhikari in the register in Form no. 35-B in which all disbursement shall be noted as they are made. The other copy of the acquittance in Form no. 35-A shall be kept in a guard file in the Kshettra Samiti's office. The Head-master of the School or the Head of Institution shall disburse the amount amongst the staff under him and submit the acquittance roll by the 25th day of the months next following the month to which they relate to the Parishad's Office through the Kshettra Samiti. Before forwarding the acquittance roll to the Parishad, the Sub-Deputy Inspector of Schools in the case of Educational institutions, and Khand Vikas Adhikari in the case of others shall scrutinise each roll against his copy of the acquittance roll and certify that the proper receipts have been obtained in all cases and that the money advanced to the headmaster or Head of Institutions has been properly accounted for. The receipt of the cash-orders or the bank drafts and disbursements there from shall also be shown in the Kshettra Samiti cash-book on the dates of receipts and disbursement respectively. The balance of the register in Form no. 35-B shall be shown as a distinct item in the cash-book at the end of the day. If the pay of some of the employees is not disbursed by the 25th of the month succeeding that to which the pay relates, the Head-master of the School or the Head of the institution, as the case may be, shall inform the Parishad office through the Kshettra Samiti in writing, while returning the acquittance roll, to treat the amount as refunded by a deduction in the next pay bill. The Headmaster of the School or the Head of the institution shall keep a record of payments in the disbursement certificate register in Form no. 35-C in which every payee shall record a certificate of having received the money (amount to be specified) as acknowledged by him separately in acquittance roll.

After the close of the month and at the latest by the 5th day of the succeeding month the Khand Vikas Adhikari shall send an abstract of his register of disbursement certifying thereon that the abstract is the true copy of his register of disbursement and that he has actually in hand the balance shown in the aforesaid abstract.

(3) In the case of servants whose individual names are not mentioned in the pay bill, a separate acquittance roll shall be prepared on which the payees signatures or thumb-impressions will be taken in token of receipt, and reference to the roll shall be given in the last column of the pay bill. The roll shall be either attached to the pay bill or kept in a separate guard-book, the rolls of each month being arranged in the order in which the establishments are shown in the bill.

(4) The Sub-Deputy Inspector of Schools shall check and compare the acquittance rolls of school establishment of his circle with the bill during each month and ensure that they have been properly arranged and filed.

137. The Officer signing the pay bill is responsible for every sum drawn on the pay bill until he has paid it to the person money-order receipt entitled to receive it If the payee does it not present himself and obtained a proper receipt, from the payee in the pay bill or the acquittance roll, or by means of the before the end of the month his pay shall be refunded by a short deduction in the next bill. In the case of Mufassil establishment, after receiving intimation mentioned in sub-rule (2) noted by the Zila Parishad's office on the pay bill in which the rule 136. the fact that the amount has been refunded shall be amount was drawn. In the case of establishment paid at head. presents himself to receive it, payment being made by cheque quarters, undisbursed pay may be re-drawn when the payee and the fact of payment being noted in the bill in which the establishment the

disbursing officer shall notify the Parishad was shown. In the case of Mufassil Kshettra Samiti office of the return of the payee and Parishad's/Kshettra Samiti's office shall add the amount of the undisbursed pay to the next pay bill, noting the fact in the pay bill on which refund by deduction note of refund was made.

138. The payment of recurring charges, e.g. scholarships, contributions, rents, monthly contingent or stationery allow-ances shall be made in the manner provided in rules 133 to 136. Payment shall be made the receipt taken on the pay bill in

Form no. 35 or in the acquittance roll, as if the charges were for establishment.

139. Travelling allowance shall be drawn on a bill in Form no. 36 for officers and members of the Parishad/Kshettra Samiti and on Form no. 37 for other servants. Every bill excepting that of the Mukhya Adhikari/Khand Vikas Adhikari and Vitt Adhikari shall be countersigned by the Mukhya Adhikari Khand Vikas Adhikari before payment. The bills of the Mukhya Adhikari/Khand Vikas Adhikari and Vitt Adhikari shall be countersigned by the officer authorised for the pur-pose by the State Government from time to time. Duties of the countersigning officers are given in the Appendix I.

140. Except where the claimant (e.g. the vendor or con tractor), presents his own statement of account, in which case payment shall be made on that bill, all charges, other than those of establishment or the fixed recurring charges described in rule 138 or travelling allowance or charges for the construc tion and repair of works for which special Form are prescribed, shall be drawn on a contingent bill in

Form no. 32.

141. It shall be the duty of the Parishad's/Kshettra Samiti's office to see that no charge is paid twice over and that budget allotments are not exceeded. For this purpose the establish-.ment

check register has been prescribed in Form no. 38. This register shall be checked by the Vitt Adhikari/Accountant before the close of each month. For contingent expenditure the classified abstract shall serve the purpose of a check register.

Form no. 38. In this register every establishment bill shall be entered at once after a payment order has been passed on the bill. The register shall be current for three years. The bill shall be entered under the month for which it is due and not the month in which it is drawn.

143. A separate page of the register shall be set apart for each section of the establishment, the sanctions shall be entered in order, and a page for the total charge of each department shall be left when the number of sections exceeds one. The sections in the register shall correspond with those in the pay bill.

144. When the register is prepared the details of each section shall be entered in the first three columns. When the entry of a second or third year is being made, the scale of each section shall be brought forward from columns 2 and 3 of the preceding year. All entries of amounts in the money columns shall be initialled by the Mukhya Adhikari/Khand Vikas Adhikari or in the case of Parishad by an officer of the Parishad authorised by the Mukhya Adhikari in this behalf.

145. When the space in column 2 is insufficient for all the details of a section, they shall be recorded on a fly-leaf in the t following

form inserted between the pages of the register: Details of Appointment and pay.in-of-

Appointment	Names of substantive holders	Pay scale Rs.	Actual pay on 1st April Rs.	Increment due			-Remarks
				On Rs.	On Rs.	On Rs.	
Head Clerk	A	150-200	170				

Third Clerk	C	60-110	80				
Daftri	D	20-35	25				
Two Peons	E-E	35	40				
at 20 each							
Total			411				

The pay scales shall be shown in the fly-leaf with the actual pay at the beginning of the year, the amount and the date of each increment, and the amount of income-tax.

146. An alteration shall be made in the register itself in column 3 with every grant of an increment, the order sanctioning the increment being quoted in column 1.

A change due to revision of establishment or an increment of pay shall be neatly recorded in red ink in the column concerned under the initials, of the Mukhya Adhikari/Khand Vikas Adhikari, the order for revision being invariably quoted in column 1.

147. On receipt of an establishment bill in the Parishad's office the figures shall be checked, and at the same time the bill shall be carefully examined so that no inadmissible charge may be included in the bill in consequence of any absence.

148. The bill, thus checked and passed shall be posted in the establishment check register. The amount shown in the column "net charge for each section" in the bill shall be entered against each section. Below this any amount due which remains undrawn by reasons of absence of the recipient shall be written in red ink. The amount of fines, if any, shown in the bill shall similarly be noted in red ink.

The entries shall always be begun from the top of the allotted space in order that there may be room for the record of subsequent bills, and the number and month of the bill shall be quoted in the entry as shortly as possible. The amount of undisbursed pay refunded should be posted in red ink in the column for the month to which the pay relates. The subsequent drawal of the amount shall, as usual, be noted in black ink below the aforesaid entry.

149. The order for payment shall then be written, and the bill, or in the case of schools and pounds the combined book together with the register, laid before the Mukhya Adhikari/Khand Vikas Adhikari, who shall check the totals, make such comparison of the bill with the register as he may deem necessary and sign the order of payment. The bills of primary schools of the Khand shall be chceked by the Sub-Deputy Inspector of Schools before submission to the Khand Vikas Adhikari.

150. A bill of arrears or advance of pay shall be dealt with in the manner prescribed in the preceding rules. In the case of arrears of pay, the amount shall be checked with red ink entry made under rule 148 and then entered in the same column. The total of the column shall not exceed the sanctioned pay shown in column 3.

In the case of an advance of pay, the bill shall be entered in the column for the month for which the advance is given. Such an advance shall be treated as a final payment and shall not be made repayable by instalment or otherwise no subsequent adjustment shall be made except the omission of payment in the subsequent month.

151. Temporary establishment shall be entered in the establishment check register at the end of the space allotted for the permanent establishment and shall not be mixed up with it. The period for which the temporary establishment is sanctioned shall be specified in the second column below the details of theappointment sanctioned, and lines shall be drawn across the columns of the months previous and subsequent to such period, in order to prevent admission by oversight of pay for a period in excess of sanction.

152. When the Parishad/Kshettra Samiti incurs recurring charges on account of scholarships, contributions, rents and the like, payment on account thereof shall be recorded and checked in the same manner as establishment charges. The establishment check register shall be used for this purpose, separate pages being opened therein for those charges.

CHAPTER XIII

STOCK AND STOCK ACCOUNT

153. For all consumable stores (other than medicines) dead stock, forms and stationery, a stock book in Form no. 39 shall be maintained. A separate page or pages, shall be allotted to each kind of store. If it is convenient a separate stock book may be maintained for any particular type of store. The stock-book shall be closed monthly. The balances in stock book shall be verified by the officer of the department concerned once a quarter. The stock book of medicines, which shall be kept in the forms prescribed for the purpose in the Medical Manual shall be closed annually. The balance in the stock book of outlying institutions shall be verified once a year by the following officers:

(1) Parishad

Schools and Libraries	Shiksha Adhikari
Medical and Public Health institutions	Swasthya Adhikari.
Veterinary institutions	District Live-stock Officer.
Agricultural institutions	District Agriculture Officer.
Other institutions..	Mukhya Adhikari.

The officers of the Parishad shall be entitled to verify the balance in the stock-book of the institutions under the control of the Parishad during the course of their inspections.

(2) Kshettra Samiti

Schools and Libraries	Sub-Deputy Inspector of schools
Other institutions..	Khand Vikas Adhikari,

The heads of departments of the Parishad and Mukhya Adhikari shall also verify the stores in the Kshettra Samiti institutions during the course of their inspections.

The Shiksha Adhikari may authorise his Sub-Deputy Inspector of schools to carry out the duties of annual verification of stocks.

154. When any articles are sold to the public or used on work done for private persons the entry in column 5 of the stork. book shall show to whom the articles have been sold or on what particular work they have been used and a reference shall he given in the remarks column by which the adjustment of the cost of the articles can be traced in the appropriate account.

155. In the case of monetary forms (Receipt-books, cheque books, books of licence, etc.). columns 3 and 6 of the stock book shall show the printed numbers of the books received and issued in order that there may be a complete check on their use. These books shall be issued in their serial order and when the books of counterfoils are received back for custody in the record room the form keeper shall see that all the counterfoils are intact and note the date of return in rend ink in the remarks column against the original entry in the stock-book.

156. Before a bill is passed for payment on account of articles brought into stock, the officer passing the payment order shall see that the articles for which payment is claimed in the bill have been entered in the stock-book after proper inspection.

157. The Mukhya Adhikari/Khand Vikas Adhikari shall by order specify the servants of the Parishad/Kshettra Santiti who shall be in charge of the various kinds of stores. These

servants shall be responsible for the safety of these stores. They shall keep the stores in good condition

and protect them from loss, damage or deterioration. The Mukhya Adhikari/Khand Vikas Adhikari shall also by an order specify the officers who shall be in supervisory charge of the various kinds of stores. The officers will be responsible for seeing that the store-keepers perform their duties properly. When any store has become useless or obsolete, or has become surplus and cannot be put to any profitable use, a report shall be prepared by the officer responsible for the custody of the said store and submitted to the Mukhya Adhikari/Khand Vikas Adhikari through the officer in supervisory charge for orders regarding disposal of the stores. In case it is decided to dispose of any of the items of the store by sale, the sale shall be made by open auction. The auction up to the limits fixed by the Parishad/Kshettra Samiti shall be approved up to the limits by the authorities to whom such power has been delegated by the Parishad/Kshettra Samiti. The articles which have outlived their utility and cannot be sold shall be destroyed under the orders of Mukhya Adhikari/Khand Vikas Adhikari.

(2) In case of sale or auction of any articles, the amount of loss, if any, shall be written off, and if there are any profits, the same shall be treated as miscellaneous receipts of the Zila Parishad/Kshettra Samiti.

NOTE-Monetary limits in this rule relate to the book-value of the items of stores and not to be their auction price. Lots of stores meant for disposal will not be taken up so as to reduce their book-value.

158. A stamp register in Form no. 40 shall be maintained for postage stamps, receipt stamps and other stamps and the register shall be verified monthly by the Mukhya Adhikari/Khand Vikas Adhikari. It shall be open to the Auditors and Khand other Inspecting ing Officers to verify physically the balance in hand with the balance shown in the register.

CHAPTER XIV

LOANS AND GRANTS

Form no. 41. Each instalment of the Joan as it is taken, shall be recorded in column 4 and attested both by Vitt Adhikari and the Mukhya Adhikari. A separate page shall be opened for each loan. The Mukhya Adhikari shall be responsible for seeing that payment of instalments of the Principal and interest are made on due dates.

160. A register to show expenditure out of the various loans separately will be maintained in

Form no. 42.

161. The grants made by the State Government or the authorities subordinate to it or any other authority or institution to the Parishad/KshettraSamities will generally be of two kinds:

(1) Un-conditional grants.

(2) Conditional grants-These are grants for specific purposes with special conditions imposed by the sanction-ing authority.

Form no. 43 for all grants received by it of category
(2) mentioned in rule 161.

NOTE-If under the conditions of the grants the Parishad/Kshettra Samiti is required to contribute any amount from its funds, it should be entered be low the Government grant shown in column 4 of the form.

(2) Funds placed at the disposal of the Parishad-KshettraSamifi through grant-in-aid for a specific purpose by the State Government or an authority subordinate to it or by any other authority or institution shall not be transferred from one scheme to another without the sanction of the State Government or the authority sanctioning the grant.

163. Where the contribution by the Parishad/Kshettra Samiti of a certain portion of the expenditure is a conditon for the giving of a grant by the State Government or any other authority, the Parishad/Kshettra Samiti shall make the contribution as directed by the State Government or the authority sanctioning the grant.

164. The first six columns of the register referred to in rule 162 shall be filled in as soon as the Parishad/Kshettra Samiti has drawn a grant; the remainig columns shall be posted every time money is spent out of the grant. All the entries in theregister shall be made under the initials of the Vitt Adhikari Column 9 shall be totalled at the end of each year and the unspent balance shown in column 11 which shall be carried over to the register for the next year.

165. At the time of submitting its annual report, the of Parishad/Kshettra Samiti shall submit to the State Government or the authority sanctioning the grant a statement in

Form no. 44 during the year. The Vitt Adhikari/Kshettra Samiti Accountant and Mukhya Adhikari/Khand Vikas Adhikari shall certify in the remarks column of the statement that the grant was spent only on the purpose for which it was given. This certificate will be countersigned by theAdhyaksha/Pramukh. If however, sanction has been accorded by the authority sanctioning the grant to a diversion of funds, mention of such sanction shall also made in the certificate.

166. A Parishad/Kshettra Samiti shall render to the State Government or to an authority subordinate to the State Government or any other authority or institution sanctioning grants such periodical statement of accounts, as the sanctioning authority may prescribe, duly signed by the Vitt Adhikari/Accountant and the Mukhya Adhikari/Khand Vikas Adhikari. Failure to render the prescribed periodical accounts may entail the stoppage of future instalments of the grants.

CHAPTER XV

INVESTMENTS AND DEPOSITS

167. A record of all investments shall be maintained in a register of investments in Form no. 45. Each entry therein shall be attested by the Mukhya Adhikari/Khand Vikas Adhikari. This register will be scrutinized every quarter by the Vitt Adhikari/Khand Vikas Adhikari to ensure that the instalments of the accrued interests have been promptly collected.

168. All deposits made with the Parishad/Kshettra Samiti whether in the form of cash, Government paper or other stock or of security bonds shall be recorded in

Form no. 46. Three registers shall be maintained, one for the entries regarding the securities of the employees of the Parishad/Kshettra samiti, The second for the cash deposits and the third for deposits by contractors and other depositors. The first one need not be written up annually, but the entries of all deposits of second and third category which have not been forfeited,adjusted or returned shall be carried forward annually in detail to the succeeding pages of the same register or if sufficient space is not available to a new register. The entries in the registers will be attested by the Mukhya Adhikari/Khand Vikas Adhikari as and when they are made. During the course of his periodical examination of the accounts the Vitt Adhikari book have been entered in the register of deposits, He shall record a certificate of this check under his dated initials in the 1 register. All repayments of deposits shall be entered in the register under the dated signature of the officer making such repayments.

In the case of security bonds taken from persons other than Parishad/Kshettra Samiti servants, if property is hypothecated, a brief description of the property shall be given in the remarks column. The Mukhya Adhikari/Khand Vikas Adhikari shall annually verify these securities and shall make a note of verification of each entry in the remarks column of the register.

169. Government promissory notes, security bonds and similar valuables belonging to Parishad/Kshettra Samiti shall be kept in a strong box in the Treasury or Bank. The keys of the strong box shall be kept by Mukhya Adhikari/Khand Vikas Adhikari.

CHAPTER XVI

CONTROL BY THE VITT ADHIKARI

170. The account records maintained in different departments of the Parishad shall be inspected by the Vitt Adhikari and the result recorded in the inspection book. Irregularities noticed shall be reported to the officer-in-charge of the department and the cases of omissions likely to cause loss shall be reported promptly by the Vitt Adhikari to the Adhyaksha. The inspection book shall also be placed before the auditors and the inspecting officer.

171. Whenever an embezzlement of the Zila/Kshettra Nidhi or property is discovered or suspected, the Adhyaksha/Pramukh shall at once institute an enquiry with the help of the Vitt Adhikari and on being convinced of the embezzlement having been committed, shall inform the District Magistrate, the Divisional Commissioner and the Examiner, Local Fund Accounts of the embezzlement and ask the District Magistrate of the district for a regular police investigation sending him the file of the case. The District Magistrate will then decide whether the police should be asked to investigate into the matter or not. The matter shall also be brought to the notice of the Parishad/Kshettra Samiti at the first

meeting held after the date. The embezzlement is discovered or suspected and also after the enquiry is over. The State Government will also be informed of the embezzlement and the result of the enquiry and legal action.

NOTE-General principles to regulate the enforcement of responsibility for losses sustained by the Parishad/Kshettra Samiti through fraud or negligence of its servants are laid down in the Appendix II.

172. The Vitt Adhikari shall-

(a) in general advise the Parishad/Kshettra Samiti in financial matters and in particular advise the Parishad/Kshettra Samiti authorities in all financial and account matters;

NOTE-The Mukhya Adhikari and Adhyaksha/Khand Vikas Adhikari and Pramukh shall make it a point to consult the Vitt Adhikari in all important financial and account matters and in particular in all such matters wherein they experience any difficulty or about the correctness of which they are in doubt.

(b) periodically examine the account records and ensure that true and correct accounts of income and of expenditure from the Zila Nidhi are maintained;

(c) in particular, carry out a concurrent pre-audit of the expenditure incurred by the Zila Parishad or any committee, sub-committee officer or servant functioning under it:

(d) make quarterly inspection of the accounts of each Kshettra Samiti in the district with the help of Inspection Parties and be present at the last day of inspection to review the inspection notes of his party and he shall through those inspections, ensure that the Kshettra Samitis maintain correct and up-to-date accounts and do not incur any irregular expenditure; and

(e) perform such other functions as he may be required to perform by or under the Act or the rules and regulations made under the Act.

173. The Vitt Adhikari shall bring in writing the irregularities noticed by him during the course of the internal audit of the Parishad's account or during the course of the inspection of the Kshettra Samitis accounts and which he cannot get rectified on the spot by personal discussion, to the notice of the Mukhya Adhikari and the Khand Vikas Adhikari respectively with concrete suggestions about their regularization. If these officers are unable to get the irregularities rectified within a reasonable time, he shall bring the fact of non-rectification of irregularities to the notice of the Adhyaksha in case of Parishad and to the notice of the Pramukh in case of Kshettra Samitis. Cases of serious irregularities such as the loss of funds through negligence or embezzlement shall be immediately brought to the notice of the Adhyaksha or the Pramukh as the case may be, for action prescribed in rule 171. In cases of difference of opinion between the Vitt Adhikari and the Mukhya Adhikari/Khand Vikas Adhikari about the regu-larity of an item of expenditure, the matter shall be referred to the Adhyaksha/Pramukh. If there is a difference of opinion about the regularity of expenditure between the Vitt Adhikari on one side and the Adhyaksha or Pramukh on the other, the matter shall be referred to the Commissioner of

the Division. If the Commissioner considers it desirable, he may refer the matter to the State Government for instructions.

CHAPTER XVII

AUDIT OF PARISHAD/KSHETTRA SAMITI ACCOUNTS

174. The Accounts of the Parishad and Kshettra Samiti shall be audited by the Examiner at such intervals as the State Government may by special or general order specify in this behalf. The Adhyaksha/Pramukh shall see that all accounts registers and papers are put up before the auditors whenever demanded, without the least possible delay.The Mukhya Adhikari/Khand. Vikas Adhikari, shall see that cashiers and other officials entrusted with cash produce their cash balances before the auditors on demand by the auditors for physical verification by them.

The audit shall consist of a test audit of two months account selected at random in detail and a general audit of all the important financial matters and financial condition of the Parishad/Kshettra Samiti.

In case the Parishad/Kshettra Samiti or the State Govern-ment considers it necessary to get the accounts of any particular period or any particular head of

account audited in full, a special audit shall be arranged by the Examiner, Local Fund Accounts.

The objection statements issued by the auditors in the course of audit shall be returned to them promptly before the close of the audit with the replies by the Mukhya Adhikari, Zila Parishad/Khand Vikas Adhikari, Kshettra Samiti as the case may be. The auditors shall collect all the objection statements with the replies thereon and shall drop the objections wherein they are sati satisfied with the replies. Where the auditor is not satisfied with the replies or the action taken, he shall discuss the matter with the Mukhya Adhikari/Khand Vikas Adhikari in the first instance. Thereafter he shall, before leaving, bring to the personal notice of the Adhyaksha/Pramukh items which have not been disposed of. In particular the auditor shall bring to the notice of the Adhyaksha/Pramukh, and through him, of the members any item in which he proposes to disallow payment or in which he considers that surcharge be made from the Adhyaksha, Up-Adhyaksha/Pramukh and Up-Pramukh, members, officer or servant of the Parishad/Kshettra Samiti. So far as may be possible, in such cases, an explanatory report shall be obtained from the person or persons concerned during the course of audit. The Treasury Officer/Bank/Banker shall on demand by the Auditors intimate to them direct the balances at the credit of the Zila Parishad/Kshettra Samiti or any particular date specified by the auditors.

175. The result of each audit shall be communicated in two parts, (1) the objection statement containing, outstanding of objections dealing with technical irregularities, and (2) the audit note dealing with general and important matters which require the particular attention of the Parishad/Kshettra Samiti.

The Examiner shall send a copy of the audit note to one or more of the newspapers published in the district to whichthe note relates, as the Examiner may decide, and if there be no new papers note to any newspaper or newspapers designated in this behalt by the State Governmnt. Two copies of the audit note shaj! also be ent by the Examiner to the District Information Officer who shall give due publicity to the audit note and keep one copy of the audit note in his office library for perusal of public

On receipt of the audit note and the objection statement of the Parishad/Kshettra Samiti, the Mukhya Adhikari/Khan Vikas Alhikari shall take immediate action and record replies within one month against each point raised therein showing the actions taken or proposed to be taken thereon. There after in the case of Parishad, the audit report along with the comments of the Mukhya Adhikari shall first be considered to the Vitt Samiti which will forward it to the Karya Samiti with its comments. The Karya Samiti will consider the report and forward it to Adhyaksha with its comments for consideration of the Parishad. In the case of the Kshettra Samiti, the report along with the comments of the Khand Vikas Adhikari shall first be considered zy the KaryaKarini which will submit it to the Pramukh with its comments for consideration of the Kshettra Samiti.

The Parishad or the Kshettra Samiti as the case may be, shali consider the objection statement and the audit note with the comments thereon of the Vitt Samiti and Karya Samiti or the KaryaKarini, as the case may be thereon at a meeting held as soon as possible, after the receipt by the Adhyaksha/Pramukh of the objection statement and the audit note along with com ments of the Committees and shall decide in a special resolution the action to be taken thereon.

176. An annotated copy of the audit note, along with the comments and decisions of the Parishad/Kshettra Samiti on each point, shall be sent to the Examiner within a fortnight of the holding of the meeting referred to in rule 175. Two copies of the Parishad's or the

Kshettra Samiti's reply shall at the same time be sent to the District Magistrate and the office copy signed by the Adhyaksha/Pramukh shall be kept in the Pari-shad's or the Kshettra Samiti's office for the use of inspecting Officers. The District Magistrate shall forward the annotated copies of the inspection notes with his comments to the Com-missioner of the Division and to the Commissioner for Agri culture Production and Rural Development who shall forward the inspection notes with their comments to the State Govern-ment. Further correspondence regarding disposal of audit objections shall be conducted directly between the Parishad/Kshettra Samitis and the Examiner. A separate file for each audit objection, showing the action taken thereon shall b maintained in Parishad/Kshettra Samiti office till the objection is settled. These files shall be shown to the audit officers when-ever demanded.

177. (1) It shall be the duty and personal responsibility respectively of the Adhyaksha and Mukhya Adhikari/Pramukh and the Khand Vikas Adhikari to see that the defects and irregularities pointed out in audit notes and objection state-ments falling within their respective spheres of responsibility as detailed below are removed or settled promptly and with due dispatch:

Authority	Matters falling within the sphere of responsibility of the authority mentioned in the first column
1	2
Adhyaksha/Pramukh Mukhya Adhikari/Khand Vikas Adhikari	(i) Non-utilization of Government grants and loans for the purpose for which they are made. (ii) Temporary mis-appropriation of the Parishad's/Kshettra Samiti's funds or property by members, (iii) Embezzlements. (iv) Any other objectionable financial conduct of a member or the Adhyaksha or the Pramukh. (v) Objectionable unauthorized expenditure by or on behalf of the Parishad Kshettra Samiti as a result of a resolution passed by the Parishad/Kshettra Samiti or a Committee thereof. (i) Incomplete and improper maintenance of accounts. (ii) Non-utilization of Government grants and loans within the prescribed time limit. (iii) Temporary mis-appropriation of funds by Parishad's/Kshettra Samiti's servants. (iv) Objectionable and unauthorized expenditure other-wise than as a result of the resolution of the

It shall similarly be the personal responsibility of-

(i) the Adhyaksha/Pramukh to see that the annotated copies of the audit note referred to in rule 176 are sub-mitted to the authorities concerned within three months of date of its receipt in Parishad/Kshettra Samiti's office;

(ii) the Mukhya Adhikari/Khand Vikas Adhikari to ensure that all audit objection sheets are returned with due promptness.

(2) The annotated copy of the audit note referred to in rule 176 shall, besides other observations also show against each paragraph the name or names of the officials responsible for the irregularities and punitive action which had been taken. against them.

(3) (a) The administrative action taken by the Parishad or the Kshettra Samiti or its executive authorities on the audit note shall be reviewed by the Commissioner, in the case of the Parishad, and the District Magistrate, in the case of the Kshettra Samiti.

(b) Where in the opinion of the Commissioner after making the review under clause (a), adequate action has not been taken for the compliance of the objections or against the officials for their delinquencies, he may communicate his views to the State Government and thereafter the State Government shalldirect the Parishad to take such action as may be necessary. The Parishad shall comply with the directions of the State Government within the he specified period, if any.

(c) Where in the opinion of the District Magistrate, aftermaking the review under clause (a), adequate action has not been taken for the compliance of the objections or against the

officials for their delinquencies, he may communicate his views to the Commissioner and thereafter the Commissioner shall direct the Kshettra Samiti to take such action as may be necessarry. The Kshettra Samiti shall comply with the directions necessary. of the Commissioner within the specified period, if any.

(4) The defects and omissions in the maintenance of accounts pointed out in audit and their subsequent rectification by the officials concerned rned shall receive due consideration in in the cases of crossing of the efficiency bars and promotions, which shall not ordinarily be allowed if the Mukhya Adhikari/Khand Vikas Adhikari has given adverse reports in the matter of com-pliance with audit objections against any official.

178. The Zila Parishad and Kshettra Samitis shall pay a fee for audit of their accounts according to the scale, if any laid down from time to time by the State Government.

CHAPTER XVIII

RULES REGARDING SURCHARGE

179. (1) In any case where the Examiner, Local Fund Accounts considers that there has been a loss, waste or misuse of any money or other property belonging to a Parishad/Kshettra Samiti as a direct consequence of the negligence or misconduct of an Adhyaksha, Upadhyaksha/Pramukh, Up-Pramukh, member, officer or servant of the Parishad/Kshettra Samiti he may call upon the Adhyaksha, Upadhayksha/Pramukh, Up-Pramukh, member, officer or servant to explain in writing why such Adhyaksha, Upadhyaksha/Pramukh, Up-Pramukh, member, officer or servant should not be required to pay the amount misused or the amount which represents the loss or waste caused to the Parishad/Kshettra Samiti or to its property and such explanation shall be furnished within a period not exceeding two months from the date such requisition is communicated to the person concerned:

Provided that an explanation from the Adhyaksha Up-Adhyaksha/Pramukh, Up-Pramukh of the Parishad/Kshettra Samiti shall be called for through the Commissioner/District Magistrate and from the member, officer or servant through the Adliyaksha/Pramukh:

Provided also that no explanation shall be called for from any member who is recorded in the minutes of the Parishad/Kshettra Samiti as having being absent from the meeting at which the expenditure objected to was sanctioned or who voted against such expenditure.

Nores Any information required by the Examiner or Range Assis-tant Examiner or Auditor for preliminary enquiry shall be furnished and all connected papers and records shown to him by the Adhyaksha/Pramukh immediately on demand.

(2) Without prejudice to the generality of the provisions contained in sub-rule (1) the Examiner, Local Fund Accounts may call for the explanation in following cases-

(a) where expenditure has been incurred in contravention of the provisions of the Act or of the rules or regulations made thereunder;

(b) where loss has been caused to the Parishad/Kshettra Samiti by acceptance of a higher tender without sufficient recorded reasons;

(c) where any sum due to the Parishad/Kshettra Samiti has been remitted in contravention of the provisions of the Act or the rules or regulations made thereunder;

(d) where the loss has been caused to the Parishad/Kshettra Samiti by neglect in realizing its dues;

(e) where loss has been caused to the funds or other property of the Parishad/Kshettra Samiti on account of want of reasonable care for the custody of such money or property.

(3) On the written requisition of theAdhyaksha, Upadhyaksha/Pramukh, Up-Pramukh, member, officer or servant from whom an explanation has been called for, the Parisliad/Kshettra Samiti shall give him necessary facilities in the inspection of the records connected with the requisition for surcharge. The Examiner may on application from the person surcharged, allow a reasonable extension of time for submission of his explanation if he is satis-fied that the person charged has been unable, for reasons beyond his control to consult the record for the purpose of furnishing his explanation.

Explanation-Making of an appointment in contravention of the Act, the rules or the regulations made thereunder shall amount to a mis-conduct or negligence and payments to employees of salaries and other dues on account of such irregular appointments shall be deemed to be a loss, waste or misuse of Zila Kshettra Nidhi.

180. (1) After the expiry of the period prescribed in rule 179 (1) or 170 (3) as the case may be and after examining the explanation, if any, received within time the examiner shall submit the papers along with his recommendations to the authorities mentioned below:

Designation of the person surcharged	Designation of the authority to whom the Examiner, will submit the paper along with his recommendation
1	2
Pramukh, Up-Pramukli, members, officers and servants of a Kshettra Samiti.	District Magistrate of the District in which the Kshettra Samiti is situated.
Adhyaksha, Upadhyaksha, mem-mbers; officers and servants of a Zila Parishad	Commissioner of the Division in which the Zila Parishad is situated.

(2) The Commissioner/District Magistrate after examining and after considering the explanation, if any, shall require the Adhyaksha, Upadhyaksha/Pramukh, Up-Pramukh, member, officer or servant of the Parishad/Kshettra Samiti, as the case may be, to pay the whole or part of the sum to which such Adhyaksha, Upadhyaksha/Pramukh, Up-Pramukh, member, officer or servant may be found liable:

Provided firstly that no Adhyaksha, Upadhyaksha/Pramukh, Up-Pramukh, member, officer or servant of a Parishad/Kshettra Samiti would be required to make good the loss,

if from the explanation of the Adhyaksha, Upadhyaksha/Pramukh, Up-Pramukh, member, officer or servant concerned or otherwise the Commissioner/District Magistrate is satisfied that the loss was caused by an act of the Adhyaksha, Upadhyaksha/Pramukha, Up-Pramukh, member, officer or servant in the bona fide discharge of his duties as such:

Provided secondly that in the case of loss, waste or misuse occurring as a result of a resolution of the Parishad/Kshettra Samiti the amount of loss to be recovered shall be divided equally among all the members including Adhyaksha, Up-Adhyaksha /Pramukh, Up-Pramukh, who are reported in the minutes of the Parishad/Kshettra Samiti as having voted for or who remained neutral in respect of such resolution:

or Provided thirdly that no Adhyaksha, Upadhyaksha, Pramukh, Up-Pramukh, member, officer or servant shall be liable for any loss, waste or misuse after the expiry of four years from the occurrence of such loss, waste or misuse or after the expiry of three years from the date of his ceasing to be an Adhayksha, Upadhyaksha/Pramukh, Up-Pramukh, member, officer servant of the Parishad/Kshettra Samiti, whichever is later.

181. (1) Any Pramukh and Up-Pramukh of a Kshettra Samiti and any officer or servant of the Kshettra Samiti aggrieved with an order of surcharge passed by the District Magistrate under rule 180 may appeal to the commissioner of the Division within thirty days from the date on which such order is communicated to him and the Commissioner of the Division may confine, rescind or carry the order passed by the District Magistrate or may pass such orders as he thinks fit.

(2) Any Adhyaksha and Upadhyaksha of a Parishad and any officer or servant of a Parishad aggrieved with an order of surcharge passed by the Commissioner of the Division may appeal to the State Government within thirty days from the date on which such order is communicated to him and the State Government may confirm, rescind or vary the order passed by the Commissioner or may pass such order as they think fit.

182. (1) An Adhyaksha, Upadhyaksha, Pramukh, Up-Pramukh, ch, member, officer or servant of a Parishad/Kshettra Samiti, who has been surcharged, shall pay the amount of surcharge within three months from the date of communication to him of the order of surcharge passed by the Commissioner or the District Magistrate as the case may be:

Provided that wlien an appeal lias been preferred under Rule 181 against the order of surcharge passed by the Commissioner/District Magistrate, all proceedings for recovery of the surcharge from the persons who have preferred the appeal shallbe stayed until the appeal has been finally decided.

(2) If the amount of surcharge is not paid within the period specified in sub-rule (1) it shall be recoverable in the manner provided in Chapter VII of the Act.

183. Where a suit is instituted in a court to question an order of Surcharge and the District Magistrate. Commissioner of the Division or the State Government is a defendant in such a suit, all costs incurred in defending such a suit shall be paid by the Parishad/Kshettra Samiti and it shall be the duty of the Parishad/Kshettra Samiti to make such payment without undue delay.

APPENDIX I

(See RULE 139)

Duties of the Countersigning Officers

1. Before counter-signing a bill for travelling allowance the counter-signing officer shall-

(a) scrutinize the necessity, frequency, and duration of journeys and halts for which travelling allowance-illowance is claimed and disallow the whole or any part of the travelling allow-ance claimed for any journey or halt if he considers that a journey was unnecessary or unduly protracted, or that a halt was of excessive duration;

(b) scrutinized carefully the distances entered in travelling allowance bills;

(c) satisfy himself, that where theactual cost of is claimed under the transporting personal effects, etc.. prescribed rules, the scale on which such effects, etc., were transported was reasonable; and to disallow any claim which, in his opinion, does not fulfil that condition;

(d) satisfy himself that travelling allowance is not on the whole a source of profit to the recipient;

Note-In the case of Railway journeys on tour, the controlling officer may in his discretion demand a certificate from the Zila Parishad/Kshettra Samiti servant making a claim as to the class by which he actually performed a journey and should, if necessary, reduce travelling allowance of the amount admissible for the class by which the journey was actually performed.

(e) observe any rules which the State Government maymake for his guidance.

Note-The following means should be employed by controlling officer for checking road distance in travelling allowance bills.

(i) maps,

(ii) local knowledge of the officers counter-signing and passing the bills; and

(ii) in doubtful cases, ascertainment of actual measurements as recorded in Public Works Department or other records.

2. The countersigning officer shall not delegate his authority of countersigning to any other officer.

APPENDIX II
(Sce RULE 171)

General principles regulating enforcement of responsibility for losses sustained by Zila Parishad/Kshettra Samitis through fraud or negligence of their servants

1. Every servant of a Parishad/Kshettra Samiti shall realize fully and clearly that he shall be held personally resp for any loss sustained by the Parishad/Kshettra Samiti through fraud or negligence on his part and that he shall also be held responsible personally responsible for any loss arising from fraud or negligence of any other servant of the

Parishad/Kshettra Samiti to the extent to which it may be shown that he contribued to the loss by him own action of negligence. The cardinal principle governing the assessment of responsibility in such cases is that every officer of the Parishad/Kshettra Samiti shall same vigilance in respect of expenditure, custody and use of the Parishad's/Kshetra Samiti's money and property generally as a person of ordinary prudence would exercise in respect of the expenditure, custody and use of his own money and property. While, therefore, the Zila Parishad, Kshettra Samiti should be prepared to condone a servant's honest errors of judgment, involving financial loss provided that the servant can show that he has done his best up to the limits of his ability and experience they must penalise servants who are dishonest, careless or legligence in the duties entrusted to them. Where a Parishad/Kshettra Samiti niti proposes to condone an judgment involving a loss exceeding Rs.1,000 it shall do so with the prior approval of the Commissioner of the Division.

2. It is absolutely necessary to avoid every possible delav in the investigation of any loss due to fraud, negligence and financial irregularity.

3. The departmental inquiries shall be instituted at the earliest possible moment against all the delinquents and con-duced with strict adherence to the rules up to the point at which the prosecution of any of the delinquents begins. At that stage it shall be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable if it be so, it shall con-tinue so far as possible (which will not as a rule include finding and sentence). If the accused is convicted, the departmental proceedings against him will be resumed and finally completed. If the accused is not convicted, the departmental proceedings against him will be dropped unless the authority competent to take disciplinary action is of the opinion tha that the facts of the case disclose adequate grounds for taking departmental action against him. In either case the proceedings against the remain-ing delinquents shall be resumed and completed as soon as possible after the termination of the proceedings in court,Departmental enquiries shall not necessarily be postponed pending decision of the criminal casea, as at a later stage the evidence might disappear and thus departmental enquiry may not be brought to any conclusion at all.

4. If any case in which it appears that recourse to judicial petent authority shall without delay be obtained. In cases whore there is reasonable ground for believing that fraud or other criminal offences have been committed, the offender shall be prosecuted unless the legal advisor considers that the evidence available on the record is not such as will secure a conviction. The reasons for not prosecuting shall be placed on record in all such cases.

5. If an embezzlement requires investigation by the Criminal Investigation Department, the District Magistrate shall be requested to arrange for it and if the District Magistrate finds any difficulty in so doing a report shall at once be submitted

to State Government through the District Magistrate request-ing them to lend the services of the Criminal Investigation Department.

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

7. The question of enforcing pecuniary liability shall always be considered as well as the question of other forms of dis-ciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circum-stances of the case, but also to the financial circumstances of the officer, since it will be recognised that the penalty shall not be such as to impair the future eficiency of the the Parishad's/Kshettra Samiti's servant.

In particular, if the loss has occurred through fraud, every endeavour shall be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault shal shall properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss or indirectly by reduction orstoppage of his increments of pay

Note-Attention is drawn to section 55 under which every officer or ser-vant of a Parishad/Kshettra Samiti shall be deemed to be a public servant within the meaning of Indian Penal Code, 1860.

8. It shall be noted that the Parishad/Kshettra Samiti's contribution to provident funds Provident Fund can be withheld under the Provident Fund Regulations.

9. The fact that officers who would be guilty of fraud or irregularities have left the Parishad's/Kshettra Samiti's services and have thus escaped punishment shall not be made a justificttion for absolving those who are also guilty but who stillremain in the Parishad's Kshetra Samiti's service.