THE WEST BENGAL PANCHAYAT (ZILLA PARISHAD AND PANCHAYAT SAMITI) ACCOUNTS AND FINANCE RULES, 2003



DEPARTMENT OF PANCHAYAT AND RURAL DEVELOPMENT
GOVERNMENT OF WEST BENGAL

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GOVERNMENT OF WEST BENGAL
DEPARTMENT OF PANCHAYATS AND RURAL DEVELOPMENT

NOTIFICATION

No.4272 / PN/O/V/1R-1/2002 (Part-III) Dated: 14 th November, 2003 - In exercise of the power conferred by section 224 of the West Bengal *Panchayat* Act, 1973 (West Bengal Act XL1 of 1973) (hereinafter referred to as the said Act), the Governor is pleased hereby to make, after previous publication as required by sub-section (1) of the said section, the following rules namely: -

West Bengal *Panchayat* (*Zilla Parishad* and *Panchayat Samiti*) Accounts and Financial Rules, 2003

PART I
Preliminary

Short title and commence ment.

1. (1) These rules may be called the West Bengal *Panchayat* (*Zilla Parishad* and *Panchayat Samiti*) Accounts and Financial Rules, 2003;

(2) They shall be deemed to have come into force on the 1st day of April, 2003.

Definitions.

2. (1) In these rules, unless there is anything repugnant in the subject or context: -

(a) The "Act" means the West Bengal *Panchayat* Act, 1973 (West Ben. Act XLI of 1973);

(b) "Accountant " means an official appointed as such by the *Zilla Parishad* or *Panchayat Samiti,* or by the State Government for the purpose of maintaining accounts of *Zilla Parishad* or *Panchayat Samiti*, as the case may be.

(c) "Accounts Officer" means an officer of the *Zilla Parishad* or *Panchayat Samiti*, as the case may be, appointed or deputed as such by the State Government.

(d) "*Artha Sthayee Samiti*" means the *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti* as referred to in section 124 and section 171 of the Act, as the case may be;

(e) "Beneficiary Committee" means a committee constituted or recognised as such by a *Gram Sansad*, any *Panchayat* body or the State Government;

(f) "Cheque" includes Demand Draft or Pay Order of a recognized Bank;

(g) "Competent Authority" means the *Zilla Parishad*, *Panchayat Samiti* or the *Artha Sthayee Samiti* authorized by a resolution of such *Zilla Parishad* or *Panchayat Samiti*, as the case may be, about any particular financial matter.

(h) "Director" means the Director of *Panchayat* and Rural Development as referred to in clause (6) of section 2;

(i) "Executive Engineer" means an officer appointed or deputed to the *Zilla Parishad* and also includes the District Engineer of a *Zilla Parishad*, either appointed or deputed to the *Zilla Parishad*;

(j) "Form" means a form appended to these rules, and includes a translation thereof in Bengali or Nepali;

(k) "Joint Executive Officer" means a Joint Block Development Officer appointed as such by the State Government;

(l) "Internal Audit Officer" means *Samiti* Accounts and Audit Officer and *Parishad* Accounts and Audit Officer in respect of *Panchayat Samiti* and Regional Accounts and Audit Officer in respect of *Zilla Parishad.*

(m) "Rule" means a rule as part of this set of rules unless otherwise defined;

(n) "Secretary" of the *Zilla Parishad*" includes a Deputy Secretary of the *Zilla Parishad*;

(o) "Section" means a section of the Act;

(p) "*Sthayee Samiti*" means a *Sthayee Samiti* referred to in section 124 or section 171, as the case may be;

(q) "*Zilla Parishad*" includes the *Mahakuma Parishad* as referred to in section 185 B;

(r) "*Zilla Parishad* Fund' includes all funds maintained by the District or *Mahakuma* Rural Development Cell of the *Zilla Parishad.*

(2) The words and expressions used in these rules but not otherwise defined shall have the same meaning as in the Act.

Interpretation.

3. The power to interpret these rules is reserved to the State Government.

PART II
FINANCIAL ACCOUNTING

CHAPTER I
GENERAL PROCEDURE

Zilla Parishad or *Panchayat Samiti* Fund.

4. (1) For every *Zilla Parishad* or *Panchayat Samiti*, there shall be constituted a *Zilla Parishad* or a *Panchayat Samiti* Fund bearing the name of such *Zilla Parishad* or *Panchayat Samiti,* in terms of Section 179 or Section 132 of the Act, as the case may be.

(2) The Fund referred to in sub-rule (1) shall be lodged with the Treasury having jurisdiction over the area where the Headquarter of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, is located and kept in the Local Fund Account constituted in terms of Subsidiary Rules 439 of the Treasury Rules, West Bengal, Volume I, and shall be governed by such provisions of the Treasury Rules, West Bengal as may be applicable.

(3) Notwithstanding the provisions contained in sub-rule (2), any part of the said Fund may be kept in such custody other than the Treasury or invested in such manner as the State Government may, by order, direct from time to time.

(4) Without prejudice to the provisions contained in sub-rule (2) and (3), Savings Bank account may be opened and maintained at one or more Public Sector Banks, Co-operative Banks or Postal Savings Bank for any specified programme or scheme, if so directed, by order, by the Central Government or any other authority or with the approval of the State Government, as the case may be.

(5) All sums received by or on behalf of the *Zilla Parishad* or the *Panchayat Samiti* from the State Government or collected through its own resources, shall be credited to the Local Fund Account and shall be vested with the *Zilla Parishad* or the *Panchayat Samiti,* in terms of sub-section (4) of section 179 or sub-section (4) of section 132, as the case may be.

(6) The Executive Officer shall operate such Local Fund Account or Bank account and shall be the Drawing and Disbursing Officer, in respect of the *Zilla Parishad* Fund in terms of sub-section (5) of section 179, and in respect of the *Panchayat Samiti* Fund in terms of sub-section (5) of section 132, as the case may be:

Provided that the Executive Officer of the *Zilla Parishad* may authorise the Additional Executive Officer or the Secretary, by order, in terms of sub-section (5) of section 179, to operate such account or accounts. Such authorisation may be partial, and governed by such terms and conditions as may be laid down in the said order:

Provided further that the Executive Officer may extend, modify or revoke such order at any time as he may deem fit.

(7) Any donation, endowment or trust fund for special purposes made or created by a private person or a group of persons or an institution, shall be initially lodged in the *Zilla Parishad* Fund or the *Panchayat Samiti* Fund, as the case may be, in terms of section 179 or section 132, respectively, and may in accordance with the wishes of the donor, be placed in any Nationalized Bank, Co-operative Bank, or Post Office in one or more term deposits of any nature.

(8) Any loan received by the *Zilla Parishad* or the *Panchayat Samiti* under clause (c) of sub-section (1) of section 179 or under clause (c) of sub-section (1) of section 132, or any sum received as gift or contribution or any income from trust or endowment, received under clause (g) of sub-section (1) of section 179 or clause (f) of sub-section (1) of section 132, shall be deposited in the *Zilla Parishad* or the *Panchayat Samiti* Local Fund Account, as the case may be:

Provided that any loan received from sources other than State Government received by the *Zilla Parishad* or the *Panchayat Samiti* may be transferred from the Local Fund Account and placed in any Nationalised Bank, Co-operative Bank or Post Office, with the prior approval of the State Government:

Provided further that the State Government may at any time, by order, authorise opening of a Bank account by a *Zilla Parishad* or a *Panchayat Samiti,* as the case may be, for any specific purpose for which Fund is allocated by a statutory organisation or a body corporate registered under the Companies Act, 1956.

Receipt of Money and Credit to the Treasury.

5. (1) All sums receivable from any person by the *Zilla Parishad* or the *Panchayat Samiti*, including rents receivable from pond, ferry, fishery or any other asset or property of the *Zilla Parishad* or the *Panchayat Samiti* collected by a person, authorised by the *Zilla Parishad* or the *Panchayat Samiti,* shall be deposited in cash to the cashier on proper receipt, for crediting the same as quickly as possible to the appropriate account of the *Zilla Parishad* or the *Panchayat Samiti* Fund, as the case may be:

Provided that such authorised person shall not keep in his custody at any point of time any amount exceeding rupees one thousand for more than one working day.

(2) All sums collected by a person authorised by the *Zilla Parishad* or the *Panchayat Samiti,* shall be remitted in full to the Fund and no portion thereof shall be appropriated directly towards expenditure of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be.

(3) In case money is tendered at the Headquarter of the *Zilla Parishad* or the *Panchayat Samiti*, the amount so tendered shall be received by the Cashier or in his absence, by any other official acting as Cashier duly authorized by the *Zilla Parishad* or the *Panchayat Samiti* in this behalf, by granting receipt in Form 2. The receipts for any sum exceeding rupees five thousand received at the Headquarter shall be countersigned by the Executive Officer or an officer authorised by him in this behalf.

(4) Any sum received on account of auction of pond, fishery, ferry or any other asset or property, or any or security deposit sum collected outside the Headquarter by *Zilla Parishad* or *Panchayat Samiti,* as the case may be, shall be realised in cash or by cheque by granting receipt to the party in Form 1.

(5) Any sum realized, as bungalow charges, by the *chowkider* or the caretaker shall be deposited to the cashier or any other authorised employee.

(6) In the event of receipt of an amount as referred to in sub-rules (4) and (5) at a place outside the Headquarter, of the *Zilla Parishad* or the *Panchayat Samiti,* by an officer, other than the Cashier, on being authorised by the Executive Officer, the amount so received shall be given to the cashier upon receiving a receipt in Form 2 from the Cashier, for credit to the *Zilla Parishad* or the *Panchayat Samiti* Fund, as the case may be. If unavoidable, the money shall be kept in the office of the *Zilla Parishad* or the *Panchayat Samiti* under double lock and proper guard and remitted to the Treasury link Bank in full on the following working day.

(7) If any fund is deposited in a civil court in favour of the *Zilla Parishad* or the *Panchayat Samiti*, such fund on obtaining the order of the court, shall be credited, by transfer to the Fund of *Zilla Parishad* or *Panchayat Samiti*, as the case may be. When in such cases, the civil court is situated at a place other than the Headquarter of the *Zilla Parishad* or the *Panchayat Samiti*, such fund may be withdrawn, on obtaining approval of the court, in cash and credited to the *Zilla Parishad* or the *Panchayat Samiti* Fund as soon as possible.

Payment of Money out of *Zilla Parishad/ Panchayat Samity* Fund.

6. (1) Subject to such control as the *Zilla Parishad* or the *Panchayat Samiti* or the concerned *Artha Sanstha Sthayee Samiti* may exercise from time to time, all cheques for payment out of the *Zilla Parishad* or the *Panchayat Samiti* Fund shall be signed by the Executive Officer of the *Zilla Parishad* or the *Panchayat Samiti* or by such other officer as may be authorised by him in this behalf, as the case may be, subject to such terms and conditions as may be specified by him.

(2) All expenditure out of the *Zilla Parishad* or the *Panchayat Samiti* Fund, by way of withdrawal, transfer, disbursement or deposit, shall be made under authorisation, general or special, of the *Zilla Parishad* or the *Panchayat Samiti,* as may be appropriate, or of the *Sthayee Samiti* having jurisdiction:

Provided that the Executive Officer may, in case of an emergent situation, incur or commit to incur an expenditure on obtaining approval of the *Sabhadhipati* or the *Sabhapati,* as the case may be. The latter shall give his approval after making consultations as may be appropriate, subject to any order or any earlier decision of the *Panchayat* or the *Sthayee Samiti* having jurisdiction, and ensuring that the decision is placed for consideration in the next meeting of the *Zilla Parishad*, the *Panchayat Samiti* or the *Sthayee Samiti* as may be appropriate:

Provided further that when an authorisation is made for expenditure relating to a work, programme or scheme on delineating its nature and extent and the financial limit for each component thereof, separate authorisation for each component of work or each item of expenditure is not necessary when such component of work or such item of expenditure is an integral part of the authorisation made.

(3) Payment of bills preferred by a contractor or a supplier shall be made through account payee cheques:

Provided that payment of bills not exceeding rupees five hundred may be made in cash.

(4) All payments from the *Zilla Parishad* or the *Panchayat Samiti* Fund including grants or contributions made to a *Panchayat Samiti* or a *Gram Panchayat*, as the case may be, other than recoupment of permanent advance or establishment cost including salaries and wages, shall be made through account payee cheques only.

Mode of Payment

7. (1) All sums paid into the Bank attached to the Treasury for credit to the Local Fund Account of the *Zilla Parishad* or the *Panchayat Samiti* Fund, by any person including an employee shall be accompanied by a *Challan* in Form 3 (to be made available by the *Zilla Parishad* or the *Panchayat Samiti*), as the case may be. A copy of such receipted *Challan* shall be presented to the cashier for the purpose of accounting and record.

(2) Any sum accepted by cheque shall be deemed to have been provisionally made on the date on which the said cheque is received in the office of *Zilla Parishad* or the *Panchayat Samiti,* on supposition that such cheque shall be duly honoured. The cheque shall be entered in the Cash Book on the date of receipt of the cheque. If, however, on a later date, the cheque is dishonoured on presentation to the Bank, the amount along with Bank charges shall be credited in the Cash Book showing that the payment has not been received. The drawer of the cheque shall be intimated of such dishonour in addition to such steps that may be taken for realisation of the due amount along with Bank charges.

Use of funds raised through loans, contribution or through accumulation in Provident Fund.

8. (1) Funds held by the *Zilla Parishad* or the *Panchayat Samiti* as Provident Fund Deposit, Endowment and those raised by loan or contribution for special purpose shall, on no account, be used or appropriated for general purposes of the *Zilla Parishad* or the *Panchayat Samiti.*

(2) Funds raised by loan or received as special grant or contribution made for special purpose either by any person, any institution, any other local authority or by the State Government, shall be entered in the register concerned and a separate account shall be maintained in this behalf.

(3) No portion of any loan, special grant or contribution referred to in sub-rule (2), shall be appropriated, even temporarily for any purpose other than that for which it was intended, without the approval of the concerned person, institution, local authority or the State Government sanctioning such Fund.

(4) Subscriptions and donations for special purposes shall be recorded under the head "Subscriptions and Donations Received" in the ledger concerned. A separate account shall also be maintained in a Subscriptions Register in Form 4.

(5) Amounts collected against demand for specific purposes on specified terms shall be recorded in Miscellaneous Demand and Collection Register in Form 5A.

Principles for maintenance of accounts.

9. (1) All books of accounts and registers shall be bound in convenient volumes with their pages serially machine-numbered. Before using any register prescribed under these rules, the Executive Officer or any other officer as may be authorised by him, shall count the number of pages of each register and certify under his signature, at the front side of the volume, the number of pages contained in the volume. No account shall be prepared or maintained in loose sheets of papers or in loosely bound volume or any volume not certified.

(2) All entries including balancing of the account shall be made in legible handwriting in ink and shall be authenticated by the officials authorised in this behalf.

(3) All receipts of Fund shall be entered in the Cash Book on the basis of credit vouchers prepared in Form 6 with reference details of each such receipt. Similarly, all payments out of the Fund shall be entered in the Cash Book on the basis of debit vouchers prepared in Form 7 with reference to each such claim passed for payment. Such credit vouchers and debit vouchers shall be distinguishable by two different colours of paper and shall have two separate consecutive serial number year-wise.

(4) All corrections and alterations in accounts shall be neatly made in red ink and the officer authorised to maintain that register or record shall duly authenticate such corrections. No erasing or overwriting of an entry made in any record shall be made.

(5) No expenditure shall be incurred unless provided for in the budget estimates for the year.

Explanation. – Budget estimates include revised and supplementary budget and re-appropriation from one head to another.

(6) An expenditure of more than ten *per centum* in excess of the approved budget estimate, if required, shall have to be previously approved by the *Sthayee Samiti* and the *Artha Sthayee Samiti* concerned and then sanctioned by the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, and shall be included in revised and supplementary budget thereof:

Provided that this rule shall not prevent the *Zilla Parishad* or the *Panchayat Samiti* from altering the allotments by re-appropriation from any available Fund allocated for any other specific purpose, for any work already in progress, the total expenditure for which is included in the approved budget.

(7) The forms, registers, returns or reports approved by the State Government or in vogue under any other law for the time being in force, but not provided in these rules, and is not inconsistent with the provisions of the Act or these rules, shall apply as if such forms, registers, returns or reports are part of these rules.

(8) The Accounts Officer of the *Zilla Parishad* or the *Panchayat Samiti*, shall monitor and supervise all jobs relating to maintenance of accounts and other related work with respect to the *Zilla Parishad* or the *Panchayat Samiti* Fund, as the case may be, in the manner as may be directed by the State Government, by order.

Common seal and facsimile Stamp.

10. (1) There shall be a common seal bearing the name of the *Zilla Parishad* or the *Panchayat Samiti*. The common seal shall be kept under the personal custody of the *Sabhadhipati*, *Sabhapati*, Executive Officer, and such office bearers as may be authorised by the *Artha Sthayee Samiti,* and shall be used in their presence in the following official records and transactions of the *Zilla Parishad* or the *Panchayat Samiti*: -

(a) Receipt Book used for collection.

(b) All lease documents or any other deed relating to land or ferry, or any other immovable property or proprietorial right.

(c) Agreement to which *Zilla Parishad* or *Panchayat Samiti* is a party.

(d) All correspondences and documents where use of such common seal is required for transaction of business by the *Zilla Parishad* or the *Panchayat Samiti* as the case may be.

(2) Facsimile of any office bearer or officer shall always be kept in the custody of the person concerned.

Loans or Property.

11. (1) If any loss of money, stores or movable property held by or on behalf of the *Zilla Parishad* or the *Panchayat Samiti* is caused by defalcation or otherwise, and is detected in the Treasury or in the *Zilla Parishad* or the *Panchayat Samiti* or elsewhere, shall be immediately reported by the officer concerned to his immediate superior as well as to the Executive Officer of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, even when such loss has been made good by the party responsible for it. The District Magistrate, Director, the State Government and the Examiner of Local Accounts through the State Government shall also be kept informed of such incident.

(2) The Executive Officer on receiving a report submitted to him under sub-rule (1), shall bring the matter to the notice of the *Sabhadhipati* or *Sabhapati,* as the case may be, and through him to the *Artha Sthayee Samiti* with such comment as may be appropriate. A departmental inquiry or investigation shall be made on the circumstances leading to defalcation or loss and a detailed report shall be submitted to the *Artha Sthayee Samiti* through the *Sabhadhipati* or *Sabhapati,* for consideration within one month from the date of such submission. The Executive Officer shall then report to the State Government, along with a copy of the resolution of the *Artha Sthayee Samiti*, particularly showing the steps taken to prevent its recurrence and disciplinary action including lodging of First Information Report in the local Police Station, if necessary, taken by the *Zilla Parishad* or the *Panchayat Samiti* against the person responsible. The State Government shall send a report to the Examiner of Local Accounts along with copies of the enquiry report of the Executive Officer of the *Zilla Parishad* or *Panchayat Samitis*, as the case may be, so received by him.

(3) Any loss of immovable property such as building or other works caused by fire, flood, cyclone or any other natural calamity or as a result of any civil commotion shall be reported at once to the Director.

Responsilility for losses etc.

12. Every elected office bearer, member, officer and employee of the *Zilla Parishad* or the *Panchayat Samiti* shall be responsible for any loss sustained by the *Zilla Parishad* or the *Panchayat Samiti* through fraud or negligence on his part or on the part of any other employee to the extent to which it may be shown that he was responsible for the loss by his own action or negligence. Detailed instructions for regulating the enforcement of such responsibility may be laid down, by order, by the State Government in this behalf.

Authority for writing off losses and remission of revenue.

13. (1) Any loss of or damages to movable or immovable property, right or interest already vested or likely to be vested in due course with the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, caused by negligence, theft, misappropriation, any other process or any natural calamity as referred to in rule 11 shall be brought to the notice of the *Artha Sthayee Samiti* immediately. *Artha Sthayee Samiti* shall make a thorough enquiry of such loss, actual or estimated, to ascertain the cause and extent of such loss or damage, to fix up the responsibility and apportionment of such responsibility for the loss and damage and identify the steps required for recovery and restoration of such loss or damage. On receipt of the report, the *Artha Sthayee Samiti* shall adopt immediate measures to recover the loss or damage and place the matter for consideration in the next meeting of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be.

(2) If the *Artha Sthayee Samiti* finds on careful consideration and after due diligence and care for recovery or restoration of the loss or damage, that the *Panchayat* body concerned unavoidably sustains certain loss or damage and the loss does not disclose a defect of system, the amendment of which requires the orders of the Government, or that there has not been any serious negligence on the part of any member or employee of *Zilla Parishad* or *Panchayat Samiti* and therefore no recovery of the loss is feasible from any body, it will prepare a proposal on converting such loss or damage into monetary terms, for writing off the loss and place the proposal as a specific item of agenda in the next meeting of the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be.

(3) If on receipt of the proposal referred to in sub-rule (2), the *Zilla Parishad* or the *Panchayat Samiti* finds that –

(a) the loss is not more than rupees one thousand, it may, on due consideration recommend and forward the proposal to the Director for writing of the loss. The Director on being satisfied, and subject to the provision in clause (c), may approve the proposal and direct for writing of the loss on making proper entries in the relevant records, or,

(b) the loss is more than rupees one thousand it may recommend and forward the proposal to the State Government through the Director. The Director may, if he deems fit, refer the proposal to the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, for further verification or information. If the proposal is submitted again after further verification or with more information, as the case may be, the Director shall forward the proposal to the State Government. The State Government subject to the provision in clause (c), may, direct accordingly, or,

(c) the loss is related to Fund assigned for any particular work or scheme out of any special grant or contribution, made by any Department of the Government or any private or statutory organisation or institution, such proposal, irrespective of the amount involved, shall be forwarded to the State Government and the State Government may on obtaining the concurrence of the said Department, organisation or institution, approve the proposal and direct that the loss be written off on making proper entries in the records.

(4) Any remission of revenue or rent of leased out land, ferry, pound, gardens, orchards, fisheries, tolls on bridges and taxes, rates and fees not exceeding rupees one thousand may be made by the *Zilla Parishad* only with prior approval of the Director in writing.

Pass book of the Treasury.

14. (1) All sums remitted to the Treasury, in cash or by cheque, or otherwise by transfer to the credit of the *Zilla Parishad* or the *Panchayat Samiti* Fund and payments made by the Treasury on cheques or otherwise from the *Zilla Parishad* or the *Panchayat Samiti* Fund, shall be entered in the Pass Book specified in this behalf.

(2) The Pass Book shall remain in the custody of the Executive Officer or any other officer as may be authorised by him in this behalf. It shall be sent to the Treasury by the tenth day of the following month or on such date as necessary, for updating the posting of entries up to the last working day of every month showing the balance of the Fund depicting different components of the Fund as is available.

(3) The Pass Book shall be examined from time to time by the Executive Officer. He shall reconcile and correct the entries made in the books of accounts and if any error is detected he shall immediately draw the attention of the Treasury Officer to such discrepancy that may appear between the credits and debits shown in the Pass Book and between those recorded in the accounts of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be. The verification and reconciliation of the balances of Pass Book along with scheme wise statement as received from the Treasury and those of the Cash Book shall be undertaken once in a month and a verification certificate to that effect that the balance of the Cash Book agreed with that of the Pass Book shall be furnished by Executive Officer to the Treasury Officer every month when the passbook is sent to the Treasury for updating of entries.

Pass Book in respect of Bank accounts.

15. Procedures as referred to in rule 14 shall be followed *mutatis mutandis* in respect of the Bank accounts opened and maintained by the *Zilla Parishad* or the *Panchayat Samiti.* Interest received on Funds shall be reflected in the Cash Book as accretion to the said Fund to which such interest relates. Reconciliation of the credits and debits shown in the Bank Pass Book with the accounts maintained by the Executive Officer shall be made and corrective measures as may be necessary shall be taken in the manner as laid down in sub-rule (3) of rule 14.

verification or of balance by *Zilla Parishad/ Panchyat Samity.*

16. The balance of the Treasury, Bank accounts and the cash balance shall be the balance of the *Zilla Parishad* Fund or the *Panchayat Samiti* Fund and shall be accepted as such by the State Government. Besides annual verification, monthly verification of balance shall be made by the Accountant and recording on the corresponding page of the Cash Book or the ledger that the balance has been verified with the Treasury Pass Book or the Bank Pass Book, as the case may be. If the transactions in the account are not verified and reconciled for three consecutive months, the defaulting *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, shall not draw any Fund from that account either by cheque or otherwise until the account is verified. Any failure to observe this procedure shall be viewed as an irregularity in maintenance of accounts.

Overdrawal of balances and responsibility for overcharge.

17. (1) No *Zilla Parishad* or *Panchayat Samiti* shall draw more than the balance or overcharge any particular component of a Fund at its credit in the Local Fund Account or the Bank account.

(2) Expenditure for which no provision has been made in the budget estimate of the current year or when such provision though made has been exhausted, shall not be incurred without re-appropriation of Fund in the manner prescribed by these rules.

(3) In case of any overcharge, resulting in wrongful loss to the *Zilla Parishad* or *Panchayat Samiti*, as the case may be, the responsibility for such overcharge shall lie primarily on the drawer of the charge and the sanctioning authority of such overcharge, and the amount of such wrongful loss may be recovered from such person responsible.

Funds remitted through Post Office.

18. (1) When money due from *Zilla Parishad* or *Panchayat Samiti* is paid by Postal Money Order, the cost of remittance shall, in the absence of any special rules or order to the contrary, be borne by the payee.

(2) When money is remitted to the *Zilla Parishad* or the *Panchayat Samiti* for payment of dues by means of Postal Money Order or when the amount of Money Order issued by *Zilla Parishad* or the *Panchayat Samiti* is returned unpaid, it shall be received on behalf of the *Zilla Parishad* or the *Panchayat Samiti* by such officer as may be authorised in this behalf. The amount received shall be accounted for in the Cash Book as also against the record of remittance by money order. The money thus received shall be credited to the Local Fund Account or any other account from which the Fund originated, without delay. All particulars in this behalf shall be kept recorded in a register in Form 8.

(3) When acknowledgement of Money Order is received back, it shall be carefully filed and preserved with the voucher.

(4) Acknowledgements not received within a month from the date of remittance shall be called for from the Postal authorities and the payee.

Withdrawal of Money from the Fund.

19. **(1) Except for expenditure on salary bills for employees in regular establishment, expenditure may be incurred for any purpose, only when-**

(a) sanction of the *Zilla Parishad* or the *Panchayat Samiti* or of the *Sthayee Samiti* concerned has been obtained, is within budget provision, is included in the Annual Action Plan, is commensurate with the order of priority for taking up execution of the scheme and the appropriate authority is satisfied that the aforesaid requirements have been fulfilled, or

(b) if prior sanction of the State Government is necessary for execution of the scheme or for incurring such expenditure, such sanction has been obtained, and

(c) no violation of any financial propriety or norm as laid down in the Act or rules thereunder or as may be discernible by a man of ordinary prudence, is likely to take place.

(2) No scheme or programme shall be taken up for execution or no order for supply of any material or commodity shall be issued without identifying the Fund for meeting the liability incurred or likely to be incurred on this account; no expenditure shall also be incurred in anticipation of future availability of Fund.

(3) Any expenditure incurred shall be paid out of the available Fund and accounted for as soon as possible within the same financial year and they shall not be allowed to carried forward to be paid out of the anticipated Fund for the next year.

(4) Each payment shall be made only after the preparation of debit voucher with a Pay Order, signed and dated by the Drawing and Disbursing Officer concerned specifying the amount payable both in figures and words.

(5) All bills for settlement and the cheques therefor shall be signed by the officer authorised in this behalf after the balance has been reduced under his dated signature in the ledger concerned.

Filling of Vouchers.

20. (1) All debit vouchers and related supporting documents shall be stamped 'paid and cancelled' so that they cannot be used a second time.

(2) Vouchers and acquittance which are not required to be submitted to the Treasury shall be filed and retained carefully in the office of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be.

(3) Bills, which have been paid by cheque, shall be classified as (a) Salary and establishments bills, and (b) other bills which shall include contingent bills, contractor's bills and other bills. Other class of bills shall be kept in a separate guard file in sequential order of payment.

(4) Since a cash memorandum indicates only the person to whom payment is to be made, it cannot be treated as an acknowledgment of receipt of money from persons named therein, and also it is not a receipt within the meaning of sub-section 22 of section 2 of the Indian Stamp Act, 1899 (Act 2 of 1899), a proper receipt shall have to be obtained against payment, in each case:

Provided that if it is not practicable to obtain receipt of any particular claim not exceeding Rs.500/- the cash memorandum shall be stamped "paid" and initialed by the Drawing and Disbursing Officer for being recorded as a voucher for audit purpose.

(5) The sub-vouchers, which have been paid in cash out of permanent advance, shall be separately filed, together with the recoupment vouchers, covering the expenditure.

Cash Book.

21. (1) The Zilla Parishad or the Panchayat Samiti shall maintain Cash Book in Form 9, in the debit side of which shall be entered all sums received under sub-section (1) of section 179 or section 132, as the case may be. Similarly, there shall be entered in the credit side of the Cash Book, all disbursement made by the Zilla Parishad or Panchayat Samiti. Following the double entry system of accounts, all the debit and credit entries in the Cash Book shall have a corresponding entry in the respective ledgers.

(2) The Cash Book shall be bound in convenient volumes and the pages serially machine-numbered. Each volume shall have at the beginning a certificate to the effect of the total number of pages in the volume mentioning the serial number of the first and last page.

(3) The Cash Book shall be maintained by the Cashier or any other authorised employee of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, and all such entries in the Cash Book shall be checked and verified by the Accountant at the end of each day and placed before the officer authorised by the Executive Officer, who shall authenticate each such entry by putting his initial against each.

(4) The Cash Book shall be closed and balanced each day and checked. The Cash Book shall indicate at the end of each day the closing balance (both in denominations of notes and coins) and on the closing day of each month, an analysis of cash balance, head of account wise. The officer authorised in this behalf shall verify the total of the Cash Book, physical cash balance and the cash analysis and sign it certifying its correctness.

(5) There shall be no erasing or overwriting of any entry made in the Cash Book. If any erroneous entry is detected, it shall be corrected in red ink after deleting the error. All such deletions shall be authenticated by the officer authorised by putting his initial and date against such rectification in the Cash Book.

(6) Entries of expenditure shall be made day to day in the expenditure side from details of debit vouchers. Corresponding entry shall be made in the Cash Book on the day on which a cheque is signed by the officer concerned, keeping a note of delivery of the said cheuqe in the remarks column of the Cash Book as well as the relevant column of the cheque issue register in Form 10A, the same day.

(7) In case of remittance to the Treasury or to a Bank for deposit in the *Zilla Parishad* or the *Panchayat Samiti* Fund, entries shall be made day to day, in the receipt side from the duplicate copies of *Challans* received in case of the Treasury, or from the counterfoil of the Bank receipt, on the date of deposit, as the case may be:

Provided that in case of non-production of duplicate copies of *Challans* or counterfoils of Bank receipt, on the day of deposit of money in cash or cheque directly to the Treasury or Bank, for remitting to the *Zilla Parishad* or *Panchayat Samiti* Fund, the entries may be made on the basis of Pass Book issued by Treasury or Bank, as the case may be, on the date on which it is available.

(8) In case of grants received from the State Government by the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, entry shall be made on the receipt of the bill by the Treasury for transfer credit to Local Fund Account, on the basis of the original copy of *Challan*, cheque or any other communication which has the signature with official seal of Treasury Officer or any other officer authorized by him in this behalf, on the Bill Transit Register, as may be received by the *Zilla Parishad* or the *Panchayat Samiti*, on the day of deposit, as the case may be.

(9) In case of book adjustment by transfer credit of grants allotted to the *Zilla Parishad* or the *Panchayat Samiti* by the State Government, any Statutory body or *Panchayat* or any Government agency, entries in Cash Book shall be made on the date of receipt of the information through the Pass Book or relevant Treasury *Challan* or communication from the officer crediting the Fund with details of 'order number', date and nature of grants received and with a note on the margin as to the actual date of receipt of the same as per Pass Book, where relevant. Any cheque received in this behalf shall also be recorded in the register in Form 10.

(10) In case of direct remittance to the Bank or through the Treasury for payment against various dues or demands of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, entries shall be made on the receipt side on the basis of the documents of such deposits.

(11) The Executive Officer may authorise an officer of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, to sign against each daily transactions as well as daily balance of the Cash Book:

Provided that the Executive Officer may authorise for the aforesaid purposes such officer who is empowered under the law for the time being in force, to make financial transactions of the Fund of the respective *Panchayat* body:

Provided further that the officer signing cheque shall simultaneously authenticate the entry of such cheque in the payment side of the Cash Book.

(12) At the close of each month, the Bank account and the Local Fund account as reflected in the Cash Book, shall be reconciled with Pass Book of the Bank and of the Treasury. Statements on such reconciliation shall be prepared accordingly in Form 11 and shall be preserved in a register to be maintained for the purpose.

(13) The differences or the discrepancies detected in the statement as referred to in sub-rule (12), shall immediately be set right in case the mistake occurred in the *Panchayat* body. Otherwise, it shall immediately be brought to the notice of the Treasury Officer or the Manager of the Bank concerned and the discrepancies shall be reconciled. If the discrepancies still persist, the matter shall be brought to the notice of the District Magistrate by the *Zilla Parishad* or to the notice of the Sub-Divisional Officer by the *Panchayat Samiti* immediately for settlement of such discrepancies. It is necessary that the discrepancy shall be brought to the notice of the Treasury or Bank, as the case may be, in the month following the month of transaction and that should be settled by personal contact with the Treasury or the Bank at appropriate level.

(14) The Cash Book balance shall be analysed at the close of the month showing balance of Fund and position of cash, scheme-wise, head-wise or purpose-wise, available for utilisation.

Subsidiary Cash Book.

22. (1) For any important scheme or programme, a subsidiary Cash Book may be maintained by the *Zilla Parishad* or the *Panchayat Samiti* in Form 12 when so directed by the Funding authority with respect to any scheme or programme or when the *Panchayat* body considers it necessary and expedient to maintain a subsidiary Cash Book in relation to a scheme or a programme.

(2) Provisions relating to maintenance of Cash Book as provided in rule 21 shall apply *mutatis mutandis* for maintenance of the subsidiary Cash Book.

(3) Total receipt and expenditure recorded in the Subsidiary Cash Book for every month shall be brought into the principal Cash Book by recording such receipt or expenditure on the last working day of the month for the purpose of calculating the total Fund and for classification of the Fund scheme-wise and head-wise.

(4) Cash drawn through self-cheque unless immediately disbursed may be recorded in the Liquid Cash Book by the cashier in Form 31, which shall be balanced, closed and physically verified at the close of a day's transaction by the Drawing and Disbursing Officer.

Security arrangement for carrying cash.

23. Responsibility for fetching or carrying cash shall not be given to a member of the Group-D staff unless it is necessary. When the amount exceeds rupees five hundred, another employee shall accompany the Cashier. The Cashier who brings the money shall be provided with a leather bag fitted with a lock and chain, which can be secured to his body. When a sum of rupees twenty five thousand or above amount is involved, armed police escorts may be provided with the Cashier for additional protection.

General Ledger.

24. (1) All financial transaction of the Zilla Parishad or the Panchayat Samiti, as the case may be, shall be recorded in the general ledger maintained as per Form 13 following the double entry system of book keeping.

(2) Each account maintained in the general ledger shall be totalled every month to facilitate preparation of monthly and annual Receipts and Payment Account of the *Zilla Parishad* or the *Panchayat Samiti*, as the case maybe. An illustrative list of heads of account by which Receipts and Payment Account of the *Zilla Parishad* or the *Panchayat Samiti* shall be prepared is furnished in ANNEXURE I.

(3) Each account in the general ledger shall show on the top of the left hand side, the budget provision if any in respect of that account made by the Government of India, the State Government, the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be.

Issue of Cheques and Custody thereof.

25. (1) No officer or employee except those specifically empowered under these rules shall be authorised to draw or sign any cheque. Cheques for payment from *Zilla Parishad* Fund shall be signed by the Executive Officer or such other officers as may be authorised by him in terms of sub-section (5) of section 179. Cheques for payment from *Panchayat Samiti* Fund shall be signed by the Executive Officer of the *Panchayat Samiti,* or any other officer as may be authorised by him, in pursuance of any law for the time being in force at any particular period of time.

(2) There shall be only one officer in a *Zilla Parishad* or a *Panchayat Samiti* to act as the Disbursing Officer at any given point of time:

Provided that for District Rural Development Cell of the *Zilla Parishad*, a separate officer shall act as the Drawing and Disbursing Officer if not directed otherwise by the State Government, by general or special order.

(3) Requisition for Cheque Book to the Treasury or a Bank shall be for supplies only one Cheque Book at a time for a specified account of Fund. The requisition shall be signed by the officer authorised to draw cheques of the said account of the Treasury or the Bank:

Provided that if in a given account, it appears necessary for a *Zilla Parishad* to draw a large number of cheques simultaneously, more than one cheque book according to actual requirement may be requisitioned from the Treasury or the Bank, as the case may be.

(4) On receipt of a Cheque Book from the Treasury or the Bank, the officer authorised for the purpose shall carefully examine the number of cheque leaves it contains and shall record on the back of the Cheque Book a certificate of counting to the effect that "This book contains..... Cheques bearing no..... to .....". Particulars of every Cheque Book shall be entered into the Register of Cheque Books in Form 14.

(5) Cheque Book shall be kept under lock and key in the custody of the officer authorised in this behalf who, when released of his charge, shall submit details of the unused pages of the Cheque Book to the satisfaction of the officer so appointed. A specimen signature of the latter shall at the same time be forwarded to the Treasury or the Bank where any part of the Fund is lodged.

(6) The Cheque Book in use may be given to the Accountant whenever required, but it shall be returned to the officer authorised for safe custody before the office is closed for the day and shall on no account be left anywhere except under the custody of the officer concerned.

(7) The officer in whose custody the Cheque Book remains shall periodically check the Cheque Book and the loss of an unused cheque shall be notified promptly to the Treasury officer or the Bank manager as the case may be, and the fact of such loss shall be noted in the remarks column of the Register of Cheque Books Issued in Form 14. A First Information Report shall also be lodged to the local Police Station in such cases.

(8) Whenever necessary, against Cheques issued by the *Zilla Parishad*, drafts may be purchased for payment at other places. In such cases, the payee's receipt may be obtained through any reliable agency and such receipt shall be obtained before delivery of the draft to the payee.

(9) No cheque shall be signed unless required for immediate delivery in settlement of a claim preferred, to such person, nor until the bill which it will discharge has been presented in complete and proper form, examined and passed for payment by an authorised officer. Retention of any signed cheque in the office shall be avoided. Date of issue of a cheque shall be the date for signing the cheque.

(10) The counterfoil of cheques shall be initialed by the officer who signs the cheque and by the Accountant or any other employee duly authorised in this behalf.

(11) All cheques shall have written across them in words, at right angles to the top a sum a little in excess of the amount for which they are issued. Thus "under rupees thirty" only will mean that the cheque is for a sum a little less than rupees thirty.

(12) Correction, erasing and overwriting in a cheque shall not be made as a general rule. If, however, minor corrections are to be made, all such corrections shall be made by deleting the original entry relating to the amount, date or payee and the deletion shall be attested by the Drawing Officer with signature.

(13) Every cheque other than cheques involving expenditure on establishment, office expense honorarium or remuneration and travelling allowance of the *Zilla Parishad* or the *Panchayat Samiti* employees, office bearers and members shall be drawn in favour of the person to whom the money is actually due.

(14) Delivery of cheques shall be made only to the payee or his representative duly authorised by him in writing in this behalf.

(15) Cheques for payment of money to the officers of the State Government shall always be made "Account Payee only – not negotiable" or "Order" if required for administrative convenience.

(16) Payment of sums deducted at source on account of Income Tax, Profession Tax, recoveries on General Provident Fund, Loans etc. of the *Zilla Parishad* or the *Panchayat Samiti* employees shall be credited to the Treasury under appropriate head in accordance with rules for transfer credit.

(17) Cheques drawn in favour of corporate bodies, firms, contractors and private persons shall be crossed by noting the words "Account Payees only – not negotiable".

(18) In case of a cheque issued against the Local Fund Account maintained with the Treasury, it shall remain valid for three months after the month of issue, but no cheque shall be payable after 30 days of the date of its enfacement by the Treasury Officer.

(19) The Drawing Officer shall periodically verify from the Pass Book of the Treasury or Bank to ascertain whether the cheques issued have been encashed. If a cheque is not encashed within three months after issue, the Drawing Officer shall require the payee to explain sufficient reason for non-encashment of the cheque. On receipt of his reply or if no reply is received, he shall take appropriate actions in terms of rule 27.

(20) If a cheque is issued by the *Zilla Parishad* or the *Panchayat Samiti* in payment of any sum due from the *Zilla Parishad* or the *Panchayat Samiti* concerned and that cheque is honoured on presentation to the payee's Banker, payment shall be deemed to have been made on the date it is handed over to the payee or his authorised agent, or on the date on which it is posted, if the cheque is posted to the payee in pursuance of a request for payment by post.

(21) As soon as any amount is received by the *Zilla Parishad* or the *Panchayat Samiti* through a cheque, its particulars shall be recorded in the Register of Cheques Received in Form 10 and the amount shall be entered in cheque book on the same day. The receipt of such cheque shall be duly acknowledged by giving a receipt in Form 2 and the serial number of the receipt shall be entered in the Register in Form 10.

(22) As soon as a cheque is issued by the *Zilla Parishad* or the *Panchayat Samiti*, the particulars of the cheque issued shall be recorded in the Register of Cheques Issued in Form 10A and the amount shall likewise be entered in the cheque book.

Cancellation of cheques.

26. (1) When it is detected after a claim is passed for payment by the appropriate authority and a cheque has been drawn accordingly, that the claim is not genuine or there is some other reason for withholding the payment, it shall be necessary to stop the payment. If the cheque is still in the possession of the *Panchayat* body, the cheque shall be cancelled and such cancellation shall be recorded on the counterfoil and the cheque and also in other books of accounts showing issue of such cheque.

(2) When the cheque, required to be cancelled on the ground as referred to in sub-rule (1), is no longer in possession of the *Panchayat* body, it shall immediately address the Treasury Officer or the Bank to stop payment of the cheque and on ascertaining that payment has been stopped, make necessary entry in the Cash Book and other account books.

(3) When the cheque is required to be cancelled on the ground as referred to in sub-rule (1), has already been encashed by the payee, it shall be necessary to direct the payee to refund the amount forthwith on stating the reasons for such decision. If the payee fails to make refund within the period stipulated in the communication, appropriate legal action shall be initiated against him for recovery of the amount. Steps shall also be taken simultaneously for fixing up responsibility for wrongful processing of an unlawful claim:

Provided that any legal action against a person who received or encashed such cheque against a wrongful claim shall not debar the *Zilla Parishad* or the *Panchayat Samiti* from taking any other appropriate action against him.

(4) The fact of cancellation of a cheque drawn shall be recorded by stamping 'cancelled' under initials of the drawer of the cheque, both on the cheque and its counterfoil and also across the payment order in the voucher.

Cheques lapsed or lost

27. (1) In case of cheque lapsed because of either non-delivery of the cheque or failure of the payee to encash the cheque, the reason of failure should be justified by the payee to the satisfaction of the Drawing and Disbursing Officer following which the old cheque shall be stamped 'Lapsed' and preserved with the counterfoil and a new cheque may be issued in lieu thereof, if so required. The number and date of the new cheque shall be recorded on the counterfoil of the lapsed cheque and the number and date of the lapsed cheque shall be entered in the counterfoil of the new cheque.

(2) The fact of the new cheque having been issued shall be entered on the date of issue in red ink in the Cash Book but not in the column for payment, a note being made at the same time against the original entry in the Cash Book and suitable note shall be sent to the Treasury.

(3) (a) In case a cheque is reported lost during the period of its validity, the fact shall be notified to the Treasury / Treasury linked Bank or the Bank promptly; a certificate from the Manager of the Treasury linked Bank or the Bank as the case may be, shall be obtained as far as practicable in the following form:

"Certified that Cheque number..... Dated..... for Rs..... reported by the Drawing Officer to have been drawn by him on this Bank in favour of ..... has not been paid and shall not be paid if presented hereafter.

Manager..... Treasury linked Bank / Bank
(Delete inappropriate words)"

(b) On receipt of the certificate from the Treasury linked Bank or Bank, the officer concerned, if satisfied, shall draw a new cheque in lieu of the lost cheque and the procedure for cancellation of cheques shall be followed *mutatis mutandis*. The certificate obtained shall be preserved with the counterfoil of the cheque issued.

(4) A cheque if not encashed within three months or six months of its issue, as the case may be, without intimation and appearing in the list of outstanding cheques, such cheque shall be cancelled and the amount taken back to the account under appropriate head of account from which the cheque was drawn, after keeping note on the counterfoil and the voucher. If required a fresh cheque may be issued upon the request of the payee.

Destruction of Records.

28. (1) At the close of every year, the Executive Officer in consultation with the *Sabhadhipati* or the *Sabhapati* as the case may be, shall cause preparation of a list of records of the *Zilla Parishad* or the *Panchayat Samiti* that may be destroyed and arrange to place a proposal in the next meeting of *Artha Sthayee Samiti* for approval for destruction accordingly by the Executive Officer.

(2) While considering any proposal for destruction of records, the *Artha Sthayee Samiti* shall be guided by the rules, procedure contained in Bengal Records Manual read with Rules 53(a) of West Bengal Financial Rules Vol. I, and shall be subject to any other rules or instructions that may be issued by the State Government from time to time in this behalf. For destruction of records in the custody of Executive Engineer, the *Artha Sthayee Samiti* shall be generally guided by the rules in the Public Works Code of the State Government.

(3) No record shall be destroyed which is connected with office expenditure, with expenditure on projects, schemes, or works even though beyond the period of limitation, service matters, pension matters, Establishment pay bills and acquittance rolls that may be required for the purpose of audit and for maintaining accounts of Fund or records of any matter pending in a court of law or departmental proceedings or records relating to any transaction with the Treasury.

(4) Full details should be maintained permanently in a register in *Zilla Parishad* or *Panchayat Samiti* of all records destroyed from time to time.

CHAPTER II

Accounting of Revenues

Revenue from fixed demand.

29. (1) Sources of revenue such as revenue from ponds, buildings and lands, produces of land, gardens and fisheries, tolls on bridges, roads and ferries or any other asset or property owned, vested or under the control of the *Panchayat* body concerned are usually leased out for fixed revenue. The recoveries for such leased out properties are to be considered as fixed demand and shall be maintained in the Demand and Collection Register in Form 5.

(2) A separate page of the Demand and Collection Register shall be set apart for each separate kind of revenue for which there is a fixed monthly, quarterly or annual demand. An index showing categorisation of each kind of demand and the corresponding pages shall be recorded at the beginning of the register.

(3) If the sources of revenue and the circumstances are different in nature, the columns in the Form may be modified by the *Artha Sthayee Samiti*, without losing its substantial character, under intimation to the Director to meet the local requirements.

(4) The Register in Form 5 shall be opened by bringing forward all arrears due from the lessees/ tenants whose lease has terminated and has not been renewed. The entries shall be made serially, grouped according to the years for which the arrears are due, so that the total demand and realisation can be ascertained by totaling the respective entries.

(5) Below the entries relating to the arrear demand due, the demand of the current period shall be entered. These shall be grouped in such manner so that all ponds, ferries, lands, fisheries or any other asset or property come together in separate groups with sufficient space left after each group to insert any fresh lease granted, if any, during the year.

(6) Realisation in each month shall, likewise, be shown in relevant column and a grand total shall be shown for each quarter. The total realisation during the year shall also be shown.

(7) The security deposit of lease taken in part or whole shall be credited directly to the head of security deposit in the Cash Book.

(8) On expiry of the lease, the amount paid as 'security deposit' may be adjusted with the lease premium due and the balance if any may be refunded;

(9) When a lease agreement is cancelled for any reason and the pound, ferry or any other property is again leased out afresh, the up-to-date demand shall be worked out and reconciled with the up-to-date collection;

(10) If a leaseholder makes a submission for remission of revenue with respect to leasehold on ground of any natural calamity or any other unforeseen event beyond his control, the *Artha Sthayee Samiti* of the *Zilla Parishad* or the *Panchayat Samiti* may either accept his submission wholly or in part or reject it. The decision of the *Artha Sthayee Samiti* shall not be given effect to before the decision is ratified in pursuance of a specific item of agenda in a meeting of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be;

(11) If ponds, ferries or other property of a *Zilla Parishad* have been placed in charge of *Panchayat Samiti* in exercise of powers under section 159 of the Act, Demand and Collection Register of Rents, shall be kept by the latter in the same manner as are required by the *Zilla Parishad* and these shall be prepared and maintained in the *Panchayat Samiti* in accordance with these rules and the relevant procedure;

(12) In case the *Panchayat Samiti* directly undertakes settlement of any property on being so authorised by the *Zilla Parishad*, the records shall be maintained with such modifications and the reports and returns shall be furnished in such form and periodicity as may be set forth in the agreement between the *Zilla Parishad* and the *Panchayat Samiti* without any prejudice to the generality of the provisions in this rule;

Miscellaneous Demand

30. (1) For a demand not otherwise provided for in these rules, the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, shall maintain a Miscellaneous Demand and Collection Register in Form 5A.

(2) The register shall be opened by bringing forward all arrears.

(3) The entries shall be made serially, one below the other, grouping together same nature of demands according to the years for which the arrears are due.

(4) Any amount realised shall be shown in relevant columns and a grand total shall be shown for each quarter. The total during the year shall also be shown. Demand at the end of each quarter shall be worked out after adjustment against realisation.

(5) Other provisions in rule 29 relating to the Demand and Collection Register shall apply *mutatis mutandis* for maintenance of this register.

Demand notice.

31. (1) A Demand Notice in duplicate in Form 15 shall be issued to the assessee or lessee over the signature of the Executive Officer or any other officer authorised by him requiring the assessee or lessee to pay the dues mentioned in the notice by such date as may be specified in the said notice.

(2) The duplicate copy of the Demand Notice shall be filed with the case records and on receipt of the payment; necessary note shall be recorded therein over the signature of the officer referred to in sub-rule (2).

(3) If no payment is made within the specified date, appropriate action to recover the dues shall be taken.

Duplicate Carbon Receipt Books.

32. (1) All collection shall be effected by means of Duplicate Carbon Receipt in Form 1 and Form 2, as the case may be.

(2) Each Duplicate Carbon Receipt Book shall have a number printed on it, which shall appear on each receipt form and its duplicate. Each receipt form and its duplicate shall bear another machine printed serial number for easy identification.

(3) Duplicate Carbon Receipt Books shall be obtained from an agency carefully selected by the *Zilla Parishad* from among the reputed printing firms in or outside the district. In order to obtain supply before the existing stock is exhausted, the *Zilla Parishad* shall process and place order for supply sufficiently ahead of time.

(4) Printing shall be undertaken by the agency in presence of a senior officer of the *Zilla Parishad* on maintaining utmost secrecy.

(5) Serial number to be printed on each Duplicate Carbon Receipt Book shall be pre-fixed with not less than six digit number selected at random. Such pre-fixing number shall be made known to the agency at the last moment and the officer present in the printing press shall ensure that before his departure from the press the printing block has been destroyed.

(6) On receipt of the stock of Duplicate Carbon Receipt Books, the Drawing and Disbursing Officer or his authorized officer shall check that the book number is entered on the cover and on every page and its duplicate of each Receipt Book.

(7) He shall sign a certificate on the cover of each Duplicate Carbon Receipt Book stating the number of receipt forms, in duplicate.

(8) A Stock Register of Receipt Books shall be maintained in Form 14, and it shall be kept under lock and key. The key shall remain in the custody of the Drawing and Disbursing Officer or his authorized officer.

(9) The Drawing and Disbursing Officer or his authorized officer shall not approve a fresh requisition for Duplicate Carbon Receipt Books made by persons authorised to make collection until he has satisfied himself that used Duplicate Carbon Receipt Books have been received and the collections made therein have been duly accounted for.

(10) Before any Duplicate Carbon Receipt Book is issued, each receipt form and its duplicate shall be stamped with the seal of the *Zilla Parishad* or the *Panchayat Samiti*.

(11) The Drawing and Disbursing Officer or his authorized officer shall record in an Order Book the name of the Accountant or authorized employee who is responsible for keeping an account of the receipt and issue of Duplicate Carbon Receipt Books in a Register in Form 14.

(12) Duplicate Carbon Receipt Books shall be kept in the custody of the Drawing and Disbursing Officer or his authorized officer. Not more than one Duplicate Carbon Receipt Book shall, ordinarily, be at any time in possession of a person authorised to make collection.

(13) The Drawing and Disbursing Officer or his authorized officer shall keep a record of the name of the person to whom Duplicate Carbon Receipt Book has been issued in the Register in Form 14.

(14) At the time of deposit of collections made in such Duplicate Carbon Receipt Book, either for the entire book or any part thereof, a Payer's Certificate as to the amount paid by him shall be obtained over the Payer's signature at the back of the page upto which collection is made.

(15) After the Accountant has satisfied himself that the Duplicate Carbon Receipts are in order and that the amount collected by them have been duly credited to *Zilla Parishad* or the *Panchayat Samiti* Fund, he shall report the fact to the Drawing and Disbursing Officer or his authorized officer who shall record on the back of the last receipt form used in each book the words, "Examined up to date and found in order", with his signature in full and date. Before such recording, the Drawing and Disbursing Officer or his authorized officer shall satisfy himself that –

(i) no page has been removed,

(ii) there is no overwriting or erasing made in any receipt form,

(iii) to each cancelled receipt form its duplicate is attached which has also been cancelled under attestation of the Officer in charge,

(iv) all the amounts collected through the Receipt Book have been credited to *Zilla Parishad* or the *Panchayat Samiti* Fund as the case may be, *and*

(v) all the amounts collected have been entered in the Ledger concerned as well as in the main Cash Book of the *Zilla Parishad* or the *Panchayat Samiti* Fund, as the case may be.

Inspection Bungalow Charges

33. (1) Bungalow charges shall be levied according to the orders issued in this behalf. They shall be checked with reference to the entries made by the visitors themselves in the Visitor's Book in Form 16, to be maintained in each bungalow, at the time of payment to the authorised employee of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be. The visitors shall be issued receipt in Form-I for the amount paid to the authorized employee. The amount so collected shall be handed over to the cashier or any other authorised employee on obtaining a receipt in Form 2 as referred to in the proviso of sub-rule (1) of rule 5.

(2) Amount paid in advance as bungalow charges may be collected by the Cashier at the Headquarters against receipt in Form 2 and accounted for against the bungalow concerned.

(3) The amount collected, as bungalow charges shall forthwith be credited in the usual manner to the respective *Zilla Parishad* or the *Panchayat Samiti* Fund.

Receipt on account of Fruit bearing and other Trees.

34. (1) A Register of trees in Form 17 shall be maintained in the *Zilla Parishad* and the *Panchayat Samiti* the total showing number of trees of each variety in each kilometer of road and in each Bungalow and on any other land in control and possession of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be.

(2) The register shall be updated from time to time preferably, every year, to accommodate new grown trees and old trees replaced.

(3) The Executive Engineer in the *Zilla Parishad* and one or more Sub-Assistant Engineers in the *Panchayat Samiti* may be entrusted with the responsibility for maintenance of the Register in Form 17 with the assistance of other available employees subject to the decision of the *Artha Sthayee Samiti*.

(4) The officer as referred to in sub-rule (3) shall prepare from time to time a list of fruits, trees or any other produces which should be sold in the best interest of the body and shall forward the list through his superior officer for approval of the Executive Officer or any officer authorised by him; he may conduct the sale on receipt of such approval in the manner as may be decided.

(5) After completion of the sale referred to in sub-rule (4), the amount collected shall be deposited in the *Zilla Parishad* or the *Panchayat Samiti* Fund in the usual manner; if the sale proceeds are partly received, a note of demand shall be kept in the Miscellaneous Demand and Collection Register in Form 5A of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be, for monitoring of recoveries.

Subscriptions and Donations.

35. (1) Gift and contributions for special purposes accepted by the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, shall be recorded in Form 4. These subscriptions or donations shall be credited to the *Zilla Parishad* or the *Panchayat Samiti* Fund in terms of clause (g) of sub- section (1) of section 179 and clause (f) of sub-section (1) of section 132, as the case may be.

(2) No portion of such amount shall be appropriated for any purpose other than those laid down in the terms and conditions of such subscriptions and donations.

(3) Donations accepted from private parties by the *Zilla Parishad* or *Panchayat Samiti* for the purpose of expenditure made on condition that they are to be placed in fixed deposit in a Bank or invested in Government securities for proper execution of a programme or scheme, may be so placed, deposited or invested by the *Zilla Parishad* or the *Panchayat Samiti* maintaining its proper account in the register in Form 4.

(4) Any gift or contribution received and accepted by the *Zilla Parishad* or the *Panchayat Samiti* shall be acknowledged by granting receipt in Form 1 or 2, as the case may be, and shall be duly accounted for in the register in Form 4.

Grants from the State Government.

36. (1) Grants for general purpose, with or without any conditions like grants in lieu of cess, land revenue grant, incentive grant sanctioned by the State Government in favour of the *Zilla Parishad* or the *Panchayat Samiti* may be allotted to the District Magistrate or any other officer in the district as may be specified in the order who shall draw the amount from the Treasury and place the same by transfer credit to the *Zilla Parishad* or the *Panchayat Samiti* Fund, as the case may be.

(2) When lump grant for different purposes including development work or for assigned schemes sanctioned by the State Government is placed with the *Zilla Parishad* or the *Panchayat Samiti* by means of a cheque, the *Zilla Parishad* or the *Panchayat Samiti* as the case may be shall deposit such cheque immediately in the Local Fund Account or the Bank account where Fund for the said work or scheme is normally lodged.

(3) Where any lump grant for different purposes including development works and for assigned schemes sanctioned by various departments of the State Government is allotted to the *Zilla Parishad* or the *Panchayat Samiti*, the concerned Executive Officer or an authorized officer shall draw the Fund in grant-in-aid bill form from the Treasury along with a *Challan* for transfer credit to the corresponding Local Fund Account, as the case may be.

(4) Utilisation certificate in respect of a grant-in-aid received by the *Zilla Parishad* or the *Panchayat Samiti* shall be furnished by the grantee to the authority sanctioning the Fund, within six months from the date of receipt of grant or before applying for further grant for the same purpose, whichever is earlier. The utilisation certificate shall be in such format and in such manner as may be directed by the authority sanctioning the grant. Copy of utilisation certificate and of the forwarding letter shall be retained for record.

CHAPTER III

Accounting of Advances and Deposits

Permanent advance.

37. (1) A *Zilla Parishad* or a *Panchayat Samiti* may decide to maintain a corpus of permanent advances as and when necessary subject to recoupment, of such advances on presentation of bills showing details of expenditure incurred with supporting vouchers, for the purpose of incurring petty office expenses on various heads of account to meet instant requirements. For such purpose, a *Zilla Parishad* may place at the disposal of one or two officers such amounts which taken together shall not exceed rupees ten thousand, and a *Panchayat Samiti* may place at the disposal of one or two officers such amount which shall not exceed rupees three thousand, subject to rectification by the State Government:
Provided that for selecting the officers for so authorising to hold permanent advance, the *Zilla Parishad* or the *Panchayat Samiti* shall keep into consideration the administrative and technical purposes.
Provided further that officers so authorised and the ceiling limit for each permanent advance shall be kept limited to minimum level on careful consideration to emergent situations.

(2) Permanent advance, when first drawn, as duly sanctioned by the competent authority, shall be drawn by a bill out of the Fund of the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be.

(3) Payments shall be made in cash from the permanent advance against bills or sub-vouchers duly passed for payment by the authority competent to pass such payment order and the statement of expenditure shall be enfaced or stamped as 'Paid in Cash out of Permanent Advance'.

(4) The bills, sub-vouchers or statements shall be serially numbered and entered in an Imprest Cash Register in Form 18, the classification of charges being carefully entered in the columns provided for the purpose.

(5) Recoupment of the permanent advance shall be made as and when necessary, care being taken to see that the imprest account has sufficient working balance to run petty office expenditure or to meet emergent requirement.

(6) The holder of imprest cash shall make payments from his permanent advance as may be required and for each payment, he shall obtain a bill duly acknowledged by the payee showing the amount of each bill or sub-voucher.

(7) The procedure for recoupment of permanent advance shall be as follows:

(a) The holder of imprest cash shall compare the sub-vouchers with the entries in the Imprest Cash Register maintained for the purpose.

(b) He shall deface the sub-vouchers by stamping them as "Paid and Cancelled" so that they may not be used again.

(c) He shall initial each entry in the Imprest Cash Register and also the balance therein.

(d) After the recoupment bill is enfaced with the payment order, the amount of recoupment shall be drawn in cash or by cheque in favour of the officer holding the advance, out of such head of account under which the relating expenditure may be booked and for this purpose more than one recoupment bill may be drawn at a time in favour of the officer, the aggregate amount of such bills being limited to the amount of permanent advance sanctioned.

(e) The cheque in favour of an officer in recoupment of permanent advance shall be separately drawn and shall not be mixed with any other payment.

(f) The recoupment shall cover the total expenditure from the date of last recoupment so that balance in hand after recoupment shall be the full amount of the permanent advance. The serial number of the sub-vouchers shall begin with the numerical number one.

(g) The holder of imprest cash shall check the book balance of his permanent advance with the actual balance in his possession and shall sign a certificate in the imprest cash register, whenever the permanent advance is recouped, to the effect that the balance shown is correct and has been personally verified by him.

(8) On first receiving or taking charge of permanent advance, the holder of imprest cash shall sign and file an acknowledgement in these words: "I acknowledge to have in my possession a permanent advance of Rs..... (Rupees.....) in cash and / or paid sub-vouchers which sum is due from me to the *Zilla Parishad* or the *Panchayat Samiti* and I am personally accountable for the amount". The acknowledgement shall be kept in record.

(9) The permanent advance, when first drawn, shall be charged in the Cash Book to the head "permanent advances" with corresponding entries in the ledger.

(10) If the amount originally fixed for permanent advance is subsequently increased or decreased by the *Zilla Parishad* or the *Panchayat Samiti*, the original advance shall be repaid first and a fresh advance shall be drawn.

(11) The holder of imprest cash shall be responsible for safe custody of permanent advance money; and he shall at all times be ready to produce the total amount of the advance in vouchers or in cash or in both.

Other Advance and Advance Ledger.

38. (1) All advances except for on account of permanent advance, to the officers or the employees of the *Zilla Parishad* or the *Panchayat Samiti* or to the contractors or other persons shall at the first instance be charged to the head 'Advance' in the Cash Book in Form 9. A separate Subsidiary Ledger of Advances in Form 19 may be opened, and a quarterly statement of outstanding advance against each individual should be prepared. The Executive Officer shall place the matter to the *Artha Sthayee Samiti* for instruction.

(2) Advance for execution of works to be carried out departmentally by the *Zilla Parishad* or the *Panchayat Samiti* may be sanctioned to any person placed in charge of the work other than technical officer for any specified component of the work for the amount required to make immediate payment of daily wages of the labourers engaged in a scheme within the ceiling limit of labour wage component of sanctioned estimated cost of work or scheme; no amount shall be sanctioned as advance for the cost of any material.

(3) Adjustment against an advance shall be realised from the person receiving the advance within a reasonable time as may be specified by the authority sanctioning any such advance, not exceeding thirty days from the date of drawal of advance. If the advance received cannot be utilised within the specified period or thirty days whichever is earlier, the person receiving the advance shall deposit the unutilized amount with adjustment vouchers, if any, within such specified days; along with a written explanation stating the circumstances under which the amount taken in advance could not be utilised.

(4) The written explanation referred to in sub-rule (3), shall be considered and accepted by the authority sanctioning the advance upon ensuring that the said person is not sanctioned any advance who fails to utilise Fund properly or utilise it at all on repeated occasions.

(5) When the previous advance is entirely or nearly exhausted or has not been utilised within the specified period, it may be adjusted by submitting detailed bills for the expenditure incurred or with cash or with both and fresh advance may be drawn, if required, for execution of the work in progress; further advance shall not be sanctioned until the previous advance drawn has been fully adjusted.

(6) Payment of advance for execution of works from the *Zilla Parishad* or the *Panchayat Samiti* Fund to the officer or employee including the contractors in charge of the work, of the *Zilla Parishad* or the *Panchayat Samiti* shall be regulated as follows:

(i) An advance may be sanctioned only for such project or scheme under any programme when such project or scheme has been approved by the *Sthayee Samiti* of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be.

(ii) Advance to a contractor shall be sanctioned only when such advance is necessary for procurement of such material or equipment which cannot be supplied by the *Zilla Parishad* or the *Panchayat Samiti* and the amount of advance sought for does not exceed the amount of security deposit made for the relevant scheme to the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, and the amount of advance sought for does not exceed the amount of security deposit made for the relevant scheme.

(iii) All advance payments shall be sanctioned by the *Artha Sthayee Samiti* on receipt of a written prayer supported by an estimate recommended by the Executive Engineer in case of the *Zilla Parishad* or the Sub-Assistant Engineer in charge of the scheme in the *Panchayat Samiti*; such amount of advance shall be debited against such head of account under which related expenditure for such scheme is booked.

(iv) Any advance given to a contractor shall be adjusted proportionately against running bills and in no case adjustment shall be made after ninety days from the date of drawal.

(7) No advance out of *Zilla Parishad* or the *Panchayat Samiti* Fund shall be sanctioned in favour of any member of the *Zilla Parishad* or the *Panchayat Samiti* in connection with any scheme or programme.

(8) The member of the staff or any other person to whom an advance is made shall keep proper account of the amount advanced and shall submit detailed bills of the work within the specified period.

(9) Due to certain special nature of the materials required or of prevalent market conditions, it may sometimes be necessary to make advance payment for obtaining supply of a material from the manufacturer, distributor or authorised dealer. In such event, on the basis of appropriate resolution of the tender committee, *Artha Sthayee Samiti* may decide to make an advance payment recording the reasons therefor. All such advance payments shall be recorded in the ledger to ensure that the supply is effected by the scheduled date and the refund, if any, has been credited in the *Zilla Parishad* or the *Panchayat Samiti* Fund.

(10) The relevant account shall be debited with the actual value of work done upon receipt of detailed bills and proper vouchers for the expenditure incurred out of the advance taken.

(11) For adjustment of any advance under sub-rule (8), an order to adjust the expenditure shall be passed by the Executive Officer or any other officer authorised in this behalf in acceptance of detailed bills and vouchers put forward in support of the expenditures, as bills passed by him.

(12) The payment order under sub-rule (11) shall be as follows: "Passed for Rs....., adjust Rs..... by credit to advance account and debit to .....head of account".

Review of advance and deposit account.

39. (1) Each separate item in the advance account and the deposit account shall be reviewed by the Executive Officer or by any other Officer in his behalf at the end of each quarter.

(2) The Officer reviewing the accounts shall, at the same time, satisfy himself that steps have been taken to recover or adjust advances which have been outstanding for more than three months and to release the security deposit fully or in part when there is no reason to withhold such security deposit.

(3) When a deposit is outstanding for more than three years from the date of completion of the work and the depositor does not claim to take refund in spite of service of a notice or in case the whereabouts of a depositor are not known, the deposit may be adjusted as 'miscellaneous receipt' repayable on claim subsequently on obtaining the approval of the *Artha Sthayee Samiti* after considering the views of any other *Sthayee Samiti* concerned.

Accounting and investment of deposit (including security deposit).

40. (1) Security deposit received in cash or by Pay Order or Demand Draft shall at once be entered in the *Zilla Parishad* or the *Panchayat Samiti* books of accounts and shall be placed to the credit of the Local Fund Account lying with the Treasury or Security Fund account lying with the Bank as the case may be like revenue. Separate schedule for Security Deposit shall be prepared in every month.

(2) All other forms of securities which can be pledged, issued by the Central Government or the State Government, Bond for immovable property and similar other instruments shall be recorded in the Register of Deposits of Valuable Securities for Works in Form 20 as enumerated in sub-rule 6 of rule 55.

(3) Certain part of the Fund, raised through own resources and efforts, of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, not required for immediate use may be invested for purchase of any Bond or Debenture issued or loan raised by the Central or the State Government, Municipalities or other local bodies on obtaining prior sanction of the State Government. In order to move the State Government on the issue, *Artha Sthayee Samiti* shall adopt a resolution considering all the aspects of the issue involved; the minimum amount, which is required to be made available at short notice for making payments, shall be kept into consideration for the purpose.

(4) The entire transaction of such investments, if approved by the State Government, shall be recorded in the Register of Investments in Form 21.

(5) When the investment is converted into cash, necessary entries in all columns in the register referred to in sub-rule (4) shall be recorded in relevant columns under signature of the Executive Officer, or an officer authorised by him in this behalf.

Annual Verification os security.

41. (1) Securities, which are in the custody of the *Zilla Parishad* or the *Panchayat Samiti*, shall be verified by the auditor at the time of audit.

(2) The total amount of securities which may have been made over to the local Treasury for safe custody shall be verified by the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, every year and a certificate of verification shall be kept in record in the Register of Investments against the entry in respect of each such investment.

Raising of loan.

42. (1) When a loan is raised by the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, in terms of section 182 or 135 on security of its own assets, subject to the provision of any law relating to the raising of loan by the local or statutory bodies or any other authorities for the time being in force, for the purpose of carrying out any of the provisions of the Act, it shall be its duty to guarantee repayment of principal and interest accrued on such loans within the stipulated time.

(2) Whenever a loan is taken or raised there shall be a 'Sinking Fund' for its repayment.

Appropriation of loans and borrowings, special grants and contributions.

43. (1) For proper recording on appropriation of Fund raised or received on loan or received as grants or subsidy or contributions from the State Government for assigned schemes or projects, or contributions made by individuals or other bodies for special purposes, separate ledger account as prescribed in these rules shall be maintained in Form 13 alongwith Appropriation Register in Form 13A.

(2) The amount involved shall be credited to the Fund on the date of actual receipt of cash or cheque in the office of the *Panchayat* body, or on the date of receipt of intimation or receipt of *Challan* from the Treasury, in respect of credit of the Fund to the Local Fund Account. The relevant entries will indicate the voucher number date and, the purpose.

(3) Separate heads of account shall be maintained for each kind of loan, grant or contribution received.

(4) Balance of each appropriation shall be shown in the ledger before any further appropriation is made.

(5) The *Zilla Parishad* or *Panchayat Samiti* shall maintain accounts of its own receipts as untied Fund augmented by way of license fees, rents, tolls, rates etc. and expenditure out of the said untied Fund item wise separately in Appropriation Register in Form 13B.

CHAPTER IV

Accounting of Properties and Stores

Accounting of Register in Immovable Properties.

44. (1) Record of all lands, including roads, lands appurtenant to roads, sites of building, tanks, ferries, fisheries, buildings and any other property and interest in the possession of the *Zilla Parishad* or the *Panchayat Samiti* shall be kept in a Register of Immovable Properties in Form 22. The valuation of properties shall be done by competent valuation authority and pending the assessment of valuation, the cost of purchase or acquisition of property shall be noted in the register.

(2) If any plot of land shown in the said Register is sold, transferred or otherwise disposed of from the ownership and possession of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, the entry for it shall be struck off and the facts in connection with the dispossession shall be stated in the 'Remarks' column under the initial of the Executive Officer or any other officer authorised by him in this behalf.

(3) The Executive Officer shall periodically, but not less than once a year, examine the Register of Immovable Properties and satisfy himself that the record is correct and complete in all details and he shall take such steps, as he may deem fit to have the boundaries of immovable properties verified.

Stock Register of Movable Properties.

45. Stock Register of Movable Properties shall be maintained in Form 23 in respect of each kind of movable properties of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, in Headquarters except for the articles for which separate stock register or ledger have been prescribed elsewhere in these rules.

Annual Verification of Properties.

46. (1) All movable properties of the *Zilla Parishad* or the *Panchayat Samiti* at the Headquarter, except stamps and stationery, shall be verified annually by such officer of the *Zilla Parishad* or the *Panchayat Samiti,* as may be specified by the *Artha Sthayee Samiti* for this purpose.

(2) Movable properties in buildings away from Headquarter shall be verified at least once in two years or at any earlier time as may be considered necessary, in the manner as provided in sub-rule (1) and as may be decided by the *Artha Sthayee Samiti.*

(3) In case of dispensaries, the verification shall similarly be made in respect of all items other than medicine, medical instruments and appliances.

(4) Stocks of medicines, medical instruments and appliances shall be verified by such medical officer as may be authorised by the *Artha Sthayee Samiti.*

(5) The verifying officer shall satisfy himself that the balances in record are correct and shall sign the Stock Register of Movable Properties, with date and shall report the result to the Executive Officer who shall bring the fact to the notice of the *Sabhadhipati* or the *Sabhapati,* as the case may be, and on his advice, shall place it before the *Sthayee Samiti* concerned at the first available opportunity.

(6) If, for any reason, it is not possible to verify the whole balance of one form of property in one day, the verifying officer shall verify a portion of it each day and take such precaution that the portion already verified is secured from interference until he has certified the whole.

Indent of Stores.

47. (1) Store for stationery, forms and registers shall be maintained by *Zilla Parishad* or *Panchayat Samiti* and purchase of stores shall be made in accordance with the definite requirements of the *Zilla Parishad* or the *Panchayat Samiti* and after due observance of procedure for purchase prescribed in these rules.

(2) Periodical indents shall be **prepared on the basis of six months requirements as far as stationeries** are concerned.

(3) For purchase of forms and **registers annual indent may be prepared.**

(4) For purchases referred to in sub-rules (2) and (3), orders for supply may be regulated in such manner that any unnecessary accumulation of stock or any wrongful loss is avoided.

(5) Orders for supplies required by the *Zilla Parishad* or the *Panchayat Samiti* shall be issued by the Executive Officer or an officer authorised by him after the *Artha Sthayee Samiti* approves the indents.

(6) The suppliers concerned may furnish bills for payments without unnecessary delay after completion of supplies in accordance with the supply order. The date of completion of supplies, the date of receipt of the bill and the date of payment shall be noted on the office copy of the indent by the accountant at each stage. No bill for payment shall be entertained without any order for supply as referred to in sub-rule (5) is annexed therewith.

(7) In case a supplier submits any bill for payment after sixty days, such claim shall not be entertained without the approval of the *Artha Sthayee Samiti*.

(8) All supplies of stationery shall be entered in Register of stationery by an authorized employee in Form 26 showing the date of supply, *Challan* number, date, item, quantity, rate, particulars of users with date and balance in stock. The same authorized employee shall also be responsible for maintaining stock of stationery.

CHAPTER V

Establishment Accounts

Classification of employees / posts.

48. (1) Classification of the posts with scales of pay and other allowances as admissible and the employees working in those posts under the *Zilla Parishad* or the *Panchayat Samiti* shall be governed by such rules as may be prescribed, by the State Government in this behalf.

(2) In absence of any specific provision on the matter, the rules applicable to the employees of the State Government under the West Bengal Service (Classification, Control and Appeal) Rules, 1971, shall apply.

Monthly pay bills and disbursement of salary.

49. (1) Bills covering salary, wage, remuneration or honorarium shall be drawn with respect to the employees appointed against the sanctioned posts; when prior approval of the State Government is necessary, no bill shall be drawn unless approval is obtained.

(2) The salary bills for each month relating to a *Zilla Parishad* or a *Panchayat Samiti* shall cover the entire establishment and for the sake of administrative convenience may be sub-divided into:

(i) General Establishment,

(ii) Engineering Establishment,

(iii) Medical Establishment, and

(iv) Any other establishment that may be identified.

It shall be prepared in Form 24A subject to necessary changes. The Drawing and Disbursing Officer shall draw the bill accordingly and obtain the certificate (as prescribed in the Form) duly signed by the Executive Officer or the officer authorised in this behalf. Establishment Check Register shall be maintained in Form 24.

Explanation: Drawing and Disbursing Officer shall be either the Executive Officer or any other officer who may be authorised by the Executive Officer to act as such.

(3)For the purposes of proper adjustment of accounts, parts of an establishment, which appertain to different major heads or minor heads, shall be regarded, as distinct establishments and the name of the establishment shall be recorded in the salary bill under that particular establishment.

(4) In preparing the salary bill, the establishment shall be divided in such sections as may conform to the budgetary needs.

(5) Working certificates shall be issued with respect to the officers and employees of each establishment by such officers as may be authorised by the *Artha Sthayee Samiti* before the Drawing and Disbursing Officer draw such bills.

(6) Bills for monthly pay and allowances of the employees may be signed at any time not earlier than seven days or as the State Government may determine by order, issued from time to time.

(7) If the first two days or more of a month are public holidays on which the transaction of the Bank is closed, the Executive Officer of the *Zilla Parishad* may, at his discretion, direct the payment of monthly salary on the last working day before such holidays unless otherwise stipulated by the State Government.

(8) Notwithstanding the provisions under sub-rules (4) and (5), the *Artha Sthayee Samiti* may approve the drawal and disbursement of monthly pay and allowances for a specified month on any prior date, recording the reasons therefor.

(9) The duty of effecting and noting proper deductions to be made from pay bills on account of the Provident Fund and on other grounds, shall devolve on the Drawing and Disbursing Officer of the pay bill subject to such order as the *Zilla Parishad* or the *Panchayat Samiti* may pass with respect to any particular deduction.

(10) The Drawing and Disbursing Officer shall effect deductions from pay bills on account of statutory taxes and shall issue such returns and certificates as may be mandatory.

(11) When the pay of an employee is attached by an order of court of law, it shall be the duty of the officer receiving the attachment order to see that proper deduction is made in satisfaction of such order from the pay bill of the employee concerned.

(12) When the name of an employee of the *Zilla Parishad* or the *Panchayat Samiti* or of any officer on deputation appears for the first time in the salary bill, the bill shall be supported by an attested copy of the last pay certificate or if he is newly appointed under the *Zilla Parishad* or the *Panchayat Samiti* or is re-employed after superannuation, resignation or forfeiture of past service, a copy of the appropriate order of the head of the office showing his entitlements and suitable record shall be kept in the corresponding Service Book or Service Record.

(13) In case of transfer, the responsibility for furnishing the last pay certificate of the employee shall lie with the Drawing and Disbursing Officer.

(14) The monthly salary bill shall be supported by an absentee certificate covering the days of absence of the employee during the month.

(15) Monthly salary disbursed to any employee is subject to adjustment and may be recovered if on any later period, it is found that the employee concerned is not entitled to the pay and allowances disbursed to him or any part thereof for the reason of his absence from duty for which no leave has been granted to him or for any other reason as may be specified in an order issued by a competent authority.

(16) The entries in all the columns of the pay bill shall be added separately for each section and written in red ink. The Drawing and Disbursing Officer shall check the totals.

(17) When a periodical increment is drawn by an employee, a periodical increment order or certificate shall be appended to the pay bill.

(18) Salary not disbursed within thirty (30) days of drawal shall be refunded to local Fund account and in no case shall be allowed to remain there as undisbursed cash beyond thirty (30) days.

(19) The salaries of employees under permanent and temporary establishments shall be drawn in one bill and entries relating to the employees of such establishment that is retained for periodical sanction shall be shown in the bill quoting the sanction order and date of such posts.

(20) The disbursement on last admissible pay and allowances shall not be made to an employee of the *Zilla Parishad* or the *Panchayat Samiti* on retirement, resignation, dismissal, death or otherwise until the Drawing and Disbursing Officer has satisfied himself that there is no outstanding against him.

Explanation: In this rule pay shall include remuneration, honorarium or any other dues to any office bearer or member of the *Zilla Parishad* or the *Panchayat Samiti*.

(21) All deductions and recoveries from the salary bills shall be deposited to the respective Funds, heads of accounts as the case may be within five working days from the date of drawal of the salary.

General instructions regarding preparation of bills.

50. A bill shall be prepared in the following manner: -

(a) The amount of each bill shall be written both in words and in figures. A fraction of a rupee shall not appear, the fraction being rounded off to the nearest denomination with respect to the amount payable.

(b) Use of erasers, corrective fluids or overwriting in any bill shall not be resorted to.

(c) All incorrect entries shall be deleted by scoring through such entries and correct entries shall be written near it; all deletions shall be authenticated by the Drawing and Disbursing Officer with dated signature or initial.

(d) Transactions relating to State Government account involving fraction of a rupee shall be rounded off to nearest denomination as per the provisions of **SR 93** of the West Bengal Treasury Rules, Volume I read with order No.5253-F dated the 31st May, 1990 of the Finance Department of the State Government.

(e) No charge shall be drawn by the Drawing and Disbursing Officer unless it is specifically sanctioned by the competent authority.

(f) The dates of payment shall be noted by the payee in their acknowledgements voucher, acquaintance rolls or similar other records. If, for any reason, such as illiteracy or presentation of receipts in anticipation of payment, it is not possible for the payee to note dates of payment, the dates of actual payment shall be noted by the Disbursing Officer on the documents under his initial either separately for each payment or in groups as may be found convenient.

(g) When the Drawing and Disbursing Officer requires payment to be made through some other person or agency, he shall endorse an order or furnish such instruction on the bill as may be necessary, for payment to that person or agency.

Arrear Bills.

51. (1) Arrears of pay and allowances shall not be drawn in the regular monthly pay bill but in a separate bill in the same form the amount claimed for each month is to be separately entered with a reference of the bill from which the charge / claim was omitted or withheld or on which it was refunded by deduction or of any order of the competent authority granting a new allowance or an increase in pay. Arrears of dearness allowance sanctioned with effect from a retrospective date may be drawn in current bill.

(2) When the arrear bills are drawn and paid, the number and date of the voucher shall be noted on the original bill for which the arrear relates, in order to prevent a second claim being entertained.

(3) It shall be the duty of every Drawing and Disbursing Officer to arrange payment of a claim immediately after it becomes due. If however, for any reason a claim falls into arrear, the same may be drawn in the following manner:

(a) Claims of employees to arrears of pay, allowances, increments etc. and claims of persons not in the office which have been allowed to remain in abeyance for a period exceeding 1 Year but not exceeding 3 Years shall be sanctioned by the Executive Officer, unless the amount of claim is for Rs. 500/- or less.

(b) For a period exceeding 3 Years but not exceeding 6 Years shall be paid only after the same is verified and sanctioned by the Director of the Panchayat & Rural Development Department.

(c) For a period exceeding 6 Years but not time barred in accordance with the provisions of laws relating to limitations shall be investigated and sanctioned by the State Government. In all cases of sanction to arrear claims, it should be clearly indicated that the officers and staff would refund the amount, if subsequently found that he is not entitled to the claim. A declaration from the concerned employee to the effect should be obtained before sanction of such arrear.

These provisions shall not apply to the following categories of claims:

(i) arrear pension payments,

(ii) arrear interest on Government securities,

(iii) any other claim on arrear payments, which are governed by special rules or orders of the Government/the court.

A claim shall be deemed to have arisen from the date on which it has been sanctioned. In case of sanction accorded with retrospective effect, the period of one year or three years or six years as referred to shall be calculated from the date of sanction and not from the date on which the sanction takes effect.

No arrear claim shall be entertained when the records have been destroyed as a result of periodical destruction in pursuance of the order of the competent authority.

Provident Fund.

52. Provisions relating to Provident Fund Scheme for the *Panchayat* employees for administering the Provident Fund of the employees shall be followed by the *Zilla Parishad* or the *Panchayat Samiti.*

Service records.

53. (1) A Service Book in a form substantially similar to that applicable to the employees of State Government with modifications, if necessary, shall be maintained for every employee of the *Zilla Parishad* or the *Panchayat Samiti* holding substantive, temporary or officiating post in the regular establishment.

(2) A Service Book shall be maintained from the date of his first appointment. It shall be kept in the custody of the head of the office and shall be transferred with the employee from one office to another.

(3) The Service Book shall be treated as contemporaneous record of the employee's service career and so, in addition to the name of the post held by him with the corresponding scale of pay and actual pay as admissible to him and periodical increments, sanction of leave of every description (other than casual leave), period of suspension from employment and all other interruptions/information of service with full details shall be recorded in his Service Book.

(4) Each entry shall be attested by the Executive Officer or any other officer as authorized by him in this behalf. The Executive Officer shall see that the entries are duly made and attested and the book contains no overwriting and that all corrections have been properly attested.

(5) (i) All entries on the first page of the Service Book as also the signature of the employee shall be attested by the head of the office under his official seal.

(ii) The date of birth by the Christian era as recorded in the Madhyamik or equivalent examination certificate shall be accepted and recorded in the Service Book. When an employee has not attained academic qualification upto Madhyamik or equivalent standard, other reliable and authentic documents including school leaving certificate, old documents having evidential value of his age may be accepted to the satisfaction of the Executive Officer.

(iii) The date of birth once declared and accepted at the time of entry into the service shall not be altered except under the order of the State Government:

Provided that the State Government shall not pass any order altering a date of birth unless there is sufficient ground to believe that the date presently occurring was erroneously recorded or was recorded on the basis of an incorrect document provided by the employee concerned in good faith:

Provided further that a date of birth shall not be altered to the disadvantage of an employee without giving the employee concerned an opportunity of being heard:

Provided also that when with respect to an employee, only the year can be determined, the first day of July of that year and when the year and month can be determined, the sixteenth day of the month in question shall be taken as the date of birth.

(6) The annual increment shall not be allowed without opening the Service Book of the concerned employee.

(7) At a fixed time every year, the Service Books shall be taken up for verification by the head of the office, or any other officer as may be authorised in this behalf, who, after satisfying himself that the service particulars of the employee concerned are correctly recorded shall record it in a certificate in the following form under his signature:

"Service verified from ..... to ..... on the basis of acquaintance roll and other available records .

(8) The officer in recording the annual certificate of verification referred to in sub-rule (7) shall, in case any portion of service cannot be verified from the office records, obtain a statement in writing from the employee and also collect and make a record of evidence of his contemporaries for the excepted periods and on being satisfied, shall verify the period on the basis of evidences available and shall state in the verification certificate that such statement and record of evidence shall be attached to the Service Book.

(9) Before the pay bills are destroyed as per rules, the verifications of service shall be made with reference to pay bills and other records concerned and the fact of verifications shall be recorded under proper attestation, necessary particulars being noted therein.

(10)(i) Certificates of personal character shall not be entered in a Service Book.

(ii) Punishments awarded to any employee after due process of law may be recorded in the Service Book if so directed by the Executive Officer.

(11) It shall be the duty of every Executive Officer to initiate action to make available the Service Book for inspection every year and to obtain their signatures thereon.

(12) For every employee for whom no Service Book is necessary, a service roll shall be maintained with the following particulars: -

(i) appointment order with number and date, date of the resolution of *Artha Sthayee Samitee* and date of his appointment;

(ii) name, father's name, caste or tribe, address, date of birth, height and personal marks of identification and academic qualification, if any;

(iii) posts which he from time to time holds, and promotions, rewards and punishments awarded to him;

(iv) absences from duty with or without leave;

(v) interruptions in his service, if any, and

(vi) every other incident in his service which may involve suspension of any portion of the service or may have, good or bad effect on his service career.

(13) The entries in the Service Roll under sub-rule (12) shall be signed by the head of the office or by such other officer as may be authorised by him in this behalf. The services of such employees shall be verified annually in the same manner as prescribed in respect of other employees for whom Service Books are maintained, and the certificate of verification shall be recorded by the verifying officer in the Service Roll.

Annual Establishment Return.

54. (1) A detailed statement of regular establishment of the *Zilla Parishad* or the *Panchayat Samiti* as on the 31st day of March, shall be prepared each year with reference to the pay bill for the preceding twelve months upto the last day of transactions in March. Such statement shall be prepared in the manner as laid down in sub-rule (2). In case of the *Zilla Parishad,* it shall be submitted to the Director, and in case of the *Panchayat Samiti*, it shall be submitted to the District *Panchayat* and Rural Development Officer concerned not later than the 15th day of May of that year.

(2) In preparing the Annual Establishment Return referred to in sub-rule (1) the following particulars, shall be incorporated:-

(i) The number and date of the Government order creating the post, name, designation, pay and scale of pay of every employee holding permanent appointment or officiating in substantive post, whether on duty or on leave or deputation or under suspension.

(ii) The date of birth and the date of appointment either on recruitment or on promotion to the present post in respect of each employee shall be entered in the appropriate columns of the return. The name of person officiating in a post shall be shown in appropriate column stating the name of person for whom he is officiating.

(iii) If any person on the establishment is a State Government pensioner, or is not a full-time employee of the *Zilla Parishad* or the *Panchayat Samiti*, the fact shall be noted in the return. And if he is an officer transferred from pensionable service of the State Government a note reading 'Contribution made to State Government for pension' shall be entered against his name.

(iv) When the Annual Establishment Return is completed in accordance with the above instructions, it shall be carefully verified with the Service Book and other relevant records.

Security Deposit.

55. (1) Subject to any special rule or order made by the State Government in this behalf, every employee who is entrusted with the custody of cash or stores shall be required to furnish security, in terms of rules prescribed and orders issued by the State Government in this behalf, for the time being in force, relating to State Government employees of comparable categories, and to execute a security bond setting forth the conditions by which the *Zilla Parishad* or the *Panchayat Samiti* shall hold, refund or appropriate the security:

Provided that in absence of any rule or order of the State Government relating to any category of staff, the *Zilla Parishad* or the *Panchayat Samiti* may set forth the conditions.

(2) Employees who are required to furnish security shall deposit the amount of security on appointment to the post requiring such security.

(3) In case the whole amount of cash security is not furnished at a time, the employee shall bind himself by two sureties for the whole amount and the *Zilla Parishad* or the *Panchayat Samiti* may accept payment of the required security in installments by deduction at the rate of not less than 10% of gross salary to make up the entire amount of security in two years.

(4) When deductions are made monthly from the pay of an employee to cover the amount of his security, a Savings Bank account shall be opened with the Post Office in the name of the officer to whom the security is to be pledged for the deposit of amount realized monthly. The realization shall always be made in cash at the time of disbursement of the pay and the amount remitted forthwith for credit to the Post Office Savings Bank. The amount realized from deduction and paid to the Savings Bank account shall also be debited and credited in the Cash Book and Ledger.

(5) The security furnished shall be in one of the following forms: -

(i) Cash.

(ii) State Government Promissory Notes.

(iii) Municipal Debentures.

(iv) Port Trust Bonds of Kolkata.

(v) Bond and or, Debentures of the State Financial Corporation.

(vi) Post Office Savings Bank account or Time Deposit.

(vii) National Savings Certificate.

(viii) Term Deposit Receipts of recognised Banks approved by the State Government for the purpose.

(ix) Fidelity Bonds of an Insurance Company approved by the Government

(x) Stock Certificate of the State Government or Central Government.

(xi) *Kisan Vikas* Patra certificate.

(xii) Any other deposit in such schemes as may be approved by the State Government.

(6) When an employee furnishes security in the form of a Fidelity Bond of an approved insurance company, the bond shall, in all cases, be accepted subject to the form of the bond being scrutinized by the head of the office with such legal advice as may be necessary.

(7) Security furnished in cash in clause (i) of sub-rule (6) by an employee may be converted at the cost of the depositor, into any other interest bearing forms of security mentioned in sub-rule (6), with the consent of the depositor in writing.

(8) All security papers shall be kept in the safe custody of the head of office.

(9) A security deposit taken from an employee shall be retained for at least six months from the date of his vacating the post but a security bond shall be retained permanently or until there is no further necessity.

CHAPTER VI

Office Expenses

Payment of office expenses.

56. (1) Office expense includes all charges for maintaining and running the office other than those incurred for salary, wages, travelling expenses or public works. The office expenses of minor nature may ordinarily be met from imprest holder's permanent advance. In other cases, the Drawing and Disbursing Officer of the *Zilla Parishad* or the *Panchayat Samiti* shall draw cheque on bills for settlement of the claim of the supplier, and particulars of all bills drawn shall be entered in a register in Form 28.

(2) The office expenses may be broadly classified as, -

(a) ordinary office expenses requiring no special sanction,

(b) office expenses for special purpose requiring prior sanction in a meeting of the *Zilla Parishad* or the *Panchayat Samiti.*

(3) Ordinary office expense shall include the following: -

(a) office expenses and miscellaneous charges (excepting unusual charges) which may be met from permanent advance,

(b) service postage and telegram charges,

(c) repairs to furniture,

(d) cost of remitting money,

(e) charges for telephone, fax and energy bills for lights, fans and other electrical appliances such as computers, photocopiers, duplicating machines, etc.

(f) funeral expenses, if admissible, and

(g) purchase of stationery articles used regularly in the office,

(h) other office expenses not included in items (a) to (g) not exceeding rupees two hundred.

(4) Office expenses for special purpose may include purchase of typewriter machine, duplicating machine, calculating machine and other office equipments for which prior sanction in a meeting of the *Zilla Parishad* or the *Panchayat Samiti* shall be necessary,

Acording of Stanp and Postage.

57. (1) Stamp and postage charges including fees for franking machines shall be drawn on the basis of amount sanctioned by the Drawing and Disbursing Officer if so authorised by the head of the office.

(2) In order to keep a check on the number and value of stamps expended for general business of the *Zilla Parishad* or the *Panchayat Samiti*, a Stamp Register shall be maintained in Form 25.

(3) The balance of stamps in hand shall be verified once in a month by the head of office or an officer authorised in this behalf who shall make a note of verification on the remarks column under his signature.

Accounting of stationery articles.

58. (1) Record of stationery articles shall be maintained in the Stationery Stock Register in Form 26.

(2) The stationary articles shall ordinarily be purchased annually or half-yearly after assessment of requirement based on actual consumption of previous year and the estimated quantity required for a particular year.

(3) The purchase shall be made on indents showing stock in hand and duly sanctioned by the *Artha Sthayee Samiti*.

(4) In the Register referred to in sub-rule (1), the entries relating to the receipt of articles on each occasion shall be recorded in black ink and those relating to issue in red ink.

(5) The issues shall be acknowledged in the Register under the initials of the receiving official on requisition to be accepted and signed by the officer-in-charge.

(6) The Register shall show the names of articles and quantities received or issued.

(7) The number and date of payment voucher alongwith the bill number and date of the supplier shall be recorded in the Register.

(8) When new supplies are received, the stock issued up-to-date shall be added, the balance drawn and the quantities of the new supplies added to the balance so as to determine the total quantity available for issue under each item.

(9) Stock shall be physically verified half-yearly by the Secretary of the *Zilla Parishad* or the *Panchayat Samiti* or any other officer authorised by him in this behalf and a certificate to that effect shall be recorded in the Register.

(10) The balance at the end of the year shall be verified with actual stock by the officer authorised for the purpose.

PART III

CHAPTER I

Public Works Accounts

Functions of the Executive Engineer.

59. Subject to the supervision and control of the *Zilla Parishad* the Executive Engineer of the *Zilla Parishad* shall be in-charge of all roads, buildings and other public works, within the jurisdiction of the *Zilla Parishad*. In case of appointment or deputation of more than one Executive Engineer, the work shall be divided among all the Executive Engineers of the *Zilla Parishad*.

Divergence of views in technical matters.

60. In all matters of technical details or works schedule, the Executive Engineer shall act as the instructor of the Department of the State Government assigning and funding the work as well as instructor of the work funded by untied fund available with the *Zilla Parishad*. The opinion of other Departments interested in the work shall be duly considered and if there is any divergence of opinion regarding any technical matter, the Executive Engineer shall request the *Sabhadhipati* to submit the matter to the Department concerned, for review of its decision.

Control of subordinate officers.

61. Without prejudice to the functional responsibilities of the subordinate Engineering Officers and the employees of the *Zilla Parishad* deployed in the Engineering section, the said officers and employees shall remain under the immediate control of the Executive Engineer and all orders to them with reference to works shall generally emanate from or be issued through the Executive Engineer.

Extent of responsibility.

62. The Executive Engineer shall be responsible for the accuracy of all reports, plans, designs, specifications and estimates prepared by him or by his subordinates and he shall attest them with his signature:

Provided that no work shall be taken up by or on behalf of the *Zilla Parishad* if such work is beyond the technical competence of the *Zilla Parishad* and the matter may be referred to the State Government for further action.

Applicability of rates.

63. The Executive Engineer shall adopt the current schedule of rates of the Public Works Department for building works and construction and that of Public Works Department (Roads) for roads, bridge-works etc. No rate shall be increased and no new rate shall be introduced without the prior approval of the *Zilla Parishad*.

Unusual occurrences.

64. The Executive Engineer shall report immediately to the *Zilla Parishad* through the Executive Officer of any important incident, mishap or unusual occurrence connected with his professional duties and shall also report the actions so far taken by him in relation to such incident or occurrence.

Cases of Emergency.

65. The Executive Engineer may, with the approval of the Executive Officer and the *Sabhadhipati*, take up emergent repair works in his charge to prevent imminent damage or loss to a structure or work. Such action shall at once be reported to the *Sthayee Samiti* concerned for *post-facto* sanction.

Increase in Estimate.

66. Without prior sanction of the *Zilla Parishad* and of the State Government in the Department concerned, where necessary, the Executive Engineer shall not –

(i) commence construction of a new work or repair work or expend any public Fund, or

(ii) make or permit any deviation from any approved design in course of execution except when the additional cost as the result of the deviation is limited to five per cent of the sanctioned estimate:

Provided that in the cases involving quantitative increase in items already tendered, the supplementary work may be distributed to the working contractor by the Executive Engineer under the same tender within the limit of ten percent of the tendered value of the work, subject to the overall financial restriction of five percent.

Need for revised estimate.

67. Immediately on its becoming apparent, whether from increase of certain rates or from deviation from a design because of important structural alterations and material deviations from the original proposal that the estimated cost of a work is likely to be exceeded, the Executive Engineer shall report the fact to the Executive Officer and through him to the *Sthayee Samiti* concerned stating the nature and cause of the probable excess for future direction. Whenever there is a reason to anticipate that the estimate shall exceed by more than five per cent of its total amount, a revised estimate shall immediately be submitted for approval of the authority sanctioning the original estimate.

Functional modes of the Executive Engineer.

68. (1) The Executive Engineer shall frequently inspect the outlying roads and works in progress and see that the work carried on by his subordinate officers or contractors, is according to specification and as per sanctioned plan. When on tour, he shall keep a journal in which the distance travelled and any matters of special importance under his charge shall be noted. A copy of the journal shall be forwarded to the Executive Officer or to the Additional Executive Officer and through him to the *Sabhadhipati.* The journal shall contain *inter alia,* the shortcomings or defective arrangements if any detected and the remedial measures to be taken. Relevant particulars of the works in progress and calling for remarks, the dates of inspection, the orders issued to subordinates, the check measures taken in respect to the faults entered in the measurement book, the accounts inspected and generally the details concerning his duties which may deserve comments, shall be entered daily. These journals shall be considered as official records

Procedure relating to accounts.

69. The Executive Engineer of a *Zilla Parishad* shall –

(i) take necessary steps for making the Funds available for the works under his control, prepare accounts with respect to the Fund received by him and submit the records to the Additional Executive Officer who shall finalize the accounts of each scheme, keep them in safe custody for audit or for inspection by any other authority,

(ii) exercise a thorough and efficient control and check over the expenditure in respect of works on buildings and roads and various other schemes of the *Zilla Parishad* entrusted upon him and carefully examine all records relating to such works and schemes,

(iii) be responsible for the correctness, of the original records of cash and stores, receipts and expenditure relating to works, schemes and programmes of the *Zilla Parishad* and to ensure that the records of accounts as have been prepared and kept in safe custody;

(iv) provide information in the cases of probability of excesses of actual over the estimated cost of work and report the fact immediately to the Executive Officer or the Additional Executive Officer and through him to the *Sabhadhipati* describing the nature and the causes of the probable excess and obtain sanction for the same from the competent authority;

(v) be responsible for administering the grant made for public works in his control and with this object, keep a close watch over the progress of the expenditure with a view to ensuring that no excess is permitted to occur and that, if additional funds are necessary, proposal for the same is made in time;

Records to be maintained by the executive engineer.

70. The Executive Engineer shall keep in safe custody, in his section the following documents with respect to his charge,

(i) copies of all standard plans of buildings;

(ii) plans of roads under his charge;

(iii) complete plans, sections and elevation of every building, all bridges, culverts and other works as actually constructed with detailed drawings showing thereon the modifications, if any, in different colours recording on it, the name of the work, the date of commencement, the date of completion of work, the estimated expenditure as also actual expenditure incurred, the name of the officer entrusted with the work and a certificate to the effect that the work has been executed as per the approved drawing and estimate. The boundaries of the ground attached to any such building or structure shall be distinctly shown in the drawing.

Functions and duties of Sub-Assistant Engineer.

71. Subject to the supervision and control of the *Panchayat Samiti* through the Executive Officer, the Sub-Assistant Engineer of the *Panchayat Samiti,* shall be the officer-in-charge of all roads and buildings and other Public Works, the control of which is vested in the *Panchayat Samiti.* When more than one Sub-Assistant Engineer is appointed or deputed to the *Panchayat Samiti* the work shall be distributed among the Sub-Assistant Engineers by the *Panchayat Samiti.* The Sub-Assistant Engineer(s) shall remain responsible to the Executive Officer and through him to the *Panchayat Samiti* and also for accuracy of all reports, plans, designs and specifications and estimates prepared by him and shall attest the same with the signature:

Provided that no work shall be taken up by or, on behalf of the *Panchayat Samiti*, if such work is beyond the technical competence of the *Panchayat Samiti* and it shall be submitted for further action to the concerned *Zilla Parishad.*

Maintenance of record by the Sub-Assistant Engineer.

72. The Sub-Assistant Engineer shall keep in his section the following documents with respect to his charge copies of all plans and estimates of buildings, roads, culverts under his charge with detailed drawing in each case showing the modifications thereon, if any, recording on it:

(a) The name of the work,

(b) The date of commencement of work,

(c) The date of completion of work,

(d) The estimated expenditure as well as actual expenditure incurred, and

(e) a certificate to the effect that the work has been executed as per approved drawing and estimate.

Note: While preparing the estimates for the schemes, the rules applicable for the ***Zilla Parishad***, referred to in this chapter, shall be followed *mutatis mutandis*.

CHAPTER II

Classification of Operation of Public Works

Division of Public Works.

73. (1) Public Works shall be divided into original works, repairs or maintenance works and special repairs, as described in sub-rules (2), (3) and (4) respectively.

(2) Original works mainly comprise all new constructions, whether of entirely new works or of additions and alterations to existing works, and also all repairs to newly purchased or previously abandoned buildings required for bringing them into use irrespective of source or nature of fund applied for such work. When a portion of an existing structure or other work not being a road surface, road bridge, embankment, ferry approach or protective work in connection with a road, is to be replaced or remodeled, whether or not the change represents a genuine increase in the value of property, the work of replacement or remodeling, as the case may be, shall be classed as "original works";

(3) Repairs or maintenance works include operations undertaken to maintain in proper conditions the buildings and works in ordinary use and also new works which are considered necessary to prevent damage or deterioration of the existing structure and to utilise profitably the existing structure. It also include the surface painting and the necessary addition of stone chips, gravel or sand, but shall not include asphalt, concrete, premix asphalt macadam, bitumen grouting, bitumen semi-grouting, mix-in-place, cement concrete or cement macadam in road works.

(4) Special repairs shall include repair works which are neither periodical or petty or frequent, such as, roofing on building, renewal of flooring of a building, new painting of a road, repairing of bridges caused by abnormal flood or other unforeseen circumstances.

CHAPTER III

Approval and Sanction of Public Works

Administrative Approval and Technical Sanction.

74. There are three stages in the approval and sanction of a Public Work, namely: –

(a) administrative approval in such manner as specified in rule 75,

(b) technical sanction in such manner as specified in rule 76, and

(c) expenditure sanction in such manner as specified in rule 77.

Administrative Approval.

75. (1) Application for administrative approval shall be submitted to the competent authority accompanied by a preliminary plan, information as to the site and other details like cost-benefit ratio as may be necessary and the reasons therefor. If the work is not likely to cost more than rupees ten thousand detailed plans and estimates may be prepared and submitted to the competent authority to accord administrative approval. Administrative approval shall not be accorded until the concerned engineer has satisfied himself that the proposals are technically sound and the preliminary estimate in this respect is sufficiently correct. It shall also be necessary to mention a time limit for implementation of the scheme keeping in mind the available machinery of the *Zilla Parishad* and the other agency involved. *Note:* Such applications with other papers shall be placed before the Executive Officer or the Additional Executive Officer who, on obtaining the consent of the *Sabhadhipati*, shall cause to place the proposal for administrative approval in terms of rule 79, if necessary.

(2) The procedure noted in sub-rule (1) shall also apply to modifications of the proposals originally approved and are likely to necessitate submission of a revised estimate, or likely to cause material deviations from the original proposals even though the cost of the same may possibly be covered by savings on other items, and in cases where the detailed estimate, when prepared, exceed the amount administratively approved.

(3) Administrative approval shall be necessary in respect of works chargeable under the "repairs" except petty repairs as referred to in rule 95.

Technical sanction.

76. For every work proposed to be carried out, except petty repairs, a detailed estimate shall be prepared for sanction by the competent authority. This sanction shall be known, as the technical sanction to the estimate. The financial limit for technical sanction of the scheme and estimate of work shall be such as may be notified by the State Government from time to time.

Expenditure Sanction.

77. Expenditure sanction means the concurrence of the competent authority to the expenditure based on the technically vetted estimate or a rough cost estimate. When the expenditure is within the budgetary provisions of the relevant head, the *Sthayee Samiti* concerned is competent to sanction, otherwise, the proposal shall be referred to the *Artha Sthayee Samiti* for sanction of Fund, if necessary, by re-appropriation. When the expenditure is required to be met out of any separate Fund placed by the Government or any other authority, prior sanction of the authority from whom the Fund has been received, shall be necessary for application of the Fund.

Commencement of the work.

78. No work shall be commenced and no liability shall be incurred in connection with the work until administrative approval has been obtained, and detailed design and estimates have been sanctioned, expenditure sanction has been accorded and allotments of Funds made and orders for the commencement have been issued in writing by the Executive Officer or any other officer authorised by him in this behalf. Mere provision in the budget estimate shall not mean any authorisation for the commencement of the work. The execution may be proceeded with when the provision made in the budget of the year, is actually available.

Approval of other Department before commencement of work.

79. (1) Unless it is provided that a scheme or programme requires prior approval of the State Government, such approval may be accorded in the meeting of the *Zilla Parishad* or the *Panchayat Samiti* or, if within the competence of a *Sthayee Samiti*, by such *Sthayee Samiti,* as the case may be. The certificate as to the soundness of the proposal and the correctness of the preliminary estimate and the technical sanction to the detailed estimate shall be given by such officer as may be authorised in these rules or an order, general or special, of the State Government issued in this behalf.

(2) In case of projects for construction or reconstruction of bridges over a river or for works which may affect or alter the course of any river which is navigable at any time of the year, or in either Bank of which there is any public embankment, and in case of projects for road embankment that is likely to affect the drainage or irrigation system of any major tract of the region, the approval of the State Government in the Department of Irrigation and Waterways Department shall be obtained before any specific action is taken for implementation of the project.

(3) Whenever a new road embankment or alteration in waterways or bridges or drainage openings in an existing road embankment is likely to affect or interfere with the pre-existing drainage through a railway embankment, concurrence of the appropriate authorities of the Indian Railways shall be obtained as regards the waterways to be provided by the new work.

(4) The technical and administrative sanction of the *Panchayat* body to an estimate for an original work which forms part of a larger project even though such estimate may in itself be within the limit available to the *Panchayat* body may sanction, shall be subject to the confirmation and approval of the same authority as the estimate for the entire project would be, and no such estimate for a part of a scheme shall be sanctioned unless the nature and approximate cost of the entire project is fully set forth in the report of the estimate projecting the anticipated time-frame for execution of the entire project:

Provided that subject to the availability of Fund required for the purpose, a *Zilla Parishad* or a *Panchayat Samiti* may approve any scheme or project and sanction the related estimate of any amount that is within the technical competence of the machinery at the disposal of the *Zilla Parishad* or the *Panchayat Samiti*, the Fund required is available with it and will be available before the scheme or project or any phase or segment of it and the approval or concurrence of the appropriate Department of the State or Central Government or any other authority necessary for implementation of the project has been obtained:

Provided further that in cases where the *Zilla Parishad* or the *Panchayat Samiti* considers a scheme or project beneficial for the development of the area and provides the *Zilla Parishad* or the *Panchayat Samiti* may secure technical support in the form of advice, consultancy or performance for its execution from any department of the State Government or any private persons including firms or from both to such extent and in such manner as may ensure soundness of the scheme:

Provided also that when a private person or a firm is engaged in this behalf, his or its technical competence shall have to be beyond question and normal financial norms and procedure shall be observed at every stage.

CHAPTER IV
Plans, Designs, Specifications and Estimates for works

Documents for works.

80. The papers to be submitted with the project for a work shall consist of (i) a report, (ii) a specification and detailed statement of measurements, (iii) quantities and rates, together with an abstract statement showing the estimated cost of each item. In the case of a project consisting of several works, the report may be a single document for all the works, and likewise the specification, but details of measurement and abstracts may be prepared for each work, supplemented by a general abstract statement bringing the whole together. In the case of estimates for "repairs or maintenance", only the specification and the detailed statement of measurements and quantities with the abstracts shall ordinarily be required. The report shall state in clear terms the object and reasons for the execution of the work estimated for, and explain any peculiarity, which require elucidation, including, where necessary, the reasons for the adoption of the estimated project or design in preference to others. Wherever necessary, drawings showing the proposals shall accompany the estimate and shall contain sufficient details to enable the entries in the estimate to be clearly understood.

Revised estimate.

81. The revised estimate of any project, as and when necessary, shall be accompanied by the original estimate as well as the modified statement in Form 32.

Detailed measurement.

82. The statement of detailed measurement shall include the measurements of land, approximate or detailed, as the case may be, for which compensation shall have to be paid, the areas of each description of land being separately shown.

Rates for estimate.

83. The rates entered in the estimate shall agree with the schedule of rates adopted by the Public Works Department for similar nature of work unless different rate or rates for different items are prescribed. In the event the rate of any work, is not included in any of the prescribed schedule of rates, the Executive Engineer of *Zilla Parishad* shall prescribed a rate to be approved by the *Artha Sthayee Samiti* of *Zilla Parishad*. The *Panchayat Samiti* shall accept such rate to prepare the estimate of its work.

Fractions of rupees to be omitted.

84. Fractions of rupees shall be omitted in the abstract of the estimate, in showing the total cost of each work and miscellaneous petty works may be entered without measurements, the estimated cost alone being given as a lump sum.

Estimates.

85. Estimate shall include, in addition to the usual charge of 5% for unforeseen contingencies, all incidental expenditure, which can be foreseen, such as compensation for or cost of land, etc. The difference in the cost of material shall be provided in the estimate at the time of its preparation. The provision for contingencies shall not be diverted for any new work or repair, not provided in the estimate.

Public contribution in the estimate

86. Estimate on which it is intended to use voluntary labour or material received through public contribution, shall provide for the full market value of the work to be done, but a note of the reduction of cost, if any, to be effected thereby shall be made at the foot of the abstract of the estimate.

Procedure for submission of estimate.

87. Copies in quadruplicate of the report and other documents like abstract of estimates accompanied by the plans, drawings and other relevant documents shall be submitted in respect of works requiring administrative approval and technical sanction.

CHAPTER V
Contracts and Tenders

Works through Contractors.

88. Where there is no prohibition to employ contractor for execution of a work, the *Zilla Parishad* or the *Panchayat Samiti* as the case may be may enter into contract in the manner as provided in these rules, with any contractor from the list of approved contractors of the corresponding class, maintained in the register of contractors, if the estimated value of the works does not exceed rupees ten lakh in case of general and sanitary and plumbing works and rupees four lakh in case of electrical works.

Category of contractors.

89. There shall be a separate list of approved contractors for three categories of works, viz. (a) general works, (b) sanitary and plumbing works and (c) electrical works. In each category of works, three classes of contractors shall be enlisted according to the financial limit of estimated value of works as follows:

Category (a) – General Works

Class	Financial limit of each contract
(I)	above Rs. 5 lakh and up to Rs. 10 lakh
(II)	above Rs. 2 lakh and up to Rs. 5 lakh
(III)	up to Rs. 2 lakh

Category (b) – Sanitary and Plumbing Works

Class	Financial limit of each contract
(I)	above Rs. 5 lakh and up to Rs. 10 lakh
(II)	above Rs. 2 lakh and up to Rs. 5 lakh
(III)	up to Rs. 2 lakh

Category (c) – Electrical Works

Class	Financial limit of each contract
(I)	above Rs. 2.5 lakh and up to Rs. 4 lakh
(II)	up to Rs. 2.50 lakh
(III)	up to Rs. 0.50 lakh

Explanation I.– A contractor may be an individual, a co-operative society or a firm of any category,

Explanation II. –All the categories include both original works and repair works, and

Explanation III.– No contractor shall be enlisted unless he produces necessary credentials as may be required under any law in force for the time being.

Enlistment of contractors.

90. (1) Application from all intending contractors shall be invited by advertisement with the widest possible publicity fixing a date on which such applications shall reach the Executive Officer or any other authorized officer of the *Zilla Parishad*. The notice inviting such applications shall clearly state that the *Zilla Parishad* reserves the right to reject any application or to enlist an applicant in a class lower than the class for which he has applied for without assigning any reason whatsoever and that the decision of the *Zilla Parishad* in this behalf is final and binding.

(2) Those who may have already applied for enlistment without waiting for the advertisement shall, on the issue of advertisement, submit copies of their previous applications with full particulars as required under sub-rule 3 or shall furnish fresh applications with all the requisite particulars.

(3) Each applicant in his application shall furnish the following particulars:

(i) the name and address of the person, firm or company with registration number where applicable;

(ii) the extent of his own share in the firm, and the extent of shares of other partners or share-holders, if any, each partner being specifically designated by name, and address;

(iii) the amount of his capital and the manner in which it is held. Necessary papers in support of the financial position shall also be furnished by the contractors applying for enlistment in class I and class II of the list of contractors for general works and in class I of the lists of contractors for sanitary and plumbing works and for electric works;

(iv) specification of capital in tools and plant, if any;

(v) employment of one Degree or Diploma Engineer for enlistment as class I or class II contractor as the case may be by him or by his firm or company along with labour force, if any, at his disposal with valid documentary evidence to the satisfaction of the authority;

(vi) important works of Government, public bodies or private individuals executed by the applicant in the past. (Nature and value of each work executed and the year of execution shall be stated. Certificate of the authorities concerned as to the satisfactory and timely execution of the works may be furnished, where possible);

(vii) any disability or disqualification imposed on him by the State Government or by any competent authority or any other body in the past and brief description of such disability or disqualification;

(viii) the name of surety or sureties and the amount of security which the applicant for enlistment in class III of the general list of contractors, and in class II and class III of the lists of plumbing and electrical contractors can produce in support of his good conduct and behaviour as contractor in case he cannot furnish evidence of financial sufficiency and stability by Bank reference.

(ix) relationship, if any, with any member or employee of the *Zilla Parishad* or any *Panchayat Samiti* within the jurisdiction.

(x) the plumbing license or the electrical license when the contractor is an applicant for enlistment in the list of plumbing or electrical contractors as required under any law for the time being in force.

(xi) a copy of *Challan* in Form 3 depositing a non-refundable enlistment fee of Rs. 3000/- for Class I contractor, Rs. 2000/- for Class II contractor and Rs. 1000/- for Class III contractor.

(xii) up-to-date clearance certificates with reference to Sales Tax, Income Tax, Profession Tax and *Panchayat* Tax or Municipal Tax as the case may be.

(4) After the applications for enlistment have been received, the *Zilla Parishad* or the *Artha Sthayee Samiti* shall consider all the applications in a meeting and pass appropriate orders for final enlistment. For a final decision, the *Zilla Parishad* may call for clarification or additional information from an applicant to its satisfaction. The *Zilla Parishad*, on approval of the applications for enlistment in a specified category and class shall direct that the name of the applicant be entered in the register of contractors on his depositing in Bank Draft or in Government security to the concerned Fund a "registration fee" (non-refundable), as may be determined by the *Zilla Parishad*. Enlisted contractors shall deposit within one month a security, by way Bank Draft or in Government Security duly pledged in favour of the Executive Officer of *Zilla Parishad*, as detailed below, against which he would be eligible to submit tenders in all cases for any number of works within his class without having to deposit the earnest money alongwith each individual tender. Security deposit against registration may be refunded to him or his nominee or his successors in interest when he shall cease to be a contractor under the *Zilla Parishad* subject to any adjustment of any amount realizable from him.

The amount of security for general works, sanitary and plumbing works and electrical works shall be deposited at the rate mentioned below: -

CLASS	Security deposit for general works	Security deposit for sanitary& plumbing works	Security deposit for electrical works
I	Rs. 25,000.00	Rs. 25,000.00	Rs.10,000.00
II	Rs. 12,500.00	Rs. 12,500.00	Rs.10,000.00
III	Rs. 5000.00	Rs. 5000.00	Rs.1200.00

Thereafter, the contractor shall be liable to pay an annual non-refundable renewal fee, as may be determined by *the Zilla Parishad,* for the retention of his name in the register.

(5) Any *Sthayee Samiti* of the *Zilla Parishad* may recommend a proposal for striking off the name of any contractor from the register or downgrade his class of enlistment for unsatisfactory conduct or work on recording the reasons for such recommendation; the *Zilla Parishad* or the *Artha Sthayee Samiti* either on receipt of any such recommendation or on its own initiative, may consider the matter, on giving to the contractor concerned an opportunity for making a representation against the action proposed to be taken against him:

Provided that without prejudice to the action taken by the *Zilla Parishad* or *Artha Sthayee Samiti*, the *Zilla Parishad* shall also recover due if any from any contractor or any amount that in the opinion of the *Zilla Parishad* or *Artha Sthayee Samiti*, should be compensated by him for causing wrongful loss to the *Zilla Parishad*.

(6) The revised classification, downwards or upwards, of an enlisted contractor may also be considered in a meeting of the *Zilla Parishad* or the *Artha Sthayee Samiti*. For this purpose, an enlisted contractor shall be eligible to apply for enlistment in higher class if he has completed satisfactorily at least two works during the current year or the last year of the class he belongs.

(7) On fresh enlistment of a contractor in higher or lower class in terms of sub-rule (5) or sub-rule (6), the security deposit shall be appropriately adjusted by him in commensurate with the class to which he is upgraded or downgraded.

(8) The enlistment of contractors shall be made from time to time as may be considered necessary by the *Zilla Parishad* on giving wide publicity in appropriate manner on each occasion.

(9) (i) The *Zilla Parishad* shall furnish to the *Panchayat Samitis* within the jurisdiction, a complete list of contractors of each category and class as they are recorded in the register of contractors. The *Zilla Parishad* shall supply from time to time any modification that may take place in the register of contractors.

(ii) The *Panchayat Samiti* shall then call upon each such enlisted contractors to intimate whether he wants to enlist his name in the register of contractors of that *Panchayat Samiti* on depositing in the *Panchayat Samiti* Fund a non-refundable enlistment fee of Rs. 2000/-. Thereupon the enlisted contractor shall be directed to deposit a registration fee (non-refundable) as may be determined by the *Panchayat Samiti* and Security Deposit referred to in sub-rule (4) in Bank Draft or in Government Security, pledged in favour of Executive Officer of Panchayat Samiti. The Security Deposit may be refunded to him, his nominee or his successor or successors in interest when he shall cease to be a contractor under the *Panchayat Samiti* subject to adjustment of any realizable amount from him. Thereafter, the contractor shall be liable to pay an annual non-refundable renewal fee, as may be determined by the Panchayat Samiti, for retention of his name in the Register.

(iii) Any *Sthayee Samiti* of a *Panchayat Samiti* may recommend a proposal to strike off the name of any contractor from the Register or downgrade his class of enlistment for unsatisfactory conduct or work on recording the reasons for such recommendation; the *Zilla Parishad* or the *Artha Sthayee Samiti* may on receipt of any such recommendation consider the matter in the manner as provided in sub-rule (5); after resolving the matter to its logical end, the *Zilla Parishad* shall inform the *Panchayat Samiti* of the action taken and also keep other *Panchayat Samiti*s within jurisdiction informed when considered necessary. In such case, the provision under sub-rule (7) shall apply in respect of *Panchayat Samiti*.

Procedure for placement of order.

91. (1) For procurement of any material or for execution of any work, general, sanitary or plumbing, when the estimated value of the material or service is not more than rupees five hundred, it is not compulsory to invite quotation or tender although in certain cases depending on nature of the material or service or the estimated value involved, the *Artha Sthayee Samiti* may consider it necessary to obtain quotations or spot quotations from any reputed firm.

(2) When the estimated amount for the materials to be procured or work to be executed involves an estimated value exceeding rupees five hundred but less than rupees twenty thousand, tender or quotation as may be considered appropriate shall be invited from the enlisted contractors. When such enlisted contractors are not available, appropriate reputed organisations may be selected by inviting quotation from at least three reputed organisations.

(3) When the estimated amount for the materials to be procured or work to be executed exceeds rupees twenty thousand but does not exceed rupees ten lakh in case of general, sanitary and plumbing work and rupees four lakh for electrical work or procurement of material or equipment, sealed tenders shall be invited from the enlisted contractors by giving at least fifteen days time when the amount put to tender is upto rupees fifty thousand, at least twenty-one days time when the amount put to tender is upto rupees two lakh and at least thirty days time when the amount put to tender is above rupees two lakh, and such notice shall be displayed in the notice boards in the offices of the *Zilla Parishad*, District Magistrate, Sub-Divisional Officers and *Panchayat Samiti*s and circulated well in advance in at least two newspapers published in the district:

Provided that for special nature of job open tender may be invited even though the estimated amount put to tender is within the competence of any class of contractor.

(4) If the estimated work-value exceeds maximum amounts for different nature of work or supply as prescribed in sub-rule (3), notice inviting open competitive tenders in sealed cover shall be published in at least two leading daily newspapers (English and Bengali or Nepali) widely circulated in the State or the region concerned well in advance. In addition, the tender notices shall be displayed prominently in the notice boards of the offices of the *Zilla Parishad* and others as delineated above. The contractors enlisted in class I category shall also be eligible to submit tenders in such cases if they fulfill all the requirements for such tenders.

(5) *Artha Sthayee Samiti* shall constitute a Tender Selection Committee with five to seven members. The committee shall consist of two Administrative Officers namely, Secretary and Deputy-Secretary, two Technical Officers namely, the Executive Engineers and *Karmadhyakshas* of any two *Sthayee Samitis*, as may be determined by *Artha Sthayee Samiti* of *the Zilla Parishad.* In case of the *Panchayat Samiti*, the Tender Selection Committee shall consist of two Administrative Officers namely, Executive Officer

and Joint Executive Officer, two Technical Officers namely, Sub-Assistant Engineers and *Karmadhyakshas* of any two *Sthayee Samitis*, as may be determined by *Artha Sthayee Samiti* of *Panchayat Samiti.* The Tender Selection Committee shall finalize the terms and conditions relating to a tender paper including the specifications of the materials and services indented for and the conditions and the manner for submission of tender paper. It shall evaluate antecedents and past records of the tenderers, their financial status, experience, standard and quality of earlier jobs performed, quality and specification of the materials or service offered and reasonability of rates quoted. This Committee shall there upon proceed to open the tenders received; examine each tender and make recommendations on them. Tenders submitted with any precondition shall be liable to be summarily rejected. The Tender Committee shall be responsible for preparing comparative statement of the valid tenders and make recommendations to the *Artha Sthayee Samiti*. Subject to the decisions and directions of the general body, aforesaid *Sthayee Samiti* shall take final decisions on such matters relating to purchase, quotation, tender and other related matters. The *Artha Sthayee Samiti* may, however, on any specific matter, authorise the Tender Selection Committee to take final decision and advise placement of appropriate order.

(6) Normally, the lowest quotation or tender as the case may be, for the work, material or service indented for shall be accepted. However, on any of the grounds referred to in sub-rule (5), even the lowest tender (or any other tender) may be rejected and the lowest among the available tenders may be accepted. This must necessarily be accompanied by written notes explaining in clear terms why certain tenders are rejected specially if the lowest one is rejected and why some other tender is accepted. Such a note must be signed by all the members of the Tender Selection Committee and placed before the *Artha Sthayee Samiti*.

(7) A single tender shall not ordinarily be accepted on the first invitation to the tender. If on second invitation also, a single tender is received, the same may be accepted if the rate is either below the scheduled rate or at par with the scheduled rate and considered as favourable. But if the second tender is not found reasonable and the rate quoted therein is above the scheduled rate, fresh tender shall be invited.

(8) All work orders or supply orders shall be issued under the signature of the Executive Officer or any officer authorised by him in this behalf. The said officer shall sign such orders after being satisfied that all formalities including deposit of earnest money have been completed and different tax clearance certificates as might have been specified have been furnished by the tenderer, or if not furnished, the reason or reasons for non-submission have been explained and the explanations are acceptable.

(9) Without any prejudice to the generality of the other provisions in this rule, the following provisions shall apply for procurement of any material or for execution of any work.

(i) Registered small scale industrial units of the State shall be given fifteen per cent price preference vis-à-vis large and medium scale industrial units and other small scale industrial units located outside the State.

(ii) Industrial undertakings and organisations owned or managed by the State Government shall be given ten per cent price preference vis-à-vis other medium and large scale units within or outside the State and also small scale industrial units located in other States.

(iii) State-based medium and large-scale units shall be given ten per cent price preference over large and medium units and small-scale units of other states.

(iv) In the case of a tie in a tender or quotation offered by an industrial undertaking or an organisation owned or managed by the State Government and the State-based medium or large scale unit, preference shall be given to the industrial undertaking or organisation owned or managed by the State Government.

(v) Purchases and work orders to units located outside the State shall be placed upon satisfaction that:

(a) items so purchased are not being manufactured within the State or

(b) State-based manufacturers of such items did not participate in the quotations or tenders invited for the purpose or

(c) the quality of specifications, or price of items so offered by the State-based units were beyond the acceptability level.

All such purchases and work orders shall be reported to the State Government immediately for confirmation.

(vi) When a proposal under clause (v) is received by the State Government, it shall be carefully examined having regard to the justification given about the necessity of placing such order and if it is found that the procurement or execution of work from outside the State cannot be avoided due to compelling reasons, the supply order or the work order may be allowed to be placed as far as practicable, with the local brand or agent of the firm concerned. Records with respect to such matters shall be maintained with the State Government and may be placed before the committee constituted under No. 9600-F dated the October 4, 1990 of the Finance Department of this Government in this behalf.

(vii) During acceptance of tender form of a State-based unit or organisation, it shall be ensured that the material or product offered conform to the ISI standard where such specifications are applicable.

Explanation - 'State-based units' means such industrial or service units, which have registered offices, or factory units within the State.

(10) The provisions in this rule are applicable for purchase of stationary articles, office equipments and any other materials for maintenance of office establishment.

Splitting of big work into components.

92. If splitting of big work into component parts is found essential for the sake of expeditious execution and administrative reasons, the matter shall be referred to the State Government for necessary approval.

Procedure for tender.

93. Tenders shall be invited in the most open and fair manner by advertisement in local newspapers and by display of notice in English and vernacular in public places. The tender notice shall be signed by the Executive Officer of the *Zilla Parishad* or any other officer authorised by him or by the Executive Officer of the *Panchayat Samiti* as the case may be. The advertisement or the notice shall specify the date, hour and place along with the particulars of the officer concerned wherefrom the tender forms may be collected and submitted.

Procedure relating to Tender Form.

94. (1) The *Zilla Parishad* and the *Panchayat Samiti* shall procure and maintain a stock of blank tender forms for supply to the contractors as and when necessary. It is not necessary to assign any printed serial number to such forms, but since the forms shall be delivered on realisation of cost, total number of forms procured on each occasion shall be kept recorded in a Register of Tender Forms. The Register shall also show against each scheme the names and particulars of the contractor to whom a tender form along with the schedules and other documents as may be applicable for the scheme has been supplied and also the amount realised against the supply. On the form itself, a short name of the scheme and a handwritten consecutive serial number for that scheme and also the amount realised shall be recorded. The procedure shall reveal the number of forms issued with particulars of contractors with respect to each scheme and amount realised for the purpose. The format for the Register of Tender Forms may be devised suitably by the *Zilla Parishad* or the *Panchayat Samiti* concerned to meet the requirements as prescribed. A committee consisting of Secretary or Deputy Secretary, Executive Engineer and Accounts Officer of the *Zilla Parishad* shall be entrusted with the job of maintaining the stock, issuance of the forms and the schedules on realisation of cost and maintenance of the register. In case of *Panchayat Samiti* a committee comprising Joint Executive Officer, Sub-Assistant Engineer and Accounts Officer of the *Panchayat Samiti* shall be entrusted with the job of maintaining the stock, issuance of the forms and the schedules on realisation of cost and maintenance of the register. Since the tender forms are priced materials, it is not necessary to grant any separate receipt to the contractor against realisation of the cost.

(2) Cost of Tender Forms with schedules and other documents relating to a particular scheme or work shall be determined by the *Zilla Parishad* or the Panchayat Samiti in a meeting of *Artha Sthayee Samiti.*

(3) The expenditure for procurement of tender forms and for preparation of the schedule and other documents may be met from out of the office expenses Fund or the Fund for administrative charges admissible and available for any programme or project as may be deemed appropriate by the *Zilla Parishad* or the *Panchayat Samiti*. The Fund realised in this behalf shall be treated as the sale proceeds of tender for untied Fund, earning of the *Panchayat body* concerned.

(4) The tender forms may be dropped at different places by the contractors and arrangements for the same shall be made by the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be. The closing date and time for accepting the tender at different places shall be the same and comparative statement and other documentations in respect of tender shall be done centrally in the *Zilla Parishad* or in the *Panchayat Samiti,* as the case may be.

Tender for petty work.

95. Tenders for the petty works may be submitted in plain paper commonly known as "Work Order" system quoting the rates of the works, and the contractor whose tender is approved for acceptance shall be required to execute agreement.

Earnest money accompanying tender.

96. The earnest money shall be deposited by the tenderer before submitting the tender. The earnest money shall usually be 2% of the estimated value subject to a maximum of rupees twenty thousand unless otherwise stated in the notice inviting tender and the amount of earnest money shall be deposited in Bank Draft or Government Bonds or Securities duly pledged in favour of Executive Officer of *Zilla Parishad* or Panchayat Samiti, as the case may be. Without any prejudice to the provisions of rule 90 (4), tender without deposit of earnest money shall be summarily rejected as invalid. The earnest money to all unsuccessful tenderers shall be refunded after the comparative statement of tenders is prepared by the Tender Selection Committee. However, the earnest money of the three lowest tenderers may be kept until the decision about acceptance of any tender is taken by the *Zilla Parishad* or the *Panchayat Samiti* or the *Artha Sthayee Samiti,* as the case may be:

Drawl of contract documents.

97. (1) Whenever a work other than a petty work is proposed to be entrusted upon a contractor, the Executive Engineer or any other technical officer duly authorised by the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, shall prepare contract documents to include:

(a) a complete set of drawings showing the general dimensions of the proposed work, and as far as necessary, details of the various parts;

(b) a complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specification;

(c) a schedule of the quantities of the various descriptions of work and/or a schedule of probable items with rates;

(d) a set of "conditions of contract" to be complied with as embodied in the prescribed form with modifications, if any, when the contract shall be finally executed:

Provided that the Executive Officer, Additional Executive Officer or any other officer as may be authorised by the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, shall execute contract for public works in this behalf.

(2) The contract documents shall be prepared keeping in view the following guiding principles:

(a) the terms of contract shall be precise and definite ensuring that there is no room for ambiguity or misinterpretation therein;

(b) legal and financial advice as may be considered necessary, may be taken in the drafting of contact and before they are finally entered into;

(c) standard form of contract as provided may be adopted whenever possible, the terms incorporated therein to be subject to adequate prior scrutiny and appropriate modifications with respect to each contract;

(d) provision shall be made in the contract for safeguarding the property entrusted to a contractor;

(e) In long term agreements and contracts enduring or likely to endure for a period of more than one year, provision shall be made for an unconditional power of revocation or cancellation of such contracts at any time on the expiry of 2 months' notice to that effect;

(f) in an agreement for the execution of a work as a contract work, which shall be in writing, there shall be stipulation as to the quantity of work to be done during a specified period and the time within which it shall be completed; and

(g) in the contract document, provision shall be made for conditions and time-frame for payment of running bills and monthly bills, release of security deposits and also penal provisions for failure to execute the work or execute it within the stipulated period.

Opening of tenders.

98. All Tenders for a particular work, received in time shall be opened at such time and place, as mentioned in the advertisement, by the officer issuing the Tender Notice or any other officer authorised by him in the presence of such tenderers or agents authorised in writing by the tenderers to remain present. A tender opening register shall be maintained to keep on records of such details of tenders as required in the said register wherein the signature of tenderers present shall be obtained. In case, the last date of receipt or opening of tender happens to be a holiday, or for any unforeseen reason the tender cannot be received or opened, as the case may be, the tender shall be received or opened on the next working day at the same hour of the day and at the same venue.

Effect of opening tenders.

99. Once the tenders are opened, no tenderer shall be allowed to offer fresh quotations unless each of the tenderers is given equal opportunity. If on any occasion, the Tender Selection Committee holds that offer of fresh quotations for one or more items of work will serve the interest of the *Zilla Parishad* or the *Panchayat Samiti* better, for the purpose of giving equal opportunity to all the tenderers, where time permits, fresh tenders may be invited so as to leave no room for any complaint or grievance whatsoever. If, however, there is no time for re-tendering, a bid on the spot among all the tenderers may be the best method to distribute the work without any loss of time ensuring competitive spirit. The lowest bid in such cases may be accepted by the *Zilla Parishad* or the *Panchayat Samiti* as the case may be, if it remains within an excess of 5% of the amount put to tender.

Tender Selection Committee.

100. The Tender Selection Committee shall submit its recommendation to the *Artha Sthayee Samiti* which may accept it, or send back to Tender Selection Committee for reconsideration or reject it assigning the reasons and advise Tender Selection Committee to proceed on inviting fresh tender.

Discretionary authority for calling open tenders.

101. Notwithstanding anything contained in these rules, if the competitive tenders for works confined to the enlisted contractors are not considered acceptable and *Artha Sthayee Samiti* holds that suitable tenders from the enlisted contractors may not come up, it may call tenders from the open market for such works wherein contractors enlisted in the appropriate class also participate.

Supplementary tender.

102. (1) Supplementary tender shall be necessary in case of additional items of work not covered by original tender. Such additional items of work may be executed through the working contractor after obtaining from him a supplementary order, up to ten percent of the value of tender originally accepted.

(2) When the tendered items are replaced by alternative items, works arising out of substitution of tendered items shall require obtaining a supplementary order from the working contractor, if such items of work can be executed out of the savings in the original tender.

(3) In cases, where the substituted items can not be executed out of the savings in the original tender, the value of the substituted items distributed to the working contractor on a supplementary tender should not exceed ten percent of the tendered value. Substitution of any tender item must have the prior approval of the "competent authority"

Explanation: - In cases where the majority of the items of any original tender are substituted due to change of specifications of the work, Government orders should be taken as to whether the new items should be executed through the contractor on a supplementary tender or fresh tenders should be invited for selection of another contractor.

Security Deposit.

103. The successful tenderer who has deposited earnest money referred to in rule 96, shall be required to execute formal agreement in duplicate within seven days from the date of receipt of letter of acceptance failing which his tender will automatically stand rejected and his earnest money will be forfeited; he shall also be required to deposit within the stipulated period an additional sum in cash or Government securities which together with the earnest money already deposited, shall amount to two per cent of the cost as per tendered rates of the work or supplies for which the tender has been accepted. Such amount shall be held as security deposit. Failure to deposit this additional sum within the stipulated period shall entail forfeiture of the earnest money and the letter of acceptance of the tender shall be considered as automatically cancelled. Security deposit may be deducted from the payments due from time to time on account of work done and supplies made under a contract in such manner that final Security deposit comes to ten percent of the value of work done or supplied with.

Release of security deposit.

104. The security deposit of a contractor, comprised wholly of earnest money retained after the acceptance of his tender or of percentage deductions from subsequent bills for work done or supply made, or partly of the earnest money and partly of the percentage deductions from bills, shall not be refunded till the final bill for the relative work or supplies has been prepared and passed for payment or the period specified in the agreement in this behalf expires, whichever is later.

Power of the Executive Engineer to execute contract work.

105. Notwithstanding any provision contained in these rules and subject to any decision of the *Sthayee Samiti* concerned, in order to meet any emergent situation that does not permit sufficient time for calling of tenders, the Executive Engineer in the *Zilla Parishad* or the Executive Officer of the *Panchayat Samiti* may, on consulting the Executive Officer and Sabhadhipati of the *Zilla Parishad* or the *Sabhapati* of the *Panchayat Samiti,* as the case may be, and on recording the reasons in writing, distribute any original work upto rupees five thousand and repair works upto rupees two thousand to the contractors borne in the approved lists of the appropriate category without calling for tenders, and selection of such agency may be made through negotiations keeping in mind the best interest of the *Panchayat Body* concerned; the procedure adopted for selection is to be recorded in writing. All such matters shall be placed before the *Sthayee Samiti* concerned in the next meeting.

CHAPTER VI
Deposit Works

Scope and extent of deposit work.

106. (1) A *Zilla Parishad* or a *Panchayat Samiti* may, subject to such directions as may be given by the State Government in this behalf, undertake to execute deposit work for which the outlay is provided wholly or in part from: –

(a) The Funds of any Department of the State Government which are not related to that *Panchayat* body or does not constitute any part of the budget estimate of that *Panchayat* body;

(b) The contributions from the public or private bodies or individuals.

(2) A *Zilla Parishad* or a *Panchayat Samiti* shall not undertake any deposit work that may be detrimental to its own programme of work or when the job requirement is beyond the competence of its machinery;

(3) Where a work is to be carried out partly from the Fund out of the Budgetary Allocation of the *Panchayat body* concerned and the balance from the Funds of the nature referred to in sub-rule (1), such contribution shall be realised as a lump sum or in installments within such dates as may be decided upon. In consideration of the total Fund, the plan, estimate and other related documents shall be drawn up by the *Zilla Parishad* or the *Panchayat Samiti* as the case may be, and the work shall be executed in accordance with the procedure laid down in these rules.

(4) The entire contribution shall be generally realised and placed in the Local Fund Account of the *Panchayat body* before any liability is incurred for the work; in other cases where the *Panchayat body* concerned is satisfied that the necessary Fund shall be forthcoming as and when required, they may authorise the placement of Fund in suitable installments within a stipulated time.

(5) When the *Panchayat body* undertakes to design and construct a work wholly from the sources referred to in sub-rule (1), the following procedure shall be observed: -

(a) the design and estimate shall, be drawn up in consultation with the party or the parties depositing or administering the Funds in commensurate with these rules. Technical sanction for the design and estimate shall be obtained from the competent authority as specified for similar work executed by the *Panchayat body* out of its own Fund;

(b) provision shall be made to cover the cost of departmental charges as may be determined in these rules;

(c) prior to commencement of work, written approval for the design and the estimate shall be obtained from the authority depositing or administering the Funds. An acknowledgement shall be obtained to the effect that on undertaking the work, the *Zilla Parishad* or the *Panchayat Samiti* does not bind itself to complete the work within the estimated amount when the estimate for the work goes up for any reason unforeseen or beyond the control of the *Panchayat body* concerned or because of any material alteration in the design and that the Funding authority agrees to finance any excess in amount that may be required;

(d) the necessary Funds for the execution of the work shall be realised and paid into the Local Fund Account of the *Panchayat body* concerned either in lump sum or in such installments within such dates as may be decided upon;

(e) the executing *Panchayat body* shall not divert any Fund meant for this purpose.

(f) In cases where the Fund is placed in installments, the *Panchayat body* shall not be responsible for any increase in the cost or for any damage to an unfinished work that may be caused by stoppage of work for want of Fund;

(g) in undertaking a work, it shall be arranged that the extent to which the *Panchayat body* is responsible in regard to the execution of the work, is clearly understood by the parties for whom the work is executed and the officers of the *Panchayat body* to whom the work has been assigned;

(h) where the work involves Fund or technical competence of high order calling for a written agreement delineating different issues in clear terms or where there are any special circumstances rendering it necessary to have a written agreement, such agreement may be drawn up under legal advice meeting the expenses out of the project cost.

Apportionment of contribution fund.

107. The Fund deposited by the authorities referred to in sub-rule (1) of rule 106 shall be divided for accounting purpose in two parts, one representing the Fund to be applied for the work expenditure actually required and the other on account of establishment charge on percentage basis on the expenditure as agreed upon which shall be treated as Fund earned by the *Panchayat body*.

Inadmissibility of interest.

108. No interest shall be admissible to any Funding authority under any circumstances on the sum deposited at any time as contribution for a work.

Rate of Departmental charges.

109. (1) The *Zilla Parishad* or the *Panchayat Samiti* as the case may be, may, for the purpose of covering the cost of establishment charge for execution of any work as referred to in sub-rule (1) of rule 107, charge an amount not exceeding fifteen per cent on the amount of expenditure actually incurred for the work:

Provided that the percentage charged may be determined by the *Artha Sthayee Samiti* in consideration of the magnitude of the work, technicalities involved, period of execution and the utility of the work in the overall development strategy for the area concerned.

(2) Notwithstanding anything in sub-rule (1) the *Artha Sthayee Samiti* shall not charge any amount less than five per cent of the actual expenditure of the work unless such expenditure is limited to rupees twenty thousand and the work constitutes a segment of the development plan prepared by the *Panchayat body* for its area.

(3) The amount recovered under sub-rule (1) or sub-rule (2) as the case may be shall constitute a part of Fund generated by the *Panchayat body* on mobilization of its own resources.

Non-diversion of contributed fund.

110. (1) The Fund contributed for a work shall not be diverted for any other purpose, even temporarily, under any circumstances.

(2) On completion of the work, any excess Fund received as contribution shall be refunded to the Funding authority in the appropriate manner without any unnecessary delay.

(3) Contribution on account of one work shall, in no circumstances, be applied for meeting expenditure on account of another work, the contribution of which may be in arrears from the same Funding authority without prior permission in writing of the Funding authority.

CHAPTER VII

Compensation for delay in execution of work

Execution of work without delay and compensation in case of delay.

111. (1) The time limit for carrying out the work as specified in the tender papers and the agreement entered into thereon, shall be observed by the contractor and shall be calculated from the date on which the order to commence the work is communicated to the contractor. He shall ensure that the work proceeds throughout the stipulated period of the contract with all due diligence for maintaining the specified schedule of time at every stage of the work.

(2) The contractor entrusted with a work shall be liable to pay to the *Panchayat* body as compensation an amount not exceeding one per cent of the tendered value of work remaining unexecuted for each day of delay and without any prejudice to the generality of this provision, he shall be liable to make such payment on the tendered value of: -

(i) the entire work when he fails to commence the work on or after the day of commencement of the work as specified in the work order or the agreement executed

(ii) any distinct segment of the work when he fails to complete the work of that segment within one month from the date specified for its completion,

(iii) uncompleted part of the work if he fails to complete as per the work programme.

Provided that compensation not exceeding one per cent on any occasion as referred to in sub-rule (2) may be determined by the *Sthayee Samiti* in administrative control of the work (hereinafter referred to in this Chapter as *Samiti*) after giving an opportunity of hearing to the contractor.

(3) Any contractor aggrieved by the decision of the *Samiti* referred to in sub-rule (2) may prefer an appeal to the *Artha Sthayee Samiti* through the Executive Officer against the decision within seven days from the date on which such decision is communicated to him; subject to the provisions in sub-rule (4), the decision of the *Artha Sthayee Samiti* shall be final.

(4) Any contractor aggrieved by the decision of the *Artha Sthayee Samiti* referred to in sub-rule (3) may submit a review petition to the *Zilla Parishad* or the *Panchayat Samiti* as the case may be, through the Executive Officer concerned.

Action when compensation charged amounts to the whole of Security Deposit.

112. When under any provision of rule 111, the compensation charged against a contractor amounts to the whole of the security deposit pledged by the contractor for that work, irrespective of having been paid in full or to be paid in installments, the *Samiti* may decide to adopt any one or more of the following courses as may be deemed to serve best the interest of the *Panchayat body*,

(a) The *Samiti* may rescind the contract and advise the Executive Officer to communicate the decision to the said contractor;

(b) On such communication referred to in clause (a) being made by the Executive Officer or any other officer of the *Zilla Parishad* on his behalf to the contractor, the latter shall not take up any step in connection with the work and his security deposit will stand forfeited and be absolutely at the disposal of the *Panchayat body* concerned;

(c) The Executive Engineer of the *Zilla Parishad* or the Sub-Assistant Engineer of the *Panchayat Samiti* as the case may be, (hereinafter referred to as the Engineer-in-Charge) may be directed to complete the unexecuted portion of the work and for this purpose the Engineer-in-Charge shall employ labour and procure material to be paid direct from out of the Fund of the *Panchayat body* concerned; the expenditure incurred on different items, for which the certificate of the Engineer-in-Charge shall be final and conclusive against the contractor, shall be debited against the bill of the contractor and the work done shall be credited in such manner and under such provisions of these rules as they would have been applicable if the work had been carried out by the contractor under the terms of the contract;

(d) The Engineer-in-Charge may be directed to measure up the work of the contractor; the uncompleted part of the work shall then be taken out of his hands and given to another contractor for completing the work; any amount of expenditure incurred in excess of the sum which would have been paid to the original contractor if the whole work had been executed by him, shall be borne and paid by the original contractor and may be deducted from any money due to him from the *Panchayat body* under the contract or otherwise, or from his security deposit or any other Fund available:

Provided that the *Zilla Parishad* or *Panchayat Samiti* may select the second lowest contractor from among the willing contractors who participated as tenderers for the work, or invite a fresh tender for residual work, as may be deemed best in the interest of the proper execution of the work, depending on the extent of work remaining unexecuted:

Provided further that in all cases of excess amount of expenditure incurred on this account, the certificate of the Engineer-in-Charge shall be final and binding.

(e) When any one or more of the courses referred to in clauses (a), (b), (c) and (d) are adopted by the *Zilla Parishad* or *Panchayat Samiti*, the contractor shall have no claim for compensation of any loss sustained by him by reason of his having purchased or procured any material or materials or entered into any engagement or made any advances on account of, or with a view to, executing the work or performing the contract; and when the contract is rescinded under the aforesaid clauses, the contractor shall not be entitled to recover or be paid any sum for any work performed in pursuance of the contract without measurement and on its basis certification of the work with the value payable thereof, by the Engineer-in-Charge.

Liability to pay compensation in case of continuance of contract.

113. (1) If a *Zilla Parishad* or Panchayat Samiti does not exercise any of the provisions in clauses (a), (b), (c) or (d) of rule 112 even when the situation so arises, such non-exercise of the power shall not constitute a waiver of any condition referred to in rule 111 and if the contractor is declared to pay compensation of any amount or the whole amount of security deposit at any time after the aforesaid provisions became exercisable, his liability to pay compensation shall remain unaffected.

(2) If at any time, the *Zilla Parishad* or *Panchayat Samiti* decides to exercise the power referred to in clauses (a), (b), (c) or (d) of rule 112, it may also authorise the Engineer-in-Charge to take any of the following actions: -

(a) He may take possession of any or all tools, plant, materials and stores in or upon the work or the site thereof or belonging to the contractor or procured by him and intended to be used for the execution of the work or any part thereof:

Provided that on taking possession of any such tools, plant, materials and stores, the *Panchayat Body* shall pay or allow for such payment in the account at the rates applicable under the contract or when no such rate is available in the contract, the current market rates as may be applicable:

Provided further that the rates certified by the Engineer-in-Charge for such purpose will be applicable and binding;

(b) If the Engineer-in-Charge does not consider it necessary and expedient to take possession of any of the tools, plant, materials and stores, he may serve notice in writing to the contractor, his clerk, work foreman or any other authorised agent requiring him to remove such tools, plant, materials and stores from the premises within such time as may be specified in the notice; or

(c) If the contractor or his authorised agent does not remove such tools, plant materials and stores within the time specified, the Engineer-in-Charge may remove them from the premises or sell by auction to any person or organisation on account of the contractor and at his own peril in all respects and the certificate of the Engineer-in-Charge as to the expense on account of any such removal and the amount of proceeds and expenses incurred on account of auction shall be conclusive against the contractor.

CHAPTER VIII

Resolution of Disputes on Execution of Schemes

Measures for conciliation.

114. (1) Without any prejudice to the right of any party to a contract to take recourse to any available legal process, effort shall be made to resolve any dispute arising out of a contract relating to execution of the work, maintenance of its quality, measurement of work done, quantity and quality of materials supplied and used, settlement of claims or any other incidental issues, by the process of conciliation and mutual discussion in a spirit of understanding and co-operation as soon as they arise in order to avoid future complications in continued execution of the scheme:

(2) The effort referred to in sub-rule (1) shall relate to the matters that cannot be clearly measured, specified or assessed or there is any doubt involved and may later lead to any confusion or difference of opinion on a matter which can clearly be measured, specified or assessed.

Mechanism for resolution of dispute.

115. (1) When the dispute relates to any work valued at an amount not exceeding rupees ten lakh, either the authorised officer of the *Panchayat body* or the contractor may refer the matter through the Executive Officer to the *Artha Sthayee Samiti*. The *Artha Sthayee Samiti* shall in its meeting resolve the dispute on having heard the contractor and the officer concerned presenting their respective arguments on the matter or shall empower the *Sabhadhipati* or the *Sabhapati* as the case may be or the Executive Officer or any other member or officer to resolve the dispute on hearing both sides of the dispute; in the latter event, the resolution arrived at shall be placed again in the *Artha Sthayee Samiti* for final decision. The *Artha Sthayee Samiti* shall invite or consult a technical person not below the rank of an Executive Engineer for resolving the dispute.

(2) When the dispute relates to a work valued at an amount exceeding rupees ten lakh but not exceeding rupees twenty lakh: -

(a) The dispute may be referred to a board of three persons having adequate experience and knowledge and not directly connected with the establishment or the contractors, and one of the members shall be a technical person not below the rank of a Superintendent Engineer. The panel shall be provided with the contract documents, plans and specifications; they shall hold a hearing from both parties and shall make recommendations for resolving the dispute. Such board may be constituted on mutual agreement and may follow the principle and the manner laid down in sub-rule (3), or

(b) If both parties agree, the *Artha Sthayee Samiti* shall, in a meeting, resolve the dispute having heard the contractor and the officer concerned on obtaining the views of one person who is eligible to be a member of the board referred to clause (a); the *Artha Sthayee Samiti* may also secure the presence of the aforesaid person in the meeting for resolution of dispute.

(3) When the work value of a contract exceeds rupees twenty lakh, a Dispute Review Board (hereinafter referred to as Board in this chapter) shall be set up before the construction begins. Each party, i.e., the *Zilla Parishad* or the *Panchayat Samiti* on one hand and the contractor on the other shall nominate one member. On acceptance of the members by the opposite party in each case, the two nominated members shall co-opt the third member not below the rank of a Chief Engineer to form the Board and shall inform both the parties. The Board shall be provided with the contract documents, plans and specifications to get them acquainted with the project procedures and the views of the participants on any ill-defined issue that may require clarification. They shall be regularly kept informed of the progress and development of the scheme.

(4) When any dispute arising out of the contract is not resolved by mutual discussions by the parties it will be referred to the Board; it will then hold hearing when both parties will present their views with necessary justifications on the issue or issues involved. Either party will also furnish replies to the queries relevant to the issue, of the other party in presence of Board. The Board shall accordingly give recommendations for resolution of the dispute taking into consideration provisions of the contract agreement and other documents, records and evidences available.

(5) The Board shall furnish their recommendations in writing in clear and precise terms preceded by a recital of facts and relevant terms and conditions of the contract agreement and the reasons for drawing conclusions. The recommendations are of advisory nature and not binding and they shall be implemented on acceptance by both the parties i.e. the *Artha Sthayee Samiti* and the contractor. However, since both parties agreed to the formation of the Board and appeared before it to present their respective views, it is expected that both of them will accept it.

(6) Each Member of the board referred to in sub-rule (2) or sub-rule (3) shall be paid a retainer fee and a sitting fee for each sitting. The amounts of retainer fee and sitting fee shall be decided with respect to each contract separately by the parties on mutual agreement and the amount involved shall be shared alike by either party. The liability of the *Zilla Parishad* or the *Panchayat Samiti* on this account shall be met out of the project cost concerned.

CHAPTER IX
Works under Schemes sponsored by the Government

Procedure for schemes sponsored by the Government.

116. (1) In cases where the schemes are sponsored and Funded by the State Government with the express objective of creating employment in the rural areas, the *Panchayat* bodies shall not execute any work through contractor. Such schemes shall be labour intensive and capable of being executed by the machinery of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be, through the local labourers, skilled and unskilled adhering to the proportion of wage components in cash and kind and material components, as specified in the instructions issued by the State Government in this behalf from time to time.

(2) All schemes under the programmes referred to in sub-rule (1) shall be implemented in pursuance of the guidelines issued in this behalf as also without violation of any provision of the Act in course of implementation of such programmes.

(3) Subject to the instruction issued in this behalf by the State Government from time to time, the estimated cost of any work under such schemes unless provided in the guidelines for such schemes, shall be determined either at the rates prescribed in these rules after deducting ten per cent thereof, on the assumption that such portion deducted represents the contractor's profit, or at the rates arrived at on proper analysis of the market rates of the locality, whichever is lower.

(4) No Fund received on this account shall be diverted at any time for any purpose other than the purpose or purposes for which the Fund is meant; interest, if any accrued on the Fund shall be reckoned as part of the same Fund and shall be utilised for the purpose.

(5) Funds received on this account as also interest accrued thereon shall be utilised without any delay, preferably within a period of six months from the date of receipt of the Fund.

Accounts and Reports.

117. In cases where schemes are sponsored and partly or wholly funded by the State Government or the Government of India, the accounts, reports and returns shall be prepared and submitted in terms of such guidelines and instructions, as may be issued in this behalf from time to time. Violation of norms, prescribed in the guidelines applicable for the execution of the scheme, shall be interpreted as failure to execute the scheme and the Government of India or the State Government may recover the entire amount placed for the purpose or any part of it, from the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be.

CHAPTER X
System of Accounts in Engineering Establishment

Features of accounts in Engineering establishment.

118. (1) Subject to General Control of the *Zilla Parishad* or the Panchayat Samiti as the case may be, through the *Sthayee Samiti* authorised in this behalf and the Executive Officer and any other officer authorised by him in this behalf, the projects and schemes shall be executed under the direct supervision of the Executive Engineer of the *Zilla Parishad* or Sub-Assistant Engineer of the Panchayat Samiti, but all claims shall be settled and payments shall be made by the Drawing and Disbursing Officer of the *Zilla Parishad* or *Panchayat Samiti* as the case may be. On receipt of a claim for payment, the Executive Engineer or Sub-Assistant Engineer shall examine the claim, record necessary certificates and forward the claim to the Executive Officer or any other officer authorised in this behalf with supporting documents and records. The Executive Engineer or Sub-Assistant Engineer shall be responsible for the correctness of the certificates. The Executive Officer or any other officer authorised in this behalf may call for any records for scrutiny before making any payment. The Executive Officer of the *Zilla Parishad* or the Panchayat Samiti may conduct any enquiry or investigation, if necessary, before making such payments. After pay order is made by the Executive Officer or the officer authorised by him, payment shall be made out of the Fund of the *Zilla Parishad* or Panchayat Samiti, as the case may be.

(2) The Executive Engineer shall also realise such dues of the *Zilla Parishad* as specified hereinafter through his sub-ordinates and deposit them into the *Zilla Parishad* Fund under intimation to the official in charge of the maintenance of the Cash Book pertaining to the establishment.

(3) The Executive Engineer shall maintain accounts of all stores received and issued by him or by his sub-ordinates. Similarly, the Sub Assistant Engineer of Panchayat Samiti shall maintain accounts of all stores received and issued by him.

Receipt of Fund by the Executive Engineer.

119. When money on any account is received by the Executive Engineer of the *Zilla Parishad* or his sub-ordinate on behalf of the *Zilla Parishad*, or Sub-Assistant Engineer of the Panchayat Samiti, it shall at once be brought to account in a ledger to be maintained by him for the purpose with such assistance as may be available, and a receipt shall be granted to the person concerned. If the amount is realised by way of recovery from a payment made on a bill or any other voucher setting forth the particulars of the deduction, the fact of the recovery having been made by deduction from the payment voucher shall be clearly recorded on the receipt, if granted.

Explanation I.– Final acquittance against cheques drawn on private accounts in local Banks accepted in discharge of a claim shall not be granted to the payer until such cheques have been cleared.

Explanation II .–on to this rule, earnest money received and then refunded to the contractors whose tenders are rejected, on the same day when the tenders are opened, need not pass through accounts, provided that the contractor concerned has given a stamped receipt for the money in the register of opening tenders maintained in the office and that the register is to that extent treated as a book of accounts. Earnest money which is received prior to the date fixed for opening the tenders, or which for any reason cannot be refunded on that date, shall be brought to account in the ledger and refunded subsequently to the contractors under normal procedure.

Explanation III.– Tender forms shall be supplied in pursuance of the procedure prescribed in rule 94 and the sale proceeds for each day shall be entered in the ledger.

Payment received in Case.

120. If the Executive Engineer of the *Zilla Parishad* or Sub-Assistant Engineer of the *Panchayat Samiti*, receives money on behalf of the *Zilla Parishad or the Panchayat Samiti, as the case may be*, such money shall not be mixed up with the Imprest or any other cash in his charge; but he shall deposit it at the earliest opportunity, to the Cashier for remitting in the appropriate account of the *Zilla Parishad* Fund or the *Panchayat Samiti* Fund, as the case may be.

Authority to accept certain fund.

121. When so authorized by the Executive Officer subject to the decision of the *Artha Sthayee Samiti*, the Executive Engineer and his sub-ordinate officers of the *Zilla Parishad* or the Sub-Assistant Engineer concerned of the *Panchayat Samiti* shall realise the following dues on behalf of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be:

(i) Rents of roadside lands and tanks;

(ii) Bungalow charges;

(iii) Sale-proceeds of materials and produces;

(iv) Fines or refund from contractors;

(v) Rents of buildings and lands.

(vi) Ferry collection and other lease-rents of properties leased out;

(vii) Sale proceeds of tender forms, earnest money and security deposit in respect of contractors/ tenders; and

(viii) Other collections as required by the *Zilla Parishad or the Panchayat Samiti:*

Provided that the Executive Officer may make authorisation in this behalf among as many officers as he may deem appropriate and may also withhold authority wholly or in part in favour of himself.

Maintenance of records on realization.

122. Besides maintaining the consolidated records in the ledger in respect of all realisations made on behalf of the *Zilla Parishad* by the Executive Engineer or his sub-ordinate officers, a Demand and Collection Register for each item of collection, as necessary, shall be maintained by the Executive Engineer in Form 5. In case of *Panchayat Samiti*, Sub-Assistant Engineers shall maintain such Registers. The Executive Engineer shall ascertain that the amount collected is deposited through *Challans* in the *Zilla Parishad* Fund at the earliest as possible. Any irregularity detected shall be recorded in writing and reported to the Executive Officer immediately. This provision shall also apply mutatis mutandis to the *Panchayat Samiti*.

Receipt Books.

123. Duplicate Carbon Receipt Books in Form 1 shall be indented from the Executive Officer or any other officer authorised in this behalf for use in the Engineering establishment. Such indent for Receipt Books shall be verified and signed by the Executive Engineer or Sub-Assistant Engineer before issue of any book from the stores of the *Zilla Parishad or Panchayat Samiti*. Normally more than one Receipt Book for any officer shall not be issued from the stores. The officer authorised shall also verify that the used Receipt Book issued earlier has been returned.

CHAPTER XI

Imprest Accounts

Maintenance of Imprest Accounts.

124. A permanent advance or imprest may be granted by the *Zilla Parishad* to the Executive Engineer of such amount as the *Zilla Parishad* may, from time to time, fix in terms of sub-rule (1) of rule 37 within the ceiling limit of rupees five thousand. If necessary the Executive Engineer may give a sub-imprest not exceeding rupees five hundred to any sub-ordinate officer recouping this from his own imprest. The sub-imprest shall be treated as a part of the Executive Engineer imprest accounts.

Maximum limit of payment out of Imprest.

125. All cash payment by the Executive Engineer and his sub-ordinate officers shall not exceed in a single voucher rupees one thousand and rupees two hundred respectively.

Procedure for recoupment.

126. The general instructions and procedure for recoupment of Permanent advance of the Executive Engineer shall be as laid down in rule 37 and the sub-imprest holder shall follow the same procedure for maintenance of imprest accounts and for recoupment as the imprest holder.

Maintenance of Imprest Cash Book.

127. The Imprest Cash Book shall maintain the totals and balances of the imprest and sub-imprest accounts submitted for recoupment shall be written in words and figures and all corrections in sub-vouchers shall be attested by the payee and those in the imprest or the sub-imprest accounts by the imprest holder or the sub-imprest holder in absence of which the Imprest Cash Book shall not be passed by the Executive Engineer.

Recoupment of sub-imprest.

128. When a bill for recoupment of sub-imprest is received, the Executive Engineer shall, after carefully examining the propriety of the payments, clarity and accuracy of the entries, sufficiency of the vouchers and the totals of the accounts, reimburse the sub-imprest holder with the exact sum expended, so as to bring again the Sub-Imprest cash in hand upto the initial amount. The sub-vouchers shall be defaced by him so that they may not be used again.

Payment of Sub-ordinate Officer's in Imprest Cash Book.

129. The payment appearing in the sub-ordinate officer's imprest account shall, in abstract form be entered in the Executive Engineer's Imprest Cash Book. The amount remitted to his sub-ordinates shall be entered in red ink in the debit side of the Executive Engineer's own account in the Imprest Cash Book.

Payment to the sub imprest holders.

130. The amount of each recoupment shall be separately paid to the sub imprest holders and shall not be mixed or adjusted with any other due.

Closure of Imprest Account.

131. The Executive Engineer's imprest cash account shall be closed on the 27th or the next working day if it is a holiday, of every month in order to record the transactions upto that date in the corresponding monthly accounts of the *Zilla Parishad*.

Items in imprest account under objection.

132. If any item in an imprest account appears to the recouping officer to be open to objection, the imprest shall nevertheless be recouped in full, on the contrary the item or items under objection may be entered in his Cash Book as 'item awaiting adjustment in the Imprest Account' under "Miscellaneous Advances" to be monitored under that Head until either the objection is removed or the amount is made good by the imprest holder.

CHAPTER XII
Record of Public Works

Basis of Accounts.

133. The initial records upon which the accounts of works shall be based are:

(i) Muster Roll,

(ii) Measurement Book and

(iii) Claim Voucher.

For work done by daily labour, the sub-ordinate officer in charge of the work shall prepare a muster roll, which shall show the work done in a specified manner and the amount payable on the account. For piecework and for contract work generally, the measurement of work done shall form the basis of account. From the Muster Roll the sub-ordinate officer shall prepare an abstract of work done and from the Measurement Book and Claim Voucher, he shall check or, if so arranged, prepare the bills and accounts of contractors and suppliers. Claim Voucher represents by means of a precise statement, a claim against supply of any material or of any service rendered which forms the basis of payment.

Muster Roll

134. (1) The Muster Roll shall be the initial record of the labour employed each day on a work and shall be written up daily by the sub-ordinate officer authorised for the purpose. One or more muster rolls may be kept for each work, but muster rolls shall not be prepared in duplicate. It may be permissible, however, to keep one muster roll for labourers employed in several small works in which the total unpaid wages may conveniently be recorded as relating only to the largest work in the group.

(2) Notwithstanding the provisions in sub-rule (1), the Zilla Parishad or the Panchayat Samiti, for the purpose of implementation of any scheme or work sponsored and funded, fully or in part, by the Government of India, shall follow the guidelines and any subsequent order governing such scheme, shall make such use of format of the Muster Roll as may be provided in the guidelines or the orders and may prepare duplicate copies of Muster Rolls super-scribed the words 'original' or 'duplicate' as the case may be:

Provided that the duplicate copy of the Muster Roll shall not contain any order for payment.

Abstract of work done.

135. For all large works or groups of work, an abstract of work done shall ordinarily be endorsed on the muster roll and the quantity of work done shall be compared with the cost of labour employed. Any deficiency in this respect shall be noted by the paying officer and clarified.

Work of petty nature.

136. Where the work is of a petty nature and in consequence not subject to measurement, a certificate in lieu of the abstract of work done shall be furnished by the officer-in-charge of the work to the effect that the volume or extent of work done is worth the amount paid for it.

Closing of Muster Roll.

137. The Muster Roll shall be closed immediately after the close of the work or the period for which it is kept and the labourers shall be paid as soon thereafter as possible.

Procedure for Payment.

138. The payment shall be made in presence of one or more members of the Beneficiary Committee where such Committee has been formed, member or members of the Panchayat bodies as may be available and the officers associated with the scheme. Both groups of members as may be available and the senior-most officer present on the spot shall put their signatures with date against the group of labourers to be paid on that date as token of identification. The amount paid on each date shall be noted in words as well as in figures at the foot of the Muster Roll. The disbursement certificate at the foot of the Muster Roll shall also be signed by the members of both the groups and by the officer witnessing the disbursement:

Provided that no Fund shall be handed over to the Beneficiary Committee or any member of the Committee at any stage and the Beneficiary Committee shall not be put in charge of implementation of any scheme:

Provided further that if on any occasion no member of the Beneficiary Committee remains present, the payment shall be made in presence of and on obtaining signatures of the members of the Panchayat body along with the signature of the officer present.

Wages remaining unclaimed.

139. Wages not claimed within three months of their falling due shall not be paid without written orders of the Executive Engineer of the *Zilla Parishad* or the Executive Officer of the *Panchayat Samiti,* as the case may be and the wages not claimed within six months of their falling due shall not be entertained without approval of the *Artha Sthayee Samiti.*

Maintenance of measurement book.

140. The Measurement Book is an important record and in it the accounts of quantities irrespective of whether the work done by engaging daily labourers or by entering into a contract at a fixed rate for the entire work or at different rates for specified items of work as may be identified and measured or materials received which have to be counted or measured. The description of the work shall be lucid, so as to admit of easy identification as also verification. Except for such work done through daily labour or such materials supplied or service rendered as does not require any quantification or measurement to ascertain whether the claim made is justified, payments for all works shall be made on the basis of measurements recorded in Measurement Books in accordance with the procedure laid down in rule 142. However, the detailed measurements may be dispensed with in relation to periodical repairs when the quantities are recorded and efficiently maintained as per procedure laid down.

Stock register for measurement book.

141. Measurement books shall be numbered serially. A Stock Register of Measurement Books shall be maintained in Form 30 showing the serial number of each book, the names and designation of the sub-ordinate officer to whom issued, number of pages contained and their serial numbers, the date of issue and the date of its return, so that its eventual return to the issuing authority may be watched. Books no longer in use shall be withdrawn promptly from the subordinate officers, even though not completely used up.

Detailed measurements.

142. In recording detailed measurements, the following general instructions shall be followed:-

(i) Detailed measurements shall be recorded only by the officer-in-charge of works to whom Measurement Books have been supplied for the purpose.

(ii) All measurements shall be neatly taken down in the measurement books issued for the purpose and nowhere else.

(iii) Each set of measurements shall commence with entries stating:

(a) In the case of bills for work done –

(1) Full name of work as given in estimate,

(2) Location of work,

(3) Name of contractor,

(4) Number and date of his agreement,

(5) Number and date of written order to commence work,

(6) Date of actual completion of work and

(7) Date of measurement.

(b) In the case of bills for supply of materials –

(1) Name of supplier,

(2) Number and date of his agreement or order,

(3) Purpose of supply in one of the following forms applicable to the case:

(i) "Stock" [for suppliers for the purpose of building up stock],

(ii) "Purchases" for direct issue for a specific work [here enter full name of work as given in estimate] and

(iii) "Purchases" [here enter full name of work or works as given in estimate] for issue to different contractors with dates of issue;

(4) Date of written order to commence supplies,

(5) Date of actual completion of supplies, and

(6) Date of measurement,
and shall end with the dated initial of the person recording the measurements.

(7) A suitable abstract shall then be prepared which shall show, in the case of measurement for work done, the total quantities of each distinct item of work done and the total quantities of each distinct item of work relating to each sanctioned Sub-head.

(iv) As all payments for works or supplies are based on the quantities recorded in the measurement book, it shall be incumbent upon the person taking the measurements to record the quantities clearly and accurately. He shall also work out and enter in the Measurement Book the figures for the "contents or area" column. If the measurements are taken in connection with a running contract account on which work has been previously measured, he shall be further responsible to see that [1] reference to the last set of measurement is recorded and [2] if the entire job or contract has been completed, the date of completion is duly noted in the prescribed place, in terms of clause (iii). If the measurements taken are the first set of measurements on a running account, or the first and final measurements, this fact shall be noted suitably against the entries in the measurement book, and in the latter case, the actual date of completion shall be noted in the prescribed place.

(v) Entries in the measurement book shall be recorded in consecutive pages, and no blank pages shall be left or any page torn out. Any page left blank inadvertently shall be cancelled by drawing diagonal lines, the cancellation being attested and dated.

(vi) The entries shall preferably be made in ink but when entries had to be made in pencil, the pencil entries shall not be inked over but left untouched. The entries in the 'contents or area' column shall, however, be made in ink. No entry shall be erased. If a mistake is committed, it may be corrected by crossing out the incorrect words or figures and inserting the corrections, the correction thus made being initialed and dated by the officer. When any measurement is cancelled, the cancellation shall be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders initialed by the officer who made the measurements on recording the reasons for cancellation.

(vii) Each measurement book shall be provided with an index, which shall be kept up-to-date.

(viii) All records maintained should be clear and specific so that it may be produced, if necessary, as evidence in a court of law.

Standard Measurements.

143. In order to facilitate the preparation of estimates for periodical repairs, Standard Measurement Books of buildings and other constructions may be maintained. Where such standard measurement books are maintained, it shall be permissible to utilise them for the purpose of preparing contractors' bills for repairs, and it may not be necessary to take detailed measurements on each occasion. This system may, however, be adopted only if it has been specially authorised by the Sthayee *Samiti* concerned subject to directions of the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be. For efficient maintenance of the books, the following precautions shall be taken –

(i) The Standard Measurement Books shall be numbered in an alphabetical serial A, B, C, etc.

(ii) The entries of measurements and abstracts thereof in the Standard Measurement Books shall be certified by the Executive Engineer in the *Zilla Parishad* and the Executive Officer or any other officer authorized by him in the *Panchayat Samiti.*

(iii) A report shall be obtained periodically from the Executive Engineer of the *Zilla Parishad* to the effect that all the Standard Measurement Books have been inspected by him, that the entries therein have not been tampered with and that all corrections due to additions and alterations in the buildings have been made in the books and the latter are reliable and up-to-date records. Such report shall be obtained at the *Panchayat Samiti* from any Sub-Assistant Engineer and the Executive Officer.

(iv) When a payment is based on standard measurements the Officer-in-charge of the repair works and the subordinate staff preparing the bill for payment shall be required to certify that the whole of the work or the portion of the work excluding previous running bill, as the case may be, has been done as per standard measurements and that it has not previously been billed for in any manner.

Review of Measurements.

144. The officer-in-charge of a work or the sectional officers having jurisdiction shall submit the measurement books in use to the Executive Engineer from time to time, so that at least once in three months the entries recorded in each book may be subjected to check by the Executive Engineer through the machinery at his disposal. However, the Executive Engineer shall frequently check the important works executed within his jurisdiction. The fact of such check shall invariably be noted over his signature and date both against the measurement entries in the measurement book and in the bills on which final payment is made. In *Panchayat Samiti*, the Executive Officer shall cause similar review to find out that measurement books are properly maintained.

CHAPTER XIII

General Principles of Public Works Accounts

Control over the work done.

145. The Executive Engineer shall utilise the recorded transactions of the work for effective control. His personal knowledge of the machineries deployed for the execution of a work, or of the actual progress of work, shall be supplemented by a monthly comparison, of the cost as recorded in the accounts with the value received in terms of the work done. In the case of larger works, especially where the period of construction is a prolonged one, this monthly comparison may, for obvious reasons, be impossible unless the total cost is split up into convenient components in such a way that, as far as possible, the cost of each distinct component may be compared with the work done thereon. This comparison shall be made on the examination and review of the works abstract and the register of works.

Recoverable charges.

146. In case of recoverable charges, it is to be seen that the contractors or others, on whose behalf the charges are incurred, do not get the benefit of any concession to which they would not have been entitled if they had themselves incurred the charges.

Payment through muster roll when work in done be contractor.

147. The payment of daily labour through a contractor, instead of by muster roll, shall not be resorted. In case of great emergency, it may sometimes be found impossible to employ labour otherwise than through a contractor. When it is possible, to determine the quantities of work done after its completion, or at intervals during its progress, it may be expedient to pay the contractor, at the rates, on the basis of work actually executed and measured. But if, as in the case of urgent repair of canal breaches, this method of payment may be found not practicable, it may be permissible to pay the contractor on the basis of numbers of labourers employed, day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump-sum or at a percentage rate. When this course is adopted, a report of the numbers of labourers of each class employed day by day shall be made by the sub-ordinate officer in charge of the work daily to the superior officer identified for the purpose to enable the latter to keep a check on the expenditure and to deal with the contractor's claim when received. To avoid disputes with the contractors, they may be encouraged to sign the daily reports in token of their acceptance as correct. The use of the Muster roll or the Measurement Book shall not be permissible in such cases.

Detailed completion report.

148. A detailed Completion Report, of all completed works shall be prepared before payment of the final bill in respect of such works and be submitted by the Executive Engineer or by the Sub-Assistant Engineer in charge of the work of the *Panchayat Samiti* to the Executive Officer for placement before the *Sthayee Samiti* concerned and through it, to the *Zilla Parishad* or the *Panchayat Samiti* as the case may be.

Maintenance of sontractor's ledger.

149. (1) The accounts relating to contracts shall be kept as personal accounts, and a separate folio shall be opened in the Contractors' Ledger for each contractor. The entries on the Debtor side shall show the payments made to the contractors and those on the Creditor side, the value of work done as shown in the Contractor's bills passed from time to time. The account shall encompass all transactions to which the contractor is a party, whether relating to one or several work or to materials purchased from him. The number and amount of each passed bill, the name of the work and the number and amount of each cheque shall be shown in the Ledger. The value of materials made over or labours supplied to a contractor shall be debited to his account and receipt for the value there-of taken from him in support of the debit. A copy of the account duly signed by the Executive Engineer or the Engineer-in-Charge of the *Panchayat Samiti* shall be furnished to the contractor whenever he desires it.

(2) The Ledger shall be posted as bills are passed by the Executive Engineer and the pay orders are signed by the officer authorising the payment. The Accountant shall not pass contractors' bills without referring to the ledger. The ledger shall be closed and balanced monthly. When there are balances due to a contractor on more than one bill the amount due on each bill shall be detailed in the ledger. When there are balances outstanding from previous months not affected by the month's transactions, a list of such balances shall be given. The Executive Engineer's initials shall be obtained below each of these entries in token by his having satisfied himself that the balances are carried forward correctly. Similar action mutatis mutandis shall be taken at the *Panchayat Samiti*.

(3) Security Deposits shall not be recorded in the Contractor's Ledger.

Register of Bills.

150. On receipt of contractor's bills, Muster Rolls and other bills for payment shall be entered in the Register of Bills in which the date of passing for payment and other particulars shall be entered at the appropriate time.

Works Abstract.

151. An account of all the transactions relating to a work during a month shall be prepared in the Works Abstract. Ordinarily there shall be one Works Abstract monthly for each but if the estimate is for a large work, which is divided into several sub-works, it may be convenient to have a Works Abstract separately for each sub-work.

Register of works.

152. (1) The register of works shall be permanent and collective record of expenditure incurred during a year on each work. The register of works shall be posted in the office monthly from works abstracts. A separate folio or set of folios shall be assigned to each estimate. When separate Works Abstracts are prepared for the sub-works, the transactions relating to each Works Abstract shall be posted separately and an abstract for the entire work shall be prepared on a separate folio or set of folios for comparing the cost of the work and its sub-works with the provision in the estimate. The Register of Works shall be indexed for ready reference.

(2) As soon as estimates are sanctioned, the amount of each sanctioned estimate, the allotment for the year and the name of work shall be entered in the Register of Works. Any addition or reduction in the appropriations made during the year shall also be noted therein. Each sub-head in the estimate shall be numbered and the corresponding numbers entered in the register in the following manner -

(i) excavation,

(ii) earthwork,

(iii) soiling and

(iv) any other item of work.

(3) When, in case of emergency, or to prevent loss or damage, expenditure is incurred on items of work for which provision has not been made in the sanctioned estimate for the work, the amount shall be separately shown in the register of works, and not charged off against any other sub-head on which there may be a saving, and if sanction for such item of work has not already been obtained, it shall be applied for.

(4) Monthly progressive total of the expenditure shall be made in the Register of Works. The monthly total of the expenditure shall be written below the last 'Monthly Total of Progress' and the rate of progress of work shall be worked out under each sub-head.

(5) Amounts deducted from the contractor's bills for future payment shall be entered in the column "Due to Contractor" and when finally paid a "minus " entry shall be made in the same column in order to reduce the liability.

(6) (i) If materials are purchased on behalf of contractors and made over to them, the value of materials shall be entered in the column "Due from Contractors". When the value is recovered by deduction from the contractor's bills, the amount shall be deducted by a minus entry in the column " Due from contractors".

(ii) When, on account of bad work by a contractor, it is necessary to incur expenditure for the same work through departmental agency, the amount shall be entered in the column "Due from Contractor" and not under the sub-head to which the work belongs. When Contractor's next bill is received, the amount shall be deducted from the total of his bill, but entire work done shall be included in the Register of Works under the appropriate sub-head and the "total value of work done" and deducted again as "due from contractor", a minus entry being made in that column:

Provided that all minus entries in the Register of Works shall be in red ink.

(7) When materials are purchased for departmental works or for works for which the contract is for labour only, the value of such materials shall be entered in the column for "Materials at site". When actually used, and not before, the value of the materials so used shall be included in the quantity of work done under the appropriate sub-head. The value shall be deducted from the total again by a minus entry under "materials at site", which will thus only show the balance of unused materials.

(8) When a work is completed, a double line in red ink shall be drawn below the last entry and the following note made – "Work completed and completion report forwarded to the Executive Officer (or such officer as may be authorised by him) for placement before the *Sthayee Samiti* concerned".

Transfer Entries.

153. (1) Transfer entries i.e. entries intended to transfer an item of charge from the account of a work in progress or of a regular head of account to the account of another work or head, may be necessary-

(i) on the transfer of materials from one work to another, or

(ii) on the discovery of an erroneous charge, which should in a previous month or months, have been debited to some other estimate.

(2) The Officer-in-Charge of a work or, in case of *Zilla Parishad*, if so directed by the Executive Engineer, the Accountant or any other member of the staff shall fill in the Transfer Entry Order and forward it for completing the record and approval by the Executive Engineer of the *Zilla Parishad* or the Executive Officer, *Panchayat Samiti* as the case may be.

Forms of bills and vouchers.

154. The authorized forms of bills and vouchers shall be the following:

(a) First and Final bill.

(b) Running Account bill.

The Forms shall be used in such manners as have been provided in Civil Account Code and Public Works Department Rules.

First and final bill.

155. First and Final Bill shall be used for making payments both to the contractors, for work and to the suppliers when a single payment is made for a job or contract on its completion. A single form may be used for making payment to several payees, if they relate to the same work (or to the same Head of Account in the case of supplies) and are billed for at the same time.

Running account bill.

156. Running Account Bill shall be used for all running and final payments to the contractors or suppliers.

CHAPTER XIV

Preparation, Examination and Payment of Bills

Contractor's bill.

157. Contractor's bills shall be prepared by the Sub-Assistant Engineer in charge, after the measurements are entered in the measurement book. The bill together with the Measurement Book shall then be sent to the Executive Engineer in case of the *Zilla Parishad* or the Executive Officer in case of the *Panchayat Samiti,* as the case may be, for his scrutiny and check. Full rates as per agreement, catalogue, indent or other documents shall be allowed only if the quality of work done or supplies made is upto the stipulated specifications. When the work or supplies fall short of the standard under the agreement, it is permissible to make a final payment on deduction of appropriate amount as may be determined under the contract. Intermittent payment may be made if the contract is for longer period. If payment is made for an item of work which is not complete at the time of taking measurements, only such a fraction of the full rate may be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement. The Executive Engineer of the *Zilla Parishad* or the Engineer-in-Charge of the *Panchayat Samiti,* as the case may be, shall be responsible for ensuring that the rates correctly represent the value of work done, particularly in the case of additional items of work not covered by the agreement.

Explanation I.– If the contract agreement does not specify the rates to be paid for the several classes of work or supply, but merely states that the estimated rates, or a certain percentage of the estimated rates will be allowed, it shall be ensured that the standard rates adopted are those of the sanctioned estimate which were in force at the time the agreement was executed or, if the agreement was preceded by a tender, on the date when the tender was signed by the contractor.

Explanation II.– If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rates payable for each item of work shall be specified in the agreement or tender notice since any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon. Subsequent sanction to the original or the revised estimate shall have no effect on the terms of such an agreement.

Explanation III.– In cases where a work is distributed among different contractors, quoting same rates or otherwise, the percentage may be applied on the estimated amount of the respective portions of the work given out on each agreement.

Explanation IV.– All rates not shown in the agreement or differing from the rates in the agreement shall be marked (by a red cross or otherwise) in the margin of the Measurement Book by the officer entering the rate so that such rates may be brought prominently to the notice of the scrutinizing officer.

Explanation V.– When payment at part rates is made for unfinished items of work, the following certificates shall be recorded on the bills over the signature of the Executive Engineer in case of the *Zilla Parishad* or the Engineer-in-Charge in case of the *Panchayat Samiti*:

"Certified that the value of works for which part rates are allowed has been determined after considering the works remaining to be done under the terms of the agreement".

Explanation VI.– The calculation of 'Contents' or 'Area' in the Measurement Book and the claims in the bill shall be checked by the accountant under the supervision of the Executive Engineer in the *Zilla Parishad* or the Executive Officer of the *Panchayat Samiti* or any other officer of the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, as may be authorised by the Executive Engineer or the Executive Officer in this behalf.

Preparation of bill with reference to measurement book.

158. Before signing the bill, the officer concerned shall compare the quantities in the bill with those recorded in the Measurement Book and see that all the rates are correctly entered. When the bill is on a running account, it shall be compared with the previous bill. The memorandum of payments shall then be prepared, any recoveries that may be made on account of the work or supply of any material or on any other account being shown therein. The officer authorising the payment of the bill signed by the officer referred in sub-rule (5) of rule 159 shall, after all calculations in the bill have been checked arithmetically under his supervision, record a final pay order specifying, both in figures and words, only the net amount payable, though the payee shall be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

Explanation I.– Whenever fractions of a rupee occur in the totals of contractors bills or, in the case of supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than 50 paisa shall be ignored and fifty paisa or over shall be rounded off as one rupee.

Explanation II.– If the contract is for the completed items of work and the contractor is required to obtain materials of any description from the authority issuing work order it shall be seen that this condition is being complied with and that necessary recoveries of the cost of materials supplied to him, are made in accordance with the rules.

Preparation of measurement book.

159. From the measurement book, all quantities shall be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured, every page containing the detailed measurements shall be scored out by drawing a diagonal line in red ink, and when the payment is made an endorsement shall be made in red ink, on the abstract of measurements, giving a reference to the number and date of the voucher of payment.

Explanation I.– The document on which payment is made shall show, in the space provided for the purpose or if no such space is provided, in a conspicuous space, the number and page of the Measurement Book in which the detailed measurements are recorded and the date on which the measurement was taken.

Payment on running account.

160. (1) Payments for work done or supplies made on a running account shall ordinarily be made monthly. Both the 'Quantities' and 'Amount' of each distinct item of work or supply shall be shown separately in the bill.

(2) Notwithstanding the provision in sub-rule (1) the details need not be reproduced in a subsequent bill if the details of all the items of that bill are contained in a single previous bill. Such payments shall be treated as payments on accounts, subject to adjustment in the final bill which shall be drawn, in the appropriate form, when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, shall record in his own handwriting that the payment is "in full settlement of all demands". If the payee is illiterate, or is unable to write beyond signing his name, these words may be recorded by the officer making the payment.

(3) A separate running account shall be maintained in respect of each contract. Transactions relating to two or more separate working estimates shall not be brought on to the same running account and, therefore, shall not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate for which separate works abstracts are prepared, shall also appear in separate running accounts.

CHAPTER XV
Issue of Materials to contractors

Contract for supply of materials.

161. (1) When issue of materials to a contractor is considered necessary in the interest of the work, the contract shall specify the materials to be supplied for use on the work, the place or places of delivery, and the rates to be charged to the contractor for each description of material and the rates to be charged in respect of excess materials to the contractor; the contractor shall be responsible for obtaining all such materials required for the work and for making payment therefore, in cash or by deduction from his bills, at the rates specified, regardless of fluctuations in the rates in any way at any subsequent point of time.

Explanation I.– The rates (including the storage rates when the materials are to be issued from stock) to be charged to the contractors for materials to be supplied shall be stated in definite terms; vague references like "at stock rates" to be avoided and if intending contractors had been told that the materials would be supplied at a certain rate or rates and asked to submit tender paper on that assumption, then such rate shall be adhered to in the contract.

Explanation II.– The rates to be allowed to the contractors for items of work shall be stated in definite terms. But if the contract provides for the payments to be made at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the schedule of rates) it shall be stated in clear terms in the contract and the deductions or additions, as the case may be, of the percentage shall be calculated on the gross and not on the net amount of the bills of the works done, and in fixing the percentage it shall be borne in mind that the calculations are so made.

Carriage charge.

162. Carriage and incidental charges shall be borne by the contractors for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

Manner of supply of materials.

163. (1) All materials required for issue to a contractor under these rules, shall be made over to him, as soon as they are available and required, whether from stock or by purchase, transfer or otherwise and a dated acknowledgement detailing full particulars of the materials including the rates and values chargeable to him shall simultaneously be taken from him. Affixing of revenue stamp in the acknowledgement shall not be necessary.

(2) When the materials are obtained by purchase, full details of the articles received shall at once be entered in a Measurement Book in the manner prescribed in these rules and also incorporated in the store account.

Recovery of cost of materials.

164. Recovery from a contractor on account of the cost of materials issued to him for use on a work shall be made either by cash payment by the contractor or by deduction from the bill authorising a first and final payment or an on-account payment to him for the work. If a lump sum recovery be undesirable on any occasion, for reasons to be recorded in writing, the recovery may be effected in installments as the materials issued to the contractor are actually used in construction and the items of work in which they are used are paid for by an on-account payment.

Limit of materials to be supplied.

165. Since the issue of materials to contractors shall be kept limited, as far as practicable, to the bonafide requirements, the Engineer-in-Charge shall make such arrangements, as may be deemed appropriate for limiting the total issue to a contractor in connection with a particular work to the estimated need of that work. Actual need shall be assessed more carefully when the rates at which any material is issued are lower than the prevailing market rates or the later are expected to rise appreciably. In such event, Accounts of Receipts, Issues and Balances of Materials shall be maintained for watching that the aggregate of the quantities of any or all materials issued to a contractor from time to time, for use on work, remains at par with the actual requirements of his work assessed, as far as practicable, subject to the limit of the estimate.

Prohibition to remove materials from worksite.

166. Contractors shall be prohibited to remove, from the site of works, without prior written permission of the Executive Engineer in the *Zilla Parishad* or the Sub-Assistant Engineer-in-Charge of the scheme in the *Panchayat Samiti*, materials which have been issued to them for use on a work and a stipulation to this effect shall ordinarily be entered in the agreement made in this behalf. However, surplus materials which were originally procured by the contractors for themselves or were issued to them and charged to their accounts shall be the property of the contractors and the aforesaid Engineer with the consent of the contractor, may take over such materials for use on other works in progress under special order of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be. If the materials were originally supplied by the *Zilla Parishad* or the *Panchayat Samiti*, the price allowed to the contractor on requisition shall not exceed the amount charged to the contractor, excluding the storage charges, if any.

Supply of tools and equipment.

167. Tools and equipment lent temporarily to a contractor for use on works being executed or maintained by them subject to such conditions or directions as the *Artha Sthayee Samiti* may issue and it shall be ensured that the articles are returned without unnecessary delay and in good condition.

Issue of stores for departmental work.

168. The Executive Engineer in the *Zilla Parishad* or the Sub-Assistant Engineer concerned in the *Panchayat Samiti* shall exercise strict control over issue of stores direct to works done departmentally, or by contractors whose agreements are for labour only, and he shall see that the issues may not exceed the reasonable needs for each work. On occasions where detailed accounts are not maintained, the aforesaid officer shall make his own arrangements for maintaining the control over the issues.

Transfer of materials to stock.

169. (1) Materials issued to works in excess of requirements may be transferred to stock of the *Zilla Parishad* at the discretion of the Executive Engineer in charge provided they are serviceable and are required within a short period before such materials get damaged.

(2) All surplus materials at the site of works which have been completed or stopped or on which Fund is not likely to be available for a considerable length of time, may, if such materials may be put to use on any other work within a reasonable time, be transferred to works in progress or brought on to the stock account at the issue rates originally charged to the works.

(3) Any surplus material that has not been transferred in terms of sub-rule (1) or sub-rule (2) before completion of the work for which the material was issued, shall not be taken back from the contractor and in exchange of such materials, appropriate amount as provided in the agreement executed or in the schedule of Rates applicable in this behalf, shall be realised from the contractor either in cash or by deduction from his bill.

Explanation I.– This rule does not apply to surplus materials, which were originally procured by a contractor for himself or were issued to him in one installment within the estimated quantity and paid by him in cash immediately at one time.

Verification of unused stock.

170. (1) Unused materials charged direct to works shall be verified at least once a year or at the time of completion of work, whichever is earlier, and a report of verification of the materials shall be prepared.

(2) Notwithstanding the provisions in sub-rule (1), verification of unused materials shall be made on completion of a work, but, on or before the completion of work, when no more materials are required for use in construction, steps shall first be taken to dispose of all surplus materials by transfer or otherwise, so that the accounts of the work may promptly receive such credits as may be admissible, and that the material cost of the work may represent the net cost of materials actually used in the constructions, and that the surplus balances awaiting clearance, may be reduced to the minimum.

Annual report of materials.

171. A report shall be prepared annually about the value of materials at sites of all works, the accounts of which are open on the last day of the year.

Administration of Stores.

172. Subject to the general supervision and control of the Executive Officer and the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, the general administration of all stores except for the stores of stationeries, furniture and office equipments, of the *Zilla Parishad* shall be vested on the Executive Engineer and, of the *Panchayat Samiti* shall be vested on one of the Sub-Assistant Engineers as may be decided by the Executive Officer subject to any direction of the *Artha Sthayee Samiti* on whom primarily shall devolve the responsibility of arranging, in accordance with the rules and such instructions as may be issued by the *Artha Sthayee Samiti* from time to time, the acquisition of stores, their custody and distribution according to the requirements of works, and their disposal.

Maintenance of stores and store account.

173. The officer referred to in Rule 172 or any of his sub-ordinate officers entrusted by him with the care, use or consumption of stores shall be responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to him.

Record of transactions.

174. All transactions of receipts and issues shall be recorded, strictly in accordance with these rules, in the order of occurrence and as soon as they take place; adjustments on the basis of projected or anticipated requirements like debiting, to a work, the cost of materials not required, or in excess of actual requirements or debiting, to a particular work for which Funds are available, the value of materials intended to be utilised on another work for which no allotment has been sanctioned or available or crediting the value of materials used on a work to avoid excess outlay over appropriation or any other irregular procedure shall not be resorted to. Any breach of this rule shall constitute a serious irregularity and the officer responsible shall be liable for any wrongful loss caused to the *Zilla Parishad* or the *Panchayat body*, as the case may be.

CHAPTER XVI
Stock and Stores

Custody of stock.

175. The stock of the *Zilla Parishad* or of the *Panchayat Samiti* as the case may be, may be kept in a single store in the charge of a store-keeper or any other officer at Head Quarters as may be entrusted upon by the Executive Officer in consultation with the *Artha Sthayee Samiti* or may be kept in over more than one store within his jurisdiction, in the direct custody of any sub-ordinate officer. The stock, although maintained in more than one location, shall constitute the total stock of the *Panchayat* body and shall be under the overall charge of the Executive Engineer or the Sub-Assistant Engineer concerned of the *Panchayat Samiti,* as the case may be.

Ooder for supply.

176. All orders for supplies required for works to be executed shall be issued duly signed by the Executive Officer or any other officer authorised by him in this behalf in pursuance of the decisions of the *Sthayee Samiti* concerned.

Examination of materials received in stock.

177. All materials received from suppliers or from any officer or from works shall be examined and counted or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement or weight shall be kept in the Goods Received Sheet and immediately thereafter the total number of pieces or quantity of the material received shall be entered in the Bin Card and such acknowledgement as may have to be given to a supplier for stores received from him may be signed by the Executive Engineer or in case of *Panchayat Samiti*, Sub-Assistant Engineer or any other officer authorised by him with approval of the Executive Officer subject to any direction of the *Artha Sthayee Samiti*. Any stock that the store-keeper or any other authorised officer may be called upon to record in respect of the Receipt of Stores shall be in the following form.

" Received on.....and duly recorded in the Bin Card. See Goods Received Sheet No. ..... Dated.....

Signature"

Cost of acquisition of stores.

178. The cost of acquisition of Stores shall be debited to the Head of Accounts concerned, or the particular work for which they are required as soon as either of these is determined. Only in case of emergency to be determined by the *Sthayee Samiti* concerned, it may be kept in a Suspense Account pending clearance, as the materials are actually issued, by debit to specific Head of Accounts or works as immediately as possible within the same year.

category of stores.

179. (1) The classes of stores, namely, (i) Stock of General stores, (ii) Tools and plant, (iii) Road Metal and (iv) Materials charged direct to work shall fall in the following categories: -

(i) Stores debited to suspense

(ii) Stock

(2) Stores debited to final heads shall fall in the following categories: -

(i) Tools and plant

(ii) Road Metal

(iii) Materials charged direct to work.

Goods Received Sheet.

180. The Goods Received Sheet shall be printed in the form of booklets and serially numbered with the office copy stitched and counterpart perforated. It shall be prepared in triplicate (by carbon process), one copy being retained by the goods receiving officer and the other two sent to the Executive Engineer or the Sub-Assistant Engineer as the case may be, out of which one copy shall be passed on to the supplier and other to the Accountant for posting in the Priced Stores Ledger for the purpose of making payment in due course.

Payment for stock received.

181. Payment for stocks received shall be made on the basis of entries recorded in the Goods Received Sheet. These sheets shall be treated as important records of accounts. A Register for them shall be maintained under the control of the Executive Engineer or the Sub-Assistant Engineer in case of *Panchayat Samiti* showing the date of issue, serial number of each booklet, the name of Officer to whom the booklets are issued and the date of return of the used booklets with office copies, so that its eventual return to the Executive Engineer or the Sub-Assistant Engineer, in case of *Zilla Parishad* or *Panchayat Samiti* may be watched.

Receipt of store materials.

182. Stores purchased shall be entered, as soon as they are received and acknowledged by any authorised employee, in the Priced Stores Ledger of Purchases. Before passing the bill for stores supplied, the Executive Engineer at the *Zilla Parishad* or the Sub-Assistant Engineer in charge at the *Panchayat Samiti* shall see that the quantity of stores has duly been entered in the Register and initialed by the officer in charge of the store and the certificate regarding the supply of stores on the bill has also been signed by the same person. The said officer shall review the Register periodically to see the stock position of different materials, whether there is any unnecessary accumulation of stock, whether any stock is likely to get damaged, the extent of committed liability against supply of materials and whether any supply remains unpaid for unusual period and, if so, for what reasons.

Issue of store materials.

183. (1) Materials may be issued from stock for the following purposes:

(i) For use on works by issue to contractor,

(ii) For dispatch to the Engineer-in-Charge of scheme or work or another store,

(iii) For sale to contractors, or any other person under a prescribed procedure.

(2) They shall be issued only on receipt of a stores Indent signed by the Executive Engineer of the *Zilla Parishad* or the Sub-Assistant Engineer in charge of the *Panchayat Samiti* or any other officer so authorised by him with the approval of the Executive Officer subject to any direction of the *Artha Sthayee Samiti*. The said officer may authorise an Engineer-in-Charge of a work to issue stock materials for the requirements of works under him against a consolidated indent for materials drawn during the month upto a specified limit not exceeding total quantity of materials in the sanctioned estimates.

Indent of stores.

184. Indent of stores shall be prepared in quadruplicate (by carbon process), by the description of stores and other particulars being filled in. The fourth copy of the indent shall be retained as office copy and the other three (which shall be marked "Original", "duplicate" and "triplicate") given to the supplying office. Indents shall be the basis of all subsequent accounting records and shall be filled with due care and diligence.

Procedure for issue of materials.

185. When issuing materials from stock, the officer in charge of the store shall examine the Indent and sign it in the space provided for the purpose, after entering in all the copies the quantity issued. An entry of the stores issued shall simultaneously be made in the Bin Card. The signature for receiving the materials shall be obtained in the space provided for the purpose in the Indent. One copy of the Indent shall be retained in the store as a voucher in support of the entry in the Bin Card, the second being returned at once to the indenting officer. The third copy shall be sent to the issuing authority for arranging entries in the Register of Purchases:

Provided that the acknowledgment of materials shall be signed either by the person to whom they are ordered to be delivered or dispatched, or by a duly authorised agent of such person.

Maintenance of bin card.

186. (1) A chronological record of the receipts, issues and the running balance of each article of stock shall be kept in the Bin Card and maintained at the place where the materials are stored. These Cards shall be posted from the Goods Received Sheets and the Stores Indents.

(2) As Bin Cards constitute the basic quantity record of stock transactions, care shall be taken for their proper maintenance and safe custody. All the Bin Cards shall be serially numbered and a register of Bin Cards shall be maintained.

(3) The officer referred to in Rule 175 shall arrange to have the balances verified as per Bin Cards periodically with those shown in the Register of Purchases. Such verification shall always precede physical verification of any item at any time.

(4) As soon as a Bin Card is completed, it shall be returned to the officer referred to in Rule 175 after carrying over the balance to the new card; on receipt of the Bin Card he shall cause checking of the entries of the completed Cards with the Register of Purchases and discrepancies, if any, shall be pointed out to the officer concerned for further action.

Accounts of stores.

187. (1) A numerical figure for quantity of receipts, issues and balances shall be maintained for all stores, even though debited to final heads, with a view to controlling the balances efficiently until the stores are disposed of finally either by consumption on works or otherwise. The quantity account shall further be reconciled periodically with the value account except in the case of stores debited to final heads.

(2) The provisions contained in Chapter VI or elsewhere in these rules shall apply mutatis mutandis to the payment of bills of suppliers for stock received:

Provided that the claims shall be verified with reference to the corresponding entries in the Goods Received Sheet.

Issue rate of article.

188. An issue rate shall be assigned to each article as it is brought on stock. This rate may be fixed on the principle that the cost to be charged to works on which the materials are to be used may as far as practicable match the actual cost of the stores and that subject to the provisions contained in Rule 189, there may be neither profit nor loss in the accounts for any particular material on ultimate analysis. The rate shall comprise in addition to actual price paid, the cost of carriage and other incidental charges, the storage charges which shall include proportionate expenditure for keeping initial accounts, for the custody of stock and for maintenance of the store or any other arrangement for storage:
Provided that where necessary, proportionate expenditure may be estimated as correctly as practicable on the basis of available figures.

Fixing of issue rate.

189. (1) The issue rate of an article in stock shall be fixed at the beginning of each year. Normally, this rate shall remain constant throughout the year, but as purchases are made or contracts for supply of materials are entered into, variation in costs shall be watched and if there be any material variation in the purchase rates, the issue rate may be revised accordingly:

Provided that the issue rate shall generally not exceed the market rates:

Provided further that in the case of controlled articles, the issue rate shall be revised whenever there is a change in the controlled price.

(2) If the issue rate of the article of stock is appreciably less than the market rate, the issues to contractors and any sale shall be made at market rates.

Tools and Plant Leger.

190. The accounts of tools and plant shall be maintained in Tools and Plant Ledger. The expenditure on tools and plant shall be entered in the Register of Works in the same manner as works and repair. Each shall be shown in detail in the Tools and Plant Ledger maintained by the Executive Engineer or the Sub-Assistant Engineer of the *Panchayat Samiti* as the case may be, with such assistance as may be available to him and at the end of every year the Executive Engineer or the Executive Officer of the *Panchayat Samiti* shall verify or cause to be verified under his supervision, the entries in the Ledger by actual counting of the articles and certify the fact on the body of the ledger, any difference in balance at the end of year being fully explained.

Lending of tools.

191. When the *Zilla Parishad* or the *Panchayat Samiti* after deciding in a meeting, lends its tools and plant to any contractor or any other person, it shall also prescribe where simultaneously the rates of hire and other charges in a schedule and charges accordingly shall be recovered from the persons taking on hire any tool or plant.

Cheeking of stock of road metal.

192. The quantities of road metal received or expended during a month as shown in the road metal statement shall be checked by the Executive Engineer with such assistance as may be available to him with the respective vouchers in which the charge for collection and consolidation have been paid. The discrepancies, if any, shall be promptly reconciled by reference to the official concerned. Similar procedure shall be adopted by the Sub-Assistant Engineer authorized by the *Artha Sthayee Samiti* of the *Panchayat Samiti* under the supervision and direction of the Executive Officer.

Old stores.

193. Materials received from buildings, culverts, bridges or any other construction dismantled or undergoing repairs shall: –

(i) be brought on the stock accounts of the material with a reference to the official concerned by making entries in the Bin Card, or

(ii) be sold at once by public auction or disposed of in any other lawful manner as may be decided by the *Zilla Parishad* or the *Panchayat Samiti* as the case may be.

(iii) materials, which shall be found serviceable, may be utilised for works in progress under the orders of the Executive Engineer or the Engineer-in-Charge of the *Panchayat Samiti* as the case may be. When transferred to some work in progress, they shall be shown as a receipt in the material-at-site account of the officer in charge for the work.

Loss of Stores.

194. When stores are lost, stolen or destroyed, the fact shall at once be reported by the Executive Engineer to the Executive Officer who shall bring it to the notice of the *Sabhadhipati* or the *Sabhapati* as the case may be, Rule 11 shall be applied *mutatis mutandis*.

Unserviceable Stores.

195. (1) When stores and tools and plant of any kind become unserviceable, or when on taking stock, any discrepancy is discovered between the book balance and the quantity actually in hand, a report on the survey of stores shall be prepared and submitted to the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, with the recommendation of the Executive Engineer or the Sub-Assistant Engineer in charge of the stores, as the case may be, as to the suggested course of action to the Executive Officer for decision of the *Zilla Parishad* or the *Panchayat Samiti* in a meeting.

(2) On receipt of the survey report, if the *Zilla Parishad* or the *Panchayat Samiti* decides in a meeting to sell unserviceable stores, they shall be sold by public auction or any other manner beneficial to the *Panchayat* body under the supervision of such officer as may be decided in the meeting. Serviceable stores shall not ordinarily be sold. If, however, they cannot be utilised in any work, they may be sold in the similar manner. If any tool and plant cannot be used and disposed of, such tools and plant may be declared condemned by a Condemnation Board appointed by the *Artha Sthayee Samiti* comprising three members of the *Sthayee Samiti* with one or more technical officers. After being declared condemned, such tools and plant may be disposed of by public auction or any other lawful manner. If the condemned tools and plant have no scrap value, their value may be written off in terms of these rules.

Verification of stock.

196. (1) The balance in stock of any stores shall be examined half- yearly by the Executive Engineer or in case of *Panchayat Samiti*, the Sub-Assistant Engineer in charge of such store or any other officer authorized by him in this behalf with the approval of the Executive Officer subject to any direction of the *Artha Sthayee Samiti*, to see whether the balance in hand represent the quantities as well as the value borne on the account books. Any discrepancy detected during the verification shall be fully examined, and the book balances set right under orders of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be.

(2) The *Zilla Parishad* or the *Panchayat Samiti* may, on certain occasions, direct that the Executive Engineer or the Sub-Assistant Engineer concerned, as the case may be, shall personally verify the stock. In such case, the Executive Engineer or the Sub-Assistant Engineer may take assistance of other officers and employees excluding the officer or employees who are responsible for the custody of the stores, and it shall also include a certain component of surprise check.

PART IV

CHAPTER I
Works executed by the Authorised Executive Engineers

Authorization by *Zilla Parishad.*

197. (1) The *Zilla Parishad* shall authorize the Executive Engineers (which term includes any Division Level Engineer of equivalent rank) posted within the District under the Administrative Control of the Line Departments allotting Funds to the *Zilla Parishad*, to perform specific functions and jobs and to discharge responsibilities relating to the allotted Fund, for preparation of Plans and other related documents and implementation of the schemes commensurate with the rules, norms and schedules within their respective jurisdictions. Following assignment of such authority by the *Zilla Parishad*, the authorized Executive Engineer shall discharge the aforesaid functions for and on behalf of the *Zilla Parishad* under its general supervision and control and shall exercise the powers and authority presently enjoyed by them in terms of the rules and orders of the Line Department for the time being in force and subject to monitoring and supervision of the *Zilla Parishad*. The *Zilla Parishad* shall also monitor and co-ordinate the Schemes and functions of the Officers of different Line Departments within the District to ensure optimum utilisation of the Funds and services.

(2) The powers and authority entrusted upon the *Zilla Parishad* shall be generally exercised subject to general control and direction of the *Zilla Parishad* in its meeting, by such Sthayee Samiti as may be determined by the Artha Sthayee Samiti of the *Zilla Parishad*. The Sthayee Samiti concerned shall deliberate upon and take decisions with respect to all matters within its jurisdiction and may take steps or issue authorization to take steps for implementation of a Programme or Scheme. Decisions or resolutions of the Sthayee Samiti, shall, however, be placed before the general meeting of the *Zilla Parishad* for ratification. In the meeting, the *Zilla Parishad* may concur, modify or rescind any decision of the Sthayee Samiti, when the decision of the *Zilla Parishad* shall be binding. The modified decision of the *Zilla Parishad* shall not, however, invalidate in any manner, any action taken in good faith in pursuance of the decision of the Sthayee Samiti and the Programme or Scheme already in the process of implementation may be brought to its logical completion so as to avoid any infructuous expenditure. The decision of the *Zilla Parishad* shall also govern all future decisions of the Sthayee Samiti concerned.

Modalities of functions.

198. (1) The Authorized Executive Engineer and other officers and employees for the purpose of formulation of Plan and implementation of Schemes, shall discharge their duties and responsibilities with due sincerity in the same manner as they do with respect to the jobs relating to the Line Department.

(2) While the functional control over the Authorized Executive Engineer and other officers and employees for the purpose of implementation of the assigned Schemes shall be exercised by the *Zilla Parishad*, Administrative Control over them and powers and authority in the matter of invoking disciplinary action, transfer, posting, and annual confidential reporting of these Officers and the employees shall continue to rest with appropriate authority in the Line Department.

(3) The Schemes decided to be implemented by the *Zilla Parishad*, would necessarily have to be vetted by the Technical Officers of appropriate level in the Line Departments unless the Technical Officer preparing the Scheme is himself vested with the authority to technically vet the same. The Authorized Executive Engineer shall obtain such technical vetting from the superior officer of appropriate authority in the Line Department.

(4) Power and authority kept vested with the Line Department under any rule, order, code, contract or similar other instruments, shall be exercised by the *Zilla Parishad* so far as they relate to formulation and implementation of any Plan or Scheme within the ambit of this Rule. When there is any provision in a contract for adjudication of any dispute in the matter of execution of work or any claim relating to the work, the *Zilla Parishad* may act as the Appointing Authority for such arbitrator and consult with the Department or the Chief Engineer of the Department concerned.

(5) The Line Department shall render assistance and service in the matter of design of structure, technical advice and other assistance of administrative and technical nature as and when so requested by the *Zilla Parishad*.

(6) The *Zilla Parishad*, with such assistance of the Panchayat Samiti and the Gram Panchayat having jurisdiction as may be considered necessary, shall form one or more Beneficiary Committee or Committees with local representatives and persons to supplement the supervision and monitoring of the work at site wherein the field officers of the Authorized Executive Engineer may also be made members. The Committee shall work in an advisory capacity and shall issue any direction to the field level Officers or agencies or their authorized persons. In case of any grievance, objection or suggestion, they shall report immediately to the Authorized Executive Engineer or the *Zilla Parishad*.

Responsililities for Departmental schemes.

199. (1) The Authorized Executive Engineer shall continue to remain responsible as an officer of the Line Department for Execution of Programme or Scheme, not entrusted upon the *Zilla Parishad* and remaining under direct management of the said Department; for this purpose, he shall be governed and guided by the rules, codes and orders of the Line Department as may be applicable. Records and accounts of such Schemes and the Fund thereof shall be kept entirely separated and clearly distinguished from the records and accounts of the Fund coming from the *Zilla Parishad*.

(2) Notwithstanding the provision under clause (1), the Authorized Executive Engineer may subject to the directions of the Administrative Department, place such Programme and Schemes with their status and impact as envisioned, before the *Zilla Parishad* for their projection in the Integrated Development Plan of the *Zilla Parishad*. The Authorized Executive Engineer may also seek recommendations of the *Zilla Parishad* or the Sthayee Samiti concerned on matters where local knowledge, assistance and participation are involved and where choice of selection of sites or beneficiaries are necessary.

(3) The *Zilla Parishad* may, after obtaining concurrence of the Line Department, ask the Authorized Executive Engineer with other Officers and staff in his establishment to execute any work or scheme. The *Zilla Parishad* may also seek technical advice and assistance from the Authorized Executive Engineer and his establishment on matters within the sphere of his specialized knowledge on a matter relating to the Plan and Programmes drawn up by or on behalf of the *Zilla Parishad*.

Functional procedures.

200. (1) Immediately on receipt of any Fund from a Line Department, the Artha Sthayee Samiti of the *Zilla Parishad* shall decide upon the Sthayee Samiti or Samitis that shall administer the Fund and related schemes unless such decision already exists. The Sthayee Samiti concerned shall immediately convene an extended meeting of the Samiti inviting all the Authorized Executive Engineers to attend the

meeting. They may also be requested to bring such Schemes with rough cost estimate that are considered important by them. They may also be supplied with the names and particulars of schemes that were identified in the *Zilla Parishad* as important for that area. If there already exists a priority list of schemes approved by either the Line Department or the *Zilla Parishad*, the Sthayee Samiti shall adopt such list without any change in prioritization unless some new development call for revised priorities. In all such meetings, the Superintending Engineer of the concerned Circle in the Line Department may also be requested to attend the meeting as a special invitee and assist with his expertise.

(2) The Sthayee Samiti in its meeting on considering the lists of Schemes required to be executed on priority basis and on discussions of other aspects shall allocate Fund earmarked to be utilized by each Authorized Executive Engineer and inform them accordingly. The *Zilla Parishad* shall maintain an Allotment Register, in Form 13A, separately for each Line Department, make entries of allocations made to the Authorized Executive Engineers and also maintain record of expenditure with Cheque No. and date from out of each such allocation separately as soon as a cheque is drawn out of the Fund.

(3) On the basis of allocation(s) made, the Authorized Executive Engineer shall draw up Plans, estimates and other documents within the limit of allocation and on the basis of priority list already drawn up. The Sthayee Samiti, on receipt of proposal(s) from the Authorized Executive Engineer may accord administrative approval for the Scheme, request the Authorized Executive Engineer to invite tenders for such schemes and take steps so that *Zilla Parishad* may release the required Fund immediately on receipt of the requisition from the Authorized Executive Engineer.

Subsidiary Cash Book.

201. (1) Each Authorized Executive Engineer shall maintain a Subsidiary Cash Book in his office, in Annexure-II for recording transactions pertaining to works. This subsidiary Cash Book shall be closed at the end of each month. Total of each money column of the Cash Book shall be brought forward at the bottom of the total of relevant money columns of the following month and added together to arrive at the cumulative total.

(2) A certified copy of the entries made in course of a month in Subsidiary Cash Book shall be submitted by the Authorized Executive Engineer to the *Zilla Parishad* at the closing hours of the last working day of the said month, for incorporation of the totals for that month in the Main Cash Book of the *Zilla Parishad.*

(3) The Divisional Accountant or Divisional Accounts Officer posted in each Division (hereinafter collectively referred to as Accounts Officer) shall continue to perform all jobs relating to maintenance of accounts and other related works with respect to such schemes and Funds in the same manner as they used to do earlier.

Register of Sale of Tender Forms and Schedules.

202. Cash realized in the Office of the Authorized Executive Engineer for sale of Tender Forms and Schedules should be brought to account in a register and remitted to the Treasury Linked Bank at the earliest opportunity through *Challan* for crediting to the local Fund account of the *Zilla Parishad.* A statement showing particulars of remittances along with the original receipted *Challans* shall be submitted to the *Zilla Parishad* for appropriate entries in their main Cash Book. Printed money receipt book, tender forms, measurement books and bill forms etc. will be supplied by the *Zilla Parishad* from out of the supervision charge component of the schematic Fund allotted by the Line Department concerned or any other appropriate Fund as may be decided by the *Zilla Parishad.*

Register of earnest money.

203. Earnest money of successful tenderers received with tenders in favour of the concerned Authority of *Zilla Parishad* should be brought to account in a Register and remitted to the Treasury Linked Bank through *Challan* for crediting to the account of *Zilla Parishad.* A statement of earnest money deposit of successful tenderers along with the original receipted *Challan* should be submitted to the *Zilla Parishad* for incorporation in the Cash Book. Banking instruments and other valuable securities submitted by the unsuccessful tenderers will be sent to the *Zilla Parishad* for endorsement regarding release in favour of tenderers. The Authorized Executive Engineer would return the same with endorsement of *Zilla Parishad* to the unsuccessful tenderers after obtaining the receipt.

Deduction of income tax and sales tax from bills.

204. *Zilla Parishad* shall be responsible for making payment, on the basis of the recommendations of the Authorized Executive Engineer, directly from their end on account of Income Tax and Sales Tax deducted from bills of the contractors or agencies by means of cheques drawn in favour of the appropriate authority. *Zilla Parishad* shall be responsible for issue of Tax Deduction Certificates in favour of the contractor or agency, to the Authorized Executive Engineer, for handing over to the contractor or agency concerned on proper receipt.

Refund of Security Deposits to the Contractors/Agencies.

205. *Zilla Parishad* shall maintain a Register for recording the amount of Security Deposits deducted from the bills in a chronological order. While recommending refund of Security Deposit, the Authorized Executive Engineer shall also arrange to keep necessary notes in the Register as well as against the original entries in the Cash Book so as to avoid the risk of double refund. Against requisition from the Authorized Executive Engineer, *Zilla Parishad* shall issue Cheque drawn in favour of the contractor or agency, to the Authorized Executive Engineer, for making over to the contractor or agency concerned on proper receipt.

Preparation, examination and passing of bills.

206. (1) Bills of Contractors or Agencies shall be prepared by the Sub-Divisional Officer or Assistant Engineer in-Charge of the Sub-Division in the manner as laid down in C.P.W.A. Code and submitted to the Authorized Executive Engineer.

(2) After Examination of the bills, the Accounts Officer attached to the Office of the Authorized Executive Engineer, shall exercise his scrutiny as per code provision and put his signature at the appropriate space of the bill and the Authorized Executive Engineer shall sign with date for passing the amount referred to in the 'Pay Order'.

(3) On making recommendation for the Payment of the bill, the Authorized Executive Engineer shall simultaneously request the *Zilla Parishad* through a requisition (Annexure-III) for drawl of cheque equivalent to the amount payable to the Contractors or Agencies. Such requisition form shall be supported by an authenticated copy of the bill as checked and passed along with the copies of vouchers or other record as may be appropriate for the occasion. On the body of the requisition, the Authorized Executive Engineer shall record that the corresponding measurement books and other corroborative records are kept in his custody and may be produced for audit or any other purposes as and when necessary. The requisition form duly signed by the Accounts Officer and the Authorized Executive Engineer shall be sent through a Transit Register (Annexure-IV).

(4) On receipt of the cheque the same shall be handed over to the Contractor or Agency after obtaining his stamped acknowledgement on the bill itself.

(5) The Authorized Executive Engineer on retaining the original copy of the Bill with the payee's acknowledgement on its body for the purpose of production at the time of Audit or Inspection, as the case may be, shall send an authenticated copy of the receipted bill with the observation that the original copy is retained by him. Along with the authenticated copy of the receipted bill, the Authorized Executive Engineer shall furnish a certified copy of the entries of Subsidiary Cash Book referred to in Rule 201 to the *Zilla Parishad.*

Acceptance of Tender and Execution of the Contract.

207. (1) The Authorized Executive Engineer may accept for and on behalf of the *Zilla Parishad* lowest tender or any other tender as per rules and orders in force in the Line Department subject to their limitation of acceptance of such tender. All tenders costing more than the limit of their acceptance shall be submitted to the Superintending Engineer concerned for scrutiny. The Superintending Engineer shall send the tenders back to the Authorized Executive Engineer concerned with his observation and / or recommendation. The Authorized Executive Engineer shall then submit the tenders with the observations of the Superintending Engineer to the Sthayee Samiti concerned of the *Zilla Parishad* for acceptance of the tender. The Sthayee Samiti with such consultations as it may consider necessary, shall take a decision in the matter and inform accordingly. On receipt of communication from the Sthayee Samiti or *Zilla Parishad* accepting the tender, the Authorized Executive Engineer may issue necessary Work Order to the agency. Work order in this behalf shall be issued only under the signature of the Authorized Executive Engineer.

(2) The Engineer in-Charge shall have power to make any alteration in, omission from, additions to or substitutions for the original specifications and such changes and consideration will constitute a supplementary agreement to main contract. Where the main contract is accepted by the Authorized Executive Engineer in his own capacity under the existing rules, such Supplementary Tenders would also be accepted by him, provided rules under Public Works Department code for execution of Supplementary or substitute items of work are fulfilled and the Sthayee Samiti concerned of the *Zilla Parishad* accords administrative approval to the proposal.

(3) Where the Authorized Executive Engineer executes a contract with an agency as per advice of the *Zilla Parishad*, supplementary claim of the agency for execution of changed items of work shall be submitted to the Superintending Engineer of the Line Department concerned by the Authorized Executive Engineer with his recommendation for vetting. The vetted claim shall then be placed to the Sthayee Samiti of the *Zilla Parishad*, for scrutiny and approval. On the basis of the decision of the said Samiti, the competent authority of the *Zilla Parishad* shall communicate the approved rate and advise the Authorized Executive Engineer of the *Zilla Parishad*, to accept the supplementary tender at approved rate. Final copy of the accepted supplementary agreement shall bear the signature of the Authorized Executive Engineer on behalf of the *Zilla Parishad* and the agency only, but the advice received from the *Zilla Parishad* shall be pasted with the original contract for scrutiny by Audit.

Compensation for delay in execution of works.

208. A Regulatory Board shall be constituted under each *Zilla Parishad*. The Regulatory Board shall consist of Sabhadhipati as 'Chairman' and two senior officers of the Government posted in the District and not directly associated with the work in question. The decision of the Regulatory Board as to the amount of compensation shall be binding on the agency and it shall be liable to pay in case of failure to execute proportionate work in proportionate time. The Regulatory Board may be guided in this connection by appropriate provisions on the compensation because of delay in execution in respect of the Schemes executed by the *Zilla Parishad*.

PART V

Compilation of Accounts

Compilation of accounts.

209. (1) A monthly receipt and payment accounts shall be prepared in Form 27 to ascertain the monthly position of the Fund of *Zilla Parishad* or *Panchayat Samiti*, as the case may be. The monthly accounts shall be prepared within fifteen days of the following month. The monthly receipts and payment accounts for the month of March shall become the annual receipts and payment accounts and it shall be prepared within 30th April of the following year. Copies of annual account shall be given to all members of *Zilla Parishad* and *Panchayat Samiti*, as the case may be and annual reports shall be placed in the meeting of the *Zilla Sansad* and Block *Sansad* for deliberation.

(2) On the receipt side of the receipts and payment accounts, the figures written shall include the total of receipts on different accounts showing breakup of receipts as current arrear year wise as well as the opening balances of the cash in hand, Local Fund Accounts and Banks Accounts; on the payment side of the receipts and payment accounts the figures written shall include the total of payment on each account as well as the closing balances of the cash in hand, Local Fund Accounts and Bank accounts. Balance under each group appearing under receipts and payments accounts should tally with the balances shown in schedule – I to receipts and payments accounts.

(3) The receipt and payment sides of the accounts shall then be totaled when both sides shall agree without any discrepancy.

(4) The cumulative total of the receipt side and the payment side with year wise breakup for arrear and advance are to be shown in the monthly receipt and payment accounts.

(5) The budget provision for each receipt and payment accounts head is to be shown in the receipt and payment accounts.

(6) The amount receivable and the amount payable for the current year and the previous year(s) under such item shall be shown separately as noted below the annual receipts and payments accounts.

Orders for Adjustment and Notes on Accounts.

210. (1) Steps shall be taken after obtaining orders of the Executive Officer or an Officer authorised by him in the following matters:-

(a) refund of income,

(b) recovery of payments and

(c) rectification of wrong classification of accounts and transfer to and from suspense accounts.

(2) The Annual Receipts and Payment Accounts shall be signed by the Executive Officer and placed before *Artha Sthayee Samiti* not later than 15th May of the following year. The Annual accounts shall be accompanied by:-

(a) Explanatory notes showing shortfall in receipts or excess expenditure for the current year, previous year(s) and under each head of account if any and reasons for excess expenditure, if any, in each head of accounts.

(b) The Schedule setting forth the sums expended in each work under head "45 Public Works", comprising

(i) Original works in civil buildings, communications, improvements of miscellaneous work for community use.

(ii) Water supply and water works on construction of new tanks, and sinking of new tube wells.

(iii) Drainage, Sanitation and Minor-Irrigation works.

Provided that the Executive Engineer in case of *Zilla Parishad* and the Sub-Assistant Engineer in case of the Panchayat Samiti shall furnish in writing the above details.

(3) Copies of the Annual receipts and payments accounts of the *Zilla Parishad* shall be forwarded to the Commissioner of the Division, Director and the State Government; *Panchayat Samiti* shall forward such copies to the Director, the *Zilla Parishad*, the District Magistrate and the Sub-Divisional Officer.

PART VI

Audit of the *Panchayat Samiti* and the *Zilla Parishad*

CHAPTER I
Internal Audit

Internal audit.

211. The objective of internal audit will be to assist the administration in the effective discharge of its responsibilities by furnishing it with objective analysis, appraisal, recommendations and pertinent comments. The *Internal Audit Officer* should be concerned with review of all operations of *Zilla Parishad* or *Panchayat Samiti* with special reference to the financial propriety in implementation of the plan and program and also to act as an aid to the administration by conducting management, operational and performance audit.

Procedure of internal audit.

212. (1) The accounts of the Funds of a *Panchayat Samiti* or a *Zilla Parishad* shall be organized, examined and audited periodically with regard to section 196A of the Act by the *Samiti Accounts and Audit Officer* and the *Parishad Accounts and Audit Officer* in respect of *Panchayat Samiti* and the *Regional Accounts and Audit Officer* in respect of *Zilla Parishad* within their respective jurisdiction at least once in every month.

(2) It shall be the duty of the *Parishad Accounts and Audit Officer* and the *Samity Accounts and Audit Officer* to visit the *Panchayat Samiti* and Gram *Panchayats* for the purpose of supervision of internal audit of accounts of the Fund of the *Panchayat Samiti* and *Gram Panchayats* within their jurisdiction, process replies to the annual audit report and such other duties as may be assigned by order from time to time.

(3) It shall be the duty of the *Regional Accounts and Audit Officer* to supervise the accounting and audit of the *Panchayat* institutions in the division and process the reply to the annual audit report and such other duties as may be assigned by orders from time to time.

(4) The Executive Officer of the *Zilla Parishad* or the *Panchayat* Samity, as the case may be, shall produce or cause to produce before the *Regional Accounts and Audit Officer* or *the Parishad Accounts and Audit Officer and* or *the Samiti Accounts and Audit Officer* as the case may be, the Books of Accounts, Cash Book, Registers, cash, records and documents and all other directly and or indirectly connected papers in possession of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be.

(5) While conducting the periodical internal audit of accounts of the Fund of the *Zilla Parishad* and *Panchayat Samiti,* it shall be the duty of the *Internal Audit Officer* to ascertain or verify that :-

(a) the accounts have been kept and are presented in proper manner as may be prescribed in the rules and the Act;

(b) the particular items of receipts and payments are stated in sufficient detail;

(c) the payments are supported by relevant vouchers incurred against proper authority;

(d) all sums received under section 179 or 132 of the Act, as the case may be, have been properly brought into account and entered in the respective Cash Book;

(e) the receipts and payments in all cases are authorized under the Act and the rules;

(f) the total unpaid liabilities can be met out of the *Zilla Parishad* or *Panchayat Samiti* Fund, as the case may be, when falling due;

(g) the cash or imprest cash balance in the hands of the Drawing and Disbursing Officer and / or imprest cash holder tally with the Cash Book;

(h) the annual budget, supplementary or revised, has been passed in the special meetings of the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, as required under the West Bengal *Panchayat* (Budget and Appropriation of Funds) Rules, 1996, and the expenditure and accounts thereof, are in conformity with the budget proposals;

(i) head wise fund analysis statement is prepared in conformity with Bank and Treasury Reconciliation Statement;

(j) fund position tally with opening balance, receipts, payments and closing balance of the appropriation registers;

(k) no fund has been lying unspent for more than one year; if so, details of such fund, purpose of the fund and the reasons for delay in spending such fund shall be obtained;

(l) the register of cheques, drafts etc. show details of receipt and payment and that of unencashed cheques;

(m) the appropriation registers are maintained in the prescribed form;

(n) the ledger is maintained in respect of each head of account;

(o) list of advances lying unadjusted for more than one year are prepared and steps are taken for utilization and / or recovery of such unadjusted advance;

(p) opening balance, receipt, issue and closing balance of stock registers tally with the stock

(q) stock register of receipt books and cheque books are properly maintained;

(r) record of movable and immovable properties are noted in the registers;

(s) resolutions of *Sthayee Samitis* and that of the general body meetings of *Zilla Parishad* or *Panchayat* Samiti, as the case may be, are recorded in the minute books;

(t) all works are done and all purchases are made through tender committees;

(u) scheme registers for different types of schemes and projects duly undertaken by the *Zilla Parishad* or *Panchayat Samiti* are maintained;

(v) utilization certificates are sent with reference to appropriation registers and scheme registers;

(w) meetings of *Zilla Parishad, Panchayat Samiti* and *Sthayee Samitis* are held regularly as per the provisions of the Act.;

(x) all sorts of expenditure are duly ratified in the *Artha Sthayee Samiti* of *Zilla Parishad* or *Panchayat* Samiti, as the case may be;

(y) actions have been taken on the earlier internal audit reports, and if no action is taken, the reasons have been shown;

(z) actions have been taken on the audit reports of the statutory auditor appointed under section 186 of the Act;

(aa) no diversion of fund has been made from one scheme to another;

(ab) the schemes implemented or under implementation have been included in the annual action plan;

(ac) the scheme wise beneficiary committee has been formed;

(ad) the benefits are given as per guidelines to the Schedule Caste/the Schedule Tribe and the Other Backward Class members, physically handicapped persons, women and members of Below Poverty Line families;

(ae) no committed liability without having any fund and other resources has been created. If so, the person who happens to be a party to a decision to execute a scheme or programme where the fund has not been clearly identified or placed or allotted shall be liable to be proceeded against on the charge of misdemeanor and or negligence of duty as a public servant for creating a committed liability of the *Panchayat body* without any resources to meet such liabilities.

(6) In order to assess the effectiveness of the various internal control system of different wings or cells of the *Zilla Parishad* or the *Panchayat* Samiti, Internal Audit Officer shall;

(a) undertake checks in detail to ascertain whether records and reports reflect the actual state of operations and their results;

(b) determine whether the controls are sufficient to safeguard, the assets of the *Zilla Parishad* or the *Panchayat Samiti* and to prevent fraud, misappropriation, embezzlement etc. and their proper accounts and record exist and are available for inspection;

(c) check whether the established administrative plan, policies and procedures of the *Zilla Parishad* or the *Panchayat Samiti* as expressed in the minutes of the policy making bodies and authorities, orders and other written instructions are complied with;

(d) undertake follow-up of the systems and procedures to verify that they are in effective operation and to detect unauthorized departure therefrom;

(e) scrutinize all rules and orders of the *Zilla Parishad* or the *Panchayat Samiti* having financial implication;

(f) scrutinize all major agreements relating to properties, works and revenues;

(g) arrange for physical verification of assets and properties e.g. stores, furniture, equipment, books, etc. at suitable intervals and physical verification of cash and stock where deemed necessary;

(h) extend all co-operations to statutory auditor in conducting audit of the accounts of the *Zilla Parishad* or the *Panchayat Samiti*.

Personal Presence.

213. (1) The Secretary and any other authorized official of the *Panchayat Samiti* or *Zilla Parishad* shall remain present in the *Panchayat Samiti* or *Zilla Parishad* Office, as the case may be on the date on which the *Internal Audit Officer* is scheduled to visit the office.

(2) The Executive Officer of the *Panchayat Samiti* or the *Zilla Parishad*, and the *Sabhapati* of the *Panchayat Samiti* or the *Sabhadhipati* of the *Zilla Parishad* being *Karmadhyaksha* of the *Artha Sthayee Samiti* shall remain present in the *Panchayat Samiti* or *Zilla Parishad* Office, as the case may be, on the date of visit of the concerned *Internal Audit Officer*.

(3) The Executive Officer of the *Zilla Parishad* or the *Panchayat Samiti,* as the case may be, shall ensure personal appearance of the concerned technical and / or non-technical official of the *Zilla Parishad* or *Panchayat Samiti,* as the case may be, during the course of internal audit so that the irregularities noticed can be remedied.

Preparation of reports of internal audit and submission of replies in respect of *Panchayat Samity:*

214. (1) Within one month after inspection, the concerned *Internal Audit Officer* shall prepare in each quarter internal audit reports, in quintuplicate incorporating therein all irregularities noticed by him from the records and forward the first copy of such reports to the Executive Officer of the *Panchayat Samiti*, second copy to the concerned Sub divisional Officer, third copy to the Director of *Panchayats and Rural Development*, fourth copy to the *Parishad Accounts and Audit Officer* and fifth copy to be retained by him.

(2) As soon as possible after the receipt of the internal audit report or special report from the *Internal Audit Officer*, the Executive Officer of the *Panchayat Samiti* in consultation with the *Sabhapati* shall place the internal or special audit reports in a specially convened meeting of the *Artha Sthayee Samiti* for comprehensive discussions with particular reference to the observations of the *Internal Audit Officer* on any material irregularity and or impropriety, in expenditure or recovery of money due to the *Panchayat Samiti* and or any loss or wastage of money or other property belonging to the *Panchayat Samiti.*

(3) The entire internal audit report or special report shall always be made available in the office of the *Panchayat Samiti* to all members of the *Artha Sthayee Samiti,* who shall have access to it before the meeting.

(4) Thereafter the Executive officer of the *Panchayat Samiti* in consultation with the *Sabhapati* shall convene a special meeting of the *Panchayat Samiti* to consider the observations of the internal audit officer and recommendations or views of the *Artha Sthayee Samity* thereon keeping a record of the entire proceedings of the meeting.

(5) The Executive Officer of the *Panchayat Samiti,* as early as possible, and not later than one month after the meeting as stated in the preceding sub-rule (4) shall prepare item wise replies with comments and forward the first copy to the *Internal Audit Officer*, second copy to the Sub divisional Officer and third copy to the *Parishad Accounts and Audit Officer*.

(6) The Executive Officer of the *Panchayat Samiti* shall also send a report to the *Internal Audit Officer* as to their failure for any remedial action stating reasons or explanation for such failure item by item.

(7) The Executive Officer of the *Panchayat Samiti* shall forward the replies involving material irregularities, improprieties separately to the *Internal Audit Officer*, the concerned Sub divisional Officer, the *Parishad Accounts and Audit Officer* and the Executive Officer of the *Zilla Parishad.*

Corrective measures to be taken by the Internal Audit Officer of *Panchyat Samity.*

215. (1) When the *Internal Audit Officer* is of the opinion that a *Panchayat Samiti* is making repeated defaults in maintenance of the books of accounts, registers and other connected papers despite his instructions, or when there is an irregularity, impropriety of such nature as to require the attention of the higher authorities, he shall submit a special report to the concerned Sub divisional Officer with copies to the Executive Officer of the concerned *Panchayat Samiti* and the *Zilla Parishad* and endorse a copy of the same to the *Parishad Accounts and Audit Officer* and the Director, mentioning therein the specific defaults of the *Panchayat Samiti* and corrective measures suggested by him. The provisions of rule 214 shall apply *mutatis mutandis* in such cases.

(2) During the next visit to the *Panchayat* Samiti, the *Internal Audit Officer* shall ensure through the Executive Officer of the *Panchayat Samiti* that all errors, defects and irregularities etc. as pointed out in the previous internal audit report and the statutory audit report have been rectified or necessary measures have been taken to rectify the same as soon as possible so that the same could be produced before the Internal Audit Officer during the next quarter.

Preparation of reports and submission of internal audit replies in respect of the Zilla Parishad.

216. (1) Within one month after inspection of the accounts of Zilla *Parishad,* the *Regional Accounts and Audit Officer* shall prepare quarterly internal audit reports (in quintuplicate) incorporating therein all irregularities noticed by him in examination of records. The first copy of such report shall be furnished to the Executive Officer of the *Zilla Parishad*, the second copy to the concerned Divisional Commissioner, the third copy to the Director, the fourth copy to the State Government in the Department of *Panchayats* and Rural Development and the fifth copy to be retained by him.

(2) As soon as possible after the receipt of the internal audit report and or special report from the *Internal Audit Officer*, the Executive Officer of the *Zilla Parishad* in consultation with the *Sabhadhipati* shall place the same in a specially convened meeting to the *Artha Sthayee Samiti* for comprehensive discussion and in particular the observations of the *Internal Audit Officer* on any material irregularity or impropriety in expenditure or recovery of money or other property belonging to the *Zilla Parishad.*

(3) The internal audit report or special report shall always be made available in the office of the *Zilla Parishad* to all members of the *Artha Sthayee Samiti,* who shall have access to go through it, before the meeting.

(4) The Executive Officer of the *Zilla Parishad* in consultation with the *Sabhadhipati*, shall convene a special meeting of the *Zilla Parishad* to consider the observations of the Internal Audit Officer and recommendations and views of the *Artha Sthayee Samiti* thereon keeping on record, the entire proceedings of the meetings.

(5) The Executive Officer of the *Zilla Parishad,* as early as possible and not later then one month after the meeting as stated in sub-rule (4) shall forward the item wise replies with comments to the *Internal Audit Officer* stating the actions taken or to be taken, endorsing copies to the Divisional Commissioner and the Director.

(6) The Executive Officer of the *Zilla Parishad* shall also send a report to the internal audit officer as to their failure for any remedial action stating reasons or explanation for such failure item by item.

(7) The Executive Officer of the *Zilla Parishad* shall forward the replies to the audit involving material irregularities, improprieties separately to the Internal Audit Officer, Divisional Commissioner and Director.

Corrective measures to be taken by the Regional Accounts and Audit Officer.

217. (1) When the *Regional Accounts and Audit Officer* is of the opinion that a *Zilla Parishad* is making repeated defaults in maintenance of the books of accounts, registers and other connected papers therewith, despite his instructions, and also when there is an irregularity, impropriety of such nature so as to invite the attention of the higher authorities, he shall submit a special report to the Divisional Commissioner with copies to the Executive Officer of the *Zilla Parishad* endorsing a copy of the same to the Director mentioning therein the specific default of the *Zilla Parishad* and the corrective measures as required to be taken.

(2) During the next visit to the *Zilla Parishad*, the *Regional Accounts and Audit Officer* shall ensure through the Executive Officer of the *Zilla Parishad* that all errors, defects and irregularities etc. as pointed out in the previous internal audit report and special report and the audit report of the statutory auditor, have been rectified or would be rectified by the *Zilla Parishad*, as soon as possible and shall be kept ready within the next two months for production before the *Regional Accounts and Audit Officer* for the next quarter.

(3) In case of delay in submission of the replies, due to unavoidable circumstances the *Panchayat Samiti* or the *Zilla Parishad,* as the case may be, shall refer the matter to the District Magistrate or the Divisional Commissioner as the case may be, stating the reasons thereof, for condoning the delay.

CHAPTER II

Statutory Audit

Procedure of Statutory Audit.

218. The accounts of the *Panchayat Samiti* or a *Zilla Parishad* fund shall be examined and audited by the *Auditor* appointed by the State Government under sub-section (1) of Section 186 of the Act at least once a year and in such manner as the State Government may, instruct under sub-rule (1).

(1) In auditing the accounts of the fund it shall be the duty of the *Auditor* to verify that:

(a) the accounts have been kept and are presented in approved form and manner with due regard to these rules and any other rules not inconsistent with these rules and the Act;

(b) the particular items of receipt and payment are stated in sufficient detail ;

(c) the payments are supported by relevant vouchers and incurred against formal authority as per the rules and the Act;

(d) all types of receipts are brought into the accounts and entered in the Cash Book;

(e) the receipts and payments are such, as are authorized by the rules and the Act;

(f) reconciliation of accounts with Bank(s) and Treasury are regularly done at least once in every month;

(g) the *Auditor* shall verify, the liquid cash balance in the hands of the *Drawing and Disbursing Officer* and or imprest cash holder, during the course of audit.

(2) Any person neglects or refuses directly or indirectly to comply with the requisition made by the auditor, the *Auditor* shall have the right to refer the matter to the District Magistrate, in case of a *Panchayat Samiti* or to the Divisional Commissioner, in case of a *Zilla Parishad* and thereupon the District Magistrate or the Divisional Commissioner, as the case may be, shall be competent to issue such direction to the person(s) neglecting or refusing to comply with the requisition made by the auditor, as he may think fit and such direction shall be binding on such person(s). For the purpose of audit, the *Auditor* appointed under this Act shall have the authority for: -

(a) production of any document including internal audit report and or any information which may be necessary for the audit in course of inspection;

(b) any technical and or non-technical official accountable for any work done, or having the custody or control of any document, or having directly or indirectly by himself or his partner, any share or interest in any contract made with, by or on behalf of the *Panchayat Samiti* or the *Zilla Parishad*, as the case may be, shall be liable to make personal appearance before the audit, if so required;

(c) any person so appearing before the audit shall be liable to make or sign declaration in respect of any such document or to answer any question or prepare and submit any statement.

(3) it shall be the duty of the Executive Officer as well as the Drawing and Disbursing Officer of the *Zilla Parishad* or the *Panchayat* Samiti, as the case may be, to ensure the personal appearance of and or supply of the records, documents, explanation etc. for the work or job of the technical and or non-technical official before the audit or immediately on the spot during the course of audit.

(4) if any person neglects or refuses to comply with the requisition made by the *Auditor*, the *Auditor* shall have the right to refer the matter to the District Magistrate in the case of a *Panchayat Samiti* or the Divisional Commissioner in the case of *Zilla Parishad* and there upon the District Magistrate or the Divisional Commissioner, as the case may be, shall be competent to issue such direction to the person concerned to comply accordingly.

(5) the *Auditor* shall also take into consideration the observation on all the provisions as mentioned in sub-rules (5) and (6) of rule 212.

Preparation of report and follow up action.

219. (1) Within two months from the date of completion of audit the *Auditor* shall prepare his report in two parts. Part I shall contain the outstanding objections from the previous inspection report and Part II shall highlight the irregularities, indiscipline and improprieties, if any, noticed during the course of audit. The *Auditor* shall send his report to the *Sabhapati* or the *Sabhadhipati*, as the case may be, with a copy to the Executive Officer of the *Panchayat Samiti* or the *Zilla Parishad*, as the case may be, and a copy thereof to the State Government.

(2) The *Auditor* shall append to his report *inter alia* a statement showing: –

(a) the grants and grants-in-aid received by the *Panchayat Samiti* and the *Zilla Parishad* and the expenditure incurred therefrom ;

(b) any material impropriety or irregularity observed in the expenditure or in the recovery of the money due to the *Panchayat Samiti* or the *Zilla Parishad* or in the accounts of the fund of the *Panchayat Samiti* or the *Zilla Parishad*, as the case may be;

(c) any loss or wastage of money or other property owned by or vested in the *Panchayat Samiti* or the *Zilla Parishad*.

(3) As soon as possible on receipt of the audit report, the Executive Officer of the *Panchayat Samiti* or the *Zilla Parishad*, as the case may be, in consultation with the *Sabhapati* or the *Sabhadhipati*, the case may be, shall place within two months the audit report in a specially convened meeting of the *Artha Sthayee Samiti* of the *Panchayat Samiti* or the *Zilla Parishad*, as the case may be, for comprehensive discussions and in particular, the observations of the *Auditor* on any material irregularity or impropriety in expenditure or recovery of money due to the *Panchayat Samiti* or the *Zilla Parishad* or any loss or wastage of money or other property belonging to the concerned *Panchayat* body.

(4) The audit report shall be made available in the office of the *Panchayat Samiti* or the *Zilla Parishad* to all members of the *Artha Sthayee Samiti,* who shall have the access to go through it before the meeting.

(5) After discussions of the audit report in detail, the *Artha Sthayee Samiti* shall place recommendations on the actions to be taken by the *Panchayat Samiti* or the *Zilla Parishad* to remedy the defects or the irregularities, if any.

(6) The *Artha Sthayee Samiti* shall also record in the minutes of the specially convened meeting the failure for any remedial action stating reasons or explanations for such failure item by item.

(7) Thereafter the Executive Officer of the *Panchayat Samiti* or the *Zilla Parishad* in consultation with the *Sabhapati* or the *Sabhadhipati*, as the case may be, shall convene a special meeting of the *Panchayat Samiti* or the *Zilla Parishad*, to consider the observations made by the *Auditor* and the recommendations of the *Artha Sthayee Samiti* thereon keeping on record of the entire proceedings of the meeting.

(8) The Executive Officer of the *Panchayat Samiti* or the *Zilla Parishad* concerned, after the meeting, shall inform the *Auditor* about the actions taken on the audit report appending therewith a statement giving item wise replies or comments on the audit or inspection notes in respect of the *Panchayat Samiti* or the *Zilla Parishad*, as the case may be.

(9) The entire process of submission of replies to the *Auditor*, as laid down in these rules, shall be completed within a period of two months from the date of receipt of the report.

(10) The Executive Officer of the *Panchayat Samiti* shall forward a copy of the replies alongwith the audit report or notes to the Director and also to the concerned Sub divisional Officer in triplicate stating therein the date and decisions of the *Artha Sthayee Samiti* meeting.

(11) The Sub divisional Officer with his comments on the audit replies shall forward the same in duplicate to the concerned District Magistrate who with his comments thereon shall forward one copy to the *Auditor* in respect of the *Panchayat Samiti* audit report.

(12) If there is any note on material irregularities, improprieties requiring notice of the State Government, the District Magistrate shall, forward a copy of the said report with replies of the *Panchayat Samiti* with comments of the Sub divisional Officer concerned and of himself, to the State Government for further actions.

(13) The *Zilla Parishad*, after the meeting as mentioned in sub-rule (3), shall prepare and forward a statement containing the views and action taken against each audit note. One copy of such statement shall be sent to the Commissioner for onward transmission with his comments to the *Auditor*, the second copy shall be send to the State Government and the third copy to the Director.

(14) In case there is any audit note in respect of the *Zilla Parishad* accounts of the Fund requiring notice of the State Government, the *Zilla Parishad* shall furnish replies to such note in triplicate, to the State Government through the Divisional Commissioner who shall, while forwarding the replies to the State Government and the Director make specific comments, stating the present position thereof.

(15) If within two months as referred to in section 191(1) of the Act, no information is received by the *Auditor* from the *Panchayat Samiti* or the *Zilla Parishad* concerned or if the reasons or explanation given by it for not rectifying any defect or irregularities pointed out in the audit report is not considered sufficient by the *Auditor*, the *Auditor* may exercise the powers conferred upon him under section 192 of the Act or may refer the matter to the District Magistrate in case of the *Panchayat Samiti* or to the Divisional Commissioner in case of the *Zilla Parishad* and thereupon the District Magistrate or the Divisional Commissioner, as the case may be, shall issue suitable direction to the *Panchayat Samiti* or the *Zilla Parishad*, as the case may be, in terms of section 191 (2) of the Act and take action as provided in section 191 (2A) (i) and (ii) of the Act.

Power of Auditor to surcharge etc.

220. The *Auditor* appointed under section 186(1) of the Act, shall have the power to surcharge in each and every case as provided in section 192 of the Act.

Repeal and savings.

221. (1) All rules, orders, bye-laws and notifications relating to the accounts of *Zilla Parishads* and *Panchayat Samitis* made or issued from time to time under the provisions of the Bengal Local Self-Government Act, 1885 (West Ben. Act III of 1885) (applicable to the District Board) or the West Bengal Panchayat Act, 1957 (West Ben. Act I of 1957) or the West Bengal Panchayat Act, 1973 (West Ben. Act XLI of 1973) or the West Bengal *Zilla Parishads* Act, 1963 (West Ben. Act XXXV of 1963) or the West Bengal *Zilla Parishads* (Election, Constitution and Administration) Rules, 1964, applicable to the *Anchalik Parishads, Panchayat Samitis and the Zilla Parishads* and continuing in force immediately before coming into force of these rules, are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Acts specified in sub-rule (1) shall be deemed to have been validly done or taken under the provisions of this Act.

Form No. 1 **[Rule 5(4)]**

Money Receipt

.....Zilla Parishad/Panchayat Samiti

Book No. ..... Sl. No. ..... Date.....

Received from Sri/Smt. or M/s. ..... of

(Name in full) .....

(Full Address) .....

Rs. ..... (Rupees ..... only)
(in digit) (in words)

by Cash/Cheque/Draft bearing No. & Date..... drawn on ..... Branch on account of .....

Seal of Zilla Parishad or Panchayat Samiti

Signature of Collector

Form No. 2 **[Rule 5(3)]**

Cashier's Receipt

..... Zilla Parished/Panchayat Samiti

Book No. ..... Sl. No. ..... Date .....

Received from Sri/Smt. or M/s. .....
(Name in full)

of ..... Rs. .....
(Full Address) (in digit)

(Rupees ..... only)
(in words)

by Cash/Cheque/Draft bearing No. & Date ..... drawn on .....Branch

on account of .....

Signature of Cashier

Name .....

Counter Signature of E.O./A.E.O./Secretary/Dy. Secretary

Seal of Zilla Parishad or Panchayat Samiti

Form No. 3 **[Rule 7(1)]**

Challan

Original/Duplicate/Triplicate Challan No. .....

Challan of Cash paid into Treasury ..... at State Bank of India

..... **Zilla Parishad/Panchayat Samiti**

By whom Tendered	Name (or designation) & Address of the persons on whose behalf money is paid	Full particulars of the remittance	Amount	H/A to be credited (14 digit code)
1	2	3	4	5
Name Signature		Total		

Rupees .....

Seal of Zilla Parishad or Panchayat Samiti

Signature of Accountant

[Reverse] **Particulars of Amount paid**	**Amount**	
	Rs.	**P.**

Coin

Note [with details] .....

Cheque [with details] .....

Total Rs. .....

Form No. 4 **[Rule 8(4) and Rule 35(1)]**

Subscription/Donation Register

.....Zilla Parishad/Panchayat Samiti

Name of Donor : .....

Address : .....

Amount promised : .....

Date	Particulars	Opening Balance	Receipt in Current year	Total	Money receipt No. /Challan No. /Creidt Voucher No. & Date	Amount	Signature of Donor	Closing Balance	Signature of Officer-in-Charge	Remarks
1	2	3	4	5	6	7	8	9	10	11

Form No. 5 **[Rule 29(1)]**

Demand and Collection Register

.....Zilla Parishad/Panchayat Samiti

Classification of properties .....
Plot No. ..... Area .....Khatian No. ..... Mouza ....
Block ..... Sub-Divisoin .....
Name of Section .....

Sl. No.	Name of Lessee	Year	Term of Lease	Date of termination	No & Date of Agreement	Amount of Lease	Demand				Collection				Balance	Remarks
							Arrear	Security	Current	Total	Date	Recovery Receipt No./ Challan No.	Amount	Signature Of O/C		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Form No. 5A **[Rule 8(5) and Rule 30]**

Miscellaneous Demand and Collection Register

.....Zilla Parishad/Panchayat Samiti

Sl. No.	Name of Assessee/ Lessee	Year	Term of Lease	Date of termination	No & Date of Agreement	Amount of Lease	Demand				Collection				Nature & identification of property
							Arrear	Security	Current	Total	Date	Recovery Receipt No./ Challan No.	Amount	Signature Of O/C	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Form No. 6 **[Rule 9(3)]**

Credit Voucher

.....Zilla Parishad/Panchayat Samiti

CREDIT VOUCHER

No. : .....
Date : .....

..... Account Date of remittance to Treasury .....

File No. ....., NSP No. ..... Vide receipted Challan No. ..... Date: .....

Received from .....

.....

Rupees .....

..... only .

Received by Cash/Cheque/D.D. No. ..... , Dated ...../...../.....

drawn on ..... , ... Branch.

Amount	
Rs.	P.
Total:	

Cashier/Accountant **Secretary/A.E.O./E.O.**

Form No. 7 **[Rule 9(3)]**

Debit Voucher

.....Zilla Parishad/Panchayat Samiti

DEBIT VOUCHER

No. : .....

Date: .....

..... Account

File No. ....., NSP No. .....

Pay .....

.....

.....

.....

Amount	
Rs.	Ps.
Total:	

Rupees .....

..... only.

Total

Paid by Cash/Cheque/D.D.No. ....., dated ...../...../.....

drawn on ..... , ... Branch.

Cashier/Accountant ..... Secretary/A.E.O./E.O.....

(Reverse: Received Rs. ..... (Rupees .....) only by Cash/Cheque/ D.D. No. ..... Date: .....

drawn on ..... Branch.

.....

Signature of the Payee

Form No. 8 **[Rule 18(2)]**

Money Order Register

.....Zilla Parishad/Panchayat Samiti

Particulars of remittance								Particulars of refund								
									Reference of issue							
Sl. No.	Date of remittance	Name & Address of Payee	Voucher	Date	Amount	Head of A/c	Signature of the Officer	Name of Payee with Address	Sl. No.	Date	Amount	Head of A/c	Date of entry in Cash Book	Receipt No.	Signature of the Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Form No. 9 **[Rule 21(1)]**

Cash Book

.....Zilla Parishad/Panchayat Samiti

Dr. **Cr.**

Receipt **Payment**

Date	Particulrs	Credit Voucher No.	Ledger Folio No.	Amount			H/A	Signature	Date	Particulars	Debit Voucher No.	Ledger Folio No.	Amount			H/A	Signature	Ramarks
				Cash Rs. P.	Treasury Rs. P.	Bank Rs. P.							Cash Rs. P.	Treasury Rs. P.	Bank Rs. P.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Form No. 10 **[Rule 21(9)]**

Register of Receipts by Cheque

.....Zilla Parishad/Panchayat Samiti

Receipts						Initial of O/C	Entries in the Cash Book							Initial of O/C	Remarks
Date	Particulars	Cheque No & Date	Amount	Purpose	Head of Account		Date	CBF	Money Receipt No./ Credit Voucher No.	Cheque No. & Date	Amount	Purpose	Head of Account		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Form No. 10A **[Rule 21(6), 25(22)]**

Cheque Issue Register

.....Zilla Parishad/Panchayat Samiti

Cheque No.	Date	Issued in favour of	Particulars	Head of Account	Amount Rs. P.	Debit Voucher No. and Date	CBF	Treasury Advice No. & Date	Date of Treasury Enfacement	Date of Delivery	Signature	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

Form No. 11 **[Rule 21(12)]**

Treasury/Bank Reconciliation Statement as on .....

.....Zilla Parishad/Panchayat Samiti

Balance as per Cash Book:

Add: Cheques issued but not presented for payment as per details given below

Less: Cheques/Bills deposited but not cleared by Bank/Treasury as per details given below

Add: Interest credited by Bank but not entered in Cash Book

Less: Bank charges debited by Bank but not entered in Cash Book

Add/*Less*: Excess/Short balancing in the Pass Book

Add/*Less*: Wrong Credit/Debit in the Pass Book

Balance as per Pass Book:

Form No. 12 **[Rule 22(1)]**

Subsidiary Cash Book

..... Zilla Paishad/Panchayat Samiti

Name of the Scheme: .....

Date	Particulars	Credit Voucher No.	Cash-Book Ledger Folio No.	Amount Rs. P.	Amount Rs. P.	Date	Particulars	Debit Voucher No.	Cash-Book Ledger Folio No.	Amount Rs. P.	Amount Rs. P.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

Form No. 13 **[Rule 24(1)]**

GENERAL LEDGER

.....Zilla Parishad/Panchayat Samiti

..... Account

Budger Allocation **Rs.** .....

Revised Budget Allocation **Rs.** .....

Dr.					Cr.				
Date	Particulars	Cash Book/Subsidiary Cash Book/Liquid Cash Book Folio	Amount Rs. P.	Cumulative Amount Rs. P.	Date	Particulars	Cash Book/Subsidiary Cash Book/Liquid Cash Book Folio	Amount Rs. P.	Cumulative Amount Rs. P.
1	2	3	4	5	6	7	8	9	10

Form No. 13A **[Rule 43(1)]**

Appropriation Register

.....Zilla Parishad/Panchayat Samiti

(For grants, loans, grant-in-aid, special grants received from Govt. & approved)

Opening Balance	Date of Receipt	Reference & particulars of Receipts	Amount received	Progressive total of Receipts	Date of Expenditure	To whom payable	Amount drawn for Payment	Payment Voucher No.	Progressive Total of Expenditure	Balance available	Closing Balance
1	2	3	4	5	6	7	8	9	10	11	12

(Head wise separate page to be used)

Form No. 13B **[Rule 43(5)]**

Appropriation Register No. 2

.....Zilla Parishad/Panchayat Samiti

(For funds augmented as own resources of the Z.P./P.S.)

Item of receipt.....

Opening Balance	Date of Receipt/ collection	Reference of Receipt/ collection	Amount Receipt/ collection	Progressive total of Receipt/ collection	Date of expenditure	Particulars of expenditure	Voucher No.	Amount paid	Progressive total of expenditure	Balance available	Closing Balance
1	2	3	4	5	6	7	8	9	10	11	12

Form No. 14 **[Rule 25(4), 32(13)]**

Stock Register of Cheque Books/Receipt Books

.....Zilla Parishad/Panchayat Samiti

Receipt							Issue							Balance	Initial of O/C	Remarks
Date	Particulars [from whom]	Work order & date	Books No.	No. of Forms	Serial No. of Forms		Date	Particulars [to whom]	No. & date of requisition	Books No.	No. of Forms	Serial No.of Forms				
					From	To						From	To			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Form No. 15 **[Rule 31(1)]**

Demand Notice

.....Zilla Parishad/Panchayat Samiti

To : Shri/Smt......

.....

.....

Following demands are lying outstanding against you. You are requested to pay the same within ..... (Date) at .....(Time).
Particulars of demand are furnished below:

Name of the Assessee/Lessee	Description of property	Rate	Period	Total amount	Remarks

Office Seal

.....

Signature of Issuing Officer with date

Form No. 16 **[Rule 33(1)]**

Register for Inspection Bungalow

.....Zilla Parishad/Panchayat Samiti

..... Bunglow

Check up time .....

Sl. No.	Name & Designation of the Occupant	Address	Arrival		Departure		Total No. of days in Bungalow	Rates per day		Amount received in Bungalow			Amount deposited in Zilla Parishad			Initial	Remarks
			Date	Hours	Date	Hours		Normal	Special	Receipt No.	Date	Amount	Receipt No.	Date	Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Form No. 17 **[Rule 34(1)]**

Register for Fruit Bearing Trees

.....Zilla Parishad/Panchayat Samiti

Sl. No.	Name of Road/ Bunglow/Premises	Mile No.	Name of Section	Nature of trees	Total No. of each kind of trees	Whether Income generating or not Yes/No	Initial of O/C	Remarks
1	2	3	4	5	6	7	8	9

Form No. 18 **[Rule 37(4)]**

Imprest Cash Register

.....Zilla Parishad/Panchayat Samiti

Receipt				Expenditure				
Date	Particulars	Cash Book/ Liquid Cash Book Folio No.	Amount Rs. P.	Date	Particulars of Classification of charge	Amount Rs. P.	Balance in hand Rs. P.	Adjusted in Cash Book Folio No.
1	2	3	4	5	6	7	8	9

Form No. 19 **[Rule 38(1)]**

Advance Register

.....Zilla Parishad/Panchayat Samiti

Name :..... Status: (Whether Employee or Contractor)

Sl. No.	Date of Advance	Particulars	CBF/ SCBF/ LCBF	Debit Voucher No. & Date	Amount Rs. P.	Date of Refund/ Adjustment	Adjusted against Sl. No.	CBF/ SCBF/ LCBF	Credt Voucher No. & Date	Amount		Outstanding advance	Remarks
										By Cash	By Bill		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form No. 20 **[Rule 40(2)]**

Register of Deposits of Valuable Securities for Works

.....Zilla Parishad/Panchayat Samiti

Receipts						Payments							Remarks
Date	From whom and on what Account received	Details of Deposits	Nominal value	Order No. & Date	Initial of O/C	Date	Details of Deposits	Nominal value	Order No. & Date	Name of Depositor	Signature Depositor	Initial of O/C	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form No. 21 **[Rule 40(4)]**

Register of Investments

.....Zilla Parishad/Panchayat Samiti

Amount invested								Investment converted into cash				
Date	Resolution No. with Date of Artha Sthayee Samiti	Approval of State Govt. Order No. & Date	Folio No. Register of deposits of valuable securities for works	Amount	Entered in Cash Book Folio No.	Nature of investment with date of maturrty	Initial of O/C	Date	Amount	Transferred	Entered in Cash Book Folio No.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

Form No. 22 **[Rule 44(1)]**

Register of Immovable Properties

.....Zilla Parishad/Panchayat Samiti

Sl. No.	Description of Property	Name of the Police Station	Mouza & JL. No.	Khatian No.	Plot No.	Area	Other Identification, if any	Mode of Acquisition	Deed No. with Date	Value of Property at the time of Acquisition	Whether Rented or Leased	Amount of Rent, if rented	Present Position	Signature of O/C	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Form No. 23 **[Rule 45]**

Register for Movable Properties

.....Zilla Parishad/Panchayat Samiti

NAME OF THE PROPERTY :

Sl. No.	Date of Receipt	Description	Number or Quantity	Order No. & Challan No with Date	Cost Price	Signature of the Officer	Date of Disposal	Order No. & Date	Manner of Disposal	Number or Quantity	Money Receipt No. & Date	Amount	Signature of the Officer	Signature of Officer on Annual verification	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Form No. 24 **[Rule 49(2)]**

Establishment Check Register

.....Zilla Parishad/Panchayat Samiti

Name of Post	Sanction Order No. & Date	Scale of Pay	Name of Employee with reference to Appointment Order & Date	Amount paid for in .....[Month]														
				Basic Pay	Spl. Pay	DA	HRA	MA	Total	GPF	PT	GI	IT	HB Loan	Any other Deduction	Net Amount payable	Vaucher No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Form No. 24A **[Rule 49(2)]**

Pay Bill

.....Zilla Parishad/Panchayat Samiti

Pay Bill of the Permament/Temporary Establishment of the ..... for the month ..... year .....

Designation of D.D.O.	Pay & Allowances (Amount in Rupees)		Deduction (Amount in Rupees)		Pay Rs. .....
Address	01-Pay:				by Cheque/Account Payee Cheques in favour of person(s)
D.D.O. Code	Less Festival Recovery	.....	Non-Gr. D.G.P. Fund	.....	Serial No. .....
Grant No.	Recoveries of Over drawal/ Undisbursed Pay**	.....	C.P.F.	.....	.....
Head of Account	Advance of Pay	.....		.....	Signature of D.D.O
Bill No. ..... date	Flood Recovery	.....		.....	
Voucher No. ..... date	Spl/Admn/Qualifying pay	.....	Al. S.G.P.F.	.....	
Certified that:	Dearness Pay	.....	H.B.A. Interest	.....	
Amount claimed in this bill has not been drawn previously.	Personal Pay	.....	H.B. Advance	.....	
	Non-practicing Pay	.....	Other Advance	.....	
	Adhoc Pay	.....	Professional Tax	.....	
	Other Pay	.....	GIS Insurance	.....	
	Fistival Advance	.....	GIS Savings	.....	
	01-Pay: Total:	.....	P.L.I.	.....	
Bill Clerk Accountant	02-D.A.:	.....	Other, if any	.....	
	03. H.R. & Other Allowances	.....		.....	
Drawing & Dsbursing Officer.	Special Allowance	.....		.....	
	Medical Allowance	.....		.....	
	F.C./F.T. Allowance	.....		.....	
	Hill Compensatory	.....		.....	
	Allowance	.....		.....	
	Conveyance Allowance	.....		.....	
	Other Allowances	.....		.....	
	03-Allowances: Total:	.....		.....	
	04-Bonus	.....		.....	
	05-Interim Relief	.....		.....	
	(A) Gross Payment:	.....		.....	

Form No. 25 **[Rule 57(2)]**

Stamp and Postage Stock Register

.....Zilla Parishad/Panchayat Samiti

Date	Particulars	Voucher No. & Date	Receipts					Total Value	Signature of Receiving Officer	Issue No. & Date	Weight	Issue					Total Value	Signature of Recipient	Balance					Total Value		Remarks	Signature of verifying Officer
			Denomination of Stamp and Postage									Denomination of Stamp affixed							Denomination of Stamp					Rs.	P.		

Form No. 26 **[Rule 58(1)]**

Stationery Stock Register

.....Zilla Parishad/Panchayat Samiti

Name of the Item:.....

Opening Balance	Date of Receipt/ Issue	Quantity Received	Amount (in Rs.)	Challan No. & Date	Signature of Receiving Officer	Quantity Issued	Value Issued	Signature of Recipient	Closing Balance	Signature of Issuing Officer	Signature of verifying Officer
1	2	3	4	5	6	7	8	9	10	11	12

(Separate folio for each item to be maintained in single ledger)

Form No. 27 [Rule-209 (1)]

RECEIPTS & PAYMENTS ACCOUNT FOR THE MONTH OF_____[ILLUSTRATIVE AND NOT EXHAUSTIVE]

_____ Zilla Parishad/Panchayat Samiti

Dr. Receipts **Cr. Payment**

Particulars Dr.	Budget Provision for the Year	Up to last month	During the Month	Cumulative Total
	Rs. P.	Rs. P.	Rs. P.	Rs. P.
To Opening Balance b/d:				
Cash in hand				
Cash at Bank				
Fund with Treasury				
L.F. A/c.				
01. **Zilla Parishad/Panchayat Samiti Own Fund:100**				
(i) Receipt from License & Other Fees:				
(a) License Fee from Fair				
(b) License Fee from Land				
(c) License Fee from House				
(d) Planning & Development Fees etc.				
(ii) Receipt from Lease Rent:				
(a) Lease Rent from Ferry Ghat				
(b) Lease Rent from Mining				
(c) Lease Rent from Quarry				
(d) Lease Rent from Building				
(e) Lease Rent from Tanks & Ponds				
(f) Lease Rent from Bungalow				
(g) Lease Rent from Fruit bearig trees				

Particulars Cr.	Budget Provision for the Year	Up to last month	During the Month	Cumulative Total	Balance under Receipt Group
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
01. **Zilla Parishad/Panchayat Samiti Own Fund:**					
(i) Misc. & Sundry Expenses					
(a) Expenses for meeting etc.					
(ii) Expenses for Printing					
(iii) Expenses for Stationery					
(iv) Repair & Maintenance of Furniture, Computer and other assets except Vehicles					
(v) Repair & Maintenance of Vehicles					
(vi) Advertisements					
(vii) Electricity					
(viii) Telephones					
(ix) Conveyance and Travelling Charges					
(x) Photocopying Charges					
(xi) Tax Expenses					
(xii) Health Expenses					
(xiii) Grant-in-aid to the Panchayat Samiti/ Gram Panchayat (for ZP/PS only)					
(xiv) Insurance Expenses:					
(a) Car Insurance etc.					

(h) Lease Rent from Market/Hut/Bazar (i) Lease Rent from Sulabh Sauchagar (j) Lease Rent from Canals (iii) Receipt from Misc. Collections: (a) Collections from Health Services (b) Collections from Penalties (c) Collections from Fines (d) Collections from Enrolment (e) Collections from Bakery (f) Collections from Royalty (g) Collections from Press (h) Collections from Plan Sanction (i) Collections from Roller etc. (iv) Receipt from Rent & Services: (a) Rent & Services from Bungalow (b) Rent & Services from Resorts (c) Rent & Services from Auditorium (d) Rent & Services from Recreation Centres (e) Rent & Services from Guest Houses (f) Rent & Services from Working Workmen's Hostel (g) Rent & Services from Meeting Hall (v) Receipt from Misc. Sale Proceeds: (a) Sale Proceeds from Trees (b) Sale Proceeds from Old Furniture (c) Sale Proceeds from Cement (d) Sale Proceeds from Steel (e) Sale Proceeds from Fish Seed (f) Sale Proceeds from Hatcheries etc.					(xv) Remunerative Asset Maintenance Expenses: (a) Maintenance expenses for Mill (b) Maintenance expenses for Press (c) Maintenance expenses for Roller (d) Maintenance expenses for Bungalow (e) Maintenance expenses for Resorts (f) Maintenance expenses for Auditorium (g) Maintenance expenses for Recreation Centres (h) Maintenance expenses for Guest Houses (i) Maintenance expenses for Working Women's Hostel (j) Maintenance expenses for Meeting Hall etc. (xvi) Purchase of Remunerative Asset: (a) Purchase of Mill (b) Purchase of Press (c) Purchase of Roller Purchase of Bungalow etc. (xvii) Purchase of Office Items: (a) Purchase of Furniture (b) Purchase of Computer (c) Purchase of Copiers etc. (xviii) Seminar & Workshop Expenses (xix) Development of Tourist Spot					

(vi) Receipt from Misc. Sale of Forms (vii) Receipt from Misc. Taxes: (a) Toll Tax (b) Drinking Water Tax (c) Street Light Tax (d) Irrigation Tax (e) Auction Tax (f) Other Taxes etc. (viii) Receipt from Vehicle Registration Fees (ix) Receipt from Grant-in-aid from Zilla Parishad (x) Receipt from Relief Fund for Sabhadhipati/Sabhapati (xi) Misc. Receipts 02. **Non-plan fund Received from P & RD Department of the State Government/ Zilla Parishad:** (i) Grant-in-aid for Pay & Allowances (ii) Grant-in-aid for Remuneration of Office Bearers (iii) Grant-in-aid for TA & DA of Office Bearers (iv) Grand-in-aid for PROFLAL 03. **Loans & Advances:** (i) Loans Received (ii) Advances Received					(xx) Construction of Assets: (a) Construction of Bungalow (b) Construction of Resorts (c) Construction of Recreation Centre (d) Construction of Meeting Hall (e) Construction of Guest House (f) Construction of Auditorium Construction of Working Women's Hostel 02. **Non-plan fund Received from P & RD Department of the State Government/ Zilla Parishad:** (i) Salaries & Allowances (ii) Wages (iii) Foreign Service Contribution (iv) Travelling Allowances (v) Conveyance Charges (vi) Remunertion of Office Bearers (vii) TA & DA of Office Bearers (viii) Loans to employees (ix) Recovery of Festival Adv. (x) Cycle Advance (xi) Recovery of House Building Loan 03. **Expenditure against Loans & Advances:** (i) Loans to employees (ii) Festival Advance (iii) Cycle Advance (iv) Advance to employees for Office Expenses/ TA/Meeting expenses etc.. (v) **Advance to employees for works** (vi) **Advance against works** (vii) **Advance to Contractors for works** (viii) **Advance to Contractors for purposes other than works**					

04. **Donations, Subscriptions and Endowment:** (i) Donations Received (ii) Subscriptions Received (iii) Endownment 05. **Deduction and Recovery from the employees:** (i) G.P.F. (ii) P. Tax (iii) Income Tax (iv) House Building Loans (v) Festival Advances (vi) Othewr Loans and Advances 06. **Plan Fund received from the State Government (Other than P&RD Department):** (i) Grant-in-aid from . . . . . Department (ii) Grant-in-aid from . . . . . Department (iii) Grant-in-aid from . . . . . Department (iv) Grant-in-aid from . . . . . Department 07. **Plan Fund received from the P&RD Department of the State Government:** (i) Grant-in-aid under EFC (ii) Grant-in-aid under TFC (iii) United Fund (iv) Grant-in-aid under RIDF					04. **Expenditure incurred against Donations, Subscriptions and Endowment:** (i) Donations (ii) Subscriptions (iii) Endowment 05. **Deduction and Recovery from the employees:** (g) G.P.F. (h) P. Tax (i) Income Tax (j) House Building Loans (k) Festival Advances Other Loans and Advances 06. **Plan Fund received from the State Government (Other than P&RD Department):** (i) Grant-in-aid from . . . . . Department Works Expenditure Advances Misc. (ii) Grant-in-aid from . . . . . Department Works Expenditure Advances Misc. 07. **Expenditure against Plan Fund Received from the P&RD Department of the State Government:** (i) Grant-in-aid under EFC Works Expenditure Advance Misc. (ii) Grant-in-aid under TFC (iii) United Fund Works Expenditure Advances Misc.					

07A. **Refund of Advance by employees:**					07A. **Advance to employees:**					
08. **Deduction and Recovery from Contractors:**					08. **Release and Remittance of Deductions and Recoveries made from Contractors:**					
(i) Security Deposit					(i) Security Deposit					
(ii) Sales Tax					(ii) Income Tax					
(iii) Advances					(iii) Sales Tax					
(iv) Other Recoveries										
(v) Other Deductions										
09. **Grant-in-aid under GOI Sponsored Schemes:**					09. **Grant-in-aid under GOI Sponsored Schemes:**					
(i) JGSY					(i) JGSY					
(ii) SGRY					(ii) SGRY					
					By Closing Balance C/d.					
					Cash in Hand					
					Cash at Bank					
					Fund with Treasuey					
					L.F. A/c.					

Form No. 28 **[Rule-56 (1)]**

Register of Bills Drawn

_____ Zilla Parishad/Panchayat Samiti

(Bill number to be allotted financial year-wise separately)

Debit Voucher Number	Date	Particulars of the Bill	Amount of the Bill	Source of Fund	Date of payment by Cash/Cheque	Signature of D.D.O.	Remarks
1	2	3	4	5	6	7	8

Form No. 29 **(Rule-150)**

Claim/Unpaid Bill Register

_____ Zilla Parishad/Panchayat Samiti

Sl. No.	Date of receipt of the Claim/ Bill	Particulars of the Claimant	Particulars of the Claim/Bill stating source of Fund	Amount of Claim	Amount of Claim admitted	Date(s) of Payment	Amount Paid	Reasons for Non-Payment	Balance Outstanding as on 31st March/Year (6-8)
1	2	3	4.	5	6	7	8	9	10

Form No. 30 **(Rule-141)**

Measurement Book Stock/Issue Register

_____ Zilla Parishad/Panchayat Samiti

Date of entry in the Stock Book	Reference of Receipts of the Measurement Book	Total No. of Books received	Signature of the Officer	Date of Issue	To whom issued	No. of the Book Issued	Balance in Stock	Signature of the receiving Official	Date of return of the M.B. to the Office	Remarks
1	2	3	4	5	6	7	8	9	10	11

Form No. 31 [*See* Rule-22 (4)]

Liquid Cash Book

_____ Zilla Parishad/Panchayat Samiti

RECEIPTS				PAYMENTS						
Date	Cash Book/ Subsidiary Cash Book Folio	Particulars	Amount Rs. P.	Date	Particulars	Debit voucher No.			Total Rs. P.	Signature of O/C
1	2	3	4	5	6	7	8	9	10	11

Form No. 32
(*See* **Rule-81**)

REVISED ESTIMATE

Sub-heads of Estimate and Items of work	Original estimate				Revised estimate				Differences				Explanation
	Quantity			Cost Rs. P.	Quantity			Cost Rs. P.	Quantity			Cost Rs. P.	
Sub-Assistant Engineer					**Assistant Engineer**				**Executive Engineer**				

Schedule 1 to Form No. 27

Details of Receipt of fund from Departments of the Govt. of West Bengal and Expenditure incurred there from by the Zilla Parishad/Panchayat Samiti

..... **Zilla Parishad/Panchayat Samiti**

Month: 200									
Fund Received from to 200 - 200									
Name of the Deptt.	G. O. No. and Date	Amount	Total Fund Received	Expenditure incurred against each fund up to the current month	Transfer of Fund to other Zilla Parishad/ Pancyayat Samiti	Total Expenditure	Balance	Percentage	Remarks
		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.		

ANNEXURE–1 [*See* Rule 24(2)]

Illustrative list of heads of accounts to be maintained

Sl. No.	*Receipts*	Sl. No.	*Payments*
1.	**Zilla Parishad/Panchayat Samiti Own Fund:** (a) License Fee from Fair (b) License Fee from Land (c) License Fee from House (d) License Fee from Planning & Development Fees etc. (a) Lease Rent from Ferry Ghat (b) Lease Rent from Mining (c) Lease Rent from Quarry (d) Lease Rent from Building (e) Lease Rent from Tanks & Ponds (f) Lease Rent from Bungalow (g) Lease Rent from Fruit bearing trees (h) Lease Rent from Market/Hut/Bazaar (i) Lease Rent from Suladh Sauchagar (j) Lease Rent from Canals (a) Collections from Health services (b) collection from Penalties (c) Collections from Fines (d) Collections from Enrolment (e) Collections from Bakery (f) Collections from Royalty (g) Collections from Press (h) Collections from Plan Sanction (i) Collections from Roller etc. (a) Rent & Services from Bungalow (b) Rent & Services from Resorts (c) Rent & Services from Auditorium (d) Rent & Services from Recreation Centres (e) Rent & Services from Guest Houses (f) Rent & Services from Working Women's Hostel (g) Rent & Services from Meeting Hall	1.	**Zilla Parishad/Panchayat Samiti Own Fund:** Misc. & Sundry Expenses Expenses for meeting etc. Expenses for Printing Expenses for Stationery Repair & Maintenance of Furniture, computer and other assets except vehicles Repair & Maintenance of Vehicles Advertisements Electricity Telephones Conveyance and Traveling Charges Photocopying Charges Tax Expenses Health Expenses Grant-in-Aid to the Panchayat Samit/Gram Panchayat (for ZP/PS only). Insurance Expenses (a) Car Insurance etc. (a) Maintenance Expenses for Mill (b) Maintenance expenses for Press (c) Maintenance expenses for Roller (d) Maintenance expenses for Bungalow (e) Maintenance expenses for Resorts (f) Maintenance expenses for Auditorium (g) Maintenance expenses for Recreation Centers (h) Maintanance expenses for Guest Houses (i) Maintenance expenses for Working Women's Hostel (j) Maintenance expenses for Meeting Hall etc.

	(a) Sale Proceeds from Trees (b) Sale Proceeds from Old Furniture (c) Sale Proceeds from Cement (d) Sale Proceeds from Steel (e) Sale Proceeds from Fish Seed (f) Sale Proceeds from Hatcheries etc. Receipt from Misc. Sale of Forms: (i) Toll Tax (ii) Drinking Water Tax (iii) Street Light Tax (iv) Irrigation Tax (v) Auction Tax (vi) Other Taxes etc. Receipt from Vehicle Registration Fees: Receipt from Grant-in-Aid from Zilla Parishads: Receipt from Relief Fund for Sabhadhipati/Sabhapati: Misc. Receipts:		(a) Purchase of Mill (b) Purchase of Press (c) Purchase of Roller (d) Purchase of Bungalow etc. (i) Purchase of Furniture (ii) Purchase of Computer (iii) Purchase of Copiers etc. Seminar & Workshop Expenses: Development of Tourist Spot: (a) Construction of Bungalow: (b) Construction of Resorts: (c) Construction of Recreation Centre: (d) construction of Meeting Hall (e) Construction of Guest House (f) Construction of Auditorium (g) Construction of Working Women's Hostel
2.	**Non-plan fund received from P&RD Department of the State Government/Zilla Parishad:** (i) Grant-in-Aid for Pay & Allowances: (ii) Grant-in-Aid for Remuneration of Office Bearers: (iii) Grant-in-Aid for TA & DA of Office Bearers: (iv) Grant-in-Aid for PROFLAL	2.	**Non-plan fund received from P&RD Department of the State Government/Zilla Parishad:** (i) Salaries & allowances (ii) Wages (iii) Foreign Service Contribution (iv) G. P. F. (v) P. Tax (vi) Income Tax (vii) Recovery of House Building Loan (viii) Recovery fo Restival Advance (ix) Travelling Allowances (x) Conveyance Charges (xi) Remuneration of the office bearers (xii) TA & DA of the office bearers & members.
3.	**Loans & Advances:** (i) Loans received (ii) Advances received	3.	**Loans & Advances:** (i) Loans to employees (ii) Festival Advance (iii) Cycle Advance (iv) Advance to employees for Office Expenses/TA/Meeting expenses etc. (v) Advance to employees for works (vi) Advance against works (vii) Advance to Contractors for works (viii) Advance to Contractors for purposes other than works

4.	**Donations, Subscriptions and Endowment:** (i) Donations received (ii) Subscriptions received (iii) Endowment	4.	**Fund received from other Departments of the State Government:** (i) Construction of Roads (PWD) (ii) Construction of Canals (I&W) and so on, (iii) Misc. Expenditure against Grant-in-Aid (PWD)/(I&W) and so on.
5.	**Plan Fund received from other Departments of the State Government:** (i) Grant-in-aid from ..... Department (ii) Grant-in-aid from ..... Department (iii) Grant-in-aid from ..... Department (iv) Grant-in-aid from ..... Department (v) Grant-in-aid from ..... Department	5.	**Deduction and Recovery from Contractors and Others:** (i) Payment of Income Tax (ii) Payment of Sale Tax (iii) Refund of Advances (iv) Other Refunds
6.	**Refund of Advance:**	6.	**Plan Fund received from P & RD Department of the State Govt./Zilla Parishad** (i) Grant-in-aid under RIDF (ii) Grant-in-aid under Tenth Finance Commission (iii) Grant-in-aid under Eleventh Finance Commission (iv) Grant-in-aid under Untied Fund
7.	**Deduction and Recovery from the employes:** (i) G. P. F. (ii) P. Tax (iii) Income Tax (iv) House Building Loan (v) Festival Advance (vi) Other Advance	7.	**Rural Development Schemes and Programmes (Name of the Scheme and Programme):** (i) Subsidy under ..... Department, and so on.
8.	**Deduction and Recovery from Contractors and Others:** (i) Security Deposit (ii) Income Tax (iii) Sales Tax (iv) Advances (v) Other Recoveries (vi) Other Deductions	8.	**Deduction and Recovery from Contractors and Others:** (i) Security Deposit (ii) Income Tax (iii) Sales Tax (iv) Other Advances (v) Other Recoveries (vi) Other Deductions
9.	**Plan Fund received from other Departments of the State Government:** (i) Grant-in-aid from ..... Department (ii) Grant-in-aid from ..... Department (iii) Grant-in-aid from ..... Department (iv) Grant-in-aid from ..... Department (v) Grant-in-aid from ..... Department	9.	**Plan Fund received from other Departments of the State Government:** (i) Grant-in-aid from ..... Department (ii) Grant-in-aid from ..... Department (iii) Grant-in-aid from ..... Department (iv) Grant-in-aid from ..... Department (v) Grant-in-aid from ..... Department
10.	**Rural Development Schemes and Programmes (Name of the Scheme and Programme):** (i) Grant-in-aid under ..... Department (ii) Interest received from Bank (to be credited against the scheme and Programme) (iii) Misce. Receipt (to be credited against the Scheme and Programme)	10.	**Rural Development Schemes and Programmes (Name of the Scheme and Programme):** (i) Grant-in-aid under ..... Department

11.	L/F. Account with ..... treasury:	11.	L/F. Account with ..... treasury:
12.	Bank :	12.	Bank:
13.		13.	

Schedule 2 to Form No. 27

Statement of Capital Expenditure during and upto the end of the Year

..... Zilla Parishad/Panchayat Samiti

Name of the Department/Programme	Expenditure during the Year ----------					Expenditure upto the end of the Year --------- (Progressive) (Rs.)
	Non-Plan (Rs.)	Plan (Rs.)	Centrally Sponsored Schemes (Rs.)	State Sponsored Schemes (Rs.)	Total (Rs.)	
1. Own Fund						
2. P&RD: (a) T. F. C. (b) E. F. C. (c) Untied Fund (d) R. I. D. F. (e) etc.						
3. P.W.						
4. Irrigation						
5. Agriculture etc.						
6. Zilla Parishad (in case of Panchayat Samitis)						
7. S. G. R. Y.						
8. I. A. Y.						
9.						
Grand Total :						

[*See Rule 201(1)*]

Annexure–II

Subsidiary Cash Book of Authorised Executive Engineer

For the Month of: ---------- 200

Date	Requisition/Store Indent No.	Name of Agency with Agreement No.	Materials at site Account (Progressive issue and Progressive recovery	Contractor's Account		Zilla Parishad's Account				Executive Engineer's Account		Total of Col. 5 to Col. 12	Total Works Account including difference in Cost of Department materials, if any	Code Number and Bye Number	Remarks
				Materials	Cheque	SD	IT	ST	Others	Hire Charges	Others				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Total :

Divisional Accountant/Divisional Accounts Officer

Authorised Executive Engineer

NB. : Column 3 - Here enter Cost of Departmental Materials issued to Contractors/Agencies (Plus entry) & Recovery (Minus entry).

Column 4 - Here enter Cost of Materials consumed on works.

Column 5 - Here enter Cheque of Bill.

Column 10 - Here enter Hire Charges of Tools & Plan (paid separately to Division by Cheque from Zill Parishads).

[*See Rule 206(3)*]

Annexure–III

Requisition No: _____ **Date:** _____

1. Amount by Cheque to be paid to Contractor Rs. _____ Name of Work :

2. Amount by Cheque to be paid to the Line Department Rs. _____ Name of Agency :

3. Amount adjustable by Zilla Parishad Rs. _____ Name of Agreement :

   (a) SD : Rs. _____

   (b) IT : Rs. _____

   (c) ST : Rs. _____

   (d) Others : Rs. _____

   Total (a + b + c) : Rs. _____

   Value of Work : _____ : Rs. _____

[*See Rule 206(3)*]

Annexure–IV

Transit Register

Date	No. of Requisition	Name of Agency	M.B. No.	Value of Work	Contractor's Cheque	Amount of Line Department	Amount adjustable by Zilla Parishad				Cheque received from Zilla Parishad		
							SD	IT	ST	Others	No.	Date	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Signature of Divisional Accountants/Divisional Accounts Officer

Authorised Executive Engineer

By order of the Governor,

M. N. ROY,
Secy. to the Govt. of West Bengal.