

Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996

HARYANA

India

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Rule

HARYANA-PANCHAYATI-RAJ-FINANCE-BUDGET-ACCOUNTS-AUDIT- of 1996

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Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 Published vide Haryana Notification No. G.S.R. 60/HA/11/94/209/96 dated 14-8-1996 Last Updated 23rd January, 2020 No. G.S.R. 60/HA/11/94/209/96. - In exercise of the powers conferred by sub-sections (1) and (2) of section 209 of the Haryana Panchayati Raj Act, 1994 (Haryana Act 11 of 1994), and with reference to Haryana Government, Development and Panchayats Department, notification No. G.S.R. 44/HA/11/1994/Section 209/96, dated the 25th June, 1996, and all other powers enabling him in this behalf, the Governor of Haryana hereby makes the following rules, namely :-

Part 1 – Chapter I

Preliminary

1. Short title.

- These rules may be called the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996.

2. Definitions.

- In these rules, unless the context otherwise requires, -(i)"Accountant General" means the Accountant General, Haryana;(ii)"Act" means the Haryana Panchayati Raj Act,

1994;(iii)"administrative approval" means a pronouncement that a projected work is suitable and desirable;(iv)"appropriation" means the assignment to meet specified expenditure of funds at the disposal of the assigning authority;(v)"assessee" means the person who is liable to pay any tax, cess or fees levied by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be;(vi)"assessing authority" means the Gram Panchayat, the Executive Officer of the Panchayat Samiti or Chief Executive Officer of Zila Parishad, as the case may be;(vii)"book transfer" denotes the process whereby financial transactions, which do not involve the giving or receiving of cash or of stock materials, are brought to account. Such transactions usually represent liabilities and assets brought to account either by way of settlement or otherwise but they may also represent corrections and amendments made in cash, stock or book transfer, transactions previously taken to account;(viii)"cash" includes legal tender, coin, currency and bank notes, cheques payable on demand, Reserve Bank Government drafts; demand drafts and also revenue stamps but does not include Government securities, deposit receipt of banks, debentures and bonds accepted as security deposit;(ix)"Chief Engineer" means Chief Engineer, Panchayati Raj Public works, appointed by the Government;(x)"contractor" means a person, syndicate or firm borne on the approved list of contractors of Panchayati Raj Public Works Organisations;(xi)"day" means a calendar day beginning and ending at midnight;(xii)"Drawing and Disbursing Officer" means the Sarpanch for Gram Panchayat, Executive Officer for the Panchayat Samiti and the Chief Executive Officer for the Zila Parishad or any other officer who may be empowered to draw and disburse money from the fund of the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be;(xiii)"dues" means any amount recoverable under this Act including penalty and fines except in criminal cases;(xiv)"Executive Engineer" means the Executive Engineer of the Panchayati Raj Public Works Wing, as appointed by the Government;(xv)"Executive Engineer Electrical" means Executive Engineer of the Panchayati Raj Electrical Works Wing, appointed by the Government;(xvi)"fees" means the fees payable under the Act;(xvii)"Form" means a form appended to these rules;(xviii)"house" includes court-yard whether walled or not;(xix)"Junior Engineer" means an officer of Panchayati Raj Works at any level and includes any officer appointed as such by the Gram Panchayat, Panchayat Samiti or Zila Parishad concerned;(xx)"Junior Engineer Electrical" means an officer incharge of Panchayati Raj Electrical works at any level and includes any officer appointed as such by the Gram Panchayat, Panchayat Samiti or Zila Parishad concerned ;(xxi)"minor work" means a work estimated to cost more than five thousand rupees but not more than ten thousand rupees;(xxii)"motion" means a proposal made by a Panch, Sarpanch or member for the consideration of Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, and includes a resolution and amendment to a motion;(xxiii)"non-recurring expenditure" means expenditure sanctioned as a lump sum charge whether the money be paid as a lump sum or by instalments;(xxiv)"original works" include all new constructions whether entirely new works or additions and alterations to existing works;(xxv)"person" includes any company or association or body of individuals whether incorporated or not;(xxvi)"petty works" means a work estimated to cost not more than five thousand rupees;(xxvii)"property" means lands, and movable and immovable property belonging to, vested in, or under the management of a Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be;(xxviii)"quotations" means an offer by a contractor for undertaking any minor work or part of a minor work;(xxix)"re-appropriation" means the transfer of fund from one unit of appropriation to another such unit;(xxx)"Registrar and Sub Registrar" means the officer appointed with that designation under the Indian Registration Act, 1908;(xxxi)"repair

works" include all repairs to newly purchased or previously abandoned works which are necessary to bring these into use;(xxxii)"Schedule" means a schedule appended to these rules;(xxxiii)"section" means the section of the Act;(xxxiv)"Sub Divisional Officer" means an officer incharge of the Panchayati Raj Public Works Sub-Division of the Panchayati Raj Punjab Works Circle and includes any officer appointed as such by the concerned Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be;(xxxv)"Sub Divisional Officer Electrical" means an officer incharge of the Panchayati Raj Electrical Works Sub Division of the Panchayati Raj Electrical Division and includes any officer appointed as such by the concerned Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be;(xxxvi)"suit" means a suit by or against or affecting a Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, or an officer of Gram Panchayat, Panchayat Samiti or Zila Parishad, in his official capacity or which is brought or defended by such officer at the expenses of Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, and includes an appeal, an application for revision or review or execution of decree and any civil judicial proceeding in which the Gram Panchayat, Panchayat Samiti or Zila Parishad or an officer in his official capacity is a party or has any interest;(xxxvii)"Superintending Engineer" means Superintending Engineer incharge of the Panchayati Raj Public Works Circle as appointed by the Government;(xxxviii)"Tax Collector" means the person duly authorised to realise any tax, cess or fee on behalf of the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, or the person employed in the Gram Panchayat, Panchayat, Samiti or Zila Parishad with that designation;(xxxix)"technical sanction" means the sanction of the detailed plans and estimates of projected work;(xl)"tender" means an offer by a contractor for undertaking any major work or part of a major work;(xli)"treasury" includes sub-treasury also;(xlii)"Year" means the financial year beginning on the 1st of April and ending on the 31st of March following;(xliii)words and expressions used but not defined in these rules shall have the meaning assigned to them in the Act

Chapter II

Budget

3. Appropriation. [Section 209.]

- An appropriation is intended to cover all the charges including the liabilities of the past years to be paid during a financial year or to be adjusted in the accounts of that year. It is operative until the close of that year. Any unspent balance will not be available for utilisation after the close of the year.

4. Form of budget. [Sections 43, 102 and 152.]

- The budget estimates of the Gram Panchayat and Panchayat Samiti shall be drawn up by Gram Sachiv and Executive Officer respectively and that of the Zila Parishad by the Accounts Officer of the Zila Parishad in Form 1. All the receipts and expenditure shall be classified under the main heads of accounts as shown therein. Heads of Account not provided for but considered absolutely necessary in classifying the various items under receipts and expenditure can be opened with the prior concurrence of the Government.

5. Budget of Panchayat, Panchayat Samiti and Zila Parishad. [Sections 43, 102 and 152.]

- Gram Sachiv, Executive Officer and Accounts Officer, while drawing up the budget shall keep in view the following principles :- (a) The estimates of the receipt shall be as accurate and realistic as possible and shall show the amounts which are expected to be received by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, from the Government by way of grants-in-aid for Community Development Programme, and liabilities and schemes, if any, transferred by other departments of the Government to the Gram Panchayat, Panchayat Samiti or Zila Parishad respectively. This shall also include the amount expected to be realised by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, from local rates, taxes, fees or other sources. The arrears, if any, standing over from the past years for collection, shall only be included in the estimates to the extent these are expected to be actually realised. The people contribution (in cash only) if expected to be received by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, for the execution of the Community Development Schemes or other department's schemes or its own schemes, should also be taken into account and provided for under proper head of account. The expected amounts of grant-in-aid for Community Development Programme and schemes of other departments of the Government shall, however, be intimated to the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, by the Government; (b) the amounts of loan, if any, expected to be received from the Government, Local Authorities or Commercial Scheduled Bank and the recovery of loan already advanced by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, and interest thereon which is expected to be actually realised during the year, shall also be provided for in the budget estimates; (c) in the case of fluctuating revenue receipts the actuals of the past three years and the revised estimates of the current year ordinarily afford the best guide in drawing up the estimates. Any general tendency either to stability, or increase or decrease which might also have influenced the figures of the past years and the new sums of revenue of which no account has been taken in the previous year, shall also be kept in view for arriving at an accurate estimate of the receipt. No income from any tax shall be shown on the receipt side unless the imposition of tax is actually approved by the competent authority; (d) provision for anticipated refunds shall also be made in the estimates under the head "Deduct Refund" by means of a deduct entry from the total estimated receipts; (e) for the estimates of expenditure of the next year, the current year's estimates shall not be accepted blindly as the only basis. The need for every item shall be scrutinised vigorously before it is included in the estimates and only so much amount shall be provided for as is expected to be actually spent during the year; (f) the Gram Panchayat, Panchayat Samiti and Zila Parishad shall provide the entire amount of grant-in-aid expected to be received by it from the Government for the execution of various schemes as their main item of expenditure; (g) all other items of expenditure which the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, has to incur out of its own resources under each of various heads of accounts shall also be estimated and provided for under proper heads of accounts on the expenditure side; (h) adequate provisions shall also be made for the due discharge of all liabilities to be liquidated in the financial year particularly in respect of the following items: - (i) repayment of loans and interest thereon due to Government; (ii) the supplies and services including the pay and allowances of its staff and its members; (iii) audit fee payable to the Director, local Audit; (iv) contribution, if any, payable to Government on account of the cost of Government

employees working in Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be;(v)contribution payable towards Contributory Provident Fund of the employees;(i)adequate provision shall be made for the maintenance of minimum actual cash balance of the Gram fund, Samiti fund or Zila Parishad fund, as the case may be, excluding investment, the unspent balance of loans and grants of all kinds and receipts from the sale of land and buildings of, at any time, amounting to ten per cent of the income of the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, for the previous financial year, excluding sales or maturity of investment and the amount of suspense accounts;(j)while framing estimates for new expenditure, attention shall be paid to the necessity of raising new resources to meet the additional demand and the proposals for the necessary measures, viz. fresh taxation, increase in existing level of taxation, economic etc., shall be simultaneously drawn up and considered. Alongwith the budget, complete accounts of the receipts and expenditure for year preceding the one during which the estimates are drawn up shall also be furnished by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be. Any variation in the figures of the previous year and the ensuing year shall also be explained;(k)budget estimates should also be supported with a statement showing the pay (including the increments) of staff on time scale of pay. the details of contingent and other charges shall be shown in a separate statement.

6. Approval of Budget. [Sections 12, 84, 102 and 152.]

(1)budget estimates so prepared by the Gram Panchayat shall be considered by the Gram Sabha at its sawani meeting and thereafter shall be [approved] [Substituted for 'approved and' vide Haryana Government Notification No. S.O. 18/H.A.11/1994/S. 209/2002, dated 20.2.2002.] by the Gram Panchayat with or without modification.(2)Budget estimates of Panchayat Samiti framed by the Finance, Audit and Planning Committee under section 84(2) shall be considered and approved by the Panchayat Samiti with or without modification, under section 102(2) and thereafter shall be submitted to Zila Parishad for approval.(3)The Zila Parishad shall submit its annual budget estimates to the Government for approval as laid down in section 152.

7. Re-appropriation. [Section 209.]

- The amount provided under any head in the approved budget of the Gram Panchayat, Panchayat Samiti or the Zila Parishad, as the case may be, may be transferred or re-appropriated to any other head with the prior approval of the authority who approved the original budget:Provided that -(a)no re-appropriation shall be made from one section of account to another;(b)due provision is ensured under each head for schemes, institution services or liabilities which it is obligatory for the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, to execute, maintain or pay for in accordance with the Act or rules made thereunder or the conditions of any grant made by the Government; and(c)funds shall not be diverted from any scheme specially indicated by the Government in this behalf, nor shall the pattern of such schemes be altered without the prior approval of the Government :

8. Revised or supplementary budget. [Sections 43, 102 and 152.]

- If in the course of the year, Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, has reason to believe that budget under any head is likely to exceed and excess amount cannot be met by reappropriation, supplementary or revised budget may be prepared and got sanctioned in the same manner in which the original budget was passed, but care shall be taken to revise the budget not before the lapse of six months. Such revision shall, as far as possible, be restricted to once a year.

9. Time Schedule of budget. [Sections 43, 102 and 152.]

- Subject to such general or specific instructions as may be issued by the Government, from time to time in this behalf, the following shall be the dates for the submission and approval of budget/reports showing the amount received including pending balance and the amount actually spent during particular duration of time as required under the Act :-

Last date of submission of the budget	By	To
1	2	3
(i) Budget of Gram Panchayat, 15th October	Gram Sachiv	Gram Panchayat
Sawani Meeting (1st November to 31st December)	Gram Panchayat	Gram Sabha
(ii) Budget of Panchayat Samiti, 10th December	Executive Officer	Finance Audit and Planning Committee
20th December	Finance Audit and Planning Committee	Panchayat Samiti
15th January 15th March Zila Parishad Panchayat Samiti (Final Approval)	Panchayat Samiti,	Zila Parishad
(iii) Budget of Zila Parishad, 15th December	Accounts Officer	Zila Parishad
10th January	Zila Parishad	Government

28th February after approval or modification	Government	Zila Parishad
15th March - To re-submit, after making the modification if necessary	Zila Parishad	Government

Notes :-(1)In case the Zila Parishad has any recommendation to make with respect to the budget of the Panchayat Samiti, it shall return the budget to the Panchayat Samiti within 15 days of the receipt. In case the Panchayat Samiti does not accept the recommendation of the Zila Parishad, it shall take action under clause (b) of sub-section (2) of section 102 and return the budget to the Zila Parishad within a week of its receipt.(2)The departments concerned of the State Government shall prepare the district-wise statement of funds to be placed at the disposal of the Gram Panchayat, Panchayat Samiti and Zila Parishad and shall pass on the same to the Government by the 15th of November, each year.(3)The Government shall communicate to each Gram Panchayat, Panchayat Samiti and Zila Parishad not later than the 30th of November each year the allocation :-(a)funds for schemes entrusted to the Zila Parishad;(b)funds for schemes entrusted to Panchayat Samiti; and(c)funds for schemes entrusted to Gram Panchayat.

10. Inspection of budget and accounts. [Section 43 and 103.] [Substituted for 'Section 103' vide Haryana Government Notification No. S.O. 18/H.A.11/1994/S. 209/2002, dated 20.2.2002.]

- The budget and accounts, referred to in section 103, may be inspected at reasonable times, on payment of fee of rupees five on each occasion.

Chapter III

Structure of Accounts

11. Gram Fund. [Section 39.]

(1)The Gram Fund shall be operated upon by the Sarpanch and in his absence by [-] [The words 'Up-Sarpanch or' omitted vide Haryana Government Notification No. G.S.R. 55/H.A. 11/94/S. 209/2000, dated 21.8.2000.] any other panch specifically authorised by the Gram Panchayat for this purpose. No amount of the Gram Fund shall be withdrawn from the Bank or the Post Office by the Sarpanch [-] [The words 'Up-Sarpanch' omitted vide Haryana Government Notification No. G.S.R. 55/H.A. 11/94/S. 209/2000, dated 21.8.2000.] or any panch, as the case may be, without the express permission of the Gram Panchayat accorded in a resolution passed for the purpose:Provided that in case of emergency, the Sarpanch may spend upto [Rs. 1000] [Substituted for 'Rs.500' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] from the cash in hand or by withdrawing the required amount from Post Office or Bank even without a resolution by the Gram Panchayat. Once such an expenditure has been incurred no further withdrawal or expenditure shall be allowed till the said expenditure is got approved from the Gram Panchayat.(2)Entries in the cash book shall be made simultaneously with each item of income and expenditure and for each item of income a separate receipt in [Form IV of the Haryana Panchayati

Raj Rules, 1995] [Substituted for 'Form XVI' vide Haryana Government Notification No. S.O. 18/H.A.11/1994/S. 209/2002, dated 20.2.2002.] shall be issued. For each item of expenditure, a receipt shall be obtained and maintained in the appropriate register or file.(3)All moneys received on behalf of the Gram Panchayat shall be deposited in the Post Office or a bank approved by Government :Provided that a sum not exceeding Rs. [[25000] [Substituted vide Haryana Notification No. SO150/HA11/94/s209/99 dated 18-6-1999 for '2000'.]] may be [Provided further that the sarpanch shall be liable to pay interest at the rate of 21 percentum per year on the sum kept by him as cash in hand beyond the prescribed limit.] [Provisio added vide Haryana Notification No. SO150/HA11/94/s209/99 dated 18-6-1999.]

12. Minimum balance. [Section 39.]

- Except with the previous sanction of the Government, the actual cash balance of the Gram Fund, excluding investments, the unspent balance of loans and grants of all kinds and receipts from the sale of land and building, shall not be permitted at any time to fall below an amount equal to ten per cent of the Gram Panchayat income of the previous year excluding sales or maturity of investment and the amount in suspense accounts :Provided that the actual cost price of such Post Office Cash Certificates held by the Panchayat and such sums placed by the Panchayat in fixed deposits with any bank as or not earmarked for specific purposes, may be reckoned as forming part of the actual cash balance.

13. Withdrawal for construction. [Section 39.]

- No amount shall be withdrawn from the Gram Fund for carrying out any construction/repair or other similar activities, till the estimate of such activity has been passed by competent authority.

14. Valid charge. [Section 44.]

(1)The expenditure incurred by a Gram Panchayat on the performance of the duties and functions under the Act shall be a valid charge on the Gram Fund. For the purpose of this rule, expenditure on the following items shall be deemed to be a valid charge on the Gram Fund:(a)purchase of portraits of high personages upto [Rs. 500] [Substituted for 'Rs. 100' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] per annum;(b)purchase and hoisting of National Flag upto [Rs. 500] [Substituted for 'Rs. 100' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] per annum;(c)distribution of sweets to children on National festivals and at the time of the visits of high dignitaries to the Sabha area upto Rs. [500] [Substituted for 'Rs. 200' vide Haryana Notification No. SO150/HA11/94/s209/99 dated 18-6-1999.] at a time but not more than thrice a year;(d)publicity of Panchayat activities upto [Rs. 500] [Substituted for 'Rs. 100' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] per annum;(e)making contribution for holding seminars of panches upto [Rs. 500] [Substituted for 'Rs. 100' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] per annum;(f)expenditure upto Rs. [3000] [Substituted vide Haryana Notification No. SO150/HA11/94/s209/99 dated 18-6-1999 for '500'.] per annum for entertainment of Ministers, Commissioner, Secretaries to the Government, Head of

the Department and other Class I Officers visiting the Gram Panchayat.(2)The District Development and Panchayat Officer shall be the prescribed authority for purpose of section 44.(B. Panchayat Samiti and Zila Parishad)

15. Responsibility for maintenance. [Sections 43, 102 and 152.]

(1)It will be the responsibility of the Executive Officer or Chief Executive Officer to ensure that all persons who receive or pay money on behalf of the Panchayat Samiti or Zila Parishad, as the case may be, maintain and render proper accounts thereafter in such manner that information in regard to all receipts and expenditure could be deduced therefrom as required by Government from time to time. All accounts shall be kept so clean, the details so fully recorded and the initial record of payment made so clear, explicit and self contained as may produce a convincing and satisfactory evidence of the facts in a Court of Law.(2)The Executive Officer, Chief Executive Officer shall render to the Panchayat Samiti or Zila Parishad, as the case may be, and the Government accurately and promptly such accounts and returns exhibiting the position of those transactions as may be required of him from time to time.(3)All moneys received and expended on behalf of Panchayat Samiti or Zila Parishad will be credited into and withdrawn from the Panchayat Samiti Fund or Zila Parishad Fund, as the case may be.(4)No erasure shall be made in any account book, register, Form, voucher and, if any, correction has to be made, it shall be made neatly in red ink, by crossing a horizontal line over the incorrect entry and attested by the Drawing and Disbursing Officer or the Officer Incharge of the institution concerned.

16. Cash Book. [Sections 15 and 209.] [Substituted vide Haryana Government Notification No. S.O. 18/H.A.11/1994/S. 209/2002, dated 20.2.2002.]

(1)All money received or spent by or on behalf of the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, shall without any reservation be brought to account in the Cash Book to be maintained in [Form I of the Haryana Panchayati Raj Rules, 1995 and attested by the Gram Sachiv in case of Gram Panchayat and in Form II and attested by the Executive Officer or Chief Executive Officer, as the case may be, in case of the Panchayat Samiti and Zila Parishad.] Sufficient details should be given in the column, particulars to admit the main points of each transaction being readily ascertained without reference to the detailed voucher or challan.(2)At the close of the day while signing the Cash Book, the Gram Sachiv, Executive Officer or the Chief Executive Officer, as the case may be, should see that the receipts collected during the day are credited into the bank or treasury on the same day or on the morning of the following working day with a challan in Form III. When the money is paid into the bank or treasury, the Gram Sachiv, Executive Officer, or Chief Executive Officer, as the case may be, making such payment, shall compare the Treasury Officer's receipt on the challan with the entry made in the cash book before attesting it.(3)The amount remitted into the bank or treasury in cash should be entered on the payment side of the cash book in the 'cash' column and on the receipt side in the 'treasury' column.(4)When money is received into the fund, by book transfer credit, its receipt shall be entered in the cash book by indicating "By transfer credit" in particular columns and showing the amount under "treasury" column of the cash book. All the dues of the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, tendered by third party will be dealt with similarly into the Bank or treasury direct.(5)Where a

cheque is drawn by the Executive Officer, Chief Executive Officer, in favour of self in order to replenish the cash chest or for payment to third party direct, its amount should, at once, be entered as receipt or payment, as the case may be, irrespective of the date of its encashment.(6)The cash book shall on each day be closed, balanced, checked and signed by the Executive Officer or Chief Executive Officer, as the case may be, in token of check.(7)(a)If the cheque is cancelled before the cash transactions of the day in which it was issued, have been totalled, entry in the cash book shall be struck out in red ink under the initials of the Executive Officer or Chief Executive Officer, as the case may be, with a note that the cheque has been cancelled.(b)If, however, the cash book has been totalled and the correction is required to be made at any time within the same year in which the cheque was issued, it should be posted on the payment side of the cash book in the 'Treasury' column as a minus entry under the head of 'Expenditure' to which it was originally charged.(c)If the correction is required to be made in the year subsequent to that in which the cheque was issued, the amount of the cancelled cheque should be credited in the cash book in the 'Treasury' column as 'Refund of Expenditure of previous year'.(8)(1) At the end of each month Sarpanch, Executive Officer or Chief Executive Officer, as the case may be, shall -(a)verify the cash balance in the chest with the cash column on receipt side of the cash book and give a certificate as under :-"Certified that cash balance in the chest has been checked and was found to be Rs. _____ which tallied with the balance shown in the cash column of the cash book";(b)also compare every item of receipt and expenditure as shown in the Treasury Pass Book with the relevant entries of the corresponding month in the cash book.The difference, if any, shall be explained and accounted for in a foot note in the cash book in the manner indicated below :-Balance as per Treasury Column of the Cash Book Rs. _____(i)Add amount of cheques (detailed below) issued but not encashed Rs. _____(1)(2)Total Rs. _____(ii)minus amounts of cheques (detailed below) given to treasury for collection, credit of which is still awaited Rs. _____(iii)balance as per Pass Book Rs. _____Note :- (I) A surprise check shall also be made by the Executive Officer/Chief Executive Officer, as the case may be, once or twice a month in order to ensure that cash in hand tallies with the cash book. As and when a check is made a certificate of count shall be recorded in the cash book.(II)If on comparison of the cash book with Treasury Pass Book, any cheque appears to be unduly long outstanding, enquiries shall be made regarding it and if it cannot be traced it shall be stopped by order of the drawing officer.

17. Accounts ledger. [Section 209.]

- The amounts credited into and withdrawn from the Gram Panchayat, Panchayat Samiti and Zila Parishad fund shall be properly accounted for [in cash book in Form IIIA.] [Substituted for 'in the relevant register prescribed under the rules' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.]

18. Register of temporary advance. [Section 209.]

- Whenever any advance is required to be given to any [officer/official] [Substituted for 'Official' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] of the Panchayat Samiti or Zila Parishad for carrying out the purposes of the Panchayat Samiti or Zila Parishad, as the case may be, a record of such advances shall be kept in the register of

temporary advances in Form IV.

19. General ledger. [Section 209.]

(1)The General ledger will be in Form V. It will consist of the following parts -Part - I Accounts of the Community Development (Sub-Headwise)Part - II (a) Accounts of other departments of Government -(b)Accounts of Panchayat Samiti/Zila Parishad out of its own resources.The purpose of this ledger shall be to watch the income and expenditure under each head of account and also the expenditure under each scheme. Part 1 shall comprise abstracts of income and expenditure of Community Development Programme under each head i.e. B. Agriculture, C. Animal Husbandry etc. etc., followed by expenditure on each scheme under that head.

Part II – (a) shall contain abstracts of income and expenditure of each department making the grants to the Panchayat Samiti or Zila Parishad, as the case may be, followed by expenditure incurred on each scheme executed on behalf of the respective departments.

Part II – (b) of the ledger shall comprise abstracts of income and expenditure under each section of accounts, viz. "I General Accounts," "II Loans and Advances", "III Deposits" and "IV Suspense Account" out of the resources of Panchayat Samiti or Zila Parishad, as the case may be. The abstract of Section I "General Account" shall be followed by the individual schemes implemented out of Panchayat Samiti or Zila Parishad's own income, as the case may be.

As soon as an amount is received and accounted for in the cash book, an entry to this effect shall also be made in the relevant abstract in the General Ledger. All payments soon after they are made and entered in the cash book [shall] [Substituted for 'should' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] be entered in the abstract and also under the particular scheme in this register. At the close of the month, the last balances standing in each abstract [shall] [Substituted for 'should' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] be written on a separate sheet and totalled up and the figures thus arrived at tallied with the closing balance of the cash book.(2)For the purpose of classifying the income and expenditure, a classified abstract shall be maintained in Form VI in two volumes or parts, one for income and the other for expenditure. A separate folio will be opened for each head of account under which income or expenditure, has been budgeted for, and the items

pertaining to these Heads shall be taken from the General Ledger as they occur and entered in the appropriate columns of the abstract. At the end of the each month the monthly and progressive totals shall be entered under each head of the abstract.

20. Adjustment of advances, over payments of refunds or over charges. [Section 209.]

- When it is necessary to adjust the recovery of a portion of an advance payment which has been unused or of an overpayment or the refund of money wrongly paid or any transaction of such description, the receipt or payment of the amounts involved shall be entered in the cash book in red ink, the head of account to be entered in column 6 or in column 13, as the case may be, being the original head of account of expenditure or income, as the case may be, preceded by the word "Deduct" and when the amount is carried to the classified abstract it shall be entered in red ink under the appropriate head of account in column 2 of the income or expenditure side, as the case may be, and deducted from the daily total.

21. Correction of misclassified items. [Section 209.]

- When it is necessary to correct any misclassification of any item of receipt or expenditure no entry shall be made in the cash book, but the necessary "Deduct" and "Add" entries shall be made in red ink under the relevant head of account in the classified abstract, a note being made there against giving the date of the original debit or credit entry in the cash book; and the head of account to or from which the item has been transferred and the number and pages of the file on which the order sanctioning the correction has been recorded.

22. Submissions of accounts by Panchayat Samiti and Zila Parishad. [Sections 102 and 152.]

- The accounts of income and expenditure incurred by the Panchayat Samiti and Zila Parishad shall be drawn up and furnished by Panchayat Samiti and Zila Parishad as under -

Quarterly Accounts By 10th of following month after the end of quarter.

(a) Panchayat Samiti shall submit to Zila Parishad in form VII the Quarterly Account. Zila Parishad shall consolidate the quarterly account of all the Panchayat Samitis in the district and review the progress of work/expenditure. (b) The Zila Parishad shall submit its accounts report to Government in Form VII.

23. Annual accounts of Panchayat Samiti. [Section 102.]

(1) At the end of each year, the Panchayat Samitis shall prepare its annual account in Form VIII showing its income and expenditure under each of the budget heads and send it to Zila Parishad by the following 15th May for transmission to the Government with its observations, if any. (2) The annual account of the Panchayat Samiti shall be supported by the following statements-(a) statement

showing the receipt and disbursement of loan in Form IX;(b)statement showing loan received from Government and amount of instalments that fell due for repayment to the Government, amounts actually repaid, the balance still due from Panchayat Samiti and reasons thereof in Form X;(c)a list of works in Form XII showing the works required to be undertaken during the year, amounts actually spent thereagainst, the reasons for not having executed the entire works;(d)a statement in Form XII indicating the assets and liabilities of Panchayat Samiti;(e)a statement in Form XIII showing the reasons for saving under each head of account wherein the Panchayat Samiti received the grants-in-aid from the Government for the execution of various schemes transferred to it under section 75 of the Act and the executive officer will also record a certificate of utilization clearly stating that -(i)the grant in full or in part has been utilized on the object for which it was granted;(ii)the accounts therefor, have properly been maintained; and(iii)the vouchers are under his custody and if not, arrangements could be made to produce as and when required for audit by the Director, Local Audit, or officials [authorised by] [Substituted for 'of' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] the Government.

24. Annual accounts of Zila Parishad. [Section 152.]

- The Zila Parishad shall prepare its Annual Account in the manner as laid down in rule 23 as far as it is applicable to Zila Parishad and send it to the Director, Local Audit, and Government by the following 15th May.

Chapter IV

Panchayat Samiti and Zila Parishad Fund, Its Application and Investment

25. Custody of fund. [Sections 99 and 145.]

(1)The Samiti fund and the Zila Parishad fund kept under sections 99 and 145 shall be of the nature of a local funds deposit account under the head "8448 - Deposit of Local Funds - 109 - Panchayat Bodies Funds under K - deposits and advances (B) - Deposit not bearing interest - Panchayat Samiti and Zila Parishad Fund".(2)The fund of Panchayat Samiti and Zila Parishad shall be kept at the treasury as a purely banking account, money being paid into and drawn out of it without specification of the nature of the receipt of expenditure. Withdrawal will be made only by means of cheques signed by the Executive Officer or the Chief Executive Officer, as the case may be, only when it is required for immediate disbursement on an item of expenditure of Panchayat Samiti and Zila Parishad, as the case may be.

26. Pass book. [Section 145.]

(1)the Treasury Officer shall issue a pass book of the personal ledger account to the Executive Officer and Chief Executive Officer in which all the sums paid into or drawn by means of cheques from the treasury on behalf of the Panchayat Samiti or Zila Parishad shall be entered into by him.(2)The pass

book shall be written up only by the treasury establishment by whom the initial accounts are kept. No entry shall, under any circumstances, be made therein by any one connected with or working in the office of the Panchayat Samiti or Zila Parishad, as the case may be.(3)The pass book shall remain in the personal custody of the Executive Officer and Chief Executive Officer, who shall be responsible to see that the pass book is sent to the Treasury Officer at least once a month and balanced.(4)The Treasury Officer is responsible [to ensure] [Substituted for 'for seeing' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] that the entries are correctly made and at the end of each month the entries on each side of the pass book are totalled and the balance struck and agreed with treasury account. The pass book shall then be signed and returned to the Executive Officer or Chief Executive Officer, as the case may be, by the Bank Manager, Treasury Officer. The Executive Officer/Chief Executive Officer will be responsible to reconcile the balance as shown in the pass book and that shown in the treasury column of his cash book.

27. Payment of money into treasury. [Section 209.]

(1)Handling of cash should, as far as possible, be avoided and in case of receipt of sum in excess of Rs. 1,000 (One thousand rupees), the Panchayat Samiti or Zila Parishad, as the case may be, should invariably direct the persons, from whom sums are due, to pay the money direct to the credit of the fund in the treasury concerned subject to instructions as laid down in rule 28 below.(2)All moneys received at the office of Panchayat Samiti or Zila Parishad, as the case may be, be remitted into the treasury to the credit of their respective funds promptly through treasury challan in form III duly signed by the Executive Officer or Chief Executive Officer, as the case may be, as the accumulation of cash in the Panchayat Samiti or Zila Parishad chest beyond the prescribed limit is prohibited. An entry of such remittance shall also be made in the cash book under his initial. The Treasury Officer will retain one part of the challan and shall return the other to the person making payment and cause the third part to be sent to the Panchayat Samiti or Zila Parishad, as the case may be. A part of the challan received back duly receipted by the Treasury Officer shall be filed by the Executive Officer or Chief Executive Officer, as the case may be, as a voucher in support of the remittance.

28. Receipt of money by direct payment into treasury. [Section 209.]

- When money is to be paid direct into the treasury for credit to the fund concerned, the person making the payment shall be provided with a challan in Form II (in triplicate) of which one shall be retained by the Treasury Officer, the second shall be handed over as his receipt to the person making the payment while the third shall be returned to the Panchayat Samiti or Zila Parishad, as the case may be. The challan will show full particulars of payment, the name of the person through whom money is being paid and on whose behalf the same has been tendered, and all other particulars necessary for proper accounting and classification of the credit.No remittance challan will, however, be accepted by the Treasury Officer without seeing demand notice issued by the Panchayat Samiti or Zila Parishad or unless the challan is actually signed by the Executive Officer/Chief Executive Officer as the case may be.

29. Receipt of money book transfer. [Section 209.]

- Grants-in-aid required to be paid by various departments of the Government on account of the execution of various schemes or otherwise, will be paid into the fund by the treasury/sub-treasury concerned by transfer credit per contra debit to the major head concerned in accordance with the accounting procedure and the entry of the amounts so credited into fund will appear in the pass book on the basis of which the necessary entry will be made on the receipt side of the cash book.

30. Drawing of money from fund. [Section 289.]

(1)All payments up to and for Rs. 500 shall be in cash.(2)Payment over Rs. 500 should invariably be made by means of cheques and reference to cheque number and date should be quoted on the bill concerned so as to avoid its double payment. All the cheques payable to third parties will be made over to them for obtaining payment from the treasury:Provided that payment of pay and allowances to Panchayat Samiti or Zila Parishad staff and members may be made in cash irrespective of the amount.(3)Whenever money is required to replenish the cash chest it should be drawn from the account of the fund by means of a cheque in favour of itself.

31. Cheques. [Section 209.]

(1)The cheque books will be supplied by the Treasury Officer with whom the fund has been lodged.(2)The Treasury Officer shall supply a cheque book only on receipt of the printed requisition from which is inserted in each cheque book towards the end, and never more than one cheque book on a single requisition.(3)The Drawing and Disbursing Officer shall notify to treasury upon which he draws, the number of each cheque book which from time to time, he brings into use and the number of cheques it contains.(4)The cheque books shall on receipts be carefully examined by the Drawing Officer who should count the number of forms contained in each and record a certificate of count on the fly-leaf.(5)Each foil of the cheque book shall distinctly be marked with rubber stamp bearing the name of the Panchayat Samiti or Zila Parishad, as the case may be.(6)Each cheque book must be kept under lock and key in the personal custody of the Drawing and Disbursing Officer, who when relieved shall take a receipt of the exact number of the cheques made over to the relieving officer and shall send a specimen of the signatures of the relieving officer together with a certificate in following form to the Treasury Officer :-To _____ I have this day made over charge of the office of the Panchayat Samiti or Zila Parishad _____ to Shri _____ whose signatures are given below :Relieving Officer, Relieved Officer.(7)No cheque shall ordinarily be signed unless required for immediate delivery to the person to whom money is to be paid. Every cheque shall be drawn in favour of the person to whom the money is actually to be paid and self cheques should not be drawn except in the following cases, -(i)Pay and allowances of establishment chargeable to the fund;(ii)Replenishment of cash chest of Panchayat Samiti or Zila Parishad, as the case may be.(8)All cheques shall have written across them in words at right angles to the top, a sum a little in excess of that for which they are granted; thus under rupees thirty only will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30 and similarly under rupees eight hundred only will mean that it is for less than Rs. 800 but not less than Rs. 700.(9)[Cheques shall remain] [Substituted for

'Cheques remain' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] current for three months only after the month of issue. Thus a cheque bearing date in January is payable at any time up to 30th April. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within the period specified above, it may be received back by the drawer who should cancel it and issue a new cheque in lieu of it. The fact of the cancellation and the number and date of the new cheque should be recorded on the counterfoil of the old cheque and number and date of the old cheque that is of cancelled one should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should 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.(10)When it is necessary to cancel the cheque, the cancellation must be recorded on the counterfoil. If the cheque is in the possession of the Drawing Officer it should be effaced or stamped "cancelled" and destroyed only after the accounts for the month in which it was drawn, have been audited. Otherwise the Drawing and Disbursing Officer should promptly address the Treasury Officer to stop its payment. The cancellation order should also be recorded on the payment orders of the original voucher.

32. Lost cheque. [Section 209.]

- If an issued cheque is lost and cannot be presented for payment, after ascertaining that it has not been encashed an intimation shall at once be sent to the Treasury Officer [concerned] [Inserted vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] that the _____ original cheque No. _____ dated _____ be considered as cancelled and be not encashed, if presented. A duplicate cheque shall then be issued, at the top of the counterfoil of duplicate cheque shall be written in red ink "Duplicate cheque No. _____ dated _____ (quoting the number and the date of the original cheque) and on the counterfoil of the original cheque shall be written in red ink "Duplicate Cheque No. _____ dated _____ issued". A note shall also be made in red ink in the General Cash Book against the item concerned giving the number and date of the duplicate cheque issued.

33. Custody of cash chest. [Section 209.]

(1)All cash in the chest of the Panchayat Samiti or Zila Parishad shall be kept in strong iron chest under double lock system. All the keys of the same lock shall not be kept in one person's custody. The key of one lock shall be kept apart from the keys of other lock and that too, in different person's custody. The chest shall never be opened unless both the custodians of the keys are present.(2)Key of one of the locks shall be kept by the Executive Officer or Chief Executive Officer, as the case may be, and of the other by the Cashier. Duplicate set of the keys shall be deposited with the treasury and their inspection shall be done periodically as required under the Sub Treasury Rules.(3)The Panchayat Samiti or Zila Parishad, as the case may be, may allow the accumulation of cash in the departmental cash chest up to a maximum limit of Rs. 2,500 for Panchayat Samiti and Rs. 5,000 in case of Zila Parishad at any time. But this limit will, however, be subject to increase or decrease with the prior approval of the Government, in accordance with the circumstances prevailing in various Panchayat Samitis or Zila Parishads.(4)The Panchayat Samiti or Zila Parishad will not be permitted

to retain any additional money by way of permanent advance.[34. Dealing with Cash [Section 209] - Cash shall be obtained and remitted into the treasury by an employee of some length of service and proved trustworthiness not below the rank of Group C.] [Substituted vide Haryana Government Notification No. G.S.R. 7/11/1994/S. 209/2002, dated 15.4.2002.]

35. Cashier and the Accountant. [Section 209.]

- The work of cash and account shall be kept distinct from each other and will be transacted by the officials who will be termed Cashier and Accountant respectively. If there be no separate Cashier, the duties of receipt and custody of cash shall be performed by such official as the Executive Officer or Chief Executive Officer, as the case may be, may direct in this behalf. Such an Official shall be required to furnish adequate and valid security commensurating with the amount of the cash likely to be kept in his sole custody.

36. Application of Samiti Fund. [Section 100.]

(1)The Panchayat Samiti fund shall be applicable to the matters enumerated in section 100 and the following incidental matters, -(a)the provision and maintenance of a Panchayat Samiti Office including other offices and record room(s) and the cost of appurtenances and fittings and insurance and taxes in respect of such offices;(b)salaries and allowances of the employees of a Panchayat Samiti, the allowances to be paid to its members, liveries, contribution to the pensionary and provident fund, gratuities, pensions, if provided under the rules and cost of propulsion and maintenance of the vehicles belonging to the Panchayat Samiti and all expenditure incidental thereto;(c)stationery and printing charges for all offices under its control;(d)law charges;(e)proportionate cost of Panchayati Raj Public Works Wing;(f)the provision and maintenance of dispensaries, hospital and other institutions under its control;(g)advertisement charges;(h)investments;(i)disbursement and repayment of loan, if any.(2)Panchayat Samiti funds with the sanction of the Government may be applied for,-(a)contributing to the fund of Zila Parishad or any Gram Panchayat within its jurisdiction;(b)contributing towards the expenses of any public exhibition in the area under its jurisdiction;(c)contributing to any charitable fund or to the funds of any institution for the relief of poor or the treatment of diseased or infirm persons or the investigation of the causes of disease outside or within the area subject to the jurisdiction of the Panchayat Samiti;(d)incurring any other extraordinary charges for purpose of like nature;(e)contributing for becoming a member of any body or society outside its jurisdiction;(f)fees payable to Government employees for Samiti work.(3)The payment of any sum out of the Samiti fund may be authorised by the Executive Officer in the absence of budget provision in the case of, -(a)repayment of money belonging to contractor or other persons held in deposit and of money collected or credited into fund by mistake;(b)any sum which the Panchayat Samiti is liable to pay by way of compensation or expenses under any law;(c)sums payable under the decree or order of civil court passed against the Panchayat Samiti or under a compromise of any suit or legal proceedings or claim :Provided that the Executive Officer shall forthwith communicate the circumstances to the Panchayat Samiti which shall take such action as it may, in the circumstances, deem necessary or expedient to cover any expenditure not covered by a budget allotment.

37. Application of Zila Parishad fund. [Section 146.]

(1)The Zila Parishad fund shall be applied for the purposes as per section 146 and the following incidental matters, namely :-(a)the provision and maintenance of a Zila Parishad office including other offices and record rooms, and the cost of appurtenance, fittings, insurance and taxes in respect of such offices;(b)salaries and allowances of the servants of a Zila Parishad, the allowances to be paid to its members, liveries, contributions to the pension and provident fund, gratuities and pensions, if permitted under the rules, the cost of maintainance of the vehicles of the Zila Parishad and all expenditure incidental thereto;(c)stationery, printing and advertising expenses including the cost of reporting the proceedings at the meetings of the Zila Parishad;(d)law charges;(e)proportionate cost of Panchayati Raj Public Works Wing.(f)audit fees;(g)preparation and maintenance of record-of-right of immovable property;(h)the acquisition of land for all or any of the purposes of the Act;(i)any other expenditure which the Government may on recommendation of the Zila Parishad or otherwise declare to be a fit and proper charge on the Zila Parishad fund.(2)The Zila Parishad fund may be applied for contribution to the fund of any Panchayat Samiti or any Gram Panchayat within its jurisdiction and may, with the sanction of the Government, be applied for, -(a)contribution towards the expenses of any public exhibition in the local area under its control;(b)contributing to any Charitable fund of any institutions for the diseased or infirm person or the investigation of the cause of diseases within or outside its jurisdiction; and(c)incurring any other extraordinary charges.(3)The payment of any sum out of the Zila Parishad fund may be made or authorised by the Chief Executive Officer in the absence of budget in the case of, -(a)any refund required to be made under the Act or any law;(b)repayments of money belonging to contractors or other persons held in deposit and of the money collected or credited to the Zila Parishad fund by mistake;(c)sums payable under a decree or order of a civil court passed against Zila Parishad or under a compromise of any suit or legal proceedings or claim; and(d)any sum which a Zila Parishad is liable to pay by way of compensation or expenses under any law:Provided that the Chief Executive Officer shall forthwith communicate the circumstances to the Zila Parishad under advice to the Government to take steps to cover the expenditure not covered by the allotment.

38. Surplus fund with Panchayat Samiti or Zila Parishad. [Section 209.]

- The actual cash balance in the Samiti Fund/Zila Parishad Fund excluding investments, the unspent balances of loans and grants of all kinds (except the unspent balances of ad hoc grants) the amount of the minimum balance required to be maintained in the fund under the Act and the amount of any other commitment, decree or compensation, the payments of which are required to be made immediately, will be considered as the surplus amount available in the fund.

39. Investment of surplus fund by Panchayat Samiti or Zila Parishad. [Sections 99 and 146.]

- Up to fifty per cent of the surplus amount available in the Samiti Fund or Zila Parishad fund as arrived at according to rule 38 can with the previous sanction of the Chief Executive Officer concerned in the case of Samiti fund and Government in the case of Zila Parishad fund, be invested

by the Panchayat Samiti or Zila Parishad in the securities of Central Government or in such other securities as the Government may approve in this behalf and with the previous sanction of Chief Executive Officer/Government, as the case may be: Provided that no investment, variation or disposal thereof shall be made, unless it is passed by a resolution of the Panchayat Samiti or Zila Parishad, as the case may be.

40. Register of investment.

[Section 209.] - Details with regard to all investments made by the Panchayat Samiti and Zila Parishad shall be entered from time to time in a register of investment to be maintained in Form XIV in which every entry made shall be initialled by the Executive Officer/Chief Executive Officer concerned, as the case may be. The Executive Officer/Chief Executive Officer shall also verify the investment and record a certificate in the Investment Register.

41. Power to borrow. [Section 209.]

- A Gram Panchayat, Panchayat Samiti and Zila Parishad may borrow money for carrying out any of the purposes of the Act, subject to the conditions laid down in the Local Authorities Loans Act, 1914, and rules made thereunder.

Chapter V

Receipt and Expenditure

42. Assessment and collection of revenue. [Section 209.]

- It shall be primarily the responsibility of the Executive Officer or the Chief Executive Officer, as the case may be, to see that all revenue or other debts due to the Panchayat Samiti or Zila Parishad, as the case may be, which have to be brought to account, are correctly, promptly and regularly assessed, realised and credited to the account of the fund of Panchayat Samiti or Zila Parishad, as the case may be, and accordingly to arrange to obtain from his subordinates or from all the sources, where revenue arises, quarterly accounts and returns claiming credit for so much as has been paid into the treasury or otherwise accounted for and cause them to be noted in the miscellaneous Demand Register in Form XV.

43. Checks to leakage of revenue. [Section 209.]

(1) It shall also be the duty of the Executive Officer or Chief Executive Officer, as the case may be, to see that the revenue collected is correctly and promptly brought to account and there is no leakage. The Executive Officer or Chief Executive Officer shall see that all adequate measures are taken and to achieve this end arrange to have test inspections of the accounts of the receipts carried out. (2) No amount due to Panchayat Samiti or Zila Parishad shall be left outstanding without sufficient reasons and where such dues appear to be irrecoverable, the order of the competent authority for their

adjustment, remission, reduction of demand or write off must be sought without any avoidable delay.

44. Credit to follow actual realisation. [Section 209.]

- No sum be credited as revenue, unless it has actually been realised. The credit must follow and not precede the actual realisation.

45. Refunds of revenues. [Section 209.]

(1) Refund of money collected or credited into the fund by mistake shall be made only on the demand of the person entitled to receive the money after producing proper authority and on no [such money] [Substituted for 'account' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] will be [drawn from] [Substituted for 'drawn on' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] the receipt of Executive Officer/Chief Executive Officer and kept in the departmental chest.(2) Before admitting any demand for a refund of such money, the original credit in the cash book and the relevant treasury challan must be traced or receipt duly linked and an entry should distinctly be made in these documents of the sum ordered to be refunded so as to guard against double or erroneous entertainment of a second claim. When tax or fee is to be refunded, a cross reference against the concerned entry shall also be given in the Demand and Collection Register.

46. Receipt of money at the office of Panchayat Samiti or Zila Parishad. [Section 209.]

- When money is paid into the office of the Panchayat Samiti or Zila Parishad, it shall be accepted by the Executive Officer or Chief Executive Officer, or any other person authorised by the Executive Officer, or Chief Executive Officer in this behalf, to receive the dues of the Panchayat Samiti or Zila Parishad, as the case may be. The revenue so received shall not be utilised for meeting expenses of Panchayat Samiti or Zila Parishad directly but it must be deposited into the Personal Ledger Account at treasury/sub-treasury on the next working day.

47. Grant of receipt. [Section 209.]

- A receipt in duplicate shall be made out by carbon process, with an indelible pencil in Form XVI. The original will be given to the person paying the money and duplicate carbon copy retained in the office as office copy. The Executive Officer or Chief Executive Officer shall, however, satisfy himself that the amount so received has been properly entered in the cash book. The receipt will be signed by the person authorised to do so by the Executive Officer or Chief Executive Officer, as the case may be, however, the final responsibility of the account of amount in the cash book will lie with the Executive Officer/Chief Executive Officer.

48. Receipt book. [Section 209.] [Substituted for 'entered correctly' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.]

- The blank receipt books will be kept under lock and key under the personal custody of the Executive Officer or Chief Executive Officer, as the case may be. The number of forms of the receipt book shall be counted and the result of the count indicated on the receipt book under the signature of the Executive Officer or Chief Executive Officer, as the case may be, before it is brought to use. The accounts of the receipt and issue of the receipt books shall be maintained separately in the stock register in Form XVII. The used up receipt books will be returned and their return will be [entered correctly] in the stock register meant for the issue of the receipt books.

49. Receipt of payment by cheque. [Section 209.]

- If the payment is received by a cheque or demand draft the Executive Officer or Chief Executive Officer shall cause an entry of the cheque or demand draft to be made in the register of cheques and drafts to be maintained in Form XVIII for the purpose. No receipt shall be given until the cheque or demand draft has been encashed. The cheques and the demand draft may, however, be acknowledged and final receipt of the amount be issued only when the amount is brought to account in the cash book. If the payment is received by a cheque drawn on the treasury, it shall be endorsed by the officer of Panchayat Samiti or Zila Parishad in whose favour it is drawn, with the words "Received payment by transfer credit to the Panchayat Samitis fund or Zila Parishad fund", before it is sent to the treasury.

50. Receipt money by money order. [Section 209.]

- When money is received by money order, entry of the amount so received shall forthwith be made in the cash book and initialled by the Executive Officer or Chief Executive Officer, as the case may be. A separate receipt in the Form XVI shall be issued whenever so required.

51. Payment. [

Section 209.] - The Drawing and Disbursing Officer, while incurring or authorising expenditure out of the fund shall observe the canons of financial propriety which are given below :- (1) Every officer incurring or authorising expenditure on behalf of the Panchayat Samiti or Zila Parishad shall be guided by canons of financial propriety. He is responsible for enforcing financial order of strict economy at every step. (2) Every officer is expected to exercise the same vigilance in respect of the expenditure incurred out of the fund as a person of ordinary prudence would exercise in respect of expenditure of his own money. (3) The expenditure shall not prima facie be more than the occasion demands. (4) No authority shall exercise its power of sanctioning expenditure to pass an order which will directly or indirectly be to its own advantage. (5) Money out of the fund shall not be utilised for the benefit of particular person or section of the community unless, -(a) the amount of expenditure involved is insignificant; or (b) a claim for the amount can be enforced in the court of law; or (c) the

expenditure is in pursuance of a recognised policy or custom.(6)The amount of allowances granted to meet expenditure of a particular type shall be so regulated that the allowances are not on the whole a source of profit to the recipients. Money indisputably payable shall not, as far as possible, be left unpaid.

52. Liability not to be incurred without budget provisions. [Section 209.]

- No expenditure from the fund shall be incurred, save as may otherwise be provided in these rules, unless, -(1)the necessary budget provision to cover the charges exists; and(2)there exists a special or general sanction of the competent authority for the same.Note : Mere existence of budget provision will not constitute an authority in itself to incur the expenditure.

53. Control over expenditure. [Section 209.]

(1)Care shall be taken not only to see that the total expenditure is kept within the limits of authorised appropriation but also that the funds allotted are spent in the interest and service of Panchayat Samiti or Zila Parishad, as the case may be, and upon the objects for which provision has been made in its budget. In order to exercise proper control over expenditure, the Executive Officer or Chief Executive Officer, as the case may be, shall keep himself closely acquainted with the progress of expenditure, commitments made, and liability incurred but not paid.(2)It is not sufficient that the accounts of Drawing and Disbursing Officer should be correct to his own satisfaction. He has to satisfy not only himself but also the audit, that a claim which has been accepted is valid, that a voucher is a complete proof of payment which it supports and that the account is correct in all respects and can safely be produced as a satisfactory and convincing evidence of facts, if required, in court of law.

54. Voucher. [Section 209.]

- Every payment, including repayment of money previously lodged with the fund for whatever purpose, must be supported by a voucher setting forth full and clear particulars and proper classification in the accounts. All claims for payment, as far as possible, be presented on prescribed form of the bill and where the claimant fails to do so, a separate bill in a proper form will be prepared by the office of the Panchayat Samiti or Zila Parishad, as the case may be, incurring the expenditure and the claimant's bill shall be attached to it as sub-voucher.

55. Presentation of claims. [Section 209.]

- All claims for payment shall be presented at the office of Panchayat Samiti or Zila Parishad, as the case may be, where these shall first be entered in the bill register to be maintained in Form XIX then checked and examined in regard to their admissibility with reference to the sanction, agreement, arithmetical accuracy etc. and passed for payment.

56. Pay order. [Section 209.]

(1) No payment shall be made for any voucher either in cash or by means of cheque unless it bears a pay order signed or initialled specifying the amount payable both in words and figures. (2) If the payment is required to be made in cash from departmental chest the payment order shall be recorded as under :- "Pay by cash out of Chest Rs. _____ (Rupees _____)" And for payment by Cheque the pay order shall run as under :- "Pay by cheque Rs _____ (Rupees _____ only)". (3) The Officer making a pay order shall be responsible to see that the claim is valid in all respects.

57. Acknowledgement of payment. [Section 209.]

(1) Separate acknowledgement shall be taken at the time of making payment and will be attached to the voucher concerned, except in the case of disbursement of pay of staff and allowances to members where payees receipts can be taken on the bill itself or the acquittance bill. Where the payment is made to an illiterate person, the acknowledgement must be got attested by one or more witnesses. (2) In the case of articles received by value payable post, the V.P. cover together with the invoice or bill showing the details of items paid for may be regarded as voucher. The disbursing officer shall make a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the postal commission. (3) All paid vouchers shall be stamped "paid" so as to void their being used for a second time.

58. Classification of bills and vouchers. [Section 209.]

- The Executive Officer or Chief Executive Officer, as the case may be, shall be responsible to see that proper classification has been recorded on the bills and vouchers before making "pay order" thereon. A reference of the bill for which payment is made by means of cheques shall also be given on the back of the counterfoil of the cheque to facilitate reference to the original voucher on which the charge has arisen.

59. Establishment bills. [Section 209.]

(1) Pay bills shall be prepared in Forms XX and will be supported by all or any of the following statements, as the case may be :- (1) Increment certificate in Form-XXI; and (2) Last pay certificate in Form-XXII. (2) Increment certificate and last pay certificate shall be attached to the first bill in which the periodical increments and the pay of persons either transferred or lent to the Panchayat Samiti or Zila Parishad, as the case may be, are given. (3) Except in the case of employees who have been dismissed or transferred or have resigned or died, the pay of any employee of the Panchayat Samiti or Zila Parishad, as the case may be, shall not be drawn before the first working day of the month following that in respect of which the pay has been earned : Provided that if the first day of the following month is holiday, the pay can be disbursed on the last working day of the month concerned with the prior approval of Government. (4) The last payment of the employee's pay and allowances in the event of his transfer or quitting the service of the Panchayat Samiti or Zila

Parishad either on resigning or for any other cause shall not be made until it has been ascertained that there are no amounts or demands outstanding against him. A certificate to this effect signed by the Executive Officer or Chief Executive Officer, as the case may be, shall be attached to the bill in which such claims are drawn.

60. Arrears to be drawn on a separate bill. [Section 209.]

- Arrears pay bill shall not be drawn in the monthly pay bill but in separate bill in which reference shall be made to the previous bill(s) from which the charge was omitted or withheld or on which it was refunded by deduction or to any special order granting a new allowance consequent to which the claim has arisen. Such claims to pay and allowances above Rs. 500 which are more than 3 years old shall be got pre-audited from the Accounts Officer of Zila Parishad in respect of staff of Panchayat Samiti and from Chief Accounts Officer (Development), Government of Haryana, in respect of staff of Zila Parishad. Arrears claim upto Rs. 500 and within 3 years time limit may be made without pre-audit.

61. Fixed travelling allowance and conveyance allowance. [Section 209.]

- Fixed travelling allowance and conveyance allowance shall be drawn in the pay bill and not on the travelling allowance bill of official/officer concerned. To every bill for the conveyance allowance a certificate shall be attached that the conveyance was actually maintained in good order and used by the official concerned during the month under reference.

62. Deduction from pay. [Section 209.]

- The Executive Officer or Chief Executive Officer, as the case may be, shall be responsible for making proper deductions from pay bills on account of contributory provident fund, insurance and other funds, income tax, house rent, recoveries accounted for in accordance with the rules under which these have been made.

63. Acknowledgement of pay. [Section 209.]

- The Executive Officer or Chief Executive Officer, as the case may be, shall be personally responsible for the amount drawn on the bill signed by him till the amount is paid and legally valid receipt of the payee is obtained.

64. Last pay certificate.[Section 209.]

- In the event of transfer of any of the servants of the Panchayat Samiti or Zila Parishad, the Executive Officer or Chief Executive Officer, as the case may be, shall issue a last pay certificate to him in Form XXII [immediately] [Added vide Haryana Government Notification No. G.S.R. 7/11/1994/S. 209/2002, dated 15.4.2002.].

65. Pay check register. [Section 209.]

- In order to facilitate the check of establishment bills and to ensure that no charge is paid over twice, pay check register shall be maintained in Form XXIII in which the whole establishment of the Panchayat Samiti or Zila Parishad, as the case may be, paid from fund, shall be recorded. As soon as a fresh appointment or revision of establishment is made, it shall be entered in the register together with the number and date of the sanction of the competent authority. Charges dues to revision of establishment shall be initialled by the Executive Officer or Chief Executive Officer, as the case may be. The pay in this register is required to be recorded for the month for which it was due and not for the one in which it was disbursed.

66. Travelling allowances bills. [Section 209.]

(1) Payment of travelling allowances to Chairman, Vice-Chairman, Presidents, Vice-Presidents, members of the Panchayat Samitis or Zila [Parishads, Sarpanch, Up-Sarpanch and Panch] [Substituted vide no. G.S.R. 72/HA 11/94/S.209/97 dated 29.9.1997.] as the case may be, shall be effected by means of travelling allowances bills in Form XXIV and that to the employees in Form XXV.(2) The Presidents of the Zila Parishads will be entitled to travelling allowances/daily allowances as admissible to Grade-I [-] [The figure '(i)' omitted vide Haryana Government Notification No. S.O.65/H.A. 11/1994/S. 209/2002, dated 12.8.2002.] officers in the State Government. The Vice-Presidents will be entitled to travelling allowances/daily allowances at par with the Grade-II officers of the State Government.(3) Chairman of Panchayat Samitis will be entitled to travelling allowances/daily allowances as admissible to [Grade II] [Substituted for 'Grade-I (ii)' vide Haryana Government Notification No. S.O.65/H.A. 11/1994/S. 209/2002, dated 12.8.2002.] officers of the State Government.(4) [The members of Zila Parishads and Panchayat Samitis including Vice-Chairmen of Panchayat Samitis will be entitled to travelling allowances/daily allowances as admissible to [Grade II] [Added vide Haryana Notification No. G.S.R. 72/HA 11/94/S.209/97 dated 29.9.1997.] officers of the State Government.(5) The Sarpanches [-] [The words 'Up-Sarpanch' omitted vide Haryana Government Notification No. S.O.65/H.A. 11/1994/S. 209/2002, dated 12.8.2002.] and Panches of Gram Panchayats will be entitled to travelling allowances/daily allowances as admissible to Grade [III] [Substituted for 'II' vide Haryana Government Notification No. S.O.65/H.A. 11/1994/S. 209/2002, dated 12.8.2002.] employees of the State Government.(6) The provisions of the Punjab Civil Services Rules, Volume III (Travelling Allowances Rules) and instructions issued by Government in the Finance Department, from time to time, in this behalf will mutatis mutandis apply for Travelling Allowances/Daily Allowances to the elected representatives of the Gram Panchayats, Panchayats, Panchayat Samitis and Zila Parishads.(7) Notwithstanding anything contained in Punjab Civil Service Rules, Volume III, and instructions issued thereunder in this regard, no travelling allowance/daily allowance shall be paid for journeys exceeding ten days in a month.(8) No claim on account of travelling allowance of a President, Vice-President, Chairman, Vice-Chairman, Member, Sarpanch [-] [The words 'Up-Sarpanch' omitted vide Haryana Government Notification No. S.O.65/H.A. 11/1994/S. 209/2002, dated 12.8.2002.] or Panch, which is not preferred within one year of its becoming due, shall be paid without one year of its becoming due, shall be paid without the sanction of the Government."]

66A. [Approval of tour programmes sections 99 and 209. - Approval of the tour programme of various elected representatives of Zila Parishads, Panchayat Samities and Gram Panchayats will be accorded by the authorities as shown against each of them below:-] [Added vide no. G.S.R. 72/HA 11/94/S.209/97 dated 29.9.1997.]

Sr. No.	Elected representatives	Authority for approval	
		3	
		Within State	Outside State
1	President, Zila Parishad and Vice-President, Zila Parishad	Divisional Commissioner	Government
2	Chairmen, Panchayat Samitis and Vice-Chairmen Panchayat Samitis	Deputy Commissioner	Divisional Commissioner
3	Member, Panchayat Samiti and Member, Zila Parishad	Concerned Chairman and President respectively	Deputy Commissioner
4	Sarpanch,[-] [The words 'Up-Sarpanch' omitted vide Haryana Government Notification No. S.O.65/H.A. 11/1994/S. 209/2002, dated 12.8.2002.]Panch	Chief Executive Officer (within Block)	Deputy Commissioner (outside Block and outside State)

Note - Tentative Tour Programme will be got approved by all the concerned from the aforesaid authorities and appended with the actual tour programme with the travelling allowance bills. Travelling allowance bills shall be countersigned by the authority competent to approve the tour programme as shows above.

67. Travelling allowance check register. [Section 209.]

- In order to avoid double payment of any claim, travelling allowances check register shall be maintained in Form XXVI.

68. Other Payments. [Section 209.]

(1)The charges on account of grant-in- aid and other contingencies shall be paid by means of vouchers to be prepared in Form XXVII and XXVIII respectively.(2)The account of postage stamps shall be kept in register in Form XXIX which shall be attested by the Drawing and Disbursing Officer or in his absence by a subordinate authorised by him in this behalf.

69. Collection charges for land revenue, tax or dues payable to Government or Local Authority. [Sections 92 and 150.]

- When a Gram Panchayat enters into contract with Government or a local authority to collect land revenue or any tax or dues payable to the Government or the local authority collection charges shall be levied at such rate as may be decided by the Government.

70. [Honorarium. Section 199. [Substituted by Notification No.S.24/H.A.11/1994/S.209/2012, dated 14.3.2012]

- There shall be paid a monthly honorarium, at the following rates to the President, Vice-President, Member of Zila Parishad, Chairman, Vice-Chairman, Member of Panchayat Samiti, Sarpanch and Panch for performing official duties, -

(a) President	Rs. 7500/- per month
(b) Vice-President	Rs. 6000/- per month
(c) Member of Zila Parishad	Rs. 2500/- per month
(d) Chairman	Rs. 6000/- per month
(e) Vice-Chairman	Rs. 2500/- per month
(f) Member of Panchayat Samiti	Rs. 1250/- per month
(g) Sarpanch	Rs. 2000/- per month
(h) Panch	Rs. 600/- per month]

Chapter VI

Defalcation and Losses and Abandonment of Claim

71. Responsibility for loss sustained through fraud. [Section 209.]

- Every Officer of the Panchayat Samiti or Zila Parishad shall realise fully and clearly that he will be held responsible not only for any loss sustained by the Panchayat Samiti or Zila Parishad through fraud or negligence on his part but also for the loss arising out of fraud or negligence on the part of any other servant, to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

72. Report of an enquiry into losses. [Section 209.]

(1)Whenever any loss of money, revenue or receipt, stamps, stores, etc., held by or on behalf of the fund, caused by defalcation or otherwise is discovered, it shall immediately be reported to the Executive Officer or Chief Executive Officer, as the case may be, as well as to the Government and the Director, Local Audit, even when such loss has been made good by the party responsible for it.(2)If the loss be detected by audit in the first instance, the audit will report it immediately to Executive Officer or Chief Executive Officer, as the case may be, and the Government.(3)Any serious

loss of immovable property by any natural calamities like fire, flood, earthquake, etc. shall also be reported to the Executive Officer or the Chief Executive Officer, as the case may be, and to the Director, Local Audit, and the Government.(4)Such reports must be submitted as soon as it comes to notice that there has been a loss. They must not be delayed while detailed enquiries are made. When the matter has been fully investigated a further and complete report shall be submitted of the nature and the extent of loss showing the error or neglect of rules by which such loss was rendered possible and the prospect of effecting a recovery and punishment to be awarded to the defaulters and other persons who are responsible for contributory negligence.(5)As soon as reasonable suspicion arises that a criminal offence has been committed in the matter, the Executive Officer or Chief Executive Officer, as the case may be, shall lodge a report to the nearest police station for making investigation in the case.

73. Recovery of overpayments. [Section 209].

- The Executive Officer or the Chief Executive Officer, as the case may be, shall be responsible for making prompt recovery of an over-payment made out of the fund even though in good faith; and while making recommendation, for waiving such recovery for special reasons, the fullest justification must be given in support thereof, i.e. practical impossibility of recovery. Recovery of such over-payment may be waived only by the competent authority.

74. Write off. [Section 209].

(1)The Panchayat Samiti or Zila Parishad may sanction, according to the powers delegated to them under Appendix "A" to these Rules, "Write off" the store rendered unserviceable in normal working or use provided the same is first examined and certified to be so by a Committee consisting of in the case of Panchayat Samiti Stores, the Executive Officer, District Development and Panchayat Officer and a Development Department Section Officer to be nominated by the Government; and for Zila Parishad Stores the Chief Executive Officer or any officer nominated by him, Accounts Officer of the Zila Parishad and a representative of the Chief Engineer, Panchayati Raj wing not below the rank of Sub Divisional Officer (Panchayati Raj). Necessary entry to this effect shall also be made in the relevant stock register.(2)(a)All other losses of money, irrecoverable revenue, loans, advances or stores other than those referred to in sub-rule (1) above, will be written off by the Panchayat Samiti or Zila Parishad only with the prior approval of the Government.(b)A list of all such amounts shall be prepared once half-yearly and submitted to the Panchayat Samiti or Zila Parishad, as the case may be, at its next meeting for consideration with the reasons and recommendation of the Executive Officer or Chief Executive Officer, as the case may be, to write off the same.(c)The Executive Officer or the Chief Executive Officer, as the case may be, shall see before making his recommendation that the defaulter has no attachable property within the jurisdiction of the Panchayat Samiti or Zila Parishad, as the case may be, and that all means of recovery have been tried and found unsuccessful.(3)In case where any loss is caused through fraud, forgery, defalcation, serious negligence of any servant warranting disciplinary action, the Panchayat Samiti or Zila Parishad, as the case may be, will first review such a case and take appropriate disciplinary action before recommending the case to the Government for approval to "write off".(4)Necessary entry to this effect shall also be made in the register of "write off", in Form XXX as well as in the demand and

collection register and on the counterfoil of the bill, where necessary.

75. Grant of remission of revenue to lessees and contractors. [Section 209.]

- All lessees and other persons who have entered into any contract with Panchayat Samiti or Zila Parishad, as the case may be, shall be bound by the terms of their leases or contracts and no remission shall be granted to them except in the following cases :-(1)remission may be granted to lessees and contractors only in the case in which they are prevented from carrying out their part of lease or contract by reason of the occurrence of some extraordinary extrinsic cause which could not reasonably have been anticipated;(2)the amount of remission granted shall not exceed the proportionate amount payable under the lease or contract for the period for which the lessee or the contractor was prevented from carrying out his part of the lease or contract on account of such extraordinary cause;(3)penalties provided in the lease or contract shall be strictly enforced in accordance with the terms and conditions of the leases or contracts. Penalties for late payment of the amount due to the Panchayat Samiti or Zila Parishad, as the case may be, under the lease or contract shall not be remitted except in the case where the payment of instalments of the amount due are, in the opinion of the Panchayat Samiti or Zila Parishad, as the case may be, fairly regular and the whole amount due to the Panchayat Samiti or Zila Parishad, as the case may be, under lease or contract is paid before the end of the period to which the lease or contract relates; and(4)the remission under sub-rules (2) and (3) will be sanctioned by the Panchayat Samiti or Zila Parishad, as the case may be, only with the prior approval of the Government.

Chapter VII

Deposits

76. Deposits. [Section 209].

- Deposits may be received by the Panchayat Samiti or Zila Parishad either in cash or in interest bearing securities on the following account :-(a)security money of cashiers and store keepers for their handling cash or stores;(b)earnest money of the intending tenderers;(c)security money of contractors for fulfilment of their contracts;(d)other deposits for sums which cannot be brought to account under any revenue head.

77. Security deposits. [Section 209].

(1)Every subordinate or Cashier or Store-keeper of Panchayat Samiti or Zila Parishad, as the case may be, who shall be required to handle cash or stores, shall furnish security to be [depedning upon the amount likely to be handled] [Substituted for 'fixed' vide Haryana Government Notification No. G.S.R. 7/11/1994/S. 209/2002, dated 15.4.2002.] by the Executive Officer or Chief Executive Officer, as the case may be. The amount of the security shall be fixed according to the Government instructions as available in this behalf, failing which according to the circumstances and local conditions. When an official who has furnished security takes regular leave or is deputed to other duty the official who is appointed to officiate for him shall be required to furnish the full amount of

security prescribed for the post, unless a competent authority, on valid reasons which must be recorded in writing, has authorised a relaxation of the rules regarding security applicable to his case.(2)Whenever a private person or firm contracts to supply stores or execute a work, he or it shall, unless [on the cogent reasons] [Substituted for 'exempted' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] by the Panchayat Samiti or Zila Parishad as the case may be, to do so, be required to give security for the fulfilment of his or its contract and a suitable provision regarding security shall be incorporated in the agreement.(3)When any earnest money in cash is received alongwith tenders, it will be treated as deposit received by the Panchayat Samiti or Zila Parishad, as the case may be, and shall be brought to account immediately unless the Panchayat Samiti or Zila Parishad, with the sanction of the Government allows such money to remain in the custody of an official authorised by it in this behalf. In that case only sums tendered by the contractors whose tenders have been accepted shall eventually be brought to account. The earnest money received from contractors whose tenders have not been accepted, shall forthwith be repaid to them after obtaining proper acknowledgement. No interest will be paid by the Panchayat Samiti or Zila Parishad on deposits in cash. Security furnished in cash by an employee of a Panchayat Samiti or Zila Parishad or a contractor may be converted, at the cost of the depositor, into any of the interest-bearing securities:Provided that :(i)the depositor has expressly requested in writing that this be done; and(ii)the acceptance of the new form of security is permissible under the rules and under the terms of agreement or bond.Notes :- (1) Cash actually received or recovered may be converted into an interest-bearing security even when it forms part of a deposit which is being paid in instalments and has not yet been realised in full.(2)Percentage deductions made from a contractor's bills held as security for the due fulfilment of a contract shall not be converted into any other form of security unless there are special orders of the competent authority for such conversion.(3)A security deposit taken from an employee of the Panchayat Samiti or Zila Parishad shall be retained for at least six months from the date when he vacates his post.(4)Without special orders of the competent authority no security deposit shall be repaid or retransferred to the depositor or otherwise disposed of except in accordance with the terms of his security of agreement. When an interest bearing security is returned or retransferred the acknowledgement shall set forth full particulars of the security.(5)The percentage deductions from bills held as security in connection with contracts to execute works shall not be refunded till the final bill has been prepared and passed.

78. Refund of deposits. [Section 209].

Refund of deposits incash shall be made on voucher in Form-XXXI. They shall be passed for payment only when the Executive Officer or Secretary, as the case may be, has satisfied himself by a reference to the original entry in the deposit register that the deposit is actually outstanding which fact shall also be certified by the Accountant on the voucher.

79. Register of deposits. [Section 209.]

(1)A register of deposits in cash received by the Panchayat Samiti or Zila Parishad shall be maintained in Form XXXII. Separate sets of pages will be set aside for each of the classes of deposits referred to above.(2)A separate register of the receipt and disposal of interest-bearing securities shall also be kept.

Chapter VIII

Stores

80. Stores. [Section 209.]

(1)The term 'Stores' includes all articles and materials purchased or otherwise required for the use of or in the service of Panchayat Samiti or Zila Parishad, whether these are consumable like articles of stationery etc., or non-consumable like instruments etc.(2)The expenditure on stores is included in contingent expenditure and is debited to specific works or purchases for which stores are purchased.Note : Unless separate provisions are made for stores relating to Panchayati Raj Public Works, the rules framed under this chapter shall be applicable for Panchayati Raj Public Works.

81. Purchases. [Section 209.]

(1)Stores shall be purchased according to definite requirements and should not ordinarily be purchased in very large quantities when not required to be utilised immediately, or in driblets in or in order to avoid taking sanction from higher authorities.(2)Stores shall ordinarily be purchased from the suppliers and at the contract rates to be indicated by Government from time to time. The Panchayat Samiti or the Zila Parishad concerned shall approach the suppliers direct indicating specific requirements and giving the supplier a date by which the articles of stores shall be supplied.(3)When the supplier is unable to supply the stores by the specified date or when the stores are very urgently required and it would be more convenient and without much extra expense to purchase stores from the open market, tenders or quotations shall be [from at least three reputed firms/companies] [Substituted for 'invited' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] and stores shall be purchased ordinarily from the lowest tenderer. Reasons for purchasing from the open market under this rule shall be recorded in writing and where the lowest tender is not accepted, full explanation shall be given in writing which shall be available to audit while auditing the accounts:Provided that no such explanation would be necessary when stores being purchased are worth less than Rs. 500 and the purchases are made at the usual market rate.(4)(i)Articles of stationery should be obtained from the Controller of Printing and Stationery, Haryana, against payment in cash or cheques :Provided that purchase of articles of stationery upto a maximum of one hundred rupees per month may be made locally in cases of unforeseen contingencies under the orders of Chairman, Panchayat Samiti or President, Zila Parishad, as the case may be, who shall record the reasons for such purchase in writing.(ii)The forms and registers prescribed under the Act and Rules made thereunder or other necessary forms and registers may be got printed by the Zila Parishad for its own office and for the offices of the Panchayat Samiti under its authority, after inviting quotations/tenders. The expenditure on this account shall be borne proportionately by the Zila Parishad and the Panchayat Samitis concerned.(5)Those articles of stores for which Government has fixed the price shall in no case be purchased at a price higher than that fixed by Government.(6)It shall be the duty of the Executive Officer, Panchayat Samiti or Chief Executive Officer of Zila Parishad, as the case may be, to have the indents prepared and scrutinized in the light of the general principles enunciated in sub-rule (1).

82. Receipt of stores. [Section 209.]

- All stores when received shall be examined, counted, measured or weighed, as the case may be, at the time of taking delivery and shall be entered in the stock register immediately. A certificate shall be given at the end of the entries for any single day by the official incharge of stores stating that the stores have been received in proper condition and according to specifications. Surplus, if any, shall be indicated as additional receipt and shortages, if any, shall be indicated in red ink.

83. Issue. [Section 209.]

- Articles of stores shall be issued against proper indents and written acknowledgement shall be obtained from the person to whom the stores have been ordered to be issued by the Executive Officer or the Head of the Panchayati Raj Institutions as the case may be. Where the indents are modified, the indenting officer or official shall be informed of the modification.

84. Storage. [Section 209.]

- The officer or official entrusted with the custody of stores of any kind shall be personally responsible for arranging for their safe custody for keeping them in good and efficient condition and for protecting them from damage or deterioration. Any loss or damage shall be immediately brought to the notice of the Executive Officer or Chief Executive Officer, as the case may be.

85. Accounts of stores. [Section 209.]

(1)The officer or official incharge of stores shall maintain the following registers :- (a) Stock register of non-consumable articles in Form XXXIII; (b) Stock register of consumable articles other than stationery and printed material in Form XXXIV; (c) Register of printed material in form XXXV; (d) Stationery register in Form XXXVI; He shall also be responsible for preparing an half-yearly and an annual return showing receipt and consumption of stores. (2) Stock account and inventories for consumable and non-consumable articles shall be maintained separately.

86. Physical Verification. [Section 209].

(1) A physical verification of all stores shall be made by Chief Executive Officer or Executive Officer, as the case may be, at least once in six months and invariably in April every year. The result of the verification shall be recorded in writing. During the verification in April, the condition of each article shall be indicated against it in the stock register. (2) Any discrepancy noticed shall be indicated in relevant stock register, the surplus being treated as additional receipt and the shortage being indicated in red ink. The cost of shortages shall be recovered or got written off after proper investigation under the orders of the competent authority. The articles of stores which are found to have become useless or obsolete or have been rendered surplus and cannot be put to any profitable use shall immediately be reported to the competent authority for sanctioning disposal by auction or write off, as the case may be. (3) The competent authority shall ensure that in explaining

discrepancies, losses are not adjusted against surplus stores.

Chapter IX

Cattle Pounds

87. Admission of animals. [Section 209.]

(1) On the admission of an animal to a pound, the pound-keeper shall fill up columns 1 to 8 of a Pound register to be maintained in Form XXXVII taking the signatures or thumb-mark of the person impounding the animals in column 7 and shall then issue a receipt for the impounded animal in Form XXXVIII. (2) Each animal admitted shall ordinarily be entered on a separate line in the pound register. In case, however, a large flocks or herds are admitted at one time, a discretion is left to the pound-keeper in this respect.

88. Release of animals. [Section 209.]

(1) When the owner of an impounded animal or his agent appears to demand the release of his animal, the pound-keeper shall make the necessary entries in columns 9 to 16 of the pound register and fill up a release pass with its counterfoil in Form XXXIX. He shall then demand the fines and charges due on account of the impounded animal and on their receipt shall take the signatures or thumb-mark of the owner or his agent in column 20 of the pound register and the signature or thumb-mark of some person who can identify the person claiming the animal as the owner thereof or his agent, as the case may be, in column 21 and shall then release the impounded animal. (2) The progressive total of the sums received shall be entered at the foot of each counterfoil of the release passes at the time when the counterfoil is filled up and the pass issued, and the entering of the total shall not be deferred till the end of the day.

89. Sale of animals. [Section 209.]

(1) When a pound is directly managed by the Panchayat Samiti, every sale of impounded animal shall be conducted under the direct supervision of the Executive Officer or of such other person as the Panchayat Samiti may appoint in this behalf. (2) The pound-keeper shall attend every sale of impounded animals unless exempted from such attendance by general or special orders of the Panchayat Samiti on the ground that his attendance would prejudice his other duties. He shall take with him his pound register and his counterfoil book of receipts for the purchasers of the impounded animals sold in Form XL. (3) When under the provision of sub-rule (2), the pound-keeper does not attend a sale, the officer conducting the sale shall give to the purchaser of the impounded animals a receipt in Form XL and shall remit to the treasury with a challan Form III, the amount of sale proceed, if any, and shall send to the pound-keeper :- (a) a memorandum showing : (i) the number and description of animals sold; (ii) the date on which sold; (iii) the names and addresses of the purchasers; (iv) the amount for which sold; and (v) the number of animals, if any, returned unsold; and (b) the two foils of the challan received back from the treasury duly signed to be dealt with as provided for in rule 94 : Provided that if the animals sold have been impounded

otherwise than under the Cattle-Trespass Act, 1871, the officer conducting the sale shall not remit the amount in respect of such animals to the treasury but shall send it to the pound-keeper together with the memorandum specified in clause (b) of this sub-rule.

90. Receipt to be issued. [Section 209.]

- When impounded animals are sold, the pound-keeper shall, if he has attended the sale, enter the details of sale in the pound register and give to the purchaser of such animals a receipt in Form XL.

91. Memorandum showing disposal of proceeds of sale. [Section 209.]

- When impounded animals have been sold under the authority of section 14 or section 16 of the Cattle Trespass Act, 1871, the account to be delivered to the owner as required by that section, shall be drawn up by the pound keeper in form of a memorandum in Form XLI and the receipt referred to in section 16 of the said Act shall be taken in the last column of the counterfoil.

92. Net sale proceeds to be sent to Court. [Section 209.]

- When animals impounded otherwise than under Chapter III of the Cattle Trespass Act, 1871, have been sold, the pound-keeper shall fill up a memorandum in the same manner as prescribed in rule 91, but the sale proceeds, after deduction of the fines leviable, the expenses of feeding and watering and expenses of sale, if any, shall be made over to the court or officer under whose authority the sale was ordered. The words "authorising officer or his agent" being substituted for owner wherever the latter occurs in the memorandum in Form XLI.

93. Sums received on behalf of the Panchayat Samiti. [Section 209.]

- The pound keeper shall, immediately on receipt, add to the last progressive total entered in the counterfoil of release pass, all sums received by him on behalf of the Panchayat Samiti on account of impounded cattle sold, and also the amounts remitted direct to the treasury by the officer conducting the sale in accordance with the provisions of rule 89(3).

94. Remittance of pound collections treasury. [Section 209.]

(1)At such times as may be fixed by the Panchayati Samiti, but at least once a month the pound-keeper shall remit his collections to the treasury with a challan in Form III. Of the two foils of the challan received back from the treasury duly signed, one shall be pasted in the release pass book as evidence of the remittance having been made, and the other shall be sent to the Executive Officer of the Panchayat Samiti to enable him to enter the amount in his cash book.(2)The challan submitted under sub-rule (1) shall specify, -(i)net sale proceeds of unclaimed cattle; and(ii)other receipts.Explanation. - The amount shown under sub-clause (i) of sub-rule (2) above shall be sums entered in column 18 of Form XXXVII as "surplus credited to account".(3)The Panchayat Samiti shall arrange for the remittance of the collections by money order in cases where this course is

necessary in order to avoid interruption in the pound-keeper's duties. Explanation. - Charges for feeding and water appropriated by the pound-keeper, the balance of the purchase money under section 16 of the Cattle-Trespass Act, 1871, and the net sale proceeds under rule 92 are not received on behalf of the Panchayat Samiti. (4) The collections shall be accounted for by the Panchayat Samiti in its quarterly account in Form VII under head "suspense" and credited to the provincial revenues under head "0070 - Other Administrative Receipts" at the end of each month when the account is closed after deducting the amount paid, if any, to the owners of the impounded cattle under section 17 of the Cattle Trespass Act, 1871.

95. Claim for sale process of unclaimed animals. [Section 209.]

(1) When a claim is preferred under section 17 of the Cattle Trespass Act, 1871, to any sum credited as the net sale proceeds of unclaimed cattle, the original credit shall be traced in the pound register and if, on investigation the claim is established, the amount repayable shall be paid under the written orders of the Panchayat Samiti and the payment shall be brought to account direct in the cash book. The fact of the payment and the number and date of the payment voucher shall be noted in the remarks column of the pound register against the entry of the original credit. (2) No claim for refund of the net sale proceeds of unclaimed animals shall be entertained if it is preferred and established after the expiry of six months from the date of the sale. (3) When an investigation into claim cannot be undertaken by the Panchayat Samiti, it may, at the request of the Panchayat Samiti, be made through the District Magistrate.

96. Feeding and watering of animals. [Section 209.]

(1) The Panchayat Samiti may give an advance not exceeding one hundred rupees, to the pound-keeper for the purpose of feeding impounded animals. (2) The charges for feeding and watering different classes of animals shall be fixed by the Panchayat Samiti from time to time at such rates that the receipts from this source do not exceed the actual cost of feeding and watering. Provided that half the daily charges for feeding shall be recovered when an animal has been in the pound for less than eight hours : Provided further that no feeding charges shall be recovered from the owner of an animal if the animal is impounded after the feeding hours and released before the next feeding hours.

97. Inspection of pound. [Section 209.]

- A pound under the management of a Panchayat Samiti shall be open to inspection by any member of the Panchayat Samiti, the Executive Officer, the Taxation Officer or a Tax Collector of the Panchayat Samiti and also by the Government audit staff. The Executive Officer of the Panchayat Samiti shall ensure that every cattle pound is inspected at least once a quarter and the result of inspection recorded in an Inspection book to be kept at the pound. A copy thereof shall be submitted by the Inspecting Officer to the Chairman of the Panchayat Samiti for his information and action, if any.

98. Pound ledger to be maintained. [Section 209.]

- A pound ledger in Form XLII shall be maintained in the office of the Panchayat Samiti, a separate page being assigned to each pound, in which shall be shown all expenditure on each pound and all income received from each pound and at the end of the year a statement shall be compiled by the Executive Officer and laid before the Panchayat Samiti showing the net loss or gain to the Panchayat Samiti during the year from each pound.

Chapter X

Audit and internal Check of Accounts

99. Audit of accounts. [Sections 43, 105 and 154.]

(1)The audit of accounts of all receipts and expenditure of every Gram Panchayat shall be conducted once after every two years and that of Panchayat Samiti and Zila Parishad after every year by such officer as may be appointed by the Secretary to Government, Haryana, Finance Department and Director, Local Audit, Haryana.(2)Every Gram Panchayat or Panchayat Samiti or Zila Parishad, as the case may be, or any officer authorised by it in this behalf, shall be responsible for producing the relevant record to the auditors for conducting the audit and shall keep all records, statements and registers of accounts ready for the purpose of audit.(3)The Gram Panchayat or Panchayat Samiti or Zila Parishad, as the case may be, or any other officer authorised by it in this behalf, shall make suitable arrangement to enable the Auditor to hold his office for conducting audit.

100. Extent of audit. [Sections 43, 105 and 154.]

(1)The manner and the procedure of audit shall be determined by the auditor and if a change in such a procedure involves financial implication such a change shall be effected only in consultation with the Government.(2)The official(s) deputed by the auditor for the audit for accounts will be competent to physically verify, -(a)investments; and(b)store, stock and other property.(3)In addition to the ordinary audit, higher audit shall also be conducted by the auditor with reference to the following canons of financial propriety, -(i)Every Public Officer shall exercise the same vigilance in respect of expenditure incurred from the public funds as a person of ordinary prudence would exercise in respect of the expenditure of his own money;(ii)Money borrowed on the security of allocated revenues shall be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilised on works which are not productive, arrangements shall be made for the amortization of the debt;(iii)No authority shall pass an order in the exercise of its powers of sanctioning expenditure, which will be directly or indirectly, to its own advantage;(iv)Public funds shall not be utilised for the benefit of a particular person or section of the community unless, -(a)the amount of expenditure involved is insignificant; or(b)a claim for the amount could be enforced in a court of law; or(c)the expenditure is in pursuance of recognised policy or custom.(v)The amount of allowances such as travelling allowances granted to meet expenditure of a particular type, shall be so regulated that the allowances are not on the whole source of profit to the recipients.Without prejudice to the other audit functions a list of the more

important matters that may be taken up in higher audit is given below:-(a)Examination of administration reports dealing with public expenditure.(b)Scrutiny of orders delegating financial authority.(c)Scrutiny of rules and orders affecting expenditure and other transactions subject to audit.(d)Scrutiny of the financial position and suggestions for income or reducing expenditure for maintaining equilibrium.(e)Scrutiny of outstanding realisation and collection of information from the assesses to ensure the correctness of the arrears.(f)Scrutiny of expenditure with a view to see that it is necessary and to make suggestions designed to stop extravagant expenditure.(g)Scrutiny of refunds of rates and taxes to ensure that there is no leakage of revenue.(h)In order to see that the travelling allowance bills are not made a source of profit.(i)Scrutiny of bills of Heads of Departments and other officers who countersign their own bills with special regard to the necessity and frequency of journeys and halts to see if they show any special feature which cannot be objected to in the ordinary audit.(j)Scrutiny of all travelling allowance bills particularly journeys by motor with a view to checking excessive demands.(k)Scrutiny of counter-signatures on bills to show if the Controlling Officer is not showing undue laxity.(l)Suggestion for transfer of headquarter in order to effect economy in travelling allowance charges and to facilitate the work of officers concerned.(m)Scrutiny of actual expenses on account of hire of conveyance and other charges with a view to fixing a suitable monthly allowance.(n)Scrutiny of frequent bills for short journeys.(o)Scrutiny of bills for pay and allowances with a view to see that the allowances or scale of pay are not excessive in comparison with that of similar posts under Government or in adjoining local bodies.(p)As regards supplies and services -(I)The insistence of calls for tenders being made before contracts are given and on comparison of local rates with those prevailing at important trade centers before placing order;(II)Comparison of rates in the neighbouring localities for the supply obtained and contracts entered;(III)In case of water and electric supplies and other similar works the comparison of quality of the work done with the consumption of fuel;(IV)Scrutiny of water supply, electricity and other contingent charges with a view to suggesting the possibility of effecting economy.

101. Adoption of system of pre-audit or that of test check. [Sections 43, 105 and 154.]

- It will be for the Government to determine in consultation with the Auditor whether a system of pre-audit or test check is to be adopted in respect of the accounts of Panchayat, Panchayat Samitis and Zila Parishads. The orders of the Government in this respect shall be final.

102. Audit reports. [Sections 43, 105 and 154.]

- The Auditor, as a result of his audit, shall prepare an audit report on the accounts of the Gram Panchayat, Panchayat Samiti and Zila Parishad, as the case may be. A copy of the audit report of -(i)Gram Panchayat;shall be sent to the Sarpanch and Block Development and Panchayat Officer concerned,(ii)Panchayat Samiti;shall be sent to the Executive Officer and Chief Executive Officer.(iii)Zila Parishad;shall be sent to the Chief Executive Officer and the Government.The audit report shall bring out in a concise way the important irregularities detected by the Auditor.The unimportant and minor objections may be settled by the Auditor at the spot by discussion with Sarpanch/Gram Sachiv, Executive Officer and Chief Executive Officer, as the case may be, or through an objection statement which shall be handed over, at the end of audit to the Sarpanch,

Executive Officer or Chief Executive Officer, as the case may be.

103. Disposal of audit report report. [Sections 43, 105 and 154.]

- The Sarpanch, Executive Officer or Chief Executive Officer, as the case may be, shall attend to the audit report and the statement of minor objections promptly, but in no case delay the despatch of reply to the auditor beyond one and half month in the case of audit report of Gram Panchayat and Panchayat Samiti and three months in the case of audit report of Zila Parishad and two weeks in the case of objection statement from the date of its receipt. A copy of the reply to the audit report duly approved by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, shall be forwarded to the Auditor as well as to the authorities to whom the audit report has been issued under rule 102 for keeping a watch on the progress of their clearance.

104. Settlement of audit objections. [Sections 43, 105 and 154.]

- An audit objection shall be removed after the requirements of the audit are fulfilled or sanction of the competent authority is accorded as desired by the Auditor in his audit report. An audit objection shall be considered to have been finally settled only if so agreed by the Auditor.

105. Progress report of pending objections. [Sections 43, 105 and 154.]

- A half-yearly progress report on the settlement of pending objections shall be sent in duplicate by the Sarpanch, Executive Officer, or Chief Executive Officer, as the case may be, to the Director, Local Audit, so as to reach him not later than the end of the month following the half year to which it pertains. The Director, Local Audit, shall compare it with his books in order to ensure that no pending objection has been left out of the statement, and in case there be such left out he shall cause it to be added in the list and shall forward a copy thereof to the Government with his observations.

106. Utilisation certificates. [Sections 38, 76 and 145.]

- The Auditor, after auditing the account of Grants-in-aid, placed at the disposal of the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, made by the Government under sections 38, 76 and 145(2)(c) shall, furnish to the Accountant General, Haryana, a utilisation certificate thereof to the effect that these grants have been utilised by the Gram Panchayat, Panchayat Samiti or Zila Parishads, as the case may be, for the purpose for which these were sanctioned. This will enable the Accountant General, Haryana, to adjust these grants finally in his books.

107. Maintenance of records of audit report. [Sections 43, 105 and 154.]

- The Gram Panchayats, Panchayats Samitis and Zila Parishads shall maintain a register in Form XLIII showing the receipt and disposal of the audit reports issued by the Auditor in order to watch their proper disposal. In case the Auditor feels the necessity [of records of audit report] [Substituted

for 'of maintenance' vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.], by the Gram Panchayat, Panchayat Samiti, or Zila Parishad, another register or records in this behalf, he shall approach the Government for the purpose and the Government may order its maintenance.

108. Financial statements. [Sections 43, 105 and 154.]

(1)The Auditor, as a result of his audit, shall prepare a financial statement of the annual accounts of Gram Panchayat, Panchayat Samiti and Zila Parishad which shall be appended to their respective annual accounts. The financial statement shall inter alia bring out the true financial picture as on the last working day of the year to which it pertains. This financial statement, along with annual accounts of the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, shall be placed before the Gram Sabha, Panchayat Samiti or Zila Parishads, respectively, for such action as may be deemed necessary by them.(2)The annual accounts of the Panchayat Samiti or Zila Parishad and the financial statement thereon shall be examined and discussed by the Panchayat Samiti and the Zila Parishad, or any such other committee as may be constituted by the Government for any or all of the Panchayati Raj bodies.

109. Recommendation of committee on Panchayati Raj accounts. [Section 209.]

- The recommendations of committee shall be binding on the Panchayat Samiti and Zila Parishad. The Government shall exercise over all supervision of the work of these committees.

110. Payment of audit fee. [Sections 43, 105 and 154.] -

Gram Panchayat , Panchayat Samitis and Zila Parishads, as the case may be, shall pay to the Auditor the cost of Audit, unless otherwise ordered by the Government, for conducting the audit of their accounts. The cost of audit shall be determined by the Government in consultation with the Auditor, from time to time.

111. Internal check. [Section 209.]

- In order to exercise a proper control over the Gram Panchayat or Panchayat Samiti or Zila Parishad, as the case may be, in financial matters the Government may introduce a system of internal check and inspection of their accounts by its departmental officers. Government may depute any of its officers (hereinafter referred to as departmental officer) to carry out the work of internal check or inspection of the accounts of Gram Panchayat, Panchayat Samiti or Zila Parishads, as the case may be, in the manner and to the extent as may be deemed necessary.

112. Scope of internal check and inspection. [Section 209.]

(1) It shall be the primary responsibility of the officer carrying out the internal check or inspection to give guidance to the persons concerned in the proper maintenance of accounts and also to help them in the clearance of audit objections raised by the Auditor in his audit reports. The departmental officers in the course of internal check and inspection of accounts will be entitled to make such queries and observations and to call for such vouchers, statements, reports and other relevant records in relation thereto as may be necessary, and the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, shall make arrangements for the supply thereof. The scope of internal check and inspection of the accounts shall inter alia extend to see that - (i) all the registers prescribed for various purposes particularly for grants-in-aid and loan, if any, received from Government and their further utilisation have duly been opened and maintained in accordance with the rules; (ii) all items of revenues and other dues which have to be brought to account are correctly and promptly assessed, realised and credited to the accounts of the Panchayat Samiti and Zila Parishad concerned; (iii) the initial accounts of demand have been properly prepared and all items of demand have been entered in the accounts and that the demand arrived at in the case of taxes and fees is generally correct and that adequate steps have been taken to enforce recovery; (iv) demand, collection and balance statements are regularly prepared and agreed with the subsidiary registers of demand and collections; (v) no amount due to the Panchayat Samiti or Zila Parishad is left outstanding in its books without sufficient reasons; (vi) a proper watch is kept over the growth of revenue by obtaining supplementary lists of persons or property liable to be taxed; (vii) the write off is supported by competent sanction and there is a record to show that the items are really irrecoverable; (viii) the arrears have been transferred at the end of the year to an arrear demand register; (ix) the bills issued for collection are in prescribed form, serially numbered and the stock account of bill books, receipt books etc., are properly maintained; (x) all properties usually leased or liable for lease have been leased out; (xi) an agreement or contract wherever it is necessary, has been entered into setting forth the conditions of agreement or contracts; (xii) security has been taken for due fulfilment of the terms of the lease agreement or contract; (xiii) the funds have been expended only on the purpose authorised by the Act or the rules; (xiv) the moneys made available for the expenditure have been provided for in the manner specified in the Act or the rules; (xv) due regard to the Government share and public contribution has been kept in formulating and executing the schemes under section 76(1); (xvi) the sanction (technical, administrative or financial) either special or general of the authority competent to sanction expenditure has been obtained; (xvii) the character and pattern of schemes required to be formulated by the Panchayat Samiti under section 76(1) has not been changed, without proper authority; (xviii) the works for schemes have been executed within the prescribed period and in accordance with the original plan, design and sanction estimate; (xix) all claims are in accordance with rules and in prescribed form; (xx) all prescribed preliminaries to expenditures with rules relating to the method of payments have been duly observed; (xxi) the revenue and expenditure is correctly classified. (2) The departmental officer while carrying out the internal check and inspection will also be competent to physically verify (a) the cash; (b) the above and stock; and (c) the work in progress or completed.

113. Departmental inspection reports. [Section 209.]

- The departmental officers conducting the internal inspection checks and inspections shall issue their departmental reports. These reports shall be dealt with in the office of the Panchayat Samiti or Zila Parishad as the case may be, in the same manner as the inspection report of the Auditor, except that the Director shall not be brought into picture in their disposal. The departmental officer shall specifically see to the disposal of the previous departmental as well as Auditor's Inspection report at the time of internal check and inspection.

114. Delegation. [Section 209.]

- Notwithstanding anything contained in these [-] [The word 'section 209,' omitted vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] Rules, Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, may by resolution, delegate to the Sarpanch, Chairman, Vice- Chairman, the Chief Executive Officer, or any other servant of the Gram Panchayat, Panchayat Samiti or Zila Parishad or of the Government, all or any of the powers conferred upon the Gram Panchayat, Panchayat Samiti or Zila Parishad under this Chapter.

115. Relaxation. [Section 209.]

- Where the Government is of opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing, relax any of the provisions of these rules, with respect to any class or category of cases.[116. Interpretation. [Section 209.] - The decision of the Government regarding interpretation of the rules shall be final.] [Substituted vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.]

Chapter XI Taxation

117. Power of taxation. [Section 41.]

(1)A Gram Panchayat shall pass a resolution for the imposition of a house tax under clause (a) of sub-section (1) of Section 41 within its jurisdiction, at such rates as it may deem proper but not exceeding the following rates-

	Per anum
(i) where the person liable to pay house tax is a landowner or a shop- keeper;	... Rs.30
(ii) where the person liable to pay house tax is a tenant of land or an artisan;	... Rs. 20
(iii) where the person liable to pay house tax is an unskilled labourer; and	

(iv) any other person not falling in any of the categories (i), (ii) or (iii) above and liable to pay house tax may be bracketed with the above classes as may be determined by the Gram Panchayat for the purpose of imposition of tax.

(2) A Gram Panchayat shall impose such duty, Cess or tax under clauses (b) and (c) of sub-section (1) of section 41 as may be authorised by the Government from time to time. (3) (a) Where a Gram Panchayat within its jurisdiction, proposes to levy a fee under sub-section (2) of section 41, it shall, by a notice specifying the rates of fee, invite objections, if any, to its proposal within thirty days from the date of issue of notice. (b) The notice under clause (a) shall be made known to the public by beat of drum in the Sabha area and by pasting its copies at conspicuous places in Sabha area. (c) After considering the objections, if any, made under clause (a), the Gram Panchayat shall pass final orders which shall be [-] [The words 'published and' omitted vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] brought to the notice of the public in the manner as laid down in clause (b). (d) (i) If a Gram Panchayat resolves to impose any tax, duty or cess under clauses (b) and (c) of sub-section (1) of section 41, it shall proclaim the purpose of a resolution imposing such tax, duty or cess for the information of the persons concerned either by beat of drum or by written notices affixed at some conspicuous places in the Sabha area or by both and invite objections and suggestions, if any, within a fortnight from the date of such proclamation. The resolution, with the objections and suggestions, if any, received, shall be considered by the Gram Panchayat at a meeting to be held for the purpose. If it is decided to impose the tax, duty or cess, the proposal shall be submitted to the Panchayat Samiti who shall, with such comments as it may like to make, forward the same to Government. (ii) Government on receiving the proposal under sub-clause (i) may sanction the same or modify or refuse to sanction it or return it to the Gram Panchayat for further consideration. (4) When the proposal of a Gram Panchayat in respect of a tax other than house tax under sub-rule (1) is sanctioned, the Government shall notify the imposition of the tax, cess or duty in the Official Gazette, specifying the date on which the tax, duty or cess shall come into force. (5) (a) An appeal against the assessment of house tax or any other tax, fee, [Cess] [Inserted vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] or duty, shall lie to the Block Development and Panchayat Officer concerned. (b) The appeal shall be preferred by means of a written memorandum within thirty days of the publication of the assessment. [The appeal shall be decided expeditiously and not later than a period of two months after hearing the appellant or his authorised representative.] [Added vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] (c) The assessment lists shall be amended, if necessary, in the light of the decision of the appellate authority. (6) (i) A Gram Panchayat may appoint one or more agent(s) to collect any tax, duty, cess or fees under the Act on payment of five per cent of the amount so collected as collection charges. (ii) A demand and collection register in [Form VI of the Haryana Panchayati Raj Rules, 1995] [Substituted for 'Form XLIV' vide Haryana Government Notification No. S.O. 18/H.A.11/1994/S. 209/2002, dated 20.2.2002.] shall be maintained by a Gram Panchayat for each kind of the tax, duty, cess or fee imposed.

118. Recovery of dues. [Section 201.]

- After the close of each year, the Gram Panchayat shall prepare a list of defaulters showing the amount due from each such defaulter and forward a separate case of each defaulter to the Collector who shall recover the same as arrears of land revenue under section 201. The amount thus recovered shall be handed over to the Gram Panchayat.

119. Power to exempt taxes and write off irrecoverable amount.[Section 42.]

- A Gram Panchayat may write off any irrecoverable amount [after reasons to be recorded] [Inserted vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.], if it does not exceed a sum of one hundred rupees in each individual case. If it exceeds rupees one hundred it may be written off : (a) with the approval of the Panchayat Samiti concerned : Provided it does not exceed five hundred rupees; (b) with the approval of Zila Parishad, if irrecoverable amount exceeds rupees five hundred but does not exceed rupees two thousand and five hundred; (c) with the approval of Government for amount exceeding rupees two thousand and five hundred; (2) The recovery under sub-section (5) of section 49 shall be effected as arrears of land revenue.

120. Assessment of taxation. [Sections 88 to 90, 147, 148 and 150.]

(1) For purposes of assessment of any tax, a census of all the persons affected by it, shall be conducted by the officer authorised by the Panchayat Samiti or Zila Parishad, as the case may be, with the help of the Gram Panchayat concerned. (2) Before conducting the census, the Officer so authorised shall draw up a programme in consultation with the Gram Panchayat concerned [and the programme of conducting the Census shall be made known to the public by beat of drum in the sabha area] [Inserted vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] and shall notify it by affixing a copy thereof at a conspicuous place in the village or area of which he proposes to conduct the census. The said officer shall also furnish a copy of the programme to the Gram Panchayat concerned and shall proceed to conduct the census accordingly. (3) A preliminary assessment statement in Form XLVI will thus be prepared by the assessing authority on the basis of the census assessment conducted by the said officer. (4) A copy of the statement of preliminary assessment so made, shall be exhibited in the office of the Zila Parishad, Panchayat Samiti and Gram Panchayats concerned, for the information of the assesseees together with a notice to the effect that any assessee who objects to the inclusion of his name in the statement or who on any ground denies his liability for payment of the tax may, within 30 days from the date of the exhibition of the statement, submit his objections to the assessing authority. The fact of exhibition of the preliminary statement in the offices of the Zila Parishad, Panchayat Samiti and the Gram Panchayats concerned shall also be proclaimed by beat of drum in the villages concerned. (5) Particulars of every objection received by the assessing authority within the period specified in sub-rule (4) shall be entered in a register of objections in Form XLV. (6) When the period within which objections may be submitted under sub-rule (4) has expired, the assessing authority shall pass an order confirming every assessment in respect of which no objection has been received within the period specified in sub-rule (4). In the case of objections received within the specified period the assessing authority shall cause a notice to be exhibited in the office of the Panchayat

Samiti or Zila Parishad, as the case may be, intimating the date on which and the time and place at which such objections will be heard by him, and a copy of such notice will also be served upon the objector either personally or sent to him by post under postal certificate.(7)On the date, and at the time and place, specified in the notice, the assessing authority shall take up the objections received in the order in which they are entered in the register of tax objections in Form XLV and shall pass an order dismissing such objections in which the objector [or his/her authorised representative] [Inserted vide Haryana Government Notification No. G.S.R. 7/11/1994/S. 209/2002, dated 15.4.2002.] is not present. In other cases, the assessing authority shall, after hearing the objector [or his/her authorised representative] [Inserted vide Haryana Government Notification No. G.S.R. 7/11/1994/S. 209/2002, dated 15.4.2002.] and making a brief memorandum of such evidence as the objector [or his/her authorised representative] [Inserted vide Haryana Government Notification No. G.S.R. 7/11/1994/S. 209/2002, dated 15.4.2002.] may produce in support of his objections and any other evidence which the assessing authority may think fit to record, pass such orders in respect of each objection, as it may think fit.[-] [Proviso omitted vide Haryana Government Notification No. G.S.R. 7/11/1994/S. 209/2002, dated 15.4.2002.](8)Within three days of the date on which necessary orders have been passed under the provisions of sub-rules (6) and (7) under, a final assessment statement in Form XLVI shall be prepared and caused to be exhibited in the offices of the Panchayat Samiti or Zila Parishad, as the case may be, by the assessing authority. The fact of such exhibition shall also be proclaimed by beat of drum in the village concerned.(9)Any assessee who objects to this assessment, as shown in the final assessment statement prepared under sub-rule (8), may submit in writing an appeal against such assessment to the Block Development and Panchayat Officer in case of Panchayat Samiti and Additional Deputy Commissioner in case of Zila Parishad, within thirty days of date of exhibition of the final assessment statement. The Block Development and Panchayat Officer or Additional Deputy Commissioner, as the case may be, shall fix the date, time and place for hearing the appeal and shall send an intimation about the same to the appellant and the assessing authority. The Block Development and Panchayat Officer or the Additional Deputy Commissioner, as the case may be, shall, after giving an opportunity to the appellant or his authorised representative of being heard and after making such enquiry as he may deem fit, pass such orders in respect of the appeal as he may think fit. Such orders shall be final and the assessment statement shall, if necessary, be corrected in accordance therewith :Provided that no appeal shall be heard by the Block Development and Panchayat Officer and the Additional Deputy Commissioner, as the case may be, unless he is satisfied that the tax in question has been deposited. If the appeal is accepted the tax so deposited by the appellant, shall be refunded in accordance with the terms of the order.Note. - No appeal filed after the expiry of the prescribed period under sub-rule (9) shall be entertained or heard by the Block Development and Panchayat Officer and the Additional Deputy Commissioner, as the case may be, on any ground.

121. General revision of assessment. [Sections 88 to 90, 147, 148 and 150.]

- Every assessment statement prepared under the provisions of sub-rule (8) of rule 120 and modified in accordance with the orders passed under sub-rule (9) of that rule shall remain in force for a period of three years. A general revision of the assessment statement shall thereafter be made in the manner in which the original assessment statement was prepared:Provided that any assessee whose name is entered in an assessment statement may, before the thirtieth day of April in any year

other than a year in which the list is originally prepared or subsequently revised, apply to the assessing authority for remission or reduction of the amount of the tax to which he is assessed on the ground that there has been such a material change in his circumstances that the tax would not be levied on him at all or would be levied at a reduced rate, if a revision of the assessment were made and such application shall be dealt with, as if it were an objection submitted under sub-rule (4) of rule 120 :Provided further that a Panchayat Samiti or Zila Parishad, as the case may be, may for special reasons to be recorded in its resolution, resolve for a general revision of the final assessment statement prepared under the provisions of sub-rules (8) and (9) of rule 120.

122. Reassessment of assessee escaping assessment. [Sections 88 to 90, 147, 148 and 150.]

(1) If the assessing authority is satisfied that an assessee has escaped assessment, or has been under-assessed, the assessing authority may, at any time within a period of six years following the close of the year for which the assessment or reassessment is to be made, issue notice to the assessee, and after hearing him and making such enquiry as it considers necessary, may proceed to assess or reassess the tax payable. (2) The provisions of sub-rule (9) of rule 120 shall apply in such cases. (3) The assessment statement shall, if necessary, be corrected in accordance with the orders passed under sub-rule (1) or sub-rule (2).

123. Rectification of clerical mistakes. [Sections 88 to 90, 147, 148 and 150.]

- The assessing authority or the appellate authority, as the case may be, under whose order the assessment statement is finalised under sub-rule (8) or sub-rule (9) of rule 120 may, at any time, within one year from the date of any order made by it, rectify any clerical or arithmetical mistakes apparent from the record :Provided that no such rectification, which may have the effect of enhancing the assessment, shall be made unless the authority concerned has given notice to the assessee concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

124. Issue of demand slips. [Sections 88 to 90, 147, 148 and 150.]

(1) Soon after the finalisation of the assessment statement, demand slips in Form XLVII shall be prepared and served by the assessing authority upon each assessee. The service shall be effected either by the officer so authorised himself, or through a person authorised by him in this behalf or by post. In any case proper acknowledgement of the assessee shall be obtained in token of his having received the demand slip. Where the assessee is found absent or refused to receive or acknowledge the receipt of the demand slip, it shall be sent to him by post. When the demand slips are sent to the assessee by post, it shall be done under postal certificate and the postal certificate shall be deemed to be a proper acknowledgement of the assessee under this rule. (2) A progress report regarding the distribution of the demand slips shall be prepared and submitted by the said officer to the assessing authority in such manner as may be specified by him.

125. Time and manner of payment of tax. [Sections 92 and 151.]

(1) Subject to the provisions of sections 93 and 151 all taxes and cesses will be realised from the assesseees in two half-yearly instalments. (2) Where an assessee desires to pay the entire amount of tax or cess, as the case may be, in one instalment, he may do so irrespective of the instalments so fixed. (3) The taxes or cesses assessed under these rules shall become payable within one month of the date of issue of the demand slips failing which these shall become liable to be recovered as arrears of land revenue under section 201 : Provided that where the assessee desires to pay the tax or cess, as the case may be, in one instalment instead of half-yearly instalments, he shall pay it within thirty days of the date of service of the demand slip under rule 124 and where the payment is to be made half-yearly, he shall pay the amount of the half-yearly instalments before the expiry of each half-year : Provided further that in case of half-year in which demand slip is served, the assessee shall pay the amount of the half-yearly instalment. within thirty days from the service of the demand slip or before the expiry of half-year whichever is later.

126. Mode of realisation. [Sections 92 and 150.]

- All taxes, cesses and fees levied by a Panchayat Samiti or a Zila Parishad, as the case may be, shall be realised through its officer [or official] [Inserted vide Haryana Government Notification No. G.S.R. 69/H.A. 11/94/S.209/2000, dated 19.10.2000.] authorised by it in this behalf : Provided that surcharge on stamp duty, if imposed, shall be realised through the Registrar or Sub-Registrar concerned, to whom the assessing authority shall supply a copy of the notification imposing the surcharge for realising the amount of surcharge on stamp duty from the persons concerned and the Registrar or Sub-Registrar, as the case may be, shall issue a receipt for the amount of the surcharge received by him : Provided further that an assessee may make the payment either direct at the office of the assessing authority concerned in person or through his agent or by money order or by cheque to be drawn in favour of the Panchayat Samiti or Zila Parishad, as the case may be, or to the said officer at the time of presentation by him of the demand slip to the assessee or his visit to the area : Provided further that the said officer on receipt of the amount of demand slip shall make an entry of the payment in his collection challan Form XLVIII and shall issue receipt in Form XLIX which shall be prepared in duplicate by means of carbon process.

127. Preparation of tax demand and collection register. [Sections 92 and 150.]

(1) When the final assessment statement of tax demand is prepared, it shall be copied out in the tax demand and collection register in Form XLIV village-wise and taxwise by assigning separate pages to different taxes. (2) When the necessary entries have been posted in the Tax demand and collection register, the officer so authorised shall certify below the last entry in the register that all the entries from the assessment statement have correctly been brought therein and that the total demand as given above agrees with the total in the final assessment statement. An additional certificate will be given in the subsequent year to the effect that all arrears due on account of previous years have been included in the tax demand and collection register for the current year. (3) The above certificates shall be countersigned by assessing authority. (4) When an amendment is made in the final assessment statement, the necessary correction shall be made in red ink in the final assessment

statement as well as in the tax demand and collection register under the dated initials of the assessing authority.(5)At the beginning of each year, a fresh tax demand and collection register shall be opened in which the arrears relating to the previous year as well as the demand for the current year shall be posted.(6)To enable the Panchayat Samiti or Zila Parishad, as the case may be, to watch the progress of collection of taxes, a tax collection progress statement in Form L shall be laid before the Panchayat Samiti or Zila Parishad, as the case may be, by Executive Officer or Chief Executive Officer respectively once in a quarter. The statement shall be prepared in two parts. The first part will indicate the collection of arrears and the balance of arrears and the second part will indicate the collection of the current demand and the arrears thereof which are still to be realised. The statement for the last quarter of the year shall be forwarded to the Chief Executive Officer by the Panchayat Samiti and to the Government by the Zila Parishad alongwith the annual account required to be prepared under sections 104 and 153 :Provided that if any arrears is due from any member or official of the Panchayat Samiti or Zila Parishad, as the case may be, the name of such person shall be shown in red ink separately at the end of the statement alongwith the amount due from him.(7)The officer so authorised by the Panchayat Samiti or Zila Parishad, as the case may be, shall remit the amount so collected at the office of Panchayat Samiti or Zila Parishad concerned through a challan in form XLVIII.(8)The concerned officer shall, periodically at an interval of not more than ten days pay the amount of his collection at the office of the Panchayat Samiti or Zila Parishad, as the case may be, and shall obtain acknowledgement therefor.(9)All the realisation of taxes received directly at the office of the Panchayat Samiti or Zila Parishad, as the case may be, or through the officer so authorised shall be posted in the tax demand and collection register without any avoidable delay. The entries so made in the said register shall be attested by Executive Officer or Chief Executive Officer, as the case may be, with reference to the relevant record.(10)Whenever the arrears of any tax are recovered as arrears of land revenue under section 201, a remark to that effect shall be made in the remarks column of the demand and collection register and the amount of any notice, fee or cost required shall be shown against the "deduct" entry as the cost of collection of the tax.

128. Procedure in levying of fees. [Sections 91 and 149.]

(1)A Panchayat Samiti or Zila Parishad, as the case may be, may at a special meeting pass a resolution to propose the levy of fees under section 91 or 149 respectively.(2)When a resolution, referred to in sub-rule (1), has been passed, the Panchayat Samiti or Zila Parishad, as the case may be, shall publish a notice defining the class of person(s) on whom and the manner in which the fees shall be levied. The publication shall be done by affixing copies of the notice at the notice boards of the offices of Panchayat Samiti and Zila Parishad and at conspicuous places in the villages concerned.(3)Any person likely to be affected by the proposed levy of fees and objecting to the same may, within a period of ten days from the publication of the notice, send his objection, in writing, to the Panchayat Samiti or Zila Parishad, and the Panchayat Samiti or Zila Parishad, as the case may be, shall, at a special meeting, take such objections into consideration.(4)If no objection is received within the said period of ten days or the objection received is considered to be unacceptable, the Panchayat Samiti or Zila Parishad, as the case may be, shall submit its proposal to the Chief Executive Officer and the Government respectively, with the objections, if any, which have been received, alongwith its decisions therein.(5)In case the levy of any fees is considered to be emergent

and does not permit of inviting objections, the Panchayat Samiti and Zila Parishad, as the case may be, submit its proposal to the Chief Executive Officer and Government respectively, without observing the procedure specified in sub- rules (2), (3) and (4). (6) The estimated amount of income from the levy of the proposed fees shall also be intimated to the Chief Executive Officer or Government, as the case may be, alongwith the proposal. (7) On receiving the proposal from the Panchayat Samiti or Zila Parishad, as the case may be, under sub-rule (4), the Chief Executive Officer or the Government, as the case may be, shall, within a fortnight sanction or refuse to sanction it or return it to the Panchayat Samiti or Zila Parishad concerned for further consideration. In respect of a proposal for the levy of fees, received by Chief Executive Officer or Government, as the case may be, under sub-rule (5), the said authority shall take action as expeditiously as possible, and in any case not later than a week of the receipt of the proposal. (8) If the Chief Executive Officer or Government, as the case may be, return the proposal to the Panchayat Samiti and Zila Parishad concerned, the proposal received back after reconsideration may either be accepted or refused but shall not be sent to Panchayat Samiti or Zila Parishad, as the case may be, for further consideration. (9) If the Chief Executive Officer refuses to accept the original or the reconsidered proposal of the Panchayat Samiti or for the levy of fees, he shall forward the proposal in its original form or in the form as reconsidered by the Panchayat Samiti, as the case may be, to the Government who shall then decide whether the fees are to be levied or not, and the decision of the Government, in this respect shall be final.

129. Method of realization. [Sections 91 and 149.]

(1) All fees except those levied on fairs under section (91) 2 and clause (ii) of section 149, shall be collected by means of receipt in Form LI. (2) Periodically at an interval of not more than ten days, the employee of the Panchayat Samiti or Zila Parishad, as the case may be, who is authorised to collect such fees, shall pay the amount of his collections at the office of Panchayat Samiti or Zila Parishad, as the case may be, with challan in Form LII on which he shall note in the second column, the book and receipt numbers of the receipts in respect of which the payment is made : Provided that if the Chief Executive Officer or Government as the case may be, so directs in any case, the employee shall make the payment by means of money order and shall send the challan separately by post. The amount of the payment shall be noted on last counterfoil used, on the back of which shall be pasted the challan when it is returned to him by the office of the Panchayat or Samiti Zila Parishad, as the case may be. (3) At every public hospital, dispensary, School, Sarai, Market, rest house and other public institutions, where fees are levied and collected under sections 91 and 149, a table of sanctioned rates, printed in Hindi and English languages, shall be exhibited together with a notice to the effect that a printed receipt may be demanded for every payment of fees made by any person : Provided that in the case of rest houses, in the charge of Chowkidars, a formal receipt shall not be issued but the chowkidar shall realise the fees from the occupants of rest houses and get the amount paid by occupants written in visitor book. The Officer authorised by the Panchayat Samiti or Zila Parishad, in this behalf, shall arrange his tour programme in such a manner so as to enable him to visit each outlying rest house in the jurisdiction of Panchayat Samiti and Zila Parishad, as the case may be, and recover the amount realised by the Chowkidar and credit the same into the "Samiti Fund" and "Zila Parishad Fund", respective fortnightly. (4) At conspicuous places at every fair where fees are collected, table of the sanctioned rates shall be exhibited in Hindi language together with

notice to the effect that a receipt shall be demanded from the official incharge, for every payment made.(5)Fees at fairs shall be collected by means of receipts in Form LIII which shall be written with an indelible pencil and prepared in triplicate by means of carbon process, the second carbon copy being retained and the original alongwith the first carbon copy detached and handed over to the payer.(6)The payer, on demand by an officer so authorised, by the Panchayat Samiti or Zila Parishad, as the case may be, in this behalf, shall produce for inspection the original and the carbon copy of the receipt granted to him. After verifying the entries made in the original as well as in the carbon copy receipt, the officer concerned shall return the original copy to the payer. The carbon copy which shall be retained by such officer shall, before it is finally filled, be checked with the office copy of the receipt in Form LIII.(7)The collections from ferries shall be accounted for under head "Suspense" and credited to the State revenues under the relevant receipt head in the first week of the following month.(8)A stock register shall be maintained in the office of the Panchayat Samiti and Zila Parishad, in respect of receipt books.(9)When the receipt book has been completely used, counterfoils shall be sent to the office of the Panchayat Samiti or Zila Parishad concerned, as the case may be, for check with actual credit. Before a new receipt book is issued, the old receipt book with all the counterfoils shall be surrendered and the surrendered counterfoils will be caused by the Executive Officer or Chief Executive Officer, as the case may be, to be kept in safe custody in his office.

130. Declaration of Fair boundary. [Sections 91 and 149.]

- The Panchayat Samiti or Zila Parishad, as the case may be, may declare the boundaries of its fairs by the exhibition of notice on notice board at the office of Panchayat Samiti or Zila Parishad concerned, as the case may be, and at conspicuous places in the area so demarcated.

Part 2 – Chapter XII

Work Rules

131. Sanction of estimate. [Section 209.]

(1)(a)No work shall be commenced unless a properly detailed design estimate and costs in Form LIV and LV have been sanctioned, funds for its execution arranged/deposited with executing agency and orders for its commencement is issued by the competent authority referred to in Schedule "A".(b)A provision of 5 per cent of the estimated cost will be made under sub head 'contingencies', 3 per cent for expenditure on unforeseen items contingent to the work. For work costing more than Rs. 1.00 lakh, 2 per cent of the estimated cost will be provided for contingencies, and 2 per cent for expenditure on unforeseen items.(c)A revised estimate in Form LVI and LVII shall be submitted to the authority competent to accord original administrative approval when the sanctioned estimate is likely to exceed or has exceeded by more than 10 per cent, if it is not executed within the stipulated period or due to revision of rates Haryana P.W.D. Schedule of Rates, 1988.(d)The Junior Engineer, Sub-Divisional Officer shall ordinarily in the month of October of each year prepare a consolidated estimate for maintenance and repair to be carried out in the next year in respect of buildings, roads

and other works pertaining to each Gram Panchayat Samiti and Zila Parishad concerned to provide for necessary funds in the budget estimates.(e)All estimates for minor and major works will be based on the Schedule of rates accepted by the P.W.D. of Haryana Government:Provided that in exceptional circumstances variation may be sanctioned by the authority competent to sanction the original estimate.(f)Where a part of the cost of the work is to be met from public contributions, such contributios, if in cash, shall be realised by the Panchayati Raj body concerned and shall be deposited with the authority executing the work and if in the shape of voluntary labour, the money equivalent to such labour, shall be indicated in the estimate.(2)When in a proposed work, the alignment of a new road, drain etc. passes close to or involves alteration to or diversion of pre-existing railways and interference with any work or land pertaining to same or any other work of any other department of State or Central Government/Corporation/Institution, a Junior Engineer or Sub-Divisional Officer of the Panchayati Raj, Public Works Circle shall, during the survey, ascertain the views of the authority incharge of such railways or other department and obtain their written consent. If they contemplate undertaking any work which could affect the proposed road/drain etc, the estimate shall contain provision for necessary additions and alterations.

132. Administrative approval and technical sanction. [Section 209.]

- The powers of the various authorities competent to accord administrative approval and technical sanction for works are given in Schedule 'A' to these rules.

133. Revised Administrative approval. [Section 209.]

- If the detailed estimate of any project when prepared exceeds the amount administratively approved by 10 per cent or more, or if it becomes apparent during the execution of any work that the amount administratively approved is likely to be exceeded by 10 per cent or more, owing to increase of rates or other causes, the revised administrative approval of the authority competent to accord original approval to the increased expenditure shall be obtained without delay. Similarly, revised administrative approval shall be obtained for important modifications of the proposal originally approved, even though the cost thereof may be covered by the saving on other items.

134. Manner of execution of works, calling of tenders, quotations and contract agreement. [Section 209.]

(1)(a)Before undertaking the execution of any work, a Gram Panchayat or Panchayat Samiti or a Zila Parishad, as the case may be, will first decide whether it would itself executive the work or get it done as deposit work through a contractor upto power of administrative approval vested in them as per Schedule 'A'. Beyond this power the work will be got executed through Engineering Wing Panchayati Raj of the Development Department. All the account shall be maintained by the respective authorities as per departmental register in Form LVIII and tender register Forms LIX and LX.(b)The tenders will be called/invited and dealt with by the authorities in the manner given in Schedule 'B'.(2)(a)When a tender has been accepted under the rules an agreement on a form prescribed in sub-para (1) of para 7.3 of manual of orders of the Public Works Department, Building

and Roads Branch, Punjab will be entered into between the contractor and the Panchayati Raj Institution concerned. The earnest money deposited by the contractor for the due performance of the contract shall be treated as part of his security which will be deducted from his running bills progressively at the rate of 10 per cent of the amount of work done. In the case of works amounting to more than Rs. 1.00 lac, the security shall be deducted at the rate of 10 per cent for first one lac of payments and thereafter it may be deducted at the reduced rate of 5 per cent. The amount of earnest money received by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, Panchayati Raj institution as also the amount deducted from the running bills shall be deposited in the local post office/bank/duly pledged in the name of the Sarpanch, Chairman, Panchayat Samiti, President, Zila Parishad or Executive Engineer concerned.(b)The security deposited under the provisions of clause (a) above shall be retained for three months after the completion of the work and shall then by an express order of the Gram Panchayat Samiti, Zila Parishad, or Executive Engineer, concerned be refunded to the contractor unless in the meantime his work has been found to be defective or not upto specifications and the contractor has not remedied such defects or has failed to bring the work upto specifications, in which case such security or sum deducted shall be retained until such defects or failure has been remedied by the contractor, or by any other agency chosen by the Panchayati Raj institution concerned at the cost of original contractor. A record of the deposits made either in cash or by deduction from running bills as also of all the payments of deposits shall be kept in Gram Panchayat/Panchayati Samiti/Zila Parishad office/Executive Engineer, office in deposit register in Form LXXII, as the case may be.

135. Works orders. [Section 209.]

(1)When the amount of work does not exceed Rs. 20,000 the whole of it or part thereof may be let out on a work order after calling quotations in the manner laid down in Schedule 'C'. The work order shall be executed in Form LXI. The powers of the various authorities to issue work orders are specified in Schedule 'B' to these rules. The security will be deducted from the bills of contractor at the rate of 10 per cent in the same manner as laid down in rule 134(2)(b). The procedure for the refund of security shall also be the same.(2)For any work estimated to cost less than Rs. 1,500 it would not be necessary to call quotations or make a work order. For any work estimated to cost more than Rs. 1,500 and less than Rs. 2,000, the work order shall be made but quotations need not be called. For works of estimated cost more than Rs. 2,000, quotations/tenders would be necessary.

136. Muster roll. [Section 209.]

(1)In the case of work carried out by daily labour, the person incharge of the work shall maintain a muster roll in Form LXII and all payments shall be made after the muster roll has been passed by the competent authority. No acquittance roll shall be required in respect of payments of such establishment, as acknowledgement of the payee shall be obtained on the muster roll.Explanation. - Drawing and Disbursing Officer of the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, shall be the competent authority to pass the muster roll.(2)Each payment on the muster roll shall be made and witnessed by the official of the highest standing available, who shall certify to the payments individually or by groups, at the same time specifying both in words and figures at the foot of the muster roll, the total amount paid on each date and if any item remained

unpaid. The details thereof shall be carried forward to arrears register as detailed in sub-rule (3),(3)Unpaid items of muster roll shall be entered into an arrears register form under verification by the competent authority to pass muster roll at the time of closing of monthly account and further disposed of as laid down under these rules. The payment of these items shall be made by the said competent authority within six months from the date of voucher concerned.

137. Measurement books. [Section 209.]

- Subject to the provisions of rule 135(1), details of all works shall be entered in a measurement book to be maintained by the person incharge of work in Form LXXI.

138. Maintenance of registers of muster roll and measurement book. [Section 209.]

- A register of muster rolls and measurement book shall be maintained in Forms LXIII and LXIV by the Gram Panchayat, Panchayat Samiti or Zila Parishad, Deputy Chief Executive Officer of Zila Parishad and Executive Engineer who will also issue them strictly according to requirements and of the work approved by competent authority.

139. Assessment and completion report. [Section 209.]

- After the completion of the work of every kind or nature, an assessment and completion report shall be submitted to the authority competent to grant administrative approval, with a complete copy to concerned Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, in the Form LXV. The competency of the person authorised to submit assessment and completion report is given in Schedule 'D'.

140. Electrical works. [Section 209.]

- All the electrical works at Gram Panchayat, Panchayat Samiti and Zila Parishad level shall be carried out with the consultation or approval of electrical wing of Panchayati Raj Department and also as per instructions issued by the Government from time to time. All maintenance works at all levels shall also be carried out by the Electrical Wing of Panchayati Raj Department strictly.

141. Preparation of bills for works. [Section 209.]

- Payment for work shall be made by means of, -(a)first and final bill in Form LXVI in all cases when a single payment is to be made on completion of a work or supplies made; or(b)a running bill in Form LXVII where payment is to be made during the progress of a work for the work executed or material supplied; such payment being strictly considered as payment on account and will not in any case mean final acceptance of such work; or(c)a final bill in form LXVIII when final payment is to be made in respect of a work or the supply of material completed, payments in respect of which have previously been made on running bills; or(d)hand receipt in form LXIX which is simple form of

voucher intended to be used for all miscellaneous payments for which none of the forms referred to in clauses (a), (b) and (c) is used.

142. Extension in time limit. [Section 209.]

- When a contractor is unable to complete the work according to agreement for reasons beyond his control, the time limit provided in the agreement may be extended by the Gram Panchayat, Panchayat Samiti or Zila Parishad, as the case may be, on an application by the contractor within twenty days of the date on which hindrance or difficulty has arisen.

143. Account record. [Section 209.]

- The account relating to contractors shall be kept in the contractor's ledger in Form LXX separate page or set of pages being reserved for all the transactions with each contractor. The ledger accounts shall be closed and balanced monthly.

144. Saving clause. [Section 209.]

- In case of doubt with regard to the provisions made in this chapter or with regard to matters for which no provision has been made in these rules, provisions made in Public Works Department Code, Government of Haryana shall be followed.

145. Repeal.

- The Punjab Panchayat Samitis Taxation and Fees Rules, 1963, the Punjab Panchayat Samitis and Zila Parishads Services Rules, 1965, the Punjab Panchayat Samitis and Zila Parishads Services (Travelling Allowances and Honoraria) Rules, 1964, the Punjab Panchayat Samitis and Zila Parishads Servants (Punishment and Appeal) Rules, 1964, the Punjab Zila Parishads (Power and Function) of Secretaries Rules, 1952 [the Punjab Panchayat Samitis and Zila Parishads, Non-Official Members (Payment of Allowances) Rules, 1965] [The words inserted vide no. G.S.R. 72/HA 11/94/S. 209/97 dated 29.9.1997.] and Punjab Panchayat Samitis and Zila Parishads (General) Financial, Budget, Accounts and Audit Rules, 1964, in their application to the State of Haryana are hereby repealed :Provided that anything done or any action taken under the rules so repealed shall be deemed to have been done or taken under the corresponding provisions of these rules to the extent it is not inconsistent with the provision of these rules. Appendix A (See rule 74)

S. No.	Rule for the purposes whereof the power is to be exercised	Nature of power	Authority competent to exercise power and the extent to which power may be exercised

Gram Panchayat up to Rs.

1 2 3 4
 Scheme Heads : "B - Agricultural Extension" to "N-Forests" and Works expenditure under appropriate head

1	52	To sanction individual schemes	..	1,00,000	2,50,000	2,50,000	Full powers
---	----	--------------------------------	----	----------	----------	----------	-------------

2	52	To sanction expenditure on the purchase of store and material through prescribed sources for the execution of each scheme.		10000	30000	30000	Full powers
---	----	--	--	-------	-------	-------	-------------

3	52	To sanction grant-in-aid to the Gram Panchayats and to educational public health or any other public institutions	..	10,000 (in each case)	25,000 (in each case)	25,000 (in each case)	Full powers
---	----	---	----	--------------------------	--------------------------	--------------------------	-------------

The competent authority as in column 6 shall exercise these powers, provided the expenditure is declared as valid charge on the Zila Parishad fund under rule 37 of these rule.

4	52	To accord administrative approval to original works	Chapter XII				
---	----	---	-------------	--	--	--	--

These powers are subject to the approval of estimate technician by the competent authority as laid down in

5	52	To accord administrative approval for the repairs and maintenance of works	Chapter XII					
6	52	To sanction the repairs of tools and plants including the agricultural implements and other demonstration equipment	500 (in each case)	2,000 (in each case)	2,000 (in each case) **		Full powers	

HEAD OF ACCOUNT : A - Establishment - Other Expenditure (Contingencies)

1	2	3	4	5	6	7	8	9
7	52	To sanction purchase of stationery	1,000 (per annum)	5,000 (per annum)	15,000 (per annum)	10,000 (per annum)	Full powers	
8	52	To sanction printing charges	1,000 (per annum)	3,000 (per annum)	15,000 (per annum)	5,000 (per annum)	Full powers	
9	52	To sanction advertisement charges	..	2,000 (per annum)	5,000 (per annum)	5,000 (per annum)	Full powers	
10	52	To sanction supply of liveries, summer clothing, belts, crossbelts, badges and clothing to the Tax Collector Driver, Process Servers and a Peon to		.. Full powers	Full powers	..	..	Subject to the conditions in the rules for the supply of liveries etc., Provided that a Tax Collector shall be entitled to the uniform subject to any limit that may be laid down

		the Chairman, Panchayat Samitis or President Zila Parishad, as the case may be						by Government.
11	52	To sanction purchase of postage stamps	Full powers	Full powers	Full powers	..	..	..
12	52	To sanction small monthly payments for supplying drinking water and for dusting offices	Full powers	Full powers	Full powers	..	..	Subject to the condition that the monthly rate shall not exceed the limit fixed by the Deputy Commissioner of the District. Subject to the condition that the reasonability of rent certificate shall be obtained from the Executive Engineer, Panchayati Raj Public Works if the rent exceeds Rs. 500 per month.
13	52	To sanction the renting of buildings for use as office or store	..	1,000 (per month)	3,000 (per month)	3,000 (per month)	Full powers	
SCHEME								
HEADS : "A -								
Establishment -								
Other Expenditure								
(Contingencies)"								
14	52	To sanction the hiring of ceiling fans for use in office for a period not	..	Full powers	Full powers	..	..	In the case of Panchayat Samiti office, the expenditure on account of

		exceeding five months (1st May to 30th September)						hiring of ceiling fans is normally met from the blockbudget. The sanction to hire ceiling fans from Samiti fund shouldbe accorded in very exceptional cases.
15	52	To sanction payment of rates or taxes levied by statute bylocal rules or order	Full powers	Full powers	Full powers	..	..	..
16	52	To sanction expenditure on binding of registers and books	Full powers	Full powers	Full powers	..	..	..
17	52	To sanction remittance of pay and allowances by money order orthrough bank-drafts to establishment serving at a distance ofmore than eight kilometers miles from the headquarters of thePanchayat Samiti or Zila Parishad as the case may be	..	Full powers	Full powers	..	..	..
18	52	(a) To sanction	..	1,500	5,000	2,500	Full	

		expenditure on petrol, oil and lubricants of vehicles		(per month)	(per month)	(per month)	powers	
		(b) To sanction expenditure or repair and maintenance of vehicles	..	5,000 (per annum)	10,000 (per annum)	10,000 (per annum)	Full powers	The repair of vehicles is to be got done from Government Works as per Government instructions.
19	52	To sanction payment of audit fee	Full powers	Full powers	Full powers	..	..
20	52	To sanction charges and expenses out-side the Samiti area	..	..	..	50000	Full powers	Provided such charges are for the benefit of Samiti area.
21	52	To sanction law charges	4,000 (in each case)	4,000 (in each case)	4,000 (in each case)	..	Full powers	These charges are for cases in High Court and Supreme Court, only. Cases upto District Courts shall be conducted through the Legal Officer of Panchayat Department.
22	52	To sanction expenditure on fairs, shows and exhibitions for which fees have been levied under Sections 91 and 149		10,000 (on each occasion)	10,000 (on each occasion)	..	Full powers	

HEAD OF
ACCOUNT : "D -

Other
Expenditure"or
"A -
Establishment -
Other
Expenditure
(Contingencies)"

23	52	To sanction non-recurring expenditure chargeable to contingencies, where special power is prescribed in this Appendix	2,000 (on any one item)	5,000 (on any one item)	5,000 (on any one item)	Full powers	For the purpose of this rule, furniture will be treated as one item, which will include tables, chairs, stools, benches, racks, trays, foot-rests, waste-paper baskets, almirahs, confidential boxes, floor durries, washing stands, towel stand and commode.
24	52	To sanction recurring expenditure chargeable to contingencies where no special power is prescribed in this Appendix	1,000 (per month)	2,000 (per month)	2,000 (per month)	Full powers	
25	52	To sanction the payment of bills on account of electric energy and telephone calls	Full powers	Full powers	..	..
26	077(3) Note	To sanction the conversion of ..	Full powers	Full powers	Full powers	Full powers	

	2	percentage deduction from the bills of contractors into any other form of security						
		To sanction the repayment or retransfer of security to the depositor or						
27	077(3) Note 4	to dispose of otherwise except in accordance with the terms of the security or agreement	Full powers	Full powers	Full powers	Full powers	Full powers	
28	73	Waiving of and 86(2) recovery of overpayments	..	100 (in each case)	500 (in each case)	1,000 (in each case)	Full powers	
29	173(1)	To write off stores rendered unserviceable in normal working or use	..	1,000 (each item)	2,000 (each item)	2,000 (each item)	Full powers	In exercise of these powers, the furniture will be treated as one item as defined against Sr. No. 23 of this Appendix.
30	77(1)	To exempt an official to deposit the amount of security when he is appointed in leave vacancy or as a temporary measure	Full powers	Full powers	Full powers	..	..
31	86(2)		..					

		To write off losses on account of shortage of stores		500 (during the financial year)	1,000 (during the financial year)	1,000 (during the financial year)	Full powers	
32	86(2)	To sanction disposal by public auction of stores found useessor obsolete or have been rendered surplus and cannot be put to any use	..	1,000 (each item)	2,000 (each item)	2,000 (each item)	Full powers	In exercise of these powers, the furniture will be treated as one item as defined against Sr. No. 23 of this Appendix.

'A'

[See clause (a) of sub-rule (1) of rule 131, rule 132 and rule 134(1)(a)]

(a)
 AUTHORITIES ADMINISTRATIVE
 COMPETENT APPROVAL.(b)
 TO GIVE : TECHNICAL
 SANCTION.

Serial No.	Nature and value of work	Gram Panchayat	Works	Panchayat Samiti	Works	Zila Parishad
1	2	3	4	5	6	7
		Administrative approval by	Technical sanction by	Administrative approval by	Technical sanction by	Administrative approval by
A. Original Works :						
1. []	Up to Rs.1,25,000	Gram Panchayat	Junior engineer	Panchayat Samiti	Junior Engineer	Zila Parishad
2	Exceeding Rs. 1,25,000 but not exceeding Rs.3,00,000	Panchayat Samiti	Sub Divisional Officer	Panchayat Samiti	Sub-Divisional Officer	Zila Parishad
3	Exceeding Rs. 3,00,000 but not exceeding Rs. 5,00,000	Zila Parishad	Executive Engineer	Zila Parishad	Executive Engineer	Zila Parishad

4	Exceeding Rs. 5,00,000	-	-	Government	Superintending Engineer	Government
B. Repairs and Maintenance :						
1	Upto Rs. 5,000	Gram Panchayat	Sub-Divisional Officer	Panchayat Samiti	Sub-Divisional Officer	Zila Par
2	Above Rs. 5,000 to Rs. 25,000	Panchayat Samiti	Sub-Divisional Officer	Panchayat Samiti	Sub-Divisional Officer	Zila Par
3	Above Rs. 25,000 to Rs. 50,000	Zila Parishad	Executive Engineer	Zila Parishad	Executive Engineer	Zila Par
4	Above Rs. 50,000 to Rs. 1,00,000	Zila Parishad	Chief Engineer	Zila Parishad	Chief Engineer	Zila Par
5	Above Rs. 1,00,000	Government	Chief Engineer	Government	Chief Engineer	Government

'B'

[See Clause (b) of sub-rule (1) of rule 134 and see sub-rule (1) of rule 135] Calling and Acceptance Of Quotations Tenders

Serial No.	Costing of original work	Authority to prepare NIQ/N.I.T.	Authority to approve NIQ/N.I.T.	Authority to call Tenders quotation	Authority to accept quotations
1	2	3	4	5	6
1	Upto Rs. 25,000	Junior Engineer	Sub-Divisional Officer	Panchayat/Panchayat Samiti/Zila Parishad	Panchayat/Panchayat Samiti/Zila Parishad

(Rupees
5,000
for
repair
works)

2	Above Rs. 25,000 to 1,00,000	Sub-Divisional Executive Officer	Executive Engineer	Zila Parishad/Panchayat Samiti	Chairman/President
---	------------------------------------	-------------------------------------	-----------------------	-----------------------------------	--------------------

(Rupees
25,000
for
repair
works)

3	Above Rs. 1,00,000 to 2,00,000	Executive Engineer	Superintending Engineer	Chairman/President/Executive Engineer	Chairman/President/Ex Engineer
---	---	-----------------------	----------------------------	--	-----------------------------------

(Rupees
50,000
for
repair
works)s

4	Above Rs. 2,00,000 to 5,00,000	Executive Engineer	Superintending Engineer	Executive Engineer	Superintending Engineer
---	---	-----------------------	----------------------------	--------------------	-------------------------

5	Above Rs. 5.00 lacs	Executive Engineer	Chief Engineer	Executive Engineer (Panchayati Raj)	Chief Engineer
---	---------------------	--------------------	----------------	--	----------------

'C'

[See rule 135(1)]Manner of Calling Tenders/Quotations for Allotment of WorksWhen a work is to be entrusted to a contractor, the Sarpanch/Chairman/President or Executive Engineer, Panchayati Raj, as the case may be, shall call quotations/tenders. These quotations/tenders may be called for the whole of the work or a part only or for supply of materials or for labour rates only as decided by the authority competent to accord administrative approval as laid down in Schedule 'A'. The notice inviting tenders/quotations shall be approved by the authority indicated in Schedule 'B' and tenders should be entered in tender register.

1. Works costing above Rs. 20,000 shall be let out on the basis of a written agreement and work of less value may be got executed on the basis of a work order.

2. Wide publicity shall be given for the tenders/quotations by means of advertisement in the local popular newspapers for work above Rs. 50,000/-. For works of smaller values, notices in English as well as in the regional language shall be displayed on public notice boards including those fixed outside the office rooms of the concerned Zila Parishad/Panchayat Samiti/Gram Panchayat/Executive Engineer, Panchayati Raj.

The tender/quotation notice shall in all cases state -(i)The place and time on which the estimates, plans and other documents can be seen by the contractors intending to tender;(ii)place of availability of blank tender forms and the cost, if any, thereof;(iii)the date and time of opening of tenders/quotations;(iv)the amount of earnest money to accompany the tender and also the mode in which it is to be deposited e.g. a Bank Draft or National Defence Saving Certificate or a Treasury Challan;(v)the authority competent to accept/reject the tenders (quotations);(vi)time limit during which the work is required to be completed;(vii)that Competent authority shall have the power to reject any one or all the tenders/quotations without assigning any reason.

Minimum Notice of Publicity

- | | |
|--|-----------|
| (a) For works costing upto Rs. 1,000 | : 6 days |
| (b) For works costing more than Rs. 1,000 and not more thanRs. 2,000 | : 10 days |
| (c) For works costing more than Rs. 20,000 to 50,000 | : 15 days |
| (d) For works costing over Rs. 50,000. | : 21 days |

Note :- In exceptional cases the period for publicity stipulated above can be reduced by the authority competent to accept the quotation.

Validity of Calling of Tenders/Quotations(1)(i)No tender shall be

deemed to be valid tender unless it is on a prescribed form obtainable from the office of the Chairman, President, Executive Engineer, Panchayati Raj, Sarpanch;(ii)in case of a tender from a firm it is signed by member of the firm or an authorised agent of the firm holding a power of attorney on its behalf;(iii)it is sealed;(iv)it is accompanied by the necessary earnest money in the form of deposit-at-call, treasury challan.

2. The tender/quotation shall be put in the box placed outside the room of the officer calling tenders/quotations.

3. A register of tenders/quotations shall be maintained by the Executive Officer, Panchayat Samiti, Sub-Divisional Officer (Panchayati Raj)/Executive Engineer, Panchayati Raj. All tenders received for each work shall be written in the tender register in the hand of the officer opening the tenders and all such entries shall be signed by him. Any condition, if given by the contractor shall also be recorded against the entry concerned.

Opening of Tenders

1. The tender box shall be brought in immediately after the time notified in the notice inviting tenders and shall be unlocked in the presence of all the contractors present or their authorised agents. No tender other than that taken out of the box shall be entertained.

2. Tenders or quotations without the earnest money equal to 2% of the estimated cost shall not be considered and may be returned to the contractors there and then. All tenders/quotations must be signed by the authority opening the tender/quotations on the first page and close to the rates given in the tender form by the contractor.

3. Usually the lowest tender/quotation shall be accepted, if however, the past record of the lowest tenderer is not good, the tender next above may be accepted after recording reasons in the tenderer register and getting approval of it from the next higher authority.

4. If tenders called twice do not attract a suitable contract or, negotiations can be conducted with a suitable party by a person not less than Executive Engineer and authority to approve the negotiated tender shall vest in the Government in Development and Panchayat Department.

'D'

(See rule 139)Competency of Assessment of Works

Sr. No.	Competency of officer/official	Works Upto	Remarks
1	2	3	4
1	Junior Engineer	25000	Provided estimate should be technically sanctioned.
2	Sub-Divisional Officer Panchayati Raj	1,00,000	Assessment will be got approved from Executive Engineer.
3	Executive Engineer, Panchayati Raj above Raj	1,00,000	Provided estimate is technically sanctioned.

Form I(See rule 4)Budget EstimatesofReceipts And ExpenditureofGram Panchayat/Panchayat Samiti/Zila Parishad -----for the year 19 19Abstract of The Budget Estimates of Gram Panchayat/panchayat Samiti/zila Parishad.....for the year 19 19
Receipts

Heads

1

I General Account

II Loans and Advances

III Deposits

IV Suspense Accounts _____

Total_____

Notes :- (1) Opening balance as expected at the beginning ofthe next of the next financial year 19 19 _____(2)Receipt expected during the next year _____ Year 19 19_____(3) Expenditure as proposed for the next year_____ ----- ____ Year 19 19 _____(4) Closing balanceexpected at the close of the next year _____ 19 19 _____(5)

Certified that due regard has been kept of the provisionof the Act, while framing the Budget Estimates for the year 19 19Executive Officer,

Sarpanch / Chairman / President Gram Panchayat / PanchayatSamiti / Zila Parishad In case of Panchayat Samiti only.

Gram Sachiv / Executive Officer / ChiefGram Panchayat /

Budget Estimates of Receipts of Gram Panchayat/panchayat Samiti/zila Parishad.....for the year

Head of Account Actuals of the past year

19 19

1

2

Rs.

I. GENERAL
ACCOUNT

(1) Grants for
liabilities transferred
by the
StateGovernment to
Panchayat
Samiti/Zila
Parishad/Gram
Panchayat

A. Establishment

B. Agricultural
Extension -

(1) C.D.
Programme(2) Other
Department

C. Animal Husbandry

-

(1) C.D.
Programme(2) Other
Department

D. Irrigation and
Reclamation -

(1) C.D.
Programme(2) Other
Department

E. Health and Rural

Sanitation -

(1) Community
Development
Programme(2) Other
Department

F. Education -

(1) Community
Development
Programme(2) Other
Department

G. Social Education -

(1) Community
Development
Programme(2) Other
Department

H. Communications -

(1) Community
Development
Programme(2) Other
Department

I. Rural Arts, Crafts
and Industries -

(1) Community
Development
Programme(2) Other
Departments

J. Housing -

(1) Community
Development
Programme(2) Other
Department

K. Co-operation -

(1)(2)

L. Social Welfare -

(1)(2) Other

M. Maintenance of
Buildings -

N. Forests -

O. Others

Total (1) Grants for _____

Liabilities transferred

by the

State Government for

Panchayat

Samiti/Zila

Parishad/Gram

Panchayat

(2) Ad hoc grants

from :- (i) Central

Government (ii) State

Government

:- (a) (b) (iii) All-India

Bodies and

Institutions for the

development of

Cottage, Village

and Small Scale

Industries and the

like

Total (2) Ad hoc

grants

(3) Grants for new

schemes transferred

by the

State Government

and Local Bodies -

A - Contribution for

schemes initiated

by Government

B - Grants for

schemes transferred

by other Local Bodies

Total (3) Grants for

new schemes

transferred by the

State Government

and Local Bodies

(4) Donations and

and Contributions

from :- (i)

Panchayat Samitis (in

the case of Zila

Parishad only) (ii)

Local Authorities (iii)

Public (iv) ..

Total (4) Donations
and Contributions (5)

Share of land revenue

(6) Proceeds from
taxes, fees and fines
imposed - (i) Proceeds

of taxes, - (a) Local
rate (b) Profession
tax (c) Other taxes

Total (i) Proceeds of
tax (ii) Proceeds of
fees (iii) Proceeds of
fines (iv) (v)

.....

Total (6) Proceeds
from taxes, fees and
fines etc.

(7) Income from
immovable and
movable properties

:- (i) Immovable
properties (ii)

Movable properties

Total (7) Income
from immovable and
movable properties

(8) Sale proceeds of
immovable and
movable properties

- (i) Immovable
properties (ii)

Movable properties

Total sale proceeds of
immovable and
movable properties

(9) Income from
from Endowments or
Trusts administered
by the Zila Parishad

(10) Interest on loans
advanced by the
Panchayat
Samiti/Zila Parishad/Gram
Panchayat

(11) Interest on
Investment/Deposits

(12) Other Receipts _____

Total - General
Account _____

II. LOANS AND
ADVANCES

A. LOANS -

(1) Loans advanced
by the Government
-(i)

Community Development
/Non-Earning
Scheme (ii) Other
Departments
-1.2.3.4.5.6.7.8.

(2) Loans realised

(3) Recovery of loans
advanced _____

Total A - Loan _____

B. ADVANCES -

Advances -1.2. _____

Total (1) Advances _____

(2) Recovery of
Advances -1.2.

Total (2) Recovery of
Advances _____

Total B - Advances _____

Total II - Loans and
Advances _____

III. DEPOSITS -

A - Security Deposits
from Contractors

B - Security Deposits
from Employees

C.

D.

Total III - Deposits _____

IV. SUSPENSE

ACCOUNT : _____

Grand Total _____

Note :- (1) This includes the sale proceeds of investments.(2)More sub-heads may be opened according to requirements.

Sarpanch/Chairman/President, Gram
Panchayat/PanchayatSamiti/Zila Parishad.

Gram Sachiv/Executive Officer/Chief Executive
Officer, GramPanchayat/Panchayat Samiti/Zila
Parishad.

Budget Estimates of Expenditure of Gram Panchayat/Panchayat Samiti/Zila Parishad
_____ for the year_____Expenditure

Heads of Accounts

Actuals of the past year 19 1

1

2

Rs.

I GENERAL ACCOUNT

A - Establishment :-

(1) Community Development/Non-Earning Scheme (only againstGovernment
grant)

(2) (i) Other Departments (Only against Government grant)

1. Agriculture

2. Animal Husbandry

3. Health and Rural Sanitation

4. Education

5. Industries

6. Co-operation

7. Panchayats

8

9

Total (2) (i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

1. Establishment

2. Allowances to members

3. Other Expenditure

Total (2)(i) Gram Panchayat/Panchayat Samiti Zila Parishad

Total A - Establishment

B - Agricultural Extension :

(1) Community Development/Non-Earning Scheme (only against Government grant)

(2) (i) Other Department (only against Government grant)

1

2

3

4

5

Total (2) (ii) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

1. Contribution in the execution of C.D. Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total B - Agricultural Extension :

C - Animal Husbandry :

(1) Community Development/Non-Earning Scheme (Only against Government grant)

(2) (i) Other Departments (only against Government grant)

1

2

3

4

Total (2)(i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad :-

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2)(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad _____

Total B - (b) Animal Husbandry _____

D - Irrigation and Reclamation : _____

(Other than loan)

(1) Community Development/Non-Earning Scheme (only against Government grant)

(2) (i) Other Departments (only against Government grant)

1

2

3

4 _____

Total (2)(i) Other Departments

Gram Panchayat/Panchayat Samiti/Zila Parishad : _____

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2)(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad _____

Total C - Irrigation and Reclamation _____

E - Health and Rural Sanitation : _____

(1) C.D./N.E.S. (Only against Government grant) _____

(2) (i) Other Departments (only against Government grant)

1

2

3

4 _____

Total (2) (i) Other Departments _____

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of C.D. Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund _____

Total (2) (ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total E - Health and Rural Sanitation

F - Education :-

(1) Community Development/Non-Earning Scheme (only against Government grant)

(2) (i) Other Department (only against Government grant)

1

2

3

Total (2)(i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total F - Education

G - Social Education :

(1) Community Development/Non-Earning Scheme (only against Government grant)

(2) (i) Other Departments (only against Government grant)

1

2

3

4

Total (2) (i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total G - Social Education

H - Communications -

(1) Community Development/Non-Earning Scheme (only against Government grant)

(2) (i) Other Departments (only against Government grant)

1

2

3

4

Total (2) (i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total H

-Communications

I - Rural Arts, Crafts and Industries -

(1) Community Development/Non-Earning Scheme (only against Government grant)

(2) (i) Other Departments (only against Government grant)

1

2

3

4

Total (2) (i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total I - Rural Arts, Crafts and Industries

J. - Housing -

(1) Community Development/Non-Earning Scheme (only against Government grant)

(2)(i) Other Departments (only against Government grant) -

1

2

3

Total (2)(i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad

Total (2) (ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total J - Housing

K - Co-operation -

(2) (i) Other Departments (only against Government grant) -

1

2

3

Total (2)(i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti /Zila Parishad -

1. Contribution in the execution of schemes of other departments

2. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Gram Panchayat/Panchayat Samiti/Zila Parishad-

Total K - Co-operation

L. Social Welfare -

(2)(i) Other Departments (only against Government grant) -

1

2

3

Total (2) (i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

1. Contribution in the execution of schemes of other departments

2. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2)(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total L - Social Welfare

M - Maintenance of Buildings -

(2) (i) Other Departments (only against Government grant)

1

2

3

Total (2)(i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of schemes of other departments

2. Schemes purely executed from Gram Panchayat/Panchayat Samiti/Zila Parishad Fund

Total (2)(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total M - Maintenance

N - Forests -

(2) (i) Other Departments (only against Government grant) -

1

2

3

Total (2)(i) Other Departments

(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

1. Contribution in the execution of schemes of other departments

2. Schemes purely executed from Gram Panchayat/Panchayat/Zila Parishad Fund -

Total (2)(ii) Gram Panchayat/Panchayat Samiti/Zila Parishad

Total N - Forests

O - Other Expenditure -

(1) Charges incurred for the development of Cottage, Village and Small-scale Industries and the like, etc. on behalf of All-India bodies and Institutions

(2) Charges incurred in connection with the Endowments and Trusts, etc., administered by Zila Parishads

(3) (i) Grants-in-aid to Panchayat Samitis/Gram Panchayat/for Local Development Works (in case of Zila Parishad only)

(ii) Grants-in-aid to Gram Panchayats for Local Development Works

(4) Grant-in-aid to Educational, Public Health and other Public Institutions

(5) Contributions to Zila Parishad (in case of Panchayat Samitis and Gram Panchayats)

(6) Contributions to P.R.P.W. Circle

(7) Law charges

(8) Audit Fee

(9) Election Charges

(10) Fairs and Shows

(11) Agency Work

(12) Miscellaneous (b) (i) (ii)

(13) Payment of interest on -

(i) Community Development/Non-Earning Scheme

(ii) Other Department Loans -

1

2

3

4

5

etc. etc.

Total (ii) Other Department Loans

(iii) Other Loans

Total (13) Payment of Interest

(14) Miscellaneous

Total Other Expenditure

GRAND TOTAL GENERAL ACCOUNT

(i) Community Development/Non-Earning Scheme

(ii) Other Departments

(iii) Gram Panchayat/Panchayat Samiti/Zila Parishad

II. LOANS AND ADVANCES

(a) Distribution of loans -

(1) Community Development/Non -Earning Scheme

(2)(i) Other Departments -

1

2

3

4

5

6

7

8

Total (2)(i) Other Departments

(ii) Panchayat Samiti-

1

2

3

Total (2)(ii) Panchayat Samiti

Total (a) Distribution of loans

(b) Repayment of Loans -

(1) Community Development/Non-Earning Scheme

(i) Other Departments -

1

2

3

4

5

6

7

8

Total (2)(i) Oher Departments

-3

Total (b) Repayment of Loans

(c) Advances -

1

2

3

4

5

6

Total (c) Advances

Total II Loans and Advances

III - DEPOSITS

1

2

3

Total III - Deposits

IV - SUSPENSE ACCOUNTS -

1

2

3

Total IV - Suspense Accounts

GRAND TOTAL

Note. - More sub-heads can be opened according to requirements.

Sarpanch/Chairman/President

Gram Sachiv/Executive Officer/Chief Executive

GramPanchayat/PanchayatSamiti/Zila

Officer/GramPanchayat/Panchayat Samiti/Zila

Parishad

Parishad.

Details of Establishment Charges as included under Establishment Subordinate to 1 - General Account

Sub-heads of Account

Actuals for the past year

1

2

Rs.

(1) Community Development/Non-Earning Scheme -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honorarium

Contingencies

Total

(2) Other Departments

(2) (a) Agriculture -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowance and Honorarium

Contingencies

Total

(2)(b) Animal Husbandry-

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honorarium Contingencies

Total

2(c) Health and Rural Sanitation -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honorarium

Contingencies

Total

2(d) Education -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honorarium

Contingencies

Total

2(e) Industries -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honorarium

Contingencies

Total

(c) Co-operation -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honorarium

Contingencies

Total

3. Panchayat Samiti

3(a) Head quarter Staff -

Pay of Officers

Pay of Establishment

Travelling Allowance

Other Allowances and Honorarium

Provident Fund Contribution

Leave and Pension Contribution

Contingencies

Total

3(b) Animal Husbandry -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honorarium

Provident Fund Contribution

Leave and Pension Contribution

Contingencies

Total

3(c) Horticulture -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honoraria

Provident Fund Contribution

Leave and Pension Contribution

Contingencies

Total

3(d) Public Health Staff -

Pay of Officer

Pay of Establishment
Travelling Allowance
Other Allowances and Honoraria
Provident Fund Contribution
Leave and Pension Contribution
Contingencies
Total

3(e) Education Staff -
Pay of Officer
Pay of Establishment
Travelling Allowance
Other Allowances and Honoraria
Provident Fund Contribution
Leave and Pension Contribution
Contingencies
Total

3(f) Taxation Staff -
Pay of Officer
Pay of Establishment
Travelling Allowance
Other Allowances and Honoraria
Provident Fund Contribution
Leave and Pension Contribution
Contingencies
Total

3(g) Engineering Staff - Pay of Officer
Pay of Establishment
Travelling Allowance
Other Allowances and Honoraria
Provident Fund Contribution
Leave and Pension Contribution
Contingencies
Total

3(h) Transport -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honoraria

Provident Fund Contribution

Leave Fund Contribution

Contingencies

Total

3(i) Miscellaneous -

Pay of Officer

Pay of Establishment

Travelling Allowance

Other Allowances and Honoraria

Provident Fund Contribution

Leave and Pension Contribution

Contingencies

Total

(Sd.) . . . ,

Chairman,

Panchayat Samiti.

Detailed Estimates of Charges On Pay of Establishment of Panchayat Samiti For The YearThe Statement is Required to be Prepared for Each Sub-Head of Account under an Establishment Subordinate Head-General Accounts against which charges on Establishment are required to be incurred

Head of Account	Serial No.	Designation	Sanctioned pay of the post	Minimum	Rate of increment	Maximum	Increment			
							Actual pay due on Ist March	Amount of provision for the period, from	Date of increment	Rate of increment
							falling due within the period			

March to
February

1 2 3 4 5 6 7 8 9 10

President, Zila Parishad. Chief Executive
Officer
Zila Parishad

Form II[See sub-rule (1) of rule 16]Cash Book(At the close of each month a reconciliation shall be effected between the closing balance shown in this book and that appearing in the treasury or bank pass-book. The head of the office shall sign the cash-book monthly after this has been done.).

RECEIPTS PAYMENTS

Date of Receipt	No. of Voucher Receipt/Challan/Cheque	Particulars	Amount Cash	Treasury	Classification Remarks	Date of Payment	No. of cheque/Bill/Challan	Particulars	Voucher with No. of Cheque book
1	2	3	4	5	6	7	8	9	10
	Rs.	P.	Rs .	P.				Rs.	P.

Form III[See rules 16(2), 28, 89(3) and 94(1)]

Challan No. _____ Challan Date _____

(To be Filled in by The Tenderer)Tendered by

_____Particulars
_____Amount Rs.
_____ Rupees (in words)

of Tenderer. _____ (To

be Filled in by The Departmental Officer or The Treasury)Treasury Code

_____D.D.O. Code

_____On whose behalf the money is tendered.

Major Head Sub Major Head Minor Head Sub Head Amount

Rs. _____(Signature of the Officer ordering the money to be paid) _____(For

Banking Treasury Only)Order to the Bank Correct Receive and Grant ReceiptDated

_____ (Treasury

Officer) _____(For

Non-Banking Treasuries Only)Received Rs. _____ Rupees

Treasurer Accountant Date Treasury Officer

[Form IIIA] [Form III A, inserted vide Haryana Government Notification No.

G.S.R.69/H.A.11/94/S.209/2000, dated 19th October, 2000.](See rule 17)Cash BookYear

_____Panchayat _____ Block _____ Tehsil _____ District

Receipts Income to be deposited into Government Treasury											
1	2	3					4	5	6	7	8
Sr. No.	Date	Name of the person making the payment					Court fee	Copying fee	Process fee	Fines	Total
9		10	11	12	13	14	15	16	17		
Compensation as		Amount deposited as expenses of witness	Taxes	Voluntary Contribution	Grant from Government or Local Bodies	Other receipts	No. and date of receipt	Grand total	Signature of Sarpanch,		

PAYMENTS

18	19	20	21	22	23	24
Sr No.	Date	Name of Payee	Nature of payment	Amount transferred to Government	Treasury	Compensation
25		26	27	28	29	30
Amount paid to witnesses as expense		Other expenditure	Signature of thumb impression of payee	Total	Signature of Sarpanch	Balance

(1)Every entry must be signed by the Sarpanch.(2)In the case of money transferred to the Government Treasury, the money orders coupons or the receipted copies of the challans should be pasted in column 27 "Signature of thumb impression of payee."(3)At the end of every month the total income and expenditure of the month should be calculated and the balance struck off. In column 30 for "balance" details of the amount in hand with the Sarpanch and the amount deposited in the saving Bank, etc., should be given.
Form IV(See rule 18)Register of Temporary AdvancesPanchayat Samiti/zila Parishad _____

Cash Date	Book Page No.	To whom advanced	Purpose	Amount Advanced	Reference to acknowledgement of the advance	Initials of Executive Officer/Chief Executive Officer	
1	2	3	4	5	6	7	
Date of adjustment	Amount of paid vouchers	Reference of voucher Nos.	Total amount of adjustment vouchers	Unspent amount refunded or excess paid	Cash Book Page No.	Initials of Executive Officer/Chief Executive Officer	Remarks
8	9	10	11	12	13	14	15

Form V[See rule 19(1)]General LedgerHead of Account

Date	Particulars	Cash Book Folio No.	Debit Amount	Credit Amount	Balance Amount	Remarks
1	2	3	4	5	6	7

Form VI[See rule 19(2)]Classified Abstract

SectionMajor

HeadMinor

HeadDetailed

HeadDetailedSub-Head

APRIL

MAY

JUNE

JULY

AUGUST

SEPTEMBER

Date	Amount Daily Total	Remarks	Date	Amount Daily Total	Remarks	Date	Amount Daily Total
------	--------------------	---------	------	--------------------	---------	------	--------------------

Monthly Total

Progressive Total

OCTOBER

NOVEMBER DECEMBER JANUARY FEBRUARY MARCH

Date	Amount Daily Total	Remarks	Date	Amount Daily Total	Remarks	Date	Amount Daily Total
------	--------------------	---------	------	--------------------	---------	------	--------------------

Form VII[See rules 22 and 94(4)]Quarterly AccountofReceipts of Panchayat Samiti/Zila Parishad
 _____ for the Quarter of _____ 19

RECEIPTS

Heads of Account

Sanctioned Estimates of the year 19 1

1

2

I. GENERAL ACCOUNT

(1) Grants for liabilities transferred by the StateGovernment to Panchayat Samiti/ Zila Parishad.

A - Establishment -(i) Community DevelopmentProgramme(ii) Other Departments

B - Agricultural Extension -(i) CommunityDevelopment(ii) Other Departments

C - Animal Husbandry -(i) Community DevelopmentProgramme(ii)

Other Developments

D - Irrigation and Reclamation -(i) Community Development Programme(ii) Other Departments

E - Health and Rural Sanitation -(i) Community Development Programme(ii) Other Departments

F - Education -(i) Community Development Programme(ii) Other Departments

G - Social Education -(i) Community Development Programme(ii) Other Departments

H - Communication -(i) Community Development Programme(ii) Other Departments

I - Rural Arts, Crafts and Industries -(i) Community Development Programme(ii) Other Departments

J - Housing -(i) Community Development Programme(ii) Other Departments

K - Co-operation -(1)(2)

L - Social Welfare -(1)(2)

M - Maintenance of buildings

N - Forests -(1)(2)

O - Others

Total (1) Grants for liabilities transferred by the State Government to Panchayat Samiti/Zila Parishad

(2) -Ad hoc grants from -(i) Central Government(ii) State Government (iii) All India Bodies and Institutions for the development of Cottage, Village and Small Scale Industries and the like Total (2) Ad hoc grants

(3) Grants for new schemes transferred by the State Government Local Bodies -

A - Contribution for schemes initiated by Government

B - Grants for schemes transferred by other Local Bodies

Total (3) Grants for new schemes transferred by the State Government and Local Bodies

(4) Donations and Contribution from -(i) Panchayat Samitis (in the case of Zila Parishad only)(ii) Local Authorities(iii) Public(iv)

Total (4) Donations and Contributions

(5) Share of Land Revenue

(6) Proceeds from taxes, fees and fines imposed -(i) Proceeds of taxes

-(a) Local rate(b) Professiontaxes(c) Other taxes

Total (i) Proceeds of taxes

(ii) Proceeds of Fees(iii)Proceeds of fines(iv)(v)

Total (6) Proceeds from taxes, fees and fines etc.

(7) Income from immovable and movable properties -(i)Immovable
Properties(ii) Movable Properties

Total (7) Income from Immovable and Movable Properties

(8) Sale-proceeds of Immovable and Movable Properties-(i)
Immovable Properties(ii) Movable Properties

Total Sale - Proceeds of Immovable and Movable Properties

(9) Income from Endowments or Trust administered by theZila
Parishad

(10) Interest on loans advanced by the PanchayatSamiti/Zila Parishad

(11) Interest on Investments Deposits

(12) Other Receipts

Total I - General Account

II - LOANS AND ADVANCES

A - Loan -

(1) Loans Advanced by the Government(i)

CommunityDevelopment(ii) Other Departments -1.2.3.4.5.6.7.8.

Total (ii) Other Departments

(2) Loans raised

(3) Recovery of loans Advanced

Total A - Loans

B - Advances -

(1) Advance -1.2.

Total (2) Recovery of Advances

Total B - Advances

Total II - Loans and Advances

III - Deposits

A - Security Deposits from Contractors

B - Security Deposits from employees

C.

D.

Total III - Deposits

IV - SUSPENSE ACCOUNTS

GRAND TOTAL

Notes 1. This includes the sale-proceeds of investments.

2. More sub-heads may be opened according to requirements.

Chairman/President

Executive Officer/CED

Panchayat Samiti/Zila Parishad. Panchayat Samiti/Zila Parishad

QUARTERLY ACCOUNT OF Panchayat Samiti/Zila Parishad for the quarter ending

-Expenditure

EXPENDITURE

Heads of Account

Sanctioned Estimates of the year 19 19

1

2

Rs.

I. GENERAL ACCOUNT

A - Establishment -

1. Community Development (only against Government Grant) -

2. (i) Other Departments -(1) Agriculture(2)

Animal Husbandry(3) Health and Rural

Sanitation(4) Education(5) Industries(6)

Co-operation(7) Panchayats(8)(9)

Total (2) Other Departments

(ii) Panchayat Samiti/Zila Parishad(1)
Establishment(2)Allowances to members(3) Other
expenditure

Total (2)(i) Panchayat Samiti/Zila Parishad

Total A - Establishment

B - Agricultural Extension -

(1) Community Development (only against Government
grant)

(2) (i) Other Departments (only against Government
grant) -

(1)(2)(3)(4)(5)

Total 2(i) Other Departments

(ii) Panchayat Samiti/ Zila Parishad -

(1) Contribution in the execution of Community
Development

(2) Contribution in the execution of schemes of
otherdepartments

(3) Schemes purely executed from Panchayat Samiti/
ZilaParishad Fund

Total 2(ii) Panchayat Samiti/ Zila Parishad

Total B(a) - Agricultural Extension

B (b) - Animal Husbandry -

(1) Community Development (only against Government
grant)

(2)(i) Other Departments -(1)(2)(3)(4)

Total 2(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of Community
DevelopmentSchemes

(2) Contribution in the execution of schemes of
otherdepartments

(3) Schemes purely executed from Panchayat
Samiti/ZilaParishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total B(b) Animal Husbandry Community Development

C.D. - Irrigation and Reclamation (Other than loan) -

1. Community Development (only against Government grant) -

2. (i) Other Departments (only against Government grant)

(1)(2)(3)(4)

Total 2(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of Schemes of other Departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad

Total 2 (ii) Panchayat Samiti/Zila Parishad

Total Community and Development Irrigation and Reclamation

E - Health and Rural Sanitation Community Development (only against Government grant)

2. (i) Other Departments -

(1)(2)(3)(4)

Total 2(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of schemes of other Departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total E - Health and Rural Sanitation

F - Education -

1. Community Development (only against Government grant)

2. (i) Other Departments -

(1)(2)(3)(4)

Total 2(ii) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total F - Education

G - Social Education -

(1) Community Development (only against Government grant)

(2) (i) Other Departments (only against Government grant) -

1.2.3.4.

Total 2(i) Other Departments

(1) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of Schemes of other departments

3. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total G - Social Education

H - Communications -

(1) C.D. (only against Government grant)

(2) (i) Other Departments (only against Government grant) -

1.2.3.4.

Total (2)(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of Community Development Schemes
2. Contribution in the execution of schemes of other departments
3. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total H - Communications

I - Rural Arts, Crafts and Industries -

1. Community Development (only against Government grant)
 - (2) (i) Other Departments (only against Government grant) -
 - 1.2.3.4.
- Total 2(ii) Other Departments
-

(ii) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of Community Development Schemes
2. Contribution in the execution of schemes of other departments
3. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total I - Rural Arts, Crafts and Industries

J - Housing -

- (1) Community Development (only against Government grant)
 - (2) (i) Other Departments (only against Government grant) -
 - 1.2.3.4.
- Total 2(i) Other Departments
-

(ii) Panchayat Samiti/Zila Parishad

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total J - Housing

K - Co-operation -

(2) (i) Other Departments (only against Government grant) -

1.2.3.

Total (2)(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of schemes of other departments

2. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total K - Co-operation

L - Social Welfare -

(2)(i) Other Departments (only against Government grant) -

1.2.3.

Total (2)(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of schemes of other departments

2. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total 2(ii) Panchayat Samiti/Zila Parishad

Total L - Social Welfare -

M - Maintenance of building -

(2)(i) Other Departments (only against Government grant) -

1.2.3.

Total (2)(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of schemes of other departments

2. Scheme purely executed from Panchayat Samiti/Zila Parishad

Total 2(ii) Panchayat Samiti/Zila Parishad

Total M - Maintenance -

N - Forests -

(2)(i) Other Departments (only against Government grant) -

1.2.3.

Total (2)(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of schemes of other departments

2. Schemes purely executed from Panchayat Samiti/Zila Parishad

Total 2(ii) Panchayat Samiti/Zila Parishad

Total N - Forests -

O - Other Expenditure -

1. Charges incurred for the development of Cottage, Village and Small-scale Industries and the like etc. on behalf of All India Bodies and institutions

2. Charges incurred in connection with the Endowments and trusts, etc., administered by Zila Parishad

3 (i) Grant-in-aid to Panchayat Samitis for Local Development Works (in case of Zila Parishad only)

(ii) Grant-in-aid to Panchayats for Local Development Works

(4) Grants-in-aid to educational Public Health and other Public Institutions

- (5) Contributions to Zila Parishad (in case of PanchayatSamitis)
 - (6) Contribution to Panchayati Raj Public Works Circle
 - (7) Law Charges
 - (8) Audit Fee
 - (9) Election Charges
 - (10) Fairs and Shows
 - (11) Agency Work
 - (12) Miscellaneous
 - (13) Payment of interest on -(i) CommunityDevelopment(ii) Other departmental loans :
1.2.3.4.5.etc. etc.
 - Total (ii) Other departmental Loans
-

- (iii) Other Loans
 - Total (13) Payment of Interest
-

- (II) Miscellaneous
 - Total O - Other expenditure
-

GRAND TOTAL I-GENERAL AMOUNT

- (i) Community Development(ii) Other Departments(iii)Panchayats Samiti/Zila Parishad
 - II Loans and advances -
 - (1) Distribution of Loans(2) Community Development(3)(i) Other Departments
1.2.3.4.5.6.7.8.
 - Total (2)(i) Other Departments
-

- (ii) Panchayat Samiti
1.2.3.
 - Total (2)(ii) Panchayat Samiti
-

- Total (a) Distribution of Loans -
 - (b) Repayment of loans
 - (1) Community Development(2) (i) Other Departments -
1.2.3.4.5.6.7.8.
 - Total (2)(i) Other Departments
-

(3)

Total (b) Repayment of loans

(c)Advances -

1.2.3.4.5.6.

Total (c) Advances

Total III - Loans and advances

III - Deposits -

1.2.3.

Total III - Deposits

IV Suspense Accounts -

(1)(2)(3)

Total IV - Suspense accounts

Grand Total

Note : - More sub-heads can opened according to requirements. Abstract of Income and expenditure for the quarter ending _____

Heads	Opening balance at the beginning of the quarter	Receipt during the quarter	Expenditure Total to end of the quarter under reference
1	2	3	4
		Rs.	Rs.
I - General Account			
(i) Panchayat Samiti/Zila Parishad			
(ii) Community Development Programmes			
(iii) Other Departments			

H - Loans
and Advances

-

(a) Loans -

(i)

Community
Development
Programmes

(ii) Other

Departments

(b) Advances,

III - Deposits

-

IV - Suspense
account

Total _____

Details of the closing balance

1. Cash in hand _____

2. Cash in treasury _____

3. Total _____

Certified that the cash balance has been physically examined by actual count and agrees with the cash balance. The figures of remittance made into treasury and cheques drawn have been reconciled with the treasury/sub-treasury and the differences, if any, between the treasury and Samiti account has been explained in the cash book. Further certified that the expenditure as shown in this return was incurred to the best interest of the Samiti/Zila Parishad and not to the personal interest or benefit of any individual. The payments included in this account were duly made to the parties entitled to received them, from whom the necessary vouchers for having received payments were obtained Names of the official who worked during this period are :- (i) Accountant (ii) Executive Officer/Secretary Executive Officer/Chief Executive Officer. Panchayat Samiti/Zila Parishad Form VIII [(See rule 23(1)] Annual Account of Receipts and Expenditure of Panchayat Samiti*/Zila Parishad _____ for the year 19

19 _____ *Delete, if not applicable. Abstract of annual account of Panchayat Samiti/Zila Parishad for the year

Heads of Account

Opening
balance Receipt

1

2

3

Rs.

1. General Account

2. Advance

3. Deposits

4. Suspense Account

Total _____

Details of closing balance : Cash in hand: In the deposit account Total:

1. Certificate of verification of balance.

Certified that the closing balance shown in this return agrees with the balance arrived at in the cash book. The cash book and the treasury/bank pass book have also been compared and there is a difference of Rs. _____ which is explained below :-

2. Certified that the receipt and the expenditure of the year have properly been accounted for in the relevant registers which also personally have been examined and found to agree with this return.

Chairman/President

Executive Officer/Chief Executive Officer

Panchayat Samiti/Zila Parishad. Panchayat Samiti/Zila Parishad.

Form VIII[See rule 23(1)]Annual Account of Panchayat Samiti/zila Parishad For The Year 19 Receipts

Heads of Account

Budget Estimates for the Year 19 19

1

2

Rs.

1 - GENERAL ACCOUNT

(1) Grants for liabilities transferred by the State Government to Panchayat Samiti/Zila Parishad :

A - Establishment

B - Agricultural Extension

(i) Community Development Programme

(ii) Other Department

C - Animal Husbandry -

(i) Community Development Programme

(ii) Other Department

D - Irrigation and Reclamation :

(i) Community Development Programme

(ii) Other Department

E - Health and Rural Sanitation :

(i) Community Development Programme

(ii) Other Department

F - Education :

(i) Community Development Programme

(ii) Other Department

G - Social Education :

(i) Community Development Programme

(ii) Other Department

H - Communications :

(i) Community Development Programme

(ii) Other Department

I - Rural Art and Crafts and Industries :

(i) Community Development Programme

(ii) Other Department

J - Housing :

(i) Community Development Programme

(ii) Other Department

K - Cooperation :

L - Social Welfare :

M - Maintenance of Buildings

N - Forests

O - Others

Total (1) Grants for liabilities transferred by the
State Government to Panchayat Samiti/Zila Parishad

(2) Ad hoc grants from :

- (i) Central Government
 - (ii) State Government
 - (iii) All India Bodies and Institutions for the development of Cottage Village and Small Scale Industries and the like
- Total (2) Ad hoc Grants
-

- (3) Grants for New Schemes transferred by the State Government and Local Bodies
- A - Contributions for the Schemes initiated by Government
 - B - Grants for Schemes transferred by other local bodies.
- Total (3) Grants for New Schemes transferred by the State Government and local bodies
-

- (4) Donations and Contributions from :
- (i) Panchayat Samiti (in the case of Zila Parishad only)
 - (ii) Local Authorities
 - (iii) Public
 - (iv)
- Total (4) Donations and Contributions
-

- (5) Share of Land Revenue
- (6) Proceeds from taxes, fees and fines imposed;
- (i) Proceeds of taxes :-
 - (a) Local rate ..
 - (b) Profession tax ...
 - (c) Other taxes ...
- Total (i) Proceeds of taxes
-

- (ii) Proceeds of fees
 - (iii) Proceeds of fines
 - (iv)
 - (v)
- Total (6) Proceeds from taxes, fees and fines etc.
-

- (7) Income from immovable and movable properties -
- (i) Immovable properties
 - (ii) Movable properties
- Income from immovable and movable properties
-

(8) Sale proceeds of immovable and movable properties :

(i) Immovable properties ...

(ii) Movable properties ...

Total Sale proceeds of immovable and movable properties

(9) Income from endowments or trusts administered by the Zila Parishad

(10) Income from Advances by Panchayat Samiti/Zila Parishad..

(11) Income from investments deposits

(12) Total -

II - LOANS AND ADVANCES

A- Loans -

(1) Loans advanced by the Government :

(i) Community Development/Non-Earning Schemes

(ii) Other Departments :-

1

2

3

4

5

6

7

8

Total (ii) Other departments

(2) Loans raised

(3) Recovery of loans advanced

Total A - Loans

B - Advances :-

(1) Advances :-

1

2

Total (1) Advances

(2) Recovery of advances :

1

2

Total (2) Recovery of advances

III. DEPOSITS

A - Security deposits from contractors

B - Security deposits from employees

C -

D -

Total (III) deposits

IV. SUSPENSES ACCOUNT

Grand Total

Note 1. This includes the sale proceeds of investments.

2. More sub-heads may be appended according to requirement.

Chairman

Panchayat Samiti/Zila Parishad.

Executive Officer/Chief Executive Officer
Parishad.

Annual Account of Panchayat Samiti/zila Parishad For The Year Expenditure

Heads of Account

Budget Estimates for the year 19 19

1

2

1. GENERAL ACCOUNT

A - Establishments :

(1) Community Development/Non Earning Schemes (only against Government grant)

(2)(i) Other Departments (Only against Government grants)

1. Agriculture
2. Animal Husbandry
3. Health and Rural Sanitation
4. Education
5. Industries
6. Co-operation
7. Panchayats
- 8

Total (2)(i) Other departments

(ii) Panchayat Samiti/Zila Parishad :

1. Establishment
2. Allowances to members
3. Other expenditure

Total (2)(ii) Panchayat Samiti/Zila Parishad

Total A - Establishment

B - (a) Agricultural Extensions -

- (1) Community Development/Non-Earning Schemes (only against Government grant)
- (2) (i) Other Departments (only against Government Grant)

1.2.3.4.5.

Total (2)(i) Other departments

(ii) Panchayat Samiti/Zila Parishad

1. Contribution in the execution of Community Development Schemes
2. Contribution in the execution of schemes of other departments
3. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total B(a) - Agricultural Extension

B - (b) Animal Husbandry -

- (1) Community Development/Non-Earning Schemes (only against Government Grant)

(2) (i) Other department (only against Government grant)

-

(2) (i) Other department (only against Government grant)

-

1.2.3.

Total (2) (i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

1. Contribution in the execution of Community Development Schemes

2. Contribution in the execution of schemes of other departments

3. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total B(b) - Animal Husbandry

C and D - Irrigation and Reclamation (Other than loan)

(1) Community Development/Non-Earning Schemes (only against Government Grant)

(2) (i) Other departments (only against Government grant) -

1.2.3.4.

Total (2) (i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of schemes of other departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total C - Irrigation and Reclamation

E - Health and Rural Sanitation

(1) Community Development/Non-Earning Schemes (only against Government grant)

(2) (i) Other departments (only against Government grant) -

1.2.3.4.

Total 2(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of schemes of other departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total E - Health and Rural Sanitation

F - Education -

(1) Community Development/Non-Earning Schemes (only against Government grant)

(2) (i) Other department (only against Government grant)

-

1.2.3.4.

Total 2(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad:-

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of schemes of other departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total F - Education

G - Social Education -

(1) Community Development/Non-Earning Schemes (only against Government grant)

(2) (i) Other department (only against Government grant)

-

1.2.3.4.

Total 2(i) Other Departments

(ii) Panchayat Samiti/Zila Parishad

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of schemes of other departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total G - Social Education -

H - Communications -

(1) Community Development/Non-Earning Schemes (only against Government Grant)

(2) (i) Other departments (only against Government grant) -

1.2.3.4.

Total (2)(i) Other departments

(2) (ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of schemes of other departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total H - Communications

I - Rural Arts, Crafts and Industries -

(1) Community Development/Non-Earning Schemes (only against Government Grant)

(2) (i) Other departments (only against Government grant) -

1.2.3.4.

Total (2) (i) Other departments -

(2) (ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of schemes of other departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total I - Rural Arts, Crafts and Industries -

J - Housing -

(1) Community Development/Non-Earning Schemes (only against Government Grant)

(2) (i) Other departments (only against Government grant) -

1.2.3.

Total (2)(i) Other Departments

(2) (ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of Community Development Schemes

(2) Contribution in the execution of schemes of other departments

(3) Schemes purely executed from Panchayat Samiti/Zila Parishad fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total J - Housing

K - Co-operation -

(2)(i) Other departments (only against Government grant)

-

1.2.3.

Total (2)(i) Other departments

(2) (ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of schemes of other departments

(2) Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total K - Co-operation -

L - Social Welfare -

(2)(i) Other departments (only against Government grant)

-

1.2.3.

Total (2)(i) Other departments

(2) (ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of schemes of other departments

(2) Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total L - Social Welfare -

M - Maintenance of building -

(2)(i) Other departments (only against Government grant)

-

1.2.3.

Total (2) (i) Other departments

(ii) Panchayat Samiti/Zila Parishad-

1. Contribution in the execution of schemes of other departments

2. Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total (2)(ii) Panchayat Samiti/Zila Parishad

Total M - Maintenance

N - Forests -

(2)(i) Other departments (only against Government grant)

-

(1)(2)(3)

Total (2)(i) Other departments

(ii) Panchayat Samiti/Zila Parishad -

(1) Contribution in the execution of schemes of other departments

(2) Schemes purely executed from Panchayat Samiti/Zila Parishad Fund

Total (2) (ii) Panchayat Samiti/Zila Parishad

Total N - Forests

O - Other Expenditure -

(1) Charges incurred for the development of Cottage, Village and Small Scale Industries and the like etc., on behalf of All India Bodies and Institutions

(2) Charges incurred in connection with the endowments and trusts, etc., administered by Zila Parishads

(3)(i) Grants-in-aid to Panchayat Samitis for Local Development Works (in case of Zila Parishad only)

(ii) Grants-in-aid to Gram Panchayats for Local Development Works

(4) Grant-in-aid to Educations, Public Health and other public institutions

(5) Contribution to Zila Parishad (in case of Panchayat Samitis)

(6) Contribution to Panchayati Raj Public Works Circle

(7) Law Charges

(8) Audit Fee

(9) Elections charges

(10) Fairs and shows

(11) Agency Work

(12) Miscellaneous

(13) Payment of interest on -

(i) Community Development/Non-Earning Schemes

(ii) Other Departmental Loans

(1)(2)(3)(4)(5) etc.

Total (ii) Other departmental loans

(iii) Other loans

Total (10) Payment of Interest

(II) Miscellaneous

Total O - Other expenditure

Grand Total I - General account

(i) Community Development/Non-Earning Schemes

(ii) Other Departments

(ii) Panchayat Samiti/Zila Parishad

II - Loans and Advances -

(a) Distributions of loans

(1) Community Development/Non-Earning Schemes

(2)(i) Other Departments :-

(1)(2)(3)(4)(5)(6)(7)(8)

Total (2)(i) Other departments

(ii) Panchayat Samiti -

(1)(2)(3)

Total (2) (ii) Panchayat Samiti

Total (a) Distribution of loans

(b) Repayment of loans -

(1) Community Development/Non-Earning Schemes

(2)(i) Other departments -

(1)(2)(3)(4)(5)(6)(7)(8)

Total (2)(i) Other departments

(3)

Total (b) Repayment of loans

(c) Advances -

(1)(2)(3)(4)(5)(6)

Total (c) Advances

Total III - Loans and Advances

III - Deposits -

(1)(2)(3)

Total III - Deposits

IV - Suspense account -

(1)(2)(3)

Total IV - Suspense Accounts

Grand Total

Note. - More sub-heads can be opened according to requirements.

Chairman/President

Executive Officer/Chief Executive Officer

Panchayat Samiti/Zila Parishad Panchayat Samiti/Zila Parishad.

Form IX[See rule 23(2)(a)]Panchayat Samiti/Zila Parishad

Statement showing the receipt and disbursement of loan _____ for the year _____

Heads	Purpose for which loan was sanctioned	Number and date of the Government order sanctioning the loan	Unspent balance of loan at the beginning of the 19 19	Receipt during the year 19 19	Total column (4) and (5)	Expenditure during the year 19 19	Unspent balance of loan at the end of the year 19 19	
Against Column 4	Against Column 5	Against Column 4	Against Column 5					
1	2	3	4	5	6	7	8	9

Loans and Advances -

A - Loans -

Community

Development/Non-Earning

Schemes

(ii) Other Departments -

1. Revenue

2. Agriculture

3. Housing

4. Industries

Executive Officer/Chief Executive Officer, Panchayat Samiti/Zila Parishad. Form X[See rule 23(2)(b)] Statement including the position of prepayment of loan contracted by the Panchayat Samiti/Zila Parishad _____ for the year _____

Heads	Year in which the loan was taken	Amount of loan taken in Year	Number and date of Government order sanctioning the loan	Terms of repayment and annual instalments	Amount of loan outstanding at the beginning of the year 19 19	Amount of the instalments falling due for repayment during the Year 19 19	Amount of loan actually repaid during the Year 19 19	Amount of instalments due still remained unpaid during the Year 19 19
					Principal	Interest	Principal	Interest

1 2 3 4 5 6(a) 6(b) 7(a) 7(b)

II Loans and
Advances :

A - Loans -

(i)
Community
Development
and
Non-Earning
Schemes

(ii) Other
Departments

-

(1) Revenue

(2)

Agriculture

(3) Housing

(4) Industries

Executive Officer/Chief Executive Officer, Panchayat Samiti/Zila Parishad. Form XI[See rule 23(2)(c)]List of works required to be undertaken during the year, works actually undertaken, cash involved and the amount actually spent thereagainst and reasons for not having executed the entire works, for the year _____ Panchayat Samiti

Head of Account	Name of work	Estimated cost	Amount actually spent during the year	Reasons for slow expenditure
1	2	3	4	5

Form XII[See rule 23(2)(d)]Statement of Assets and Liabilities of Panchayat Samiti as it stood on 1st April _____

Serial No.	Detail of assets/liabilities	Amount of assets	Amount of liabilities	Remarks
1	2	3	4	5

Form XIII[See rule 23(2)(e)]Statement showing reasons for saving under each head of Account as it stood on 1st April, _____ in respect of grant-in-aid received from the Government for the execution of various schemes transferred to it under section 75 _____ Panchayat Samiti _____

Section of Account	Name of Sub-Head	Unspent balance as stood on 1st of April lastYear	Grants received during the Year 19	Total (3+4)	Grant utilised during the year under	Savings (5+4)	Reasons for savings
--------------------	------------------	---	------------------------------------	-------------	--------------------------------------	---------------	---------------------

1	2	3	4	5	6	7	8
					report		
1.	Non Earning						
General	Schemes/Community						
Account	Development						
	A.	Block					
		Headquarter					
	B.	Agriculture					
	C.	Animal					
		Husbandry					
	D.	Irrigation and					
		Reclamation					
	E.	Health and Rural					
		Sanitation					
	F.	Education					
	G.	Social Education					
	H.	Communication					
	I.	Rural Arts Crafts					
	OTHER						
	DEPARTMENTS						
	1. Agriculture						
	Department						
	2. Animal Husbandry						
	Department						
	3. Fisheries						
	Department						
	4. Health Department						
	5. Education						
	Department						
	6. Industries						
	Department						

Form XIV(See rule 40)Register of InvestmentsOffice of Panchayat Samiti

Serial No.	Date of purchase of security	Description of security with No. and date, if any	Amount	Rate of interest	Due date of interest	Signature of Executive Officer/Chief Executive Officer	Date of Recovery of interest and adjustment in account	Amount of recovery of interest and adjust in	Head of account credited	Signature of Executive Officer

								account		
1	2	3	4	5	6	7	8	9	10	11
Form XV(See rule 42)Miscellaneous Demand Register								Demand	Collectio	
S. No.	Nature of demand	Number and date of order sanctioning the transactions	Name and address of person by whom demand is payable	Current	ARREARS	Total demand	Signature of the assessing authority	Number and date of receipt	Instalment Amount	Balance due after each transacti
1	2	3	4	5	6	7	8	9	10	11
				Rs. P	Rs. P	Rs. P			Rs. P	Rs. P

Form XVI(See rules 47 and 50)Original Book No. Dated ReceiptNo. Received a sum of Rupees _____ (Rs. _____ in words) only from _____ on account of _____ and entered in the Cash Book on page _____. Cashier Executive Officer/Chief Executive Officer, Panchayat Samiti/Zila Parishad. Duplicate Book No. Dated ReceiptNo. Received a sum of Rupees _____ (Rs. _____ in words) only from _____ on account of _____ and entered in the Cash Book on page _____. Cashier Executive Officer/Chief Executive Officer, Panchayat Samiti/Zila Parishad. Form XVII(See rule 48) Stock Register of Receipt Books Panchayat Samiti/Zila Parishad _____ Name of receipt Book with form No. _____

Date from whom received or to whom issued	Opening Balance of Receipt Books	Quantity Received with Book Nos.	Quantity issued with Book No.	Closing Balance	Signature
---	----------------------------------	----------------------------------	-------------------------------	-----------------	-----------

Form XVIII(See rule 49)

Register of drafts/cheques received by | Panchayat Samiti Zila Parishad |

Sr. No.	Date of receipt	From whom received	Particulars of dues	Amount	Initials of the officer authorised to receive	Date of credit in the cash book	Initial of Head of office	Remarks
1	2	3	4	5	6	7	8	9
				Rs. P.				

Form XIX(See rule 55)Register of Bills ReceivedBy _____ Panchayat Samiti/Zila Parishad for the year 19 _____.

Sr. No.	Date of receipt	From whom received	Particulars of dues	Amount	Initials of the officer authorised to receive	Date of credit in the cash book	Initial of Head of office	Remarks
1	2	3	4	5	6	7	8	9
				Rs. P.				

Form XX(See rule 59)Detail Pay Bill of The Establishment of The_____ Panchayat Samiti/zila ParishadVoucher No. _____Head of account chargeable _____ for _____ 19Deductions and Remissions

Sr. No. Section of establishment or names of incumbent

1 2

Substantive pay (Personal pay or special pay, if any, should also be shown in this column as a separate entry below substantive pay)
3
Rs. P.

GRAND
TOTAL _____

N.B - (1) Held over amount should be entered in the appropriate columns 3, 4, 5 or 6, as the case may be, in red ink and ignored in totalling.(2)In the remarks column should be recorded annual permanent events such as death, retirement, permanent transfer, first appointment which find no place in the increment certificate.(3)The total pay an officer officiating in a certain scale should be drawn for the period only be officiates in that section. An officer during transit should draw his pay in that scale according to which he drawn pay for the Period.(4)Each scale should be divided off by a red line drawn right across the sheet. Total of columns 3, 4, 5, and 6 for the scale should be put in column 8 in red ink.

Total (Columns 8) Rs. P.

1. Received contents and certified that I have satisfied myself that all emoluments included in

Deduct- Undisbursed pay as detailed below
:-Deduct- Contributory Provident Fund
(Column 9)

Deduct- Income tax (column 12)

Deduct- In adjustment of advances recoverable
as detailed in statement _____
(attached)

Deduct- Recoveries on account of Column 13
house rent, etc., as detailed in statement
_____ (attached)

Total
deductions

bills drawn

month 2 months previous to this date, with the 3 months

exception of these detailed below of which the total has been refunded by deductions from this bill, have been disbursed to the proper persons and that their acquittances have been taken and filled in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20 *One line to be used and the others scored out.

2. Certified that no person in superior service has been absent either on other duty or suspension with or without leave (exception casual leave) during the month of

Note.- When an absentee statement accompanies the bill this certificate should be struck out.

3. Certified that no leave has been granted until by reference to the applicant's Service Book Leave Accounts and to the Leave Rules applicable to him. I had satisfied myself that it was admissible and that all grants of leave and departures on and returns from leave and all period of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the Service Books and Leave Accounts under my initial.

4. Certified that all appointments and permanent promotions and such of the officiating promotions as have to be entered in the service books have been entered in the service books of the persons concerned under my initials.

5. Certified that all persons whose names are omitted from but for whom pay has been drawn in the bill have actually been entertained during the month.

6. Certified that no person for whom house rent allowance has been drawn in this bill has been in occupation of rent free quarters during the period for which the allowances have been drawn in this bill.

Station Executive Officer Panchayat
Samiti/Chief Executive Officer/Zila Parishad.

Net amount required for payment (in words)
rupee _____

(Pay Rs. _____)

Examined and entered

Dated _____ 19.

Section of Establishment	Name	Period	Amount	Section of Establishment	Name	Period	Amount
			Rs. P	Brought forward			Rs. P

Carried
over

Total

PERIODICAL INCREMENT CERTIFICATE Certified that the officials named below are allowed the sanctioned periodical increments from the date cited in column 6 for approved service, having been the incumbent of the appointments specified for not less than year from the date in column 5 after deducting period of suspension for misconduct and of absence on leave without pay and that the officiating incumbents did not enjoy leave other than casual leave during the officiating period for which increment has been allowed. Also certified that the Government servant was on duty on the date from which the increment has been allowed.

Names of incumbent	Whether substantive or officiating	Scale of pay of post	Present pay	Date of last increment or of appointment to post	Date of present increment	Pay after present increment	Suspended for Misconduct	Leave without pay	From To	
									8	9
1	2	3	4	5	6	7	8	9	10	11
			Rs.			Rs.				

Note. - (1) When the increment claimed is the first to carry a Government servant over an efficiency bar, columns 3 to 7 should be filled up in red ink.(2)In cases in which an increment is allowed otherwise than for continuous service of the prescribed period the second alternative certificate should be got pre-audited by the Director, Local Audit, Accounts, Haryana.Executive Officer, Panchayat Samiti/Chief Executive Officer, Zila Parishad.Absentee statement of _____ for _____ 19 .

Name of absentee	Pay of absentee (rate per mensem)	Kind	Amount	Date of beginning of leave	Date of return (to be filled in when he returns	Rate per mensem	Amount for days of actual absence during current month	Name of person acting by reason of the	Actual substantive pay of acting officer	Acti allow mon rate

absence

1 2 3 4 5 6 7 8 9 10 11

Certified that no leave was granted until by reference to the applicant's Service Book and to the rules, I had satisfied myself that it was admissible and that all grants of leave and departure on and return from leave, all periods of suspension and all appointments, promotions, temporary or permanent, have been recorded in the Service Book of the persons concerned over my initials. Dated, the _____ 19_____. Executive Officer/Chief Executive Officer. Form XXI (See rule 59) Periodical Increment Certificate Certificate that the Officers named below are allowed the sanctioned periodical increments from the dates cited in column 8 for approved service :- (1) Having been the incumbents of the appointments, specified for not less than year from the date in column 7, after deducting period of suspension for misconduct and of absence on leave without pay. (2) Being entitled to the increments as shown in the explanatory memo attached.

Name of incumbent	Whether Substantive or acting	Appointment Maximum	Rate of increment		Annual	Biennial	Date of last increment to appointment to post	Suspended for misconduct	Leave without allowance
			Minimum	Maximum				Date of present increment	Pay after present increment
1	2	3	4	5	6	7	8	9	10

N.B. - (1) The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period. (2) In cases in which an increment is allowed otherwise than for continuous, service of the prescribed period the second alternative certificate should be got pre-audited by the Director, Local Audit, Accounts, Haryana. Dated _____ 19_____. Executive Officer/Chief Executive Officer. Form XXII (See rules 59 and 64) No. _____ Last Pay Certificate or Mr. _____ of the _____ to _____ Proceeding on _____

2. He has been paid up to _____ at the following rate :-

Particulars .. Rate
 Substantive Pay ..
 Officiating Pay ..
 Exchange Compensation Allowance

_____ DEDUCTIONS _____

3. He has made over charge of the office of _____

the _____ 19.

4. Recoveries are to be made from the pay of the official as detailed on the reverse.

5. He is entitled to joining time for _____ days.

6. The details of the income tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

dated the _____ 19. (Signature) (Designation) Details of Recoveries Name
of recovery _____ Account, rupees
_____ to be recovered in
_____ instalments

Deduction made from { |

Salary Leave Salary

| } From _____ to _____ on account of _____ Rs. From
_____ to _____ on account of _____ Rs. From _____ to
_____ on account of _____ Rs.

Name of months	Pay	Gratuity free etc. Rs. P.	Funds and other deductions Rs. P.	Amount of income Tax recovered Rs. P.	Remarks Rs. P.
----------------	-----	------------------------------	--------------------------------------	--	-------------------

April, 19

May, 19

June, 19

July, 19

August, 19

September, 19

October, 19

November, 19

December, 19

January, 19

February, 19

March, 19

He | took over assumed | charge of the office of _____ on the
_____ noon of _____

(Signature)(Designation).Form XXIII(See rule 65)Pay Check RegisterOffice of the Panchayat Samiti/Zila Parishad _____

		Name of Section _____		Payments _____
Reference to sanction order to the creation of posts	Serial No	Name of post	Scale Name of the official pay	Pay on 1st of March
				Date of next increment

Voucher No. Rs.

Payments

May	June	July	August	September	October	November	December	January	February	March
Voucher No.Rs.	Voucher No.Rs.	Voucher No.Rs.	Voucher No. Rs.	Voucher No. Rs.	Voucher No. Rs.	Voucher No. Rs.	Voucher No. Rs.	Voucher No.Rs.	Voucher No. Rs.	Voucher No. Rs.

Form XXIV(See rule 66)Travelling Allowance Bill FormFor use of the President/Vice-President/Chairman/Vice-Chairman and MembersAllowance Bill of Shri _____ for the month of _____ 19 _____

Particulars of Journeys and Halts

Police of residence of the claimant Consolidated allowance From _____ To _____

Station	Date	House	Station
1	2	3	4

Railways/Bus Fare _____	Mileage for _____
-------------------------	-------------------

Kind of journeys, i.e.,

Rail (Mail or Passenger)	Class	Amount	No. of Kms.	Rate	Amount
9	10	11	12	13	14

Daily Allowance _____ Total of each line Purpose of journey Remarks

No. of Days	Rate	Amount			
15	16	17	18	19	20

Total amount of the bill claimed Rs. Certificate Signature of claimant. Countersigned.
(1)(2)(3)(4)

Signature of the Officer.

Passed for Rs. _____. The amount as chargeable to _____

Signature of Officer.

Received Rs. _____

Signature of claimant.

Entered at Cash book Page No. _____

Accountant/Cashier.

Form XXV(See rule 66) Travelling Allowance Bill Form

1. Month/Year _____

2. Name _____ 3. Designation _____

4. Basic pay _____ 5. Headquarter _____

							Local Travel	Daily Allowance	Total of lines	Remark	
Departure Station	Date Time	Arrival Station	Date Time	Purpose of journey	Mode Class of travel	Actual Fare Paid/no. of fares	km.	Rate	Amount	Transportation/ Hotel Charges	No of days
1	2	3	4	5	6	7	8	9	10	11	12

Rs. _____ (Rupees _____) i.e. Personal effects Rs. _____

Conveyance charges Rs. _____

Miscellaneous (specify) Rs. _____

(Signature of the claimant)

Passed for Rs. _____

Less T.A./T.T.A. Adv. drawn vide

Treasury Voucher No. _____ Rs. _____

Dated _____

Net amount payable Rs. _____ Rs. (in words) _____

(Signature of Drawing and Disbursing Officer) Instructions

1. Tour Diary should invariably be attached with the claim.

2. In case of Transfer claim, the details of members of the family with age along with details of personal effects be given.

3. The Receipts Nos. of Hotel and Carriage charges bills be quoted against the relevant column.

4. Ticket Nos. should be quoted when journeys are performed in a class other than ordinary class.

Form XXVI(See rule 67)(T.A. Check Register)Office of the Panchayat Samiti/Zila Parishad

_____Name of the officer/Official

Serial No.	Date of Journeys	Place visited	Amount of bill	Date of submission	Amount Paid	Remarks	Signatures of Drawing Disbursing Officer
No. and date of voucher	Amount						
1	2	3	4 Rs.	5	6(a)	6(b) Rs.	7

Form XXVII[See rule 68(1)]Grant-in-aid billOffice of the Panchayat Samiti/Zila Parishad

_____Voucher No. _____Month _____19

_____Head of Account

_____Authority for Sanction

Name of grantee	Purpose of grant	Amount sanctioned	Remarks (The resolution/application of the grantee should be attached)
		Rs.	

Certified that :- (1)an undertaking has been obtained from the grantee for the utilisation of the grant for the purpose for which it has been sanctioned.(2)the proper estimates for the work to be undertaken with the grant-in-aid have been mentioned and technically sanctioned by the competent authority.(3)the share of the cost to be contributed by the grantee is availed, will be made available by such grantee and the share from the Samiti/Zila Parishad not exceed _____ per cent of the total cost.(4)(all)other conditions attached to the grant-in-aid have duly been fulfilled. Signature _____ Designation _____ Pay Rs.

_____ExaminedExecutive

Officer/Chief Executive OfficerAccountantPaid in cash/Cheque No.

_____CashierEntered in the grant-in-aid register at page _____ at serial No. _____AccountantForm XXVIII[(See rule

68(1)] _____ Contingent
 Bill _____ Office of
 the Panchayat Samiti/Zila Parishad _____ Voucher No.
 _____ Month _____ 19 _____ Head of Account
 _____ Authority of sanction

for posting the original
 bill _____ Certified

that :-(1)the expenditure charged in this bill should not with regard to the interest of the Panchayat Samiti/Zila Parishad be avoided I have satisfied myself that the charges entered in this bill have been really paid or will be paid.(2)the material/stores entered in this bill have been purchased after inviting tenders/quotations in cases exceeding Rs. 500/- and purchase effected at the lowest rates.(3)the material/stores purchased through this bill have actually been weighed, measured and counted and their quantity found in order. The articles have been omitted for the relevant register at page _____.(4)the charges on account of electricity consumption kerosene oil/telephone calls included in this bill are for bona fide purpose of Panchayat Samiti/Zila Parishad and not for private use.(5)the contingent paid staff, whose pay has been claimed in this bill were actually entertained during the period to which the charges relate.(6)no portion of building for which rental charges have been included in this bill, was used for any private purpose.(7)the charge claimed in this bill have never been claimed or paid before. Signature _____ Designation _____ N.B. - The Voucher should cancelled after the payment is made. Pay Rs.

_____ Examined Accountant Executive Officer/Chief Executive Officer Paid in
 Cash/Cheque No. _____ dated _____ Cashier Form XXIX [See
 rule 68(2)] Stamp Register Office of the Panchayat Samiti/Zila Parishad

Stock Expenditure

Date	Value of Stamps in hand at the commencement of the day	Value of stamps received during the day	Total stock	Name and address of office to whom cover sent	Contents of cover (Numbers of letters)	Value of stamps affixed	Total value of stamps expended during the day	Balance of value of stamps in hand at the close of the day	Remarks Signature of Executive Officer/Chief Executive Officer
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.				Rs.	Rs.	Rs.	

Form XXX(See rule 74(4)) Register of write off Office of the Panchayat Samiti/Zila Parishad

Sr. No.	Particulars of the loss, i.e. Shortage of	Value of loss	Date of occurrence	Brief history as to how	Official responsible if any	Date on which loss made	Order of competent authority if	Signature of the Drawing and
---------	---	---------------	--------------------	-------------------------	-----------------------------	-------------------------	---------------------------------	------------------------------

stores, Cash/over-payment, etc.				the loss occurred		good by recovery	the loss not otherwise made good	Disbursing Officer
1	2	3	4	5	6	7	8	9
Rs.								

Form XXXI(See rule 78)Refund Voucher

Particulars of refund	Reference to original amount reasons for refund/credit Register No.	Initials of Accountant/ Head Clerk Folio No.	Signature of Payee and date Date
-----------------------	---	--	----------------------------------

Rs. P.

Station : Passed for Rs. _____

Dated :

Resolution No. Dated : Classifications Head of Account Pay Rs. _____ Chief Executive Officer of Zila Parishad Executive Officer, Panchayat Samiti. Form XXXII[See rule 79(1)]Register of Deposit

Sr. No.	Number and date of order under which deposited	Date of deposit	Name of depositor	Purpose of deposit	Amount	Chief Executive Officer/Executive Officer's Signature	Number and date of order sanctioning return of deposit	Date of return of lapse	Name of payee	Amount
1	2	3	4	5	6	7	8	9	10	11
Rs. P.										Rs. P.

Form XXXIII[See rule 85(1)(a)]Stock register of non-consumable articlesOffice of the Panchayat Samiti/Zila Parishad _____

Quantity	Name of article with specification and dimension	From whom purchased or received	Voucher No. and date	Price per article	Official responsible for its custody	Signature of Executive Officer/Chief Executive Officer	Result of physical verification
----------	--	---------------------------------	----------------------	-------------------	--------------------------------------	--	---------------------------------

Form XXXIV[See rule 85(1)(b)]Stock register of consumable articles other than Stationery and printed materialOffice of the Panchayat Samiti/Zila Parishad _____

_____ Name of article _____ (Separate folio should be allotted for each kind of article)

Date received or to whom issued	From whom Reference to voucher No./Indent No.	Total cost	Opening Balance	Quantity received	Total	Quantity issued	Balance	Signature
---------------------------------	---	------------	-----------------	-------------------	-------	-----------------	---------	-----------

Form XXXV[See rule 85(1)(c)]Stock Register of Printed MaterialOffice of the Panchayat Samiti/Zila Parishad _____Name of printed form or register

From whom Date received or to whom issued	Reference to voucher No.	Opening Balance	Quantity received	Quantity issued	Balance	Signature
---	-----------------------------	--------------------	----------------------	--------------------	---------	-----------

Form No. XXXVI[See rule 85(1)(d)]Stationery RegisterOfficer of Panchayat Samiti/Zila Parishad

Serial No.	Particulars	Reference to voucher No./Indent No.	Name of Articles								
White papers	Badami papers	Stencil papers	Carbon papers	Blotting papers	Lead Pencils	Red and Blue Pencils	Nibs	HOLDERS	Inkpots	Ink stand	Pincush

A.
Opening
BalanceB.
Receipts
during the
monthC.Issues
during the
monthD.
Total
Issues
during the
monthE.Closing
Balance

Serial No	Particulars	Reference to voucher No./Indent No.	Name of Articles No. Concl.					
Paper weight	Thread Balls	Tags	File laces	Pen ink	Blue ink tablets	Red ink tablets	Signature	

A. Opening BalanceB.
Receipts during the
monthC.Issues during the
monthD. Total Issues
during the
monthE.Closing Balance

Form XXXVII[See rule 87(1)]

POUND REGISTER

Sr. No.	Date and hour of receipt	No. of receipt	Description of animal admitted	No. of animals admitted	Marks of identification	Signature or mark and address of compounder	Name and address of the owner if known	Date and hour of release or sale	No. of release pass or purchase receipt
1	2	3	4	5	6	7	8	9	10
			Reclaimees						
Other Charges	Total of Columns 12, 15 and 16	Surplus in case of Sale of animals	signature or mark of his having received the animal	Signature or mark of person identifying the claimant	Date of credit or refund of surplus	Pound Keeper's Signatures	Signatures of the Officer Superintending the sale	Remarks	
Period of detention	Rate of feeding charges per day	Amount charged for feeding	Misc. charges	To be credited to account	Refunded to the owner				
13	14	15	16	17	18	19	20	21	22

Form XXXVIII[(See rule 87(1)]Counterfoil of receipt for impounded cattleBook No.

_____ No. _____ Name of Pound _____

No. in the Pound Register	Date and hour of admission	Name and address of impounder	No. and description of animals admitted	Name and address of owner, if known	Signature of Pound-keeper	Date
1	2	3	4	5	6	7

Receipt for impounded cattle_____ Book No. _____ Book No.

_____ No. _____ Name of Pound _____

No. in the Pound Register	Date and hour of admission	Name and address of impounder	No. and description of animals admitted	Name and address of owner, if known	Signature of Pound-keeper	Date
1	2	3	4	5	6	7

Form XXXIX[See rule 88(1)]Counterfoil of Release Pass for Impounded AnimalsBook No.

_____ No. _____ Name of Pound _____

Number in the Pound	Date and hour of	Number and description	Number and address	Particulars of amount realized
---------------------	------------------	------------------------	--------------------	--------------------------------

Register release of animals of person releasing the animals

Amount of fines of feeding charges Total

1 2 3 4 5

Pound Release Pass and Receipt Book No. _____ No.

_____ Name of Pound _____

Name and address of persons releasing the animals
 Number Date Number and description of animals
 in the and hour of release
 Pound Register
 Particulars of amount realized

Amount of fines of feeding charges Total

1 2 3 4 5

Form XL[See-sub-rules 89(2), 89(3) and 90]

Counterfoil of receipt for purchasers of impounded animals sold

Receipt for purchasers of impounded animals sold

Book No. _____ No. _____

Book No. _____ No. _____

Name of Pound _____

Name of Pound _____

Number as per Register of cattle sold	Number and description of cattle	Marks of identification of cattle	Name and address of purchaser	Amount for which sold	Number as per Register of cattle sold	Number and description of cattle	Marks of identification of cattle	Name and address of purchaser	Amount for which sold
1	2	3	4	5	1	2	3	4	5

Dated _____ 19 _____ Dated _____ 19 _____

Signature of Pound keeper _____ Signature of Pound keeper _____

Form XLI(See rules 91 and 92)Memorandum showing disposal of the proceeds of animals sold.(Vide sections 14 and 16 of the Cattle Tress Pass Act, 1871)No. _____ Book No. _____

_____ Name of Pound _____

Serial No. as Number Number Amount Deduction _____ Surplus Num

per register of animals sold and description of animals seized and description of animals sold for which sold made over to the owner and description of animals made to the owner

Nature of deduction	Amount					
1	2	3	4	5	6	7
			Rs.		Rs.	

Fines Feeding charges :- (a) periods of detention (b) Rate of Commission

Dated _____ Signature of Pound keeper Form XLII (See rule 98) Pound Ledger Name of Pound _____

Date	Number of bill or challan	Receipt	Expenditure	Balance	Remarks
1	2	3	4	5	6

Form XLIII (See rule 107) Register showing Receipt and Disposal of Inspection Reports

Serial Number	Date of Receipt	From whom received	Period to which the Audit and Inspection Note pertains	Due date for submitting annotations	Number and date vide which annotations sent	Number and date of further observations	Number and date of reply of further observations	Remarks
1	2	3	4	5	6	7	8	9

Form XLIV [See Rule 127] [Substituted for 'See rules 117(6)(ii) and 127' vide Haryana Government Notification No. S.O. 18/H.A.11/1994/S. 209/2002, dated 20.2.2002.] Tax Demand And Collection Register

Sr. No.	Nature of Demand	Number and date of order sanctioning the transaction	Name and address of the person by whom demand	Demand	Arrears	Total Demand	Signature of the Assessing Authority	Collection

is payable

Instalments		Instalments		Instalments		Instalments		Instalments		Instalments		Instalments	
1st quarter	2nd quarter	3rd quarter	4th quarter	Ist quarter	2nd quarter	No. and date of receipt	No and date of receipt	Amount	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	
Collection - Concluding Instalments - Concluding				Balance due after each transactions									
3rd quarter		4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter	Initial Remarks						
No. and date of receipt		Amount	No. and date of receipts		Amount								
16	17	18	19	20	21	22	23	24	25				

[Signature of Drawing and Disbursing Officer] [Added vide Haryana Government Notification No. G.S.R. 7/11/1994/S. 209/2002, dated 15.4.2002.]Form XLV[See rule 120(5), 120(7)]Panchayat Samiti/Zila ParishadRegister of Tax ObjectionDescription of Tax _____Name of the Village/Panchayat _____

Serial No. of objection	Date of receipt of objection	Name of objector	Particulars of objection	Serial No. of objector in the Assessment list	Order passed by the Assessing Authority	Remarks
1	2	3	4	5	6	7

Form XLVI[See sub-rules (3) and (8) of rule 120]Assessment StatementPreliminaryFinalName of the Village/Panchayat _____

Serial No.	Name	Assessee's	Estimated income	Amount of tax	Remarks
1	2	3	4	5	6
	Father's Name	Caste	Occupation/Vocation	Permanent home address	Property etc. proposed to be taxed

Date :Signature of the Assessing AuthorityForm XLVII[See sub-rule (i) of rule 124]Demand Slip No. _____ Panchayat Samiti/Zila Parishad Book No. _____

Dated _____

The amount specified below is due from Name and address of the assessee

Number of Demand	Period of which the amount is due	Particulars of tax due Amount
Total		

The above amount may please be paid within one month of the due date as specified in rule 124 of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1995, failing which the above amount(s) will become liable to be recovered as arrears of land revenue under the Haryana Panchayati Raj Act, 1994. Signature of Assessing Authority. Form XLVIII [See rules 126 and 127(7)] Collection Challan Challan for Remittance of money to the Panchayat Samiti/Zila Parishad Original (To be retained in the office of the Panchayat Samiti/Zila Parishad) Dated 19

By whom brought On what account Amount

Rs. P.

Total in words

Cash received. Examined and entered.

Treasurer

Accountant

Executive Officer

Chief Executive Officer.

Form XLVIII [See rules 126 and 127(7)] Collection Challan Challan for Remittance of money to the Panchayat Samiti/Zila Parishad Duplicate (To be retained by the person making payment Zila Parishad.) Dated 19

By whom brought On what account Amount

Rs. P.

Total in words

Cash received. Examined and entered.

Treasurer

Accountant

Executive Officer

Chief Executive Officer.

Form XLIX (See rule 126) Receipt Book No. _____ Receipt No. _____

_____ The under mentioned amount due as _____ tax

has been recovered from _____ On

behalf of Panchayat Samiti/Zila

Parishad _____

Reference to Demand and Collection Register Particulars of payment Amount

1

2

3

Total

in figures) Date of Payment Progressive daily total Signature of Officer Issuing the receipt. Form L [See sub-rule (b) of rule 127]

Part A – Tax Collection Progress Statement (Arrears)

Description of tax _____ (Separate figures will be given for demand of each year)

Year of arrears	Balance of Collection	Remissions	Total of Collections and remissions (Column 2 plus column 4)	Balance of demand outstanding (Column 2 minus 5)	Amount for the realisation of which legal action has been taken	Amount for which no such action has yet been taken	Remarks	
1	2	3	4	5	6	7	8	9

Note :- Separate statement shall be prepared for each tax and for miscellaneous demands. Form L [See sub-rule (b) of rule 127]

Part B – Tax Collection Progress Statement (Current Demand)

Description of tax _____ Period to which statement relates _____

Demand Collection Remission

For the whole year	Upto the quarter under review	During the quarter reference	Total upto the end of the quarter under reference	During the quarter	Total upto the end of the quarter under reference	Total of Collections and remission to the end of the quarter under reference (Column 4 plus column 6)	Balance of demand outstanding at the end of the quarter under reference (Column 2 minus column 7)	Percentage total demand collected and remitted (Column 2 plus column 7)	Remarks
1	2	3	4	5	6	7	8	9	10

Note. - Separate statement shall be prepared for each tax and for miscellaneous demands. Form LI [See sub-rule (i) of rule 129] Receipt Book No. _____ No.

_____ Counterfoil of receipt for _____

Date and time of issue Particulars of Payment Amount Signature of Tax Collector

1 2 3 4

Rs. P.

Book No. _____ No. _____ Counterfoil of receipt for

Date and time of issue Particulars of Payment Amount Signature of Tax Collector

1 2 3 4

Rs. P.

Total brought forward Progressive total Carried over Form LI [See sub-rule (i) of rule 129] Book No.

_____ No. _____ Receipt

_____ Panchayat Samiti/Zila Parishad.

Date and time of issue Particulars of Payment Amount Signature of Tax Collector

1 2 3 4

Rs. P.

Book No. _____ No. _____ Receipt

_____ Panchayat Samiti/Zila Parishad.

Date and time of issue Particulars of Payment Amount Signature of Tax Collector

1 2 3 4

Rs. P.

Form LII [See sub-rule (2) of rule 129] Challan For Collection of Fees _____

Panchayat Samiti/Zila Parishad

Serial No.	Book No.	Receipt No.	Amount of the receipt	Serial No.	Book No.	Receipt No.	Amount of the receipt
1	2	3	4	1	2	3	4
			Rs.				Rs.

Received cash amounting to _____ Signature of the Tax Collector Cashier

_____ Form LIII [See sub-rule (5) of rule 129] Receipt For Fee Collected At

Fair

Book No. _____

_____ Panchayat Samiti/Zila Parishad

Name of the fair _____ Receipt No. _____

Date of receipt	Particulars of property of animals sold or brought for sale	Sale price in words and figures	Name, parentage, caste, residence and signature of seller	Name, parentage, caste, residence and signature of purchaser	Amount of fee realised	Remarks
-----------------	---	---------------------------------	---	--	------------------------	---------

Progressive Total Full signature and designation of the Collecting Officer.

Form LIV [See clause (a) of sub-rule (1) of rule 131] Estimate of Cost

Sr. No. Detail of work No. Measurements Quantities
L B H

Competent Authority. Form LV [See clause (a) of sub-rule (1) of rule 131]

Quantity Abstract of expense Rates Units Amount Total

Competent Authority Form LVI [See clause (c) of sub-rule (1) of rule 131]

DETAIL OF REVISED MEASUREMENT
AND CALCULATIONS

Items of work	Length	Breadth	Depth	Area or content	Total	(Second sheet)
						Grand Total

Competent Authority Form LVII [See clause (c) of sub-rule (1) of rule 131]

Third sheet

Abstract of original and revised estimates in the explanation of differences in Quantities and rates

Sub-Heads of estimates and times of work

Qty.

Form LVIII [See clause (a) of sub-rule (1) of rule 134]

DEPOSIT
REGISTER

Sr. No.	From Date whom received	Cheque No./Draft No./Cash with amount	Name of work for _____	Total expenditure of work	Balance Unspent	Returned by Cheque No. with date.
---------	-------------------------------	---	---------------------------	---------------------------------	-----------------	---

which
amount
deposited

1	2	3	4	5	6	7	8	9	10
Signature Remarks									

Form LIX [See clause (a) of sub-rule (1) of rule 134] Tender Issue Register

Sr. No.	Date of	Name of amount	Estimated deposit call of	Amount To whom issued	Quantity of	Signature of	Signature of Tendering	Remarks
---------	---------	----------------	---------------------------	-----------------------	-------------	--------------	------------------------	---------

work				DAC No.	Deposit issued Call	Recipient Officer/Officials				
1	2	3	4	5	6	7	8	9	10	11

Form LX[See clause (a) of sub-rule (1) of rule 134]

TENDER
REGISTER
(RECEIPT
SIDE)

Sr. No.	Date	From whom received	Opening Balance	Quantity Received	Value	Total	To whom issued	Quantity issued	Closing Balance	Signature of recipient	Signature of officer
1	2	3	4	5	6	7	8	9	10	11	12

Form LXI[See sub-rule (1) of rule 135]S. No. _____ Work Order No.

_____ Work Order Form Dated _____ Order for work described below given to _____ contractor, to be executed as per conditions at the back and at the rates specified below :-

Serial No.	Description of work	Rate per	Remarks
------------	---------------------	----------	---------

Contractor

SarpanchChairmanPresidentConditions

- 1. The work shall be executed to the order of the officer-in-charge and according to the Haryana PWD specifications otherwise as may be specially provided for.**
- 2. The officer-in-charge may at any time cancel this work and order the contractor to stop work.**
- 3. No labourer below the age of 12 years shall be employed on work except in accordance with law.**
- 4. The contractor shall pay his labourer not less than wages paid for similar work in the neighbourhood.**
- 5. The contractor shall deliver in the office of the Sub-Divisional/Executive Officer on or before the 10th day of every month during the continuance of the work under this work order, a return showing the particular of bill claims of whatever kind and however, arising which at the date thereof, he has or**

may claim to have against the Sub-Divisional Officer/Executive Officer, under or in respect of or in any manner arising out of the execution of work and the contractor shall be deemed to have waived all claims not included in the such return and will have no right to enforce any such claims not so included whatsoever be the circumstances.

6. In every case in which by virtue of the provisions of section 12, sub-section (2) of the Workmen' Compensation Act, 1923, government is obliged to pay compensation to a workman employed by the contractor in execution of the work, Government will recover from the contractor the amount of the compensation so paid and without prejudice to the right of the Government under section 12, sub-sections (2) of the said Act, government shall be at liberty to recover such amount or any part thereof by deducting it from the security deposit or from any sum due by government to the contractor whether under this contractor or otherwise.

Government shall not be bound to contest any claim made against it under section 12, sub-section (1) of the said Act except on the written request of the contractor and upon his giving to government full security for such costs for which government might become liable in consequence of contesting such claims.

7. Any excess payment made to the contractor inadvertently or otherwise under this work order or/on any account whatever and any other sum found to be due to Government by the contractor in respect of this work order or any other contract or work order or any account whatever may be deducted from any sum whatsoever payable by the government to the contractor either in respect of this work order or any work order, contract or on any other account by any other department of the government.

Payment will only be made for work executed to the satisfaction of the Sub- Divisional Officer/Executive Officer and any work not so executed to the satisfaction of Executive Officer shall be rejected or paid for at lower rate at the option of the Sub-Divisional/Executive Officer. The decision of the Executive Officer Panchayati Raj as regards to the rejection of defective work or of the amount by which the rates shall be reduced shall be final and binding on the contractor. Form LXII[See sub-rule (1) of rule 136]Form Muster Roll

Description No.

Cash Book Voucher No.

Dated _____

Name of work _____ Part I Nominal Roll

Names (Grouped Father's

Name _____ according

to classes 1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,21,
22, 23,24

Daily Total

Initials of the person marking the daily

attendances _____

Initials of inspecting Officer

Grand Total of this muster roll Deduct : Payments Number made, as per details transferred to
register of arrears Balance paid Signature _____ Rank

_____ Dated the _____ Form LXIII (See rule
138)

2nd. Sheet

Register of Standard Measurement Books

Alphabet allotted to standard

Name of pages building

Name and designation

1

Form LXIV (See rule 138) Register Of Muster Rolls

Serial No.	Name of Samiti/Zila Parishad and person incharge of work	Date of issue	Date of return	Remarks
1	2		3	4 5

Form LXV [See rule 139]

ASSESSMENT
OF
COMPLETION
REPORT

Serial No.	Name of work	Date of Amount administrative approval	Date of Amount Technical section	Date of start	Date of completion	Expenditure
------------	--------------	--	----------------------------------	---------------	--------------------	-------------

Labour

Material Total

1 2 3 4 5 6

Signature of competent authority. Form LXVI [See Clause (a) of sub-rule (1) of rule 141] First And Final Bill (For contractors or suppliers to be used when a single payment is made for a job or a contract i.e. only on its completion. A single form may be used for making payments to several contractors or suppliers, if they relate to same work or the same head of account in the area of supplies and are billed for at the same

time). _____ Name of work (in the case of bills for work done.) Cash Book vouchers No. _____ No. _____ Dated _____

Name of contractor supplier and reference to agreement	Item of work or supplies (grouped under sub-head sub work of estimate)	Reference to record measurements and date.	Brought Book No. Page dt. No.	Date of	Quantity	Rate Unit Amount
Actual Completion of work	Written order or commencement of work		In figures	In words		
			Total			

Dated _____

19 Pay Rs. in cash and Rs. by

cheque Dated _____

19

(Officer preparing the bill. (Officer authorising payments.

In the case of payments to suppliers, a red ink entry should be made across the page, above the entries relating thereto in case of following forms, applicable to the cases (1) Stock (2) Purchase. (For Stock) (3) Purchase for direct issue to work (4) Purchases for the work for issue to contractors ----- . In the case of works, the account of which are kept by sub-heads the amount relating to all items of work falling under the same "Sub-head" should be totalled in red ink. Payment should be attested by some known person when the payee acknowledgement is given by a mark, seal or thumb impression. The person actually making the payment should initial (and date) in this column

against each payment. This signature is necessary only when the officer authorising payment is not officer who prepares the bill. Form LXVII [See clause (b) of rule 142].....Division.....Sub-Division Running Account Bill 'C' (Badami) For contractors and suppliers this form provides only for payment for works/supplies actually measured. Cash Book Voucher No. Dated Name of Contractor or supplier Name of work Purpose of supply 1. Stock

2. Purchase for issue to Contractor/direct to work.

Serial Number of this Bill Number and date of his last bill for this work Reference to agreement Date of written order to commence work Date of actual completion of work

1. Account of work done or supplies made

Unit	Quantity executed or supplied up to date as per measurement book	Item of works or supplies (Grouped) under sub-head and sub-works of estimates	Amount
		Upto Rate-date bill, for each Sub-head.	

Note. - The full name of the work as given in the estimate should be entered here except in the case of bills for stock material. The purpose of supply applicable to the case should be filled in and rest scored out. If the expenditure on the work is recorded by sub-head the total for each sub-head should be shown in column 5 and against this total there should be an entry in column 5 also. In no other case should any entries be made in column

6. _____ Total value of work or supplies made to (A) Date. Deduct value of work or supplies shown on previous bill. Net value of work or supplies since previous bill (F) Figure (F). In words. _____ II.

Certificate and signatures. The measurements were made by _____ on _____ and are recorded at page of measurement book No. _____. No advance payment has been made previously without detailed measurements. Dated _____ Signature of officer preparing Payment. (Rank _____) Form LXVIII [See Clause (c) of rule

141] _____ Division..... Sub-Division Final Account Bill C. (Yellow) For contractors and suppliers this form provides only for payment of work or supplies actually measured. Cash Book Voucher No. _____ Dated _____ Name of Contractor or Supplier

Name of Work _____

Purpose of supply 1. Stock
 2. Purchase for issue to Contractor

direct to work. Serial No. of this Bill _____ No.
 and date of his last bill for this work _____ Reference to agreement
 _____ Date of written order to commence work
 _____ Date of actual completion of work

1. Account of work done or supplies made

	Amount _____	
Unit	Quantity executed or supplied up to date as per measurement book	Item of works or supplies (Grouped) under sub-head and sub-works of estimates
		Upto Rate-date bill, for each Sub-head.

Sinc
prev

Note - The full name of the work as given in the estimate should be entered here except in the case of bills for stock materials. The purpose of supply applicable to the case should be filled in and rest scored out. If the expenditure on the work is recorded by sub-head the total for each sub-head should be shown in the column 5 and against this total there should be an entry in column 5 also. In no other case should any entries be made in column 6. Total value of work done or supplies made to (A) Date : Deduct value of work or supplies shown on previous bill. Net value of work or supplies since previous bill (F) Figure (F). In words. _____ II.

Certificates and Signatures.

1. The measurements were made by _____ on _____ and are recorded at page of measurement book No. _____.
No advance payment has been made previously without detailed measurements.

Date : Signature of Officer
 preparing payment.
 (Rank _____)

Form LXIX[See Clause (d) of rule 141]Hand ReceiptTo be used as simple form of voucher for all miscellaneous payments and advances for which none of the special _____ form _____ are suitable..... DivisionCash Book Voucher No. _____ dated _____ Sub- division

1. Pay by cash _____

2. Pay by Cheque

3. Paid by me

Received from the Sub-Divisional Officer incharge of _____ Sub- Division the sum of Rs. () only. Name of work or purpose for which payment is made.(Amount in regional language)Witness _____ Signature of payee.

Stamp _____ The officer authorising payment should initial and date the order filling in (1) and (2) as may be applicable to the case.The person actually making the payment should certify (3).In the case of works the amounts of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the Disbursing Officer.Payment should be attested by some knowing person when the payee's acknowledgement is a mark, seal or thumb impression.Form LXX(See rule 143)_____

COONTRACTOR'S LEDGER MONTH..... 19

Contractor's
Ledger Month.....19

Zilla
Parishad

Deductions _____

Serial No.	Name of work	Value of Security work done	Material done	Payment made to contractor	Balance
------------	--------------	-----------------------------	---------------	----------------------------	---------

Form LXXI(See rule 137)_____ Measurement

BookBook No. _____ Name of Officer

_____ Samiti

_____ Zila Parishad

_____ Date of first entry

_____ Date of last entry

_____ Instructions for posting

1. The measurement book is a most important record being the base of all accounts of quantities, whether of work done by daily labour, or by the piece, or by contract, or of materials received which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

2. For large works a separate Measurement Book may be set apart or, if found convenient two or more books may be set apart for different classes of work.

3. Details measurements should be recorded only by the Executive Engineer or by Executive Subordinates-incharge of works to whom Measurement Books have been supplied for the purpose.

4. Each set of measurements; should commence with entries starting :-

(i)in the case of bills for work done -(a)full name of work as given in estimate;(b)situation of work, except locality;(c)name of contractor;(d)number and date of his agreement or work order;(e)date of written order to commence works;(f)date of factual completion of work; and(g)date of measurement;(ii)in the case of bills for supply of materials -(a)name of suppliers;(b)number and date of his agreement order;(c)purpose of supply in one of the following forms applicable to the case :-
 (i)stock (For all supplies for stock-purposes);(ii)purchase for direct issue to (here enter full name of work as given in the estimate)._____FOR

(here enter full name of work as given in the) issue to the contractor on(d)written order to commence work;(e)date of actual completion of work; and(f)date of measurement;and should end with the dated initials of the persons making the measurements. So also Article 119 of Account Code, Volume II.A suitable abstract should then be prepared which should collect case of measurement for work done, the total quantities of each item of work relating to each sanctioned sub-head.Form LXXII[See rule 134(2)(b)]

DEPOSIT REGISTER

Serial No.	From Date whom received	Cheque No./Draft No./ cash with amount	Name of work for which amount deposited		
1	2	3	4	5	6