



# The Mizoram Gazette

## EXTRA ORDINARY

### Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLVII Aizawl, Thursday 13.12.2018 Agrahayana 22, S.E. 1940, Issue No. 719

#### NOTIFICATION

**No.C.31030/3/2005-DCA, the 6<sup>th</sup> December, 2018.** In pursuance to paragraph 7 (2) of the 6<sup>th</sup> Schedule to the Constitution of India, the following Rules duly approved by the Hon'ble Governor, Mizoram on 23.10.2018 is hereby published for general information, namely:

#### **“THE MIZORAM AUTONOMOUS DISTRICT COUNCIL FUND RULES, 2018”**

**Rodney L. Ralte,**

Secretary to the Govt. of Mizoram,  
District Council & Minority Affairs Department.

#### **PART - I GENERAL**

#### **CHAPTER -I PRELIMINARY**

##### **1. Short title and commencement**

- (1) These rules may be called the Mizoram Autonomous District Councils Fund Rules, 2018.
- (2) They shall come into force on the date of publication in the official Gazette.

##### **2. Definitions**

In these rules unless the context otherwise requires:-

- (a) “Autonomous district” means an area where the Sixth Schedule to the Constitution of India is in operation;
- (b) “Bank” means a branch of the State Bank of India;
- (c) “Chief Executive Member” means the Chief Executive Member of the Executive Committee of the District Council constituted under the Mizoram Autonomous Districts (Constitution and Conduct of Business of the District Council) Rules, 1974;

- (d) "Constitution" means the Constitution of India;
  - (e) "Council" means the District Councils of the Lai, Mara and Chakma.
  - (f) "District Fund" means the Fund for a Council constituted under the provision of paragraph 7 of the Sixth Schedule to the Constitution and term "Fund" shall be construed accordingly;
  - (g) "Government" means the Government of Mizoram;
  - (h) "Governor" means the Governor of Mizoram;
  - (i) "Member-in-charge of the Financial Affairs" means the member of the Executive Committee of the District Council entrusted with the management of financial affairs of the Council under Rule 32 (2) of part 111 of the Mizoram Autonomous District (Constitution and Conduct of Business of the District Councils) Rules 1974;
  - (j) "Executive Secretary" means Secretary to the Executive Committee of the Autonomous District Council;
  - (k) "Treasury" means any Treasury in the State of the Mizoram and includes a Sub-Treasury.
  - (l) "Drawing & Disbursing Officer" means Head of Department of Finance & Accounts Department of the District Council.
3. (1) The District Council Fund is constituted for every Council under sub-paragraph (1) of paragraph 7 of the Sixth Schedule to the Constitution of India, to which shall be credited all moneys received by the District Council in accordance with the provisions of the Constitution. The fund shall accordingly comprise all receipts realized by the District Council under the provisions contained in the Sixth Schedule to the Constitution including the Grant-in-aid received from the Government and taxes levied or other revenues or receipts realized under the laws, rules or regulations framed by the District Councils under paragraph 3,4,6,8,9 and 10 of the Sixth Schedule to the Constitution.
- (2) The Fund shall also include any liquid assets, surplus Revenue, Customary Receipts, Cash Balance or Bank Balance, etc. acquired by the District Council from the previous administrators of the locality or area and revenue or receipt accruing to the administration before the Constitution of the District Council but realized thereafter.
4. Any matter which is not covered by or under these rules shall be referred to the Governor and his decision thereon shall be final.

#### GENERAL PRINCIPLES AND METHODS OF ACCOUNTS.

5. Period of Accounts :- The annual accounts of the Councils shall record all transactions which take place during a financial year running from 1<sup>st</sup> April of a year to 31<sup>st</sup> March of the next year. The accounts of a year may be kept open upto 20<sup>th</sup> June in the following year for completion of the various accounting processes. Adjustments may also be made after the closure of the year owing to mispostings and misclassification coming to notice after the 31<sup>st</sup> March should not, however, be treated as pertaining to the previous financial year even though the accounts for that year may be kept open for the purposes mentioned above.
6. (1) Main Division of Accounts :- The accounts of the Council shall be kept in following two parts :-
- (a) Part I – District Funds of the Council;



(b) Part II – Deposit Fund.

(2) In part I of the Accounts, there shall be two main divisions, namely :-

(a) Revenue Accounts :- Revenue Receipt Heads (Revenue Accounts) and Expenditure Heads (Revenue Account).

The first Division, viz, 'Revenue Account' shall deal with the proceed of taxation and other receipts classed as revenue, and expenditure met there from. It shall also include the grants and contributions received from the Government, and also grants and contributions made by the Council.

(b) Capital Account :- Public Debt, Loans consisting of section for receipt heads (Capital Account) and Expenditure Heads (Capital Account) and Public Debt, Loans and Advances.

(3) The second division shall deal with expenditure met usually from borrowed funds with the objects either of increasing concrete assets of a material and permanent character or reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure.

(4) The section "Public Debt" and "Loans and Advances etc" of the second division shall comprise Loans received and their repayments by the Council and Loans and Advances made (and their recoveries) by the Council.

(5) In part II of the Accounts, the transactions relating to Deposit including Contributory Provident Fund and other Fund and Advances shall be recorded. The transactions under 'Debt', 'Deposit' and 'Advances' in this part are such, in respect of which the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid, together with the repayment of the former (Deposit) and the recoveries of the latter (Advance).

7. (1) Within each of the divisions/sections mentioned in the preceeding paragraph, the transactions shall be divided into Major Heads of Accounts which shall be divided into Minor heads, each of which shall have a number of Subordinate Heads. The classification of Accounts shall be such as given in the List of Major Heads of Accounts. In all account records, the Major and Minor Heads shall be arranged in the exact order shown in the list of Major and Minor Heads of Accounts as shown in ANNEXURE – A. The Classification prescribed (including the Code Number assigned up to the Major heads) should be strictly followed.

(2) The Major Heads of Accounts generally correspond to 'functions' of the Council, such as the different services like 'Agriculture', 'Public Works' etc. provided by the Council, while the Minor Heads subordinate to them identify the 'programmes' undertaken to achieve the objectives of the function represented by the Major Heads. A 'Detailed Head' may be termed objective classification. On the expenditure side of the accounts, the detailed heads are primarily meant for item-wise control over expenditure and to indicate the nature of expenditure on a scheme or activity or organization in terms of input such as 'pay and allowances', 'Other charges' etc. Any other detailed head (other than the standard detailed heads) may be opened with the approval of the Accountant General (Accounts and Entitlement), Mizoram etc.

## 8. EXPENDITURE ON PUBLIC WORKS :

Expenditure on Public Works, where the works are under the administrative control of the Public Works Department of the District Council, shall be classified in accounts, according to the following principles :-

- (a) Expenditure on the construction of Council's building for administrative and Office purposes and other buildings which exclusively relate to functions under 'General Service' as distinct from that on the constructions of buildings for functional purposes like Schools etc. will be accounted for under the major Head "-2059 Public Works (iii) Construction of buildings".
- (b) Expenditure on the construction of buildings for purely functional purposes, such as, Schools etc. will be accounted for under the relevant Major Head closely connected with functions, such as, "2202-General Education," "2203-Technical Education," "2204- Sports and Youth Services," "2205- Art and Culture."
- (c) Expenditure on maintenance and repairs of all Council buildings, whether for administrative Office or functional purposes, will, however, be accounted for under the Major Head - "2059 - Public Works : (v) Maintenance and Repairs to buildings".
- (d) Expenditure on roads and bridges, being in the nature of communication services, will be accounted under the Major head: "3054-Roads and Bridges etc".

NOTES - Allocation of expenditure between Revenue and Capital Heads will be done under the orders of the District Council.

## 9. CONTRIBUTIONS MADE BY OR TO COUNCIL:

Contributions/Grants made by the council to Town Committees, Village Committees etc. or vice versa shall be debited as expenditure or shown as receipts (as the case may be) under the head of account closely connected with the object for which the Contribution/Grants are made.

## 10. REFUND OF REVENUE:

Refund of revenue shall, as a general rule, be taken in reduction of the revenue receipts. The refund of revenue may be accounted for under separate detailed head "Deduction - Refunds" under the respective Major/Minor heads.

## 11. CLASSIFICATION OF TRANSACTIONS UNDER 'CIVIL ADVANCE':

Moneys advanced for miscellaneous purposes under special authority and recoverable in cash and sums overpaid on vouchers other than those for service-payments shall be adjusted under the head "F-Civil Advances". This Head shall cover items which are, from their inception, "debts due to the District Council, recoverable either in cash or by deduction from pay and allowances.



12. **MUNICIPAL RATES AND TAXES:**  
This should be classified under the detailed head, 'Rent, Rates and Taxes,' under the functional Major Head, if the same is paid by the Department. If the same is paid by the Public Works Wing, the payment may be debited to "2059-Public Works: (v) Maintenance and Repairs etc."
13. **ACCOUNTING FOR RECOVERIES OF OVERPAYMENT:**  
The recoveries of overpayments shall be posted direct under receipt or service-head concerned in the Compilation Book in the following manner. This rule should conform to the provisions of clause 3.10 of General Directions on the revised list of 'Major and Minor Heads of Accounts':
  - (a) Recoveries relating to overpayments in the current year-These recoveries, whether made in cash or from payment vouchers, shall be taken as a reduction of expenditure by posting these as minus expenditure under the head previously overcharged; and
  - (b) Recoveries relating to overpayments in the current year or years-These shall be credited to the departmental receipt-head concerned as receipts of the Department or in case of Departments not having a corresponding receipt-head, to the Major head:0070- Other Administrative Services-Other Receipts.
14. **ACCOUNTS OF COMMERCIAL UNDERTAKINGS :**  
Where any Undertakings of the Council are conducted on commercial lines, the essential formalities of commercial accounts should, if the Council so desires, be strictly observed. In such cases, separate commercial accounts of the Undertakings shall be kept outside the regular Council accounts. The heads of accounts should be common to the Council accounts.
15. **WORKING EXPENSES OF COMMERCIAL DEPARTMENTS :**  
As a general rule, all expenditure pertaining to any Department including a Commercial Department should be recorded only on the expenditure side of the accounts.

## **PART - II**

### **LOCATION AND CUSTODY OF MONEY AND PAYMENT TO THE DISTRICT FUND CHAPTER - I**

16. (1) All Moneys pertaining to the District Fund shall be held in the Treasury in the Personal Ledger Accounts of the District Council.
- (2) Accounts of the District Fund at the Treasury will be kept as a Deposit account, the transaction being booked under the head: K-

Deposit and Advances –(b) Deposit not bearing interest;8443-Civil Deposits; 120-Deposits of Autonomous Districts and Regional Funds (Assam, Meghalaya and Mizoram).

- (3) Moneys shall be paid in as provided in Rule 20 and drawn out from the Treasury by cheques signed by the Drawing & Disbursing Officer. The District Council Fund shall not be allowed to overdraw the balance of its credits without obtaining beforehand a loan or contribution to cover the overdraft.
  - (4) All sums received on account of the District Fund shall be deposited in the scheduled Bank and credited to the District Council current account. Provided that all sums received from the Government through grants-in-aid bills etc. shall, at the first instance, be deposited in the Personal Ledger Account of the District Council maintained in the Treasury in the name of the Drawing & Disbursing Officer and shall thereafter be transferred by crossed cheque into the current account of the District Council with the scheduled bank.
  - (5) The Drawing & Disbursing Officer in consultation with the Executive Secretary may authorize opening of current account at Bank for Disbursing Officer/Head of Department under him.
17. All dues of the District Council shall be paid into District Fund held in the Treasury through the District Council Office.
18. Save as otherwise expressly provided in these rules, the following rules shall be observed by the Cashier who is required to receive and handle cash.
- (a) The Cashier shall keep the Cash Book in the form prescribed in Appendix – I, in which he shall enter all sums received and payments made by him on account of the Council. When a grant is made to the Council by the Government, the Drawing & Disbursing Officer shall draw the amount by transfer credit to the District Fund maintained in the Treasury and bring the amount to account in the Cash Book.
  - (b) All monetary transactions shall be entered in the Cash Book as they occur and attested by the Drawing & Disbursing Officer with full dated signature in token of his check.
  - (c) The Cash Book shall be closed daily and completely checked. The Drawing & Disbursing Officer shall verify the totally of the Cash book and give his full signature against each item of entry in token of acceptance.



- (d) At the end of each month, the Drawing & Disbursing Officer shall verify the cash balance in the Cash Book and record a signed and dated certificate to that effect specifying the verified cash balance both in words and figures in his own handwriting under his full and dated signature. The closing cash balance at the end of each month should also be analyzed in a footnote or in the remarks column of the Cash Book to show the details (including dates) of receipt or drawal of the cash in hand.
- (e) When Council moneys in the custody of the Cashier are paid into the Treasury, the Drawing & Disbursing Officer making such payment shall compare the Treasury Officer's receipt on his Pass Book and the original copy of the challan with the entry in the Cash Book before attesting it, and satisfy himself that the amounts have been actually credited into the Treasury.
- (f) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it shall be corrected by drawing the pen through the incorrect entry and inserting the correct one in red-ink between the lines. The Drawing & Disbursing Officer shall attest by his full and dated signature against each such corrections.
- (g) The Cashier who handles Council money shall not, except with the special sanction of the District Council, be allowed to handle in his official capacity money which does not belong to the Council. Where under any special sanction the Drawing & Disbursing Officer deals with both Council and non-Council money, the latter shall be kept in a cash book separate from the Council money and the transactions relating to the non-Council money shall be accounted for in a separate set of books and kept entirely out of the Council account.
- (h) The employment of peons to fetch or carry money shall be discouraged. When it is absolutely necessary to employ such person for this purpose, a reliable person of proven trustworthiness shall only be selected and, in all cases, when the money to be handled is large, the Member-in-charge of Financial Affairs shall take sufficient precautions for the safe escort of the money to and from the Treasury/Bank.
- (i) Council money in the custody of the cashier shall be kept in strong cash chest secured by two locks of different patterns. The keys of one lock will remain with the cashier and the key of the other lock with the Drawing & Disbursing Officer or any other officer to be designated by the Drawing & Disbursing Officer in writing. Both the custodians of the keys shall be jointly and severally responsible for the contents of the chest, which shall not be opened unless both the custodians are present.
- (j) A Bill Register in the form at Appendix – II shall be maintained in which all bills of all kinds, on the basis of which money would be

drawn from the Treasury by cheques, should be entered. The Drawing & Disbursing Officer, while signing the bills should attest each entry in the Bill Register.

- (k) All financial transaction shall be expressed in whole rupees. Fractions of a rupee for paise fifty and less shall be ignored and those for more than paise fifty rounded to the next higher rupee.

Note -1. In case it is considered necessary to employ armed guards, the Member-in-charge of Financial Affairs may apply for the same to the deputy Commissioner/Sub-Divisional Officer (Civil).

## CHAPTER - II PAYMENT OF MONEY TO DISTRICT FUND

19. All receipt due to the Council collected by any officer or employee of the Council authorised to collect such receipt shall pass through the Cashier who shall enter them in the cash book. The Cashier shall furnish a receipt in the form prescribed in Appendix-III duly countersign by the Drawing & Disbursing Officer to the officer of employee from whom the money is received.
20. All money of account of District Fund shall be remitted in full with the least possible delay into the Treasury and shall on no account be appropriated towards any expenditure. Where the Treasury and the Council office are at the same place, the collections of each day shall be deposited not later than the first day following that on which the Treasury is opened for business. In other cases, the collections shall be remitted at such intervals as may be necessary but under no circumstances should the amount left in the custody of the cashier exceed the security furnished by him. The Drawing & Disbursing Officer or such other authorised officer shall satisfy himself daily that the rules are being observed. In any circumstances in which the cash balance in hand happens to be comparatively in excess of the cashier's security, the Drawing & Disbursing Officer or such other authorized officer will make special arrangement for the safe custody of the entire cash in hand.
21. (1) All money paid into the Treasury to the credit of the District Fund shall be accompanied by the Pass Book of the Council and the prescribed Treasury challan in triplicate. The second part of the challan shall be retained by the Treasury Office and the original or counterfoil shall be receipted by the Treasury Officials and brought back to the Council office by the person sent with the remittance.



- (2) When a remittance is to be made to the Treasury, a line shall be drawn across the Register and the various money column shall be totalled. If any money is received after the remittance for the day has been made to the treasury, it shall be entered below the total, but the date in column-1 shall be the actual date of receipt and not of remittance, and the money shall be kept in the chest.
22. Each remittance made to the Treasury should be entered in Cash Book in the payment side and shown as payment into Treasury. In challan for remittance by the cashier shall be recorded the name of the Council on account of which the money is remitted to the Treasury, details of the notes and coins of which the remittance is composed and the head of account under which the amount is deposited.
23. When the payment has to be made from the District Fund to the State or Union Government or to any local Fund whose funds are lodged in the Treasury or vice versa, it is not necessary that the money is actually drawn in cash from the Treasury and the amount is paid to the concerned Government. A cheque or voucher, as the case may be, should be used in such cases, in which it should be specified that the amount is to be paid by transfer credit. All payments to the District Fund should be supported by a receipt stamped, when necessary, by the authorised officer of the District Fund.
24. (1) With remittance shall be sent the Pass Book of the Council upon receipt of the money by the Treasury. Both sides of the Pass Book shall be written up-to-date by the Treasury, with dated initial of the Treasury Officer against each entry and the book be returned to the Council Office.
- (2) The Drawing & Disbursing Officer or such other authorised Officer under whose custody the Pass Book is kept shall examine the Pass Book from time to time and shall immediately call for the attention of the Treasury Officer to any discrepancy that may appear between the debits and credits shown in the pass book and those shown in the Accounts of the Council's Office.
25. The pass book will be supplied ex-gratis by the Treasury. It is not a Council Account Book but simply a copy of the account kept in the Treasury of the Moneys paid in and taken out by the Council, and must, therefore, always be written up only by the Treasury establishment by whom the original account is kept.
26. No entry marks shall under any circumstances be made in the pass book by any of the officials connected with or working in the Council Office. At

the close of each month, the balance in the Pass Book shall be struck and the amount written in both figure and words, and signed by the Treasury Officer.

27. Council dues or other money receivable on the account of the Council may ordinarily be realized in legal tender and in coins or notes only. Precautions must be taken by the receiver to ensure that no counterfeit coins or notes are received.
28.
  - (1) The officer receiving money on behalf of the Council must give the payer a receipt in the prescribed printed form. This rule applies to all moneys received either for credit to the Council or for deposit or for any other purpose, except, however, to money withdrawn from the Treasury for disbursement of pay, allowances, advances etc. to Council employees or for payment of contingent and other charges to private parties.
  - (2) The receipt issued by the cashier under Rule 19 to any officer or employee of the Council authorised to collect any receipt or other money due to the Council shall be countersigned by the Drawing & Disbursing Officer who shall satisfy himself that the amount has been properly entered in the Cash Book either directly or through a subsidiary register of the Cash Book. The seal of the Council should be affixed to such receipt before it is issued.
  - (3) As an exception to the preceding sub-rule, the Member-in-charge of Financial Affairs may, in special cases, permit receipt to be countersigned by an Officer subordinate to the Drawing & Disbursing Officer. Similarly, receipts may be signed by a subordinate officer to be authorised in this behalf by the Drawing & Disbursing Officer when he is out on tour. In both cases, however, the receipt shall be signed by such authorised officer for the secretary who shall be responsible for checking the counterfoils of receipts with the entries in the Cash Book and in the subsidiary Registers thereto, if any.
  - (4) Where money is realized not in cash but by recovery from a bill payable by the District Council, full particulars of the deduction shall be set forth in the bill and a receipt may be granted only if specially desired by the payer, the fact of recovery having been made by deduction from the bill being clearly recorded on the receipt.
  - (5) All receipts must be written in figures and in words.



29. (1) The form of receipt shall be such as prescribed in Appendix – III. No receipt except those issued in the prescribed form shall be valid.
- (2) The receipt forms shall be bound in books of suitable sizes. Pages of each such book shall be consecutively machine numbered. The book shall also be serially numbered by the machine. Each receipt shall be in duplicate for use with carbon paper. The carbon copy shall be retained in the issuing office and the original issued.
- (3) A register of Receipt Book shall be maintained by the Cashier in form in Appendix-IV. Immediately after receipt of blank receipt books, each such book shall be carefully counted and examined to ensure that the forms contained in each are in order and complete in all respects and the result recorded in a conspicuous place in the book over the signature of the Drawing & Disbursing Officer. Any discrepancy noticed shall be recorded at once in the Register of Receipt Book in the remark column.
- (4) The Receipt Books shall be kept in the personal custody of the Drawing & Disbursing Officer or a responsible officer authorized by him in writing. There shall be one Receipt Book only in use at a time and no Receipt Book shall be issued unless the counterfoils of the previous book are returned from record. This may, however, be relaxed at the discretion and on the responsibility of the Drawing & Disbursing Officer, e.g. in case where it may be found convenient to issue more than one book at a time. For facility of the receiving officer, it may be necessary to issue a Receipt Book in advance before the counterfoils of the previous one are received. Each issue of a Receipt Book shall be recorded in the Register of Receipt Books and supported by the dated signature of the person (with designation) to whom the Book is issued.
- (5) Used-up Receipt Book shall always be kept in the personal custody of the Drawing & Disbursing Officer.
- (6) The Stock of unused Receipt Book shall be verified physically at the end of the year by the Drawing & Disbursing Officer and a certificate indicating the results of the physical verification recorded in the Register of Receipt Books.
30. No Officer may issue duplicate or copies of receipt granted for money on the ground that the original have been lost. If any necessity arises for such document, a certificate may be given that on a specified day, a certain sum on a certain accounts was received from a certain person. This provision extends only to the issue of duplicates on the ground that the original have been lost and does not apply to cases authorized by the rules or by special

orders of the Council in which duplicates have to be prepared and tendered with originals.

31. (1) The council shall maintain an 'Assessment Demand' and 'Bill Collection and Remission Register' in forms in Appendix V and VI respectively containing a list of all persons liable to pay rate, tax, cess or fee, and the amount to be paid by them in respect of each such rate, tax, cess or fee. Subject to the provisions of these rules, the detailed procedure to be adopted with regard to the money realized may be prescribed by the Member-in-charge in consultation with the Accountant General (Accounts & Entitlement) and with the approval of the Governor.
- (2) The procedure so prescribed shall, inter alia, provide for definite responsibilities of officers concerned to ensure that –
  - (i) demand are made as revenue falls due;
  - (ii) steps are taken with a view to effecting prompt realization of all revenue, regular or occasional; and
  - (iii) proper records are kept to show in respect of all items of revenue, recurring or non-recurring, the assessment made, the progress of recovery and the out-standing debts due to the Council.

PART – III  
WITHDRAWAL OF MONEY FROM THE DISTRICT FUND  
CHAPTER – I  
PROCEDURE FOR WITHDRAWAL

32. Save as other-wise provided in these rules, no money shall be withdrawn from the District Fund except by cheque on the Treasury, signed by the Drawing & Disbursing Officer.
33. No money should be withdrawn from the Fund, unless it is required for immediate disbursement. It is not permissible to draw advance from the Fund either for the execution of works, the completion of which is likely to take considerable time, or to prevent the lapse of budget allotments.
34. Claims against the District Council shall ordinarily be discharged by cheques drawn upon the Treasury.
35. (1) When any person not in the employment of the Council claims payment for work done, service rendered or articles supplied, such claims shall, unless there are express order of the Council to the contrary, be submitted to the Drawing & Disbursing Officer through



the Finance and Accounts Officer or any officer under whose immediate order the service was done or the equivalent was given for which the payment is demanded.

- (2) Every Bill or claims for payment, which has been presented in the first instance to the Drawing & Disbursing Officer of the Council or any duly authorized officer shall be submitted to the Officer incharge of Financial Affairs who shall check and examine it, and if found correct and in order, initial it in token of correctness and submit it for order to the Drawing & Disbursing Officer or such other duly authorized officer. If payment of the bill so presented is to be made, a payment order shall be endorsed on the body of the bill or claim document. The payment order shall, except as otherwise provided, run as follows : " Pay Rs.\_\_\_\_\_ (Rupees\_\_\_\_\_) only" and the amount having been expressed both in words and figures, the order shall be signed by the Drawing & Disbursing Officer or such other authorized officer.
36. All claims for grant-in-aid, contribution etc. to local bodies, customary, charitable, or educational institutions and other non-Council bodies or persons as sanctioned by the Council shall be presented to the Drawing & Disbursing Officer. The detailed rules regulating the payment or grant-in-aid shall be prescribed by the Member-in-charge, Financial Affairs in consultation with the Accountant General (Account & Entitlement) and with the approval of the Governor.
37. (1) Bills for claims against the Council, save as otherwise provided in these rules, shall be prepared in the Council office and shall be passed for payment by the Drawing & Disbursing Officer in accordance with these rules and then the charges will be paid by cheques drawn on the Treasury or out of cash obtained from the Treasury by such cheques.
- (2) If the bill is to be paid out of the imprest or permanent Advance, the Drawing & Disbursing Officer or such other authorized officer shall, before signing the payment order, see the bill stamped with the words "paid in cash" in a conspicuous type, and shall then make it over to the cashier for payment. If the Bill is to be paid by cheque it shall be made over to the cashier, and shall be stamped "paid by Cheque No....." in a conspicuous type. In the later case the amount shall be entered, as soon as the cheque is signed, in the appropriate column of the Cash Book of the Council.
- (3) Every payment made, either in cash or by cheque, shall be covered by a receipt stamped, if necessary, duly signed by the person to

whom the money is due and to whom it has actually been paid. Such a receipt signed by another person or by a Council employee is invalid.

- (4) All claims which are preferred and accepted should be paid at the earliest possible date. If a bill is presented and payment is not made within a month of its presentation or if the claim is contested, it shall be entered in the "Register of the Outstanding Claims" as per profoma given below;

Sl. No	Date	Particulars	Amount of Bill	Reasons For with holding payment	Pay-Ment Date	Amount paid	Balance Outstanding as on 31 <sup>st</sup> March	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

- (5) This Register is required for ascertaining the unpaid demands for which provision has to be made in the next year's budget, and at the close of the year, unpaid amounts shall be shown in the column 'balance' and be carried forward to the Register of the next year. To ensure a complete record of the liabilities in cases where bills may not have been presented, all orders for supplies or works other than those for which formal agreements have been made and particulars of which are entered in the Register of works shall be entered in an Order Book to be maintained in form in ANNEXURE - C.
- (6) In cases where cash or cheque for payment to third parties is made/obtained by Drawing Officer by presentation of bills in the Treasury and when it is again remitted to Treasury/Bank for obtaining demand draft in favor of the third party, the entries in the Cash Book should relate to the cash or cheque received by the Drawing Officer on presentation of the bill at the Treasury (on the receipt side of the Cash Book). The Demand Draft, when received, should be entered in a "Register of Valuables" and its disposal watched through the Register. The receipt of the Demand Draft and the payment to the third through the Demand Draft need not be entered in the Cash Book as the transactions would already appear in the Cash Book in the manner indicated above.



38. The salary, establishment and travelling allowances charges shall be drawn on the basis of bills, which shall be charged in the Cash Book without further details.

NOTE :- Payments due to the contractors may, if so desired by them, be made to their banks instead of direct to the contractors, provided that the Executive Secretary obtains-

- (i) an authorization from the contractors in the form of a legally valid document, such as, power of attorney of transfer deed, conferring authority on the bank to receive payment.
  - (ii) the contractor's own acceptance of the correctness of the amount made out as being due to him by the Council or his signature on the bill or other claims preferred against the Council before settlement of the account or claims by payment to the said Bank. While the receipt given by Bank will constitute a full and sufficient discharge for the payments, contractors would, wherever possible, be induced to present their bills duly receipted and discharged through their bankers. Nothing herein contained should operate to create in favour of the Bank and right of equities vis-à-vis the Council.
39. The Drawing & Disbursing Officer shall, at the time of making payment to non-officials, communicate the fact with the address of the payees to the Income-tax Officer concerned, if the payee is an Income-Tax payer and if the amount of each payment is not less than Rs. 250/-
40. (1) Arrear claims:- Save as provided in rule 136 of the Central Treasury Rules/Rule 32 of the Central Government Account (Receipt and Payments) Rules 1983, any claim of a Government servant, which is preferred within two years of its becoming due shall be settled by Drawing and Disbursing Officer/Officer incharge of Financial Affairs, as the case may be, after usual checks as per provision of rule 82 of General Financial Rules.
- (2) No claims against the Government, other than those by one department against another or by a State Government, not preferred within a year of their becoming due can be presented without any authority from the District Council, provided that such claims not exceeding Rs.500/-, if presented within three years of their becoming due, may be paid without pre-check by the Accountant General (Accounts & Entitlement); provided further that this rule shall not apply to the following categories of such claims.
- (a) claims on account of pensions, the payment of which is regulated by rule 369 of the Central Treasury Rules (CTR);

- (b) claims on account of pay and allowances of such non-gazetted Government servants whose names are not required to be shown in the pay-bills under rule 220 (s) of the CTR;
- (c) claims on account of interest on Government securities ; and
- (d) any other class of payments which are governed by special rules or orders of the Government (as per provision of rule 135 of Central Treasury Rules).

41. The following instructions with regard to the preparation and form of bills shall be observed :-

- (a) Printed forms of bills in English shall be adopted as far as possible, but when, for any circumstance a bill in a local language is unavoidable necessary, a bilingual form shall be used.
- (b) If, in any case, the use of a bill purely in a local language becomes unavoidable, a brief abstract shall be kept in English under the signature of the Drawing & Disbursing Officer stating the amount, the name of the payee and the nature of the payment.
- (c) All bills shall be filled in and signed in ink, entries and signature may also be made with ballpoint pens when clear and legible. The amount of each bill shall be expressed in whole rupees and written in words as well as in figures.
- (d) While passing the bill, the Drawing Officer should also write in red ink across the bill in words at right angles to the type a little sum in excess of that for which it is passed, thus, under 'rupees thirty only' will mean that the bill is for a sum not less than Rs.30/- but less than Rs.31/- and similarly, "under rupees eight hundred only" will mean that is for not less than Rs.800/- but less than Rs.801/-
- (e) All correction and alterations in the total of a bill shall be attested with full and dated signature by the Drawing & Disbursing Officer as many times as such corrections and alterations are made.
- (f) Erasures and overwriting in any bill are absolutely forbidden and must be avoided. If any correction be necessary, the incorrect entry shall be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary shall be authorized by the Drawing & Disbursing Officer setting his initial with date against each.



- (g) The full accounts classifications shall be recorded on each bill by the Drawing & Disbursing Officer, the classification in the budget being taken as a guide.
  - (h) When bills are presented on accounts of charges incurred under any special orders, the orders sanctioning the charges shall be quoted on the bill and copy of the order attached to the bill.
  - (i) Dates of payment shall, when possible, be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls etc. if, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment to be noted by the payee, the dates of actual payment shall be noted by the Drawing & Disbursing Officer on the documents under his full signature with date, either separately for each payment or by groups, as may be found convenient.
42. No person except the Drawing & Disbursing Officer is authorized to draw on the Council fund without special orders of the Council.
43. (1) The Drawing Officer shall send a specimen of signature to the Treasury Officer and the Bank through the Drawing & Disbursing Officer duly attested by the latter. When the Drawing Officer makes over charges of his Office to another, he shall likewise send specimen of signature of the relieving Officer to the Treasury Officer/Bank concerned.
- (2) Specimen signature, when forwarded on a sheet of paper other than the forwarding letter itself must be duly attested by the Officer signing the forwarding letter.
44. Cheque shall be drawn on forms in cheque books supplied by the Treasury Officer.
45. The Treasury Officer shall supply a cheque book only on the receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book shall be issued on a single requisition. The requisition must be signed by the Drawing & Disbursing Officer.
46. The Drawing & Disbursing Officer shall notify to the Treasury upon which he draws the number of each cheque book, which, from time to time brings into the use and the number of cheques it contains.
47. A Register of Cheque Books shall be maintained by the Drawing & Disbursing Officer in form in Appendix -IV. Cheque Books shall, on receipt, be carefully examined by the Drawing & Disbursing Officer who shall

count the number of form contained in each and record a certificate of count on the fly-leaf.

48. Each cheque book must be kept under lock and key in the personal custody of the Drawing & Disbursing Officer. The cheque book in use be made over to the Cashier whenever required but it shall be returned before the office is closed for the day. The Officer in whose custody it is to remain shall satisfy himself periodically that all unused cheques are in the book and that none has been surreptitiously extracted. The Officer, when relieved shall take a receipt for the exact number of cheque books and blank cheque-leaves made over to the relieving Office.
49. The loss of cheque book or a blank cheque form shall be notified promptly to the Treasury Officer.
50. All cheques shall have written across them in words at the right angles in red ink type a sum of little in excess of that for which they are granted; thus "under rupees thirty" only will mean that the cheque is for a sum of not less than Rs.30/- but less than Rs.31/- and similarly "under rupees eight hundred only" will mean that it is for not less than Rs.800/- but less than Rs. 801/-. The amount of each cheque should, as far as possible, be expressed in whole rupees and shall be written in words as well as in figures. The fractions of a rupee, when unavoidable, may be written in figure after the words stating the number of whole rupees; but in the event of there being no fraction of a rupee, the word "only" would be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples :-

"Rupees twenty six only", "Rupees twenty five and thirty paise", no abbreviation, such as, "eleven hundred; or "one - thousand" or "one hundred" is permissible.

NOTE :- 1. In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word "one" into "four" by pre-fixing and "f" changing the "e" into "r" the figures being easily altered to correspond. The word "twenty" written carelessly can also easily be changed into "seventy". The drawer of a cheque in which these words occur should, therefore, so write them to make the fraud impossible and the Treasury Officer should examine the words and corresponding figures with special care.

NOTE :- 2. All cheque should be written and signed in good ink only.

51. (1) Cheques drawn in favor of Council employees and departments in settlement of Council dues shall always be crossed "Account payee only-not negotiable".



- (2) In the absence of a specific request to the contrary from the payee, cheque drawn in favor of corporate bodies, firms or private persons shall also be crossed. Subject to any instruction received from the payee, a cheque shall be crossed "..... & Co." with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted, where possible, by crossing specially (instead of by general crossing..... & Co.) by quoting the name of the bank through which the payee will receive payment and by addition of the words "Account payee only-Not negotiable". This rule shall apply to all cases where the use of crossed cheque is prescribed.
52. Every cheque made in favor of person who is not in service of the Council, may at his request be made "payment to bearer".
53. As a general rule, cheques shall not be issued for sums less than Rs. 10/-
54. All corrections and alterations in cheques shall be attested by the Drawing Officer with his full signature with date.
55. (1) Cheque shall be payable at any time within three months after the month of issue. Thus, cheque bearing a date any time in January is payable at anytime until 30<sup>th</sup> April.
- (2) After the expiration of the above period, payment shall be refused at the Treasury, and the person in whose favour the cheque was drawn shall, therefore, have to bring it back to be redated. No fresh cheque shall be issued. The lapsed cheque shall simply be redated and the alterations dated initialed by the Drawing & Disbursing Officer or such other authorised officer whose duty would be to sign the cheque. A note of the fact of redating shall be entered in the Cash Book against the original transaction and upon the counterfoil of the cheque itself. The alteration shall in no way affect the accounts, and no further entries shall be made in the Cash Book.
56. When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil. If the cheque is in the drawer's possession, the Treasury Officer should be promptly requested to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.
57. (1) If the Drawing & Disbursing Officer is informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on forwarding for signature a certificate in the following form:
- "Certified that Cheque No.....dated.....for Rs..... reported by.....(the Drawing Officer to have been drawn by him on this

Treasury in favour of..... has not been paid, and will not be paid if presented hereafter”.

- (2) The Drawing & Disbursing Officer, on receipt of the certificate duly signed by the Treasury Officer, shall treat the original cheque as cancelled and issue another in lieu of the lost cheque.
58. If a cheque is issued by the Council in payment of any sum due by the Council and that cheque is honored on presentation to the Council's bankers, payment shall be deemed to have been made.
- (i) If the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over; or
- (ii) If it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.
- NOTE – I The provision of clause (ii) above apply mutatis mutandis to the payments made by the Council by Postal Money Order or by any other recognized mode of remitting money by post.
- NOTE – 2 Cheques marked as “not payable” before a particular date shall not be charged to the accounts until the date on which they become payable.
59. The Drawing & Disbursing Officer shall record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and of the total of drawings during the month, and carry forward their total to the next counterfoil. This will enable him, from time to time, to exercise an independent check on the postings of his Cash Book.

## CHAPTER – II

### PROCEDURE FOR PAYMENT OF CLAIMS

60. Subject to as hereinafter provided in this rule, a Council employee entrusted with the payment of money shall obtain for every payments he



makes, including repayment of sums previously lodged with the Council, a voucher setting forth full and clear particular of the claim and all information necessary for its proper classification and identification in the accounts. As far as possible, the particular form of voucher applicable to the case shall be used. Supplier of stores and other private persons should be encouraged to submit their bills and claims in the prescribed forms. Every voucher shall bear or have attached to it an acknowledgement of the payment, signed by the person by whom or in whose behalf the claims is put forward. This acknowledgement shall be taken at the time of payment. A note of the date and mode of payment, whether by cash, cheque, by remittance, or by Postal Money Order, shall be recorded on the voucher.

NOTE - 1. Voucher includes a bill paid.

NOTE - 2. Bill is a statement of claim against the Council containing specification of the nature and the amount of claim.

NOTE - 3. In the case of articles received by Value payable post, the cost of the value payable cover together with the invoice or bill showing the details of the items paid for, may be accepted as voucher. The Drawing & Disbursing Officer should endorse a note on the cover to the effect that the payment was made through the Post Office and this also covers charges for money order commission.

NOTE - 4. In the case of receipts furnish by individuals on behalf of firms, the Drawing & Disbursing Officer shall be responsible for making sure that the person signing the receipt has authority to bind the firm.

61. Except as otherwise provided, every voucher shall bear a pay order signed and dated by the Drawing & Disbursing Officer specifying the amount payable both in words and figures. This order must be signed by hand and in ink.
62. All paid vouchers must be marked 'paid' or "cancelled' so that they cannot be used a second time. Stamps, if any, affixed to sub-vouchers must also be cancelled so that they may not be used again.
63. Office copies of vouchers and acquittances shall be filed and retained carefully in the office concerned.
64. (1) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purpose.  
(2) The provisions of rule 86 with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall

apply generally to sub-vouchers in respect of other classes of payment unless it is otherwise decided by the District Council.

65. (1) Subject to such special orders as the Council may issue in any individual case, the responsibility for an overcharge shall rest primarily with the Drawing & Disbursing Officer and it is only in the event of culpable negligence on the part of the Drawing & Disbursing Officer that the question of recovery from him may be considered.
  - (2) The responsibility for the effective check and control of the accounts of the District Council, both in respect of revenue and expenditure, rests on the Executive Secretary. The Drawing & Disbursing Officer may in consultation with the Executive Secretary entrust to trustworthy officers of various departments as Disbursing Officers on his behalf.
  - (3) The Drawing & Disbursing Officer shall be responsible not only for the financial regularity of the transaction of the District Council but also for the maintenance of accounts of the transactions correctly and in accordance with the rules in force.
66. Drawing & Disbursing Officer may entrust the immediate executive control of the accounts of the District Council and the District Fund to his immediate subordinate officer but may not be divested himself of their administrative control. The Drawing & Disbursing Officer shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all accounts and returns required by Government and the Accountant general. The items of work to be handled by the Drawing & Disbursing Officer are shown in Annexure - 'B'.
67. (1) Bills for monthly pay and fixed allowances of Council employees may be passed at any time for 5 (five) days ahead of the last working day of the month and shall be due for payment on the last working day of the month by the labour of which such pay and allowances are earned.
  - (2) The forms on which claims for pay, allowances, etc. are to be prepared and the detailed procedure to be observed in the preparation and passing of such claims shall be regulated by the provision in rule 74 to 79.



68. (1) The duty for making proper deductions to be made from pay bills on account of Provident and other Funds, if any, shall devolve on the Drawing & Disbursing Officer.
- (2) The procedure to be followed in making such deduction and the detailed rules prescribing the nature of Provident and other Funds applicable to the Council employees and other cognate matters including the records to be maintained therefore are to be laid down by the District Council in consultation with the Account General and with the approval of the Governor.
69. (1) When the pay of the Council employees is attached by any order of a Court of Law, it is the duty of the Drawing & Disbursing Officer in consultation with the Executive Secretary to see that the proper deduction is made in satisfaction of such order from the bill pay of the Council employee concerned.
- (2) The cost, if any, of remittance to a court, of money realized under its attachment order shall be deducted from the amount realized and the net amount remitted to the Court.
- (3) The recovery should be made in cash while making the disbursement of pay and recorded in the Attachment Register maintained by the Drawing Officer.
70. The last payment of pay or allowances shall not be made to, or in respect of a Council employee finally quitting the service of the Council by retirement, resignation, dismissals, death or otherwise, or placed under suspension, until the Drawing & Disbursing Officer has satisfied himself by reference to the relevant records, that there is no demand outstanding against him.
71. Pay and allowances can be drawn for the day of the employee's death, the hour at which death takes place having no effect on the claim.
- NOTE :- "date" for the purpose of this rule should mean a Calendar day beginning and ending at midnight.
72. (1) Pay and other allowances claimed on behalf of a deceased Council employee may be paid without the production of the usual legal authority-
- (a) to extent of Rs.100/-under the orders of the Drawing & Disbursing Officer after such enquiry into the right and title of the claimant as may be deemed sufficient;

- (b) for the excess over Rs.100/- under the orders of the District Council on execution of an indemnity bond with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

- (2) In any case of doubt, payment shall be made only to the person producing the legal authority.

NOTE - 1: The form of indemnity bond mentioned in this rule shall be prescribed by the District Council in consultation with the Accountant General (Account & Entitlement) and with the approval of the Governor. The sureties accepted for joining in such bond must be of proven financial ability to meet the obligations undertaken.

NOTE - 2: The provisions of rule 80 apply in this case too.

- 73. Save as hereinafter provided, pay and allowances may be paid only upon the personal receipt and not otherwise, except under the special authority, in each case of the Executive Committee. The Council employee may be allowed to receive payment through a messenger duly authorized by him to receive the money on his account and in such a case the Council accepts no responsibility in respect of money, cheque or draft that may be handed over to the messenger. The actual payee should give a proper receipt signed by himself in addition to the authorization in writing under his separate signature.
- 74.
  - (1) Bills for pay, fixed allowances and leave salaries shall be prepared separately for permanent and temporary establishment. The instructions printed on the form being carefully observed, the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. If the pay is drawn for portion of a month only, the rate of pay and the number of days for which it is claimed shall be indicated against the name of the Council employee in the body of the bill.
  - (2) The form of pay bill of an establishment shall be such as in Appendix VII and that of Members/employees whose appointment, promotion, leave, transfer etc. are notified in the State Gazette shall be such as in Appendix VIII.
  - (3) The various sections comprising the establishment shall be shown separately, the description of each section as well as the number of sanctioned posts included therein being prominently written in red ink at the top.



NOTE : All fixed allowances, if any, should be drawn in the same pay bill.

75. The entries in all the money columns of the bill shall be totalled separately under each section and the total written in red ink. The total must be checked by the Drawing & Disbursing Officer himself.
76. If any employee/employees was/were absent during the month either on special duty or suspension or with or without leave other than casual leave, or when a post is left vacant, whether any officiating arrangements have or have not been made, the bill for the month shall be supported by an absentee statement showing the complete chain of the arrangements, if any.

NOTE :- The form of the Absentee Statement shall be such as prescribed in Appendix – IX.

77. (1) Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or any special order granting a new allowance or an increase in pay. A note of the arrear bill shall invariable be made in the original bill for the period, to which the claim pertains over the dated initials of the Drawing & Disbursing Officer in order to avoid the risk of the arrears being claimed over again.
- (2) Subject to the condition laid down in rule 41, arrear bills can be paid at any time and may include as many items as are necessary.
78. Bills for travelling allowances, other than permanent or fixed allowances, if any, shall be prepared and presented to the Drawing & Disbursing Officer in accordance with the following rule-
  - (a) The bill shall be prepared in the form prescribed in Appendix X or XI as the case may be, the instructions is the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.
  - (b) When actual expenses are drawn, full details should be furnished in the travelling allowances bill. For the purpose of drawing the allowances on account of a family or the higher mileage allowance (now in terms of Kilograms) a certificate must be furnished by the Council employee, of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished, but every claim for the

cost of carriage of personal effects, horses and conveyance should be supported by a certificate to the effect that the expense incurred was not less than the sum claimed.

- (c) All travelling allowances bills must bear a certificate of the Drawing & Disbursing Officer in the following form

"Certified that I have satisfied myself that the amounts included in the bills drawn one month/two months/ three months previous to this date, with the exception of these detailed below, of which the total amount has been refunded by deduction from this and their receipt taken in the original bill or in separate acquittance roll."

79. (1) The Drawing & Disbursing Officer is personally responsible for the amount drawn by cheque on account of a bill passed by him until he has paid it to the person entitled to receive it and obtained a legally valid acquittance.
- (2) If for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded to the Treasury and his pay allowances may be drawn anew when the occasion for making the payment arises:

Provided that if in the opinion of the Drawing & Disbursing Officer this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the Drawing & Disbursing Officer is satisfied that proper arrangements can be made for the safe custody of the sums retained.

NOTE :- Acquittance Rolls should invariably be signed, stamped " Paid" and preserved carefully for the periods prescribed and produced for inspection whenever demanded by the Accountant General (Audit), or Examiner of Local Accounts.

### **CHAPTER - III**

#### **CONTINGENT CHARGES**



80. (1) The term "Contingent Charges" or "Contingencies" used in this chapter means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which, under prescribed rules of classification of expenditure, fall under some other head expenditure, e.g. "works", "tools" and "plants", etc.
- (2) The rules of procedure prescribed in this Chapter shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies, is also subject to these rules, except in so far as it may be governed by any special rules of procedure prescribed in other chapters of this part or by any departmental regulations.
81. The Drawing & Disbursing Officer shall exercise the same vigilance in respect of contingent expenditure as a person of ordinary prudence maybe excepted to exercise in spending his own money. He shall be responsible for seeing that the items of expenditure are of obvious necessity and are at fair and responsible rates. The Drawing & Disbursing Officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the Permanent Advances, that the expenditure is within the available appropriation, and the all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded.
82. (1) All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.
- (2) No money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demands or to prevent the lapse of budget grant.
83. No pay of any kind and no addition to pay shall be charged as contingent expenditure except in cases of the following :-
- (i) Labourers engaged on manual labour and paid daily or monthly wages;
- (ii) Sweepers and grass cutters.
84. Contingent charges incurred on account of the wages of labourers engaged on manual labour and paid at daily or monthly rates shall be supported by a certificate signed by the Drawing & Disbursing Officer to the effect that labourers were actually entertained and paid.

85. In the case of all others whose pay is drawn on contingent bill, a certificate in the following form shall be furnished by the Disbursing Officer:-
- “Certified that all the employees whose pay has been charged in this bill were actually entertained in Council Services during the period concerned”.
86. The following rules for the prevention of the fraudulent use of sub-vouchers or other papers connected with the accounts shall be observed by the Drawing & Disbursing Officer in the matter of cancellation and destruction of sub-voucher and the other connected papers.:
- (a) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers or other papers connected with the accounts may be destroyed until after a lapse of three years, but in any case no sub-voucher should be destroyed before audit by settlement of objections raised by the Accountant General (Audit) or the Examiner of Local Accounts.
  - (b) All sub-vouchers should be kept in the safe custody of the District Council Office.
87. (1) The Drawing & Disbursing Officer shall draw money from the Treasury by means of cheque for Contingent Charges within the amount allotted in the budget after obtaining sanction of the competent authority as named in rules 129 and 130: provided that a bill for any amount over rupees five hundred shall be countersigned by the Member-in-Charge of Financial Affairs.
- (2) The bill shall be prepared in the Form as prescribed in Appendix XII.
88. A register of contingent expenditure shall be kept by the Drawing & Disbursing Officer whose full signature with date shall be entered against the date of Payment of each item.
89. The standard form of the Contingent Register will be prescribed by the Member-in-Charge of Financial Affairs in consultation with the Director of Accounts and Treasuries, Government of Mizoram. The actual details such as the number of column to be opened, the sub-heads and detailed heads, etc. as may be required for the purpose of control (generally the budget heads should be followed) may be settled by the Council to suit the conditions of the District Council Office.
90. As each payment is made, entries must be made in the Contingent Register, of the date of payment, the name of payee and the number of sub-vouchers in the three columns to the left and amount in the proper column.



91. To enable the Drawing & Disbursing Officer to watch the progress of the expenditure under each detailed head as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total, so as to include all payments under each head, as also any charges adjusted by book transfer from the commencement upto the end of the last month of the financial year concerned.
92. (1) When it is necessary to draw money for contingent expenses, as for example, when the Permanent Advance begins to run short, or when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in the bill. The Drawing & Disbursing Officer shall carefully scrutinize the entries in the register or registers with sub-vouchers, initial them, if this has not already been done, and sign the bill which will then be dated and numbered and passed for payment by drawing the amount by cheque from the Treasury.
- (2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them; provided that full details of the charges must be entered in the bill, except when they are given in the sub-voucher.

#### **CHAPTER -IV PERMANENT ADVANCE**

93. (1) Permanent Advances may be granted to the Drawing & Disbursing Officer for the purpose of meeting certain class or classes of expenditure, the amount of advances being fixed by the District Council according to his requirements.
- (2) As these advances involve the permanent retention of money outside the Fund, they must not be larger than the amount absolutely essential.
- (3) The Drawing & Disbursing Officer is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in vouchers or/ and in cash whenever demanded by the Member-in-charge of Financial Affairs or by the Accountant General (Audit) or the Examiner of Local Accounts.
94. (1) The permanent advance is intended to provide, on the responsibility of the Drawing & Disbursing Officer, for emergent petty advances of all kinds.

- (2) The Drawing & Disbursing Officer is responsible for the proper accounting of all payments initially met out of Permanent Advances, strictly in the order of occurrence and as soon as they take place, through the medium of the Permanent Advance Account Register and the Cash Book. He is further responsible for the timely recoupment of all sums spent out of Permanent Advance. [see also rule 91]
- (3) The Permanent Advance may be recouped, whenever necessary, and it must always be recouped on the last working day of the month by drawing money for the expenditure already incurred from the Fund in Accordance with the rules regulating contingent charge.

#### **CHAPTER – V CONTRACT**

95. Except in cases of piece works or petty purchase, the recognized system of carrying out work and purchasing or carrying materials otherwise than by the employment of daily labour is contract work. All such works shall be done after inviting tenders in most open and public manner and executing agreements in writing, which should be previously and definitely expressed, and also should state the quantity and quality of the work to be done, the specifications to be complied, the conditions to be observed, the security to be lodged, the terms upto which the payments will be made, and the penalties exacted with any provisions necessary for safeguarding the property entrusted to the contractor.

NOTE – 1: Piece-work is that for which a rate only is agreed upon without reference to the total quantity or the quality to be done within a given period.

NOTE – 2: The Monetary limit upto which the purchase may be treated as 'petty' shall be fixed by the Council.

96. (1) The Executive Secretary shall execute agreement/instruments on behalf of the District Council relating to any matter with the affairs of the District Council in consultation with the Chief Executive Member.
- (2) The term on which the agreement/instrument will be executed shall be prescribed by the District Council in consultation with the Accountant General (Audit) and with the approval of the Governor.

#### **CHAPTER – VI**



### **PAYMENT FOR PURCHASE OF STORES.**

[NOTE :- In this Chapter the term 'Store' is used to indicate all articles and materials required for the Council and coming into a Council Officer's possession, for various purposes, and includes stationery, furniture, machinery, tools and plants, etc.]

97. Subject to such general or special rules or subsidiary instructions as may be issued by the District Council and without prejudice to the generality of the provisions contained in Part VII, the provisions of Chapters III and IV ante shall apply generally to payments for stores purchased by the District Council in accordance with departmental regulations.
98. As a general rule, payment for supply is not permissible unless the stores have been received and satisfied.
99. (1) Bill in support of payment for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers have been actually received and entered in the stock Register, that their quantities are correct and their quality good, that their rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment.  
  
(2) The authority, unless it is a general one, under which the purchase is made shall also be quoted.

NOTE :- The certificate prescribed in this rule, usually styled as the store-certificate, is a very important and must be signed by the Drawing & Disbursing Officer.

### **CHAPTER - VII WORKS EXPENDITURE**

100. The rules in this Chapter shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works undertaken or owned by the Council.
101. For every work there should be a duly sanctioned detailed estimate.
102. A detailed record of the expenditure relating to each sanctioned work should be kept in a register in the Form as prescribed Appendix XIII.

103. (1) As a general rule, subject to such exceptions as may be authorized by the District Council, where the work is done departmentally, the wages of labourers engaged shall be drawn on Muster Rolls showing the names of labourers. The daily attendance and absence of labourers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorized additions to the entries once made.
- (2) Subject to as provided above, the Muster Rolls may be kept in such form and in accordance with such methods as may be prescribed by the Member-in-charge of Financial Affairs in consultation with the Accountant General.
104. The payment made on Muster Rolls must be made by the Drawing & Disbursing Officer or any other officer authorized for the purpose who would certify to the payment individually or by groups. The amount paid on each data shall be noted in words as well as in figures at the foot of the Muster Roll.
105. (1) Unless in any case the District Council direct otherwise, payments for all works done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in the measurements, books kept for the purpose. Claims for such payment shall be prepared as far as possible by the claimants themselves in authorized forms of bills and vouchers and no payment other than on advance payment be authorized unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by the Drawing & Disbursing Officer or any other officer as may be authorized by the Drawing & Disbursing Officer with the approval of the Executive Committee. In case of works done departmentally through daily labourers, the measurement of works done should also be recorded in the Measurement Book when the items of work are susceptible of measurement.
- (2) Subject to such general or special instructions as may be issued by the District Council, Measurement Books shall be kept in such form and according to such methods as may be prescribed by the Member-in-charge of Financial Affairs in consultation with the Accountant General.
106. A Stock Register of Measurement Books shall be maintained in the form as prescribed in Appendix XIV.
107. (1) As a general rule and subject to such exception as may be authorized by the District Council, no payment can be made to a



contractor, except for the work actually done or supplies actually received. Subject to such general or special order as may be issued by the District Council in this behalf, advances, if any, made to contractors during the execution of work shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made, which must in no case be permitted without detailed measurement.

- (2) The detailed rules prescribing the terms and conditions under which advance payments may be made in exceptional cases shall be laid down by the Council in consultation with the Accountant General and with the approval of the Governor.
108. A Contractor's Ledger in the Form as prescribed in Appendix XV shall be maintained, if any advance is paid or if any material is issued to contractors for execution of works.
109. Separate Contingent Bill shall be prepared for expenditure relating to "works" duly supported by sub-voucher. The name of work as given on the sanctioned estimate should be noted conspicuously on each sub-voucher as well as in the bill itself.
110. Without prejudice to the generality of the rules in this Chapter, the detail procedure to be observed by the Drawing & Disbursing Officer in making payments for works expenditure and the form of bills and vouchers on which such payments are to be made may be prescribed by the Member-in-charge of Financial Affairs in consultation with the Accountant General (Accountant & Entitlement) and with the approval of the Governor.

#### **CHAPTER - VIII**

#### **REFUNDS OF REVENUE**

111. Refund of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority.
112. Every refund shall be noted against the original credit in the office accounts or other documents in which the moneys received are entered, in detail and a certificate of such a note having been made must be given in all vouchers for refunds.

NOTE : The notes against the original demand or realization is essential to make the entertainment of a double or erroneous claim impossible.

113. (1) Bills for payment of money from the Council Fund on account of refunds of revenue shall be prepared in the form as in Appendix XVI. The Drawing & Disbursing Officer shall fill up the requisite columns of the form and sign the certificate at the foot and shall also verify the credit by means of the particulars furnished in the appropriate columns and affix his signature in the relevant column in token of his having done so.
- (2) Refunds may in all cases be sanctioned by the Member of the Executive Committee in charge of the department concerned.

#### **PART - IV DEPOSITS**

##### **CHAPTER - I GENERAL**

114. Earnest money received from contractors and any other deposit should be accounted for as deposits and recorded in a separate register styled as 'Register of Deposits' in the Form as in Appendix XVII.
115. (1) At the end of every quarter a certificate must be recorded in the Register of Deposits by the Drawing & Disbursing Officer, that he has personally examined the register carefully and that the entries are made with the utmost care and regularity.
- (2) In cases where the earnest money is tendered in the shape of Interest Bearing Securities, a separate register styled as 'Register of Deposits in Interest Bearing Securities' shall be maintained in the Form as in Appendix XVIII.

##### **CHAPTER -II REPAYMENTS OF DEPOSITS**

116. (1) Refunds of deposits can be made under the orders of the Drawing & Disbursing Officer.
- (2) A person claiming refund of a deposit must produce the receipt given to him at the time the original deposit was made. The Drawing & Disbursing Officer shall compare the receipt with the entry on the receipt side of the register of deposits and, if found correct, he will



take the payees' receipt, pass payment order and record it at once under his initials, on the repayment side of the Register against the particular receipt.

- (3) Release of Interest Bearing Securities shall be made after recording a release order in the Register of Interest Bearing Securities under the signature of the Drawing & Disbursing Officer and after obtaining the full signature of the depositor against the entry in the Register.
117. (1) The payment order should be given by the Drawing & Disbursing Officer on the original receipt which should be used as voucher.
- (2) As a safeguard against fraud, the Drawing & Disbursing Officer shall enter the name of the payee after the words "passed for payment", thus, "Passed for payment to....."

### **CHAPTER - III**

#### **LAPSED AND CONFISCATED DEPOSITS**

118. (1) In the accounts of March each year, the following classes of items of the Council deposit accounts received by the way of security Deposit from the Contractor or others and the sums that are received which are not the property of the District Council and have been place with the Council authorities for a temporary purpose only shall be credited to the head "Deposit Received" of the Council in the Abstract Register of Receipts and shall be entered on the debit side of the Deposit Ledger/Register as Lapsed Deposit:-
- (a) Original deposits not exceeding three rupees remaining outstanding for the whole account year;
  - (b) Balance not exceeding three rupees in respect of item partly cleared during the year then closing; and
  - (c) Balances unclaimed for more than three complete years.
- (2) For the purpose of sub-rule (1) above, the age of a repayable item or a balance of it, is to be reckoned as dating from the time when the balance becomes first payable.
119. Deposits credited to a District Council Fund under rule 118 or confiscated under the provisions of an agreement or bond may be repaid by the Drawing & Disbursing Officer on ascertaining that -
- (a) the item was actually received;

- (b) it was credited to the District Council Fund as lapsed or confiscated, and
- (c) the claimant's identity and title to the money are certified by the Drawing & Disbursing Officer or any other authorized Officer.

**PART - V**  
**BUDGET AND FINANCIAL CONTROL**  
**CHAPTER - 1**  
**PREPARATION OF BUDGET ESTIMATE ETC.**

120. The responsibility for the preparation of the statement of estimated revenue and expenditure as well as any supplementary estimates or demands for excess grant lies with the Member-in-charge of Financial Affairs.
121. (1) The annual Budget for the coming year and the supplementary Demand for the current year will be prepared by the Member-in-charge of Financial Affairs and shall be placed before the District Council on the date fixed by the Council within 31<sup>st</sup> March of a year. The Budget should conform to the system of classification generally followed by Government or as may be advised by the Accountant General (Audit) from time to time. No expenditure should, however, be incurred before the Budget is passed by the Council. The budget as passed by the Council must be adhered to subject to the provisions of these rules. Soon after these are passed, five copies each of Budget Estimates, Supplementary Demands passed by the Council shall be supplied to the Accountant General by the Drawing & Disbursing Officer, free of cost.
- (2) Expenditure on a new item for which no specific provision has been made in the budget shall not be incurred without the previous sanction of the Executive Committee of the Council. Approval of the Council to such expenditure shall be obtained through Supplementary Demand in due course.
- (3) In preparation of the Budget, care should be taken to see that the grants/contributions received from Government are utilized only for the purpose for which these were given by Government. Any deviation considered necessary would require prior approval of the Government. Any unspent balance not utilized within the financial year of its sanction, the Grant by the Government must be surrendered.



NOTE :- Budget provision is no authority for incurring any expenditure which requires the sanction either of the Drawing & Disbursing Officer or the Member-in-charge of the Financial Affairs or of the Executive Committee of the Council. The fact of a charge which requires special sanction having been included and passed in the Budget is no authority for it.

122. The Member-in-charge of Financial Affairs has got the full power to sanction re-appropriation from one head to another within the same in the sanctioned Budget.
123. (1) Annual Finance Accounts and Appropriation Accounts shall be prepared by the Member-in-charge of the Financial Affairs of the Council in such form as may be prescribed by the Comptroller and Auditor General of India, who, after obtaining approval of the Executive Committee, shall forward the same to the Accountant General (Audit) by the 30<sup>th</sup> June each year. These accounts duly test-checked locally by the Accountant General (Audit) together with connected audit report shall be submitted to the Governor who shall cause them to be laid before the District Council.
- (2) After the Reports of the Comptroller and Auditor General of India are laid before the Councils as provided in paragraph 7 (4) of the Sixth Schedule to the Constitution of India, action-taken notes on the said Reports shall be submitted by the District Councils to the Governor of the State. The Governor shall give such directions as considered necessary in Public interest to the District Councils.
124. If any money has been spent on any service during the financial year in excess of the amount granted for that service and for that year the Member-in-charge of the Financial Affairs shall present to the Council a demand for such excess. A copy of the excess grant when passed shall be submitted to the Accountant General by the Drawing & Disbursing Officer.

## **CHAPTER -II LOANS AND INVESTMENTS**

125. If the district Council decides on the recommendations of the Member-in-charge of Financial Affairs to raise a loan in furtherance of scheme initiated by the Council, the resolution shall require the concurrence of at least two-thirds members of the Council. The prior advice and the approval of the Governor shall be obtained in all such cases. The responsibilities for repayment according to the stipulated terms and conditions shall, in all cases, devolve on the Department for Financial

Affairs, which shall maintain a 'Register of Loans' in the form prescribed for the purpose by the Member-in-charge of Financial Affairs in consultation with the Accountant General.

126. (1) The District Council may, on the recommendation of the Executive Committee and with the approval of the Governor, authorize investments of surplus funds of the District Council in the manner profitable to the District Council and consistent with the safety of the money invested. Usually the investment should be made in the recognized forms of government securities.
- (2) The responsibilities for maintaining the Investment Register (in the form prescribed by the Member-in-charge of Financial Affairs in consultation with the Accountant General) and for ensuring timely recovery of the interest accrued in each case shall rest with the Department for Financial Affairs.
127. **LOANS AND ADVANCE TO COUNCIL EMPLOYEES.**  
The District Council shall, with the approval of the Governor, frame rules regulating the grant of loans and advances admissible, if any, to the Council employees. If any loans and advances are granted to the employees in accordance with the rules framed as above, detailed records to watch recovery of such loans and advances shall be maintained by the Council in such forms as may be prescribed in consultation with the Accountant General.

**PART - VI**  
**CHAPTER -I**  
**FINANCIAL POWERS**

128. Subject to the provisions of the Mizoram Autonomous District Councils Grants-in-aid Rules, and the Autonomous District Councils Constitution and Conduct of Business Rules, all financial powers in respect of expenditure shall be exercised by the executive committee of the District Council.
129. (1) Subject to the provisions of the Mizoram Autonomous District Councils Grant-in-aid Rules and the Autonomous District Council's Constitution and Conduct of Business Rules the Chief Executive Member shall have the following powers in regard to all the Departments :-



- (a) provided that- there is no infringement of any statutory rules or rules having the force of law, to appoint, promote, suspend, reduce, dismiss, transfer and to grant leave and pension to Council Employees.
  - (b) to fine employees for gross misconduct, insubordination, inefficiency and other like causes and also to remit fines imposed by itself/its subordinate. The power of revision may be exercised also in cases of fines imposed under law on private parties for breach of conduct and other causes.
  - (c) to sanction excess over estimates of Public Works, if the excess does not exceed 10% (ten percent) of the original estimate.
  - (d) to write off any debt or dues owing to the Council upto a maximum of Rs 5000/- (Rupees five thousand) only.
- (2) The District Council shall prescribe the cases, if any, where the powers delegated to the Chief Executive Member shall be exercised with the concurrence of the Department of Financial Affairs of the Council.

## **CHAPTER-II**

### **LAPSE OF SANCTION**

- 130 A sanction for any fresh charge shall, unless it is specifically renewed, lapses if no payment in whole or part has been made during a period of twelve months from the date of issue of sanction:

Provided that –

- (a) when the period of currency of the sanction is specified in the sanction itself, it shall lapse on the expiry of such period.
- (b) when there is a specific provision in a sanction that the expenditure would be met from the budget provision of a specified financial year, it shall lapse at the close of that financial year.
- (c) in the case of purchase of stores, a sanction shall not lapse if tenders have been accepted or orders have been placed within the period of one year of the date of issue of that sanction, even if the actual payment in whole or part has not been made during the said period.
- (d) a sanction in respect of an allowance sanctioned for a post or for class of Council employees, but not drawn by the officer or officers concerned, shall not lapse.

**CHAPTER – III  
RESIDUARY PROVISION**

131. Cases may arise for which no provisions have been made in these rules. In such cases the provisions of General Financial Rules, Central Treasury Rules and Subsidiary Orders made there under and as amended from time to time or the orders issued by the Government, as the case may be, will apply mutatis mutandis.

**PART – VII  
STORES**

**CHAPTER – I  
GENERAL**

132. Some Departments of the Council e.g. the Council Public Works, Forest, Agriculture, etc. may obtain large quantity of stores for consumption, manufacture or other purposes. The Departmental Officers entrusted with the use or consumption of these stores shall be responsible for maintaining correct records and preparing correct returns in respect of these stores entrusted to them.
133. All materials received should be examined, counted, measured or weighted, as the case may be, when delivery is taken and they should be kept in-charge of a Council employee who would be required to give a certificate that he actually received the materials and recorded them in his appropriate stock Register ( and also Measurement Books where these are maintained).
134. When materials are issued from Stock for Departmental use, manufacture or sale, etc. the Council employees-in-charge of the store should see that the requisition or indent in proper form has been made by a properly authorized person examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials if he is unable to comply with the requisition in full. The requisition or indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgement should be



obtained from the person to whom they are delivered or dispatched, from a duly authorized agent.

## **CHAPTER – II STOCK ACCOUNTS**

135. (1) All quantities of stores including tools and plants received in or issued from Stock should be entered in the Stock Accounts under the respective heads on the dates the transaction takes place, and balance stock every month which should correspond with the quantities in stock at the close of each month.
- (2) The detailed rules for the maintenance of Stock Account of different classes of materials shall be prescribed by the Executive Committee in consultation with the Accountant General (Audit).
136. The balance in stock should be half-yearly verified physically to see whether the balance in hand represents the quantities, any discrepancy, and the book balance set right under orders of the competent authority.

## **PART – VIII CONDITIONS OF SERVICE AND OTHER COGNATE MATTERS**

### **CHAPTER – I**

137. All questions regarding pay and allowances (including Travelling Allowances), leave, joining time and additions to pay of Council employees, as also their conditions of service and other cognate matters will be regulated by such rules as may be laid down by the District Council with the previous approval of the Governor, provided that until the promulgation of a new set of rules for the purpose set forth above, the provisions of the rules in the Fundamental Rules and Supplementary Rules as adopted by the Government of Mizoram and amended from time to time together with the Government decisions thereon shall mutatis mutandis apply in the case of all employees of the Council, provided further that the District Council may with the previous approval of the Governor, make such modifications of the rules in the Fundamental/ Supplementary Rules and Government decisions as it deems proper in the matter of their application to the cases of Council employees. Copies of the orders of the District Council authorizing all such modifications shall be submitted to Accountant General (Audit) in duplicate.

138. The provisions of rule 137 do not apply to those Council employees who may be appointed either under special agreements laying down their conditions of service or on deputation from the service of the Government of India or Government of Mizoram.
139. The District Council shall exercise the powers of State Government under the Fundamental Rules and the Supplementary Rules.
140. The District Council shall, with the approval of the Governor, frame rules regulating the retirement benefits admissible, if any, to the Council employees;

Provided that until such rules are made by the District Councils under this rule, retirement benefits and ancillary matters relating to the Council employees shall be regulated by the relevant rules applicable to officers and staff under the Government of Mizoram, presently applied.

141. (1) Early in March each year, a detailed statement of the permanent establishments existing on the 1<sup>st</sup> March shall be prepared in such form and in such manner as prescribed in Appendix XIX and kept on record in the Council Office.
- (2) A Register of Service Books shall be maintained in such forms and in such manner as prescribed in Appendix XX and kept on record in the District Council Office.
142. (1) The Service Books should be taken –up annually, say, in April or May for verification by Head of the office, who after satisfying himself that the services of the Council employees concerned are correctly recorded in each Service Book, should record in the Service Book a Certificate in the following form over his signature.
- “Service verified upto..... (date) from (the record from which the verification is made).
- (2) The Head of the Officer in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the Council employees as well as a record of the evidence of his contemporaries is attached to the Book.
- (3) The Head of the Office should also invariable record necessary particulars in regard to temporary and officiating service.



- (4) When an officer is transferred from one office to another, the Head of the Office under whom he was originally employed shall record in the Service Book under his signature the result of the verification of service with reference to pay bills and acquittance rolls in respect of the whole period during which the officer was employed under him before forwarding the service Book to the office where his service are transferred.
- (5) The term 'Service Book' includes 'Service Roll.'
- (6) The forms of Service Book and Service Roll shall be prescribed by the Member-in-charge of Financial Affairs with reference to the forms in the State Government Offices.
- (7) Services Books must be kept in the custody of the officer in which the Council employees are serving and transferred with them from office to office. The Service Books should not be returned to the employees on retirement, resignation and discharge from service even in cases where he might be paid for it already.
- (8) Every Council employees shall be required to subscribe his signature against the entries made in his Service Book once in a year and it is his duty to see that his Service Book is properly kept up and the entries made therein are correct.
- (9) Personal certificate of character shall not, unless the Council so directs, be entered in the Services Book, but if the Council employee is reduced to a lower substantive appointment the case of the reduction should always be briefly stated, e.g. 'Reduced for inefficiency', 'Reduced owing to revision of establishment', etc.
- (10) Every period of suspension from employment and every other interruption in service shall be noted, with full details of its duration by an entry written across the page and attested by the Head of the Office or other attesting Officer. Head of the Office should take sufficient measures to see that entries are made with regularity.
- (11) When a Council employee is transferred, whether permanently or temporarily, from one office to another, the necessary entry of the nature of the transfer shall be made in the Service Book which after being duly verified to date and attested by the Head of Office shall be transmitted to the head of Office to which the Council employee has been transferred, who will thence forward the book maintained in his office.

143. A Register of Lands, Buildings and other properties belonging to the Council shall be maintained by the Executive Secretary in the Form as in Appendix XXI.
144. **INTERNAL AUDIT**  
The Council shall, with the approval of the Governor and in consultation with the Accountant General (Audit), prescribe a suitable system of internal audit.
145. **EXPENDITURE INCURRED ON SCHEMES**  
The Council shall maintain a separate set of records to show the Schemes sanctioned and undertaken, the expenditure incurred thereon and the result achieved.
146. **AUDIT OF THE ACCOUNTS OF THE DISTRICT COUNCIL**  
The Accounts of the District Council will be subject to audit by the Accountant General (Audit) on behalf of Comptroller and Auditor General of India.
147. Audit objections and Inspection Reports issued by the Accountant General (Audit) shall be replied to and settled expeditiously.

## **CHAPTER – II**

### **CONSOLIDATION AND SUBMISSION OF ACCOUNTS**

148. (1) The accounts under different heads shall be maintained separately under each budget head in a 'General Ledger' in Form as in Appendix XXII. This Ledger shall be kept in two volumes one for Receipts transactions and the other for Expenditure. Accounts in respect of different Departments shall be recorded in separate pages in the Ledger.
- (2) In addition to the General Ledger, a Control Ledger shall also be maintained in form as in Appendix XXIII to record total transactions under all budget heads in a month as recorded in the General Ledger.
149. (1) The Accounts of the Council shall be maintained and submitted to the Accountant General (Audit), Mizoram in the form conforming the Heads of Accounts prescribed in the 'List of Major and Minor Head of Accounts.
- (2) The monthly accounts relating to expenditure on entrusted functions, if any, shall be compiled by the Council and submitted to the Accountant General, within 10<sup>th</sup> of the following month.



### CHAPTER-III AGENCY FUNCTIONS

150. Where the execution of any function is entrusted by the Government under sub-paragraph (2) of Paragraph 6 of the Sixth Schedule to the Constitution of India, to any District Council, the concern Council will frame, to maintain and submit to the Accountant General, such accounts in various forms as may be prescribed by the Accountant General.

### CHAPTER – IV REPEAL AND SAVINGS

151. The Mizoram Autonomous District Councils Fund Rules, 2010 is hereby repealed;

Provided that notwithstanding such repeal, anything done or any action taken under the repealed rules shall be deemed to have been done or taken under the corresponding provision or provisions of these rules.

#### APPENDIX – I [See Rule 18 (a)] Cash Book of District Council For the month of .....20.....

Receipts								Expenditure							
Date	Particulars (full details with reference to receipt no. etc.	Amount			Total (Rs)	Classif ication	Ledger		Amount				Total (Rs)	Classif ication	Ledger folio
		Cash (Rs)	Try (Rs)	Imprest (Rs)					Date	Particulars (full details of payments)	Cash (Rs)	Try (Rs)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

#### APPENDIX-II BILL Register of the Office of the..... [See clause (j) of Rule 18]

## AMOUNT OF THE BILLS (DETAILED HEAD OF ACCOUNTS ETC)

Bill No. & Date	Particulars of Bill	Pay of establishment	Dearness allowances	Housing rent and other allowances	Contingencies	Gross amount	Deduction	Net amount	Dated initial of the officer signing the bill	No & date of cheque drawn at the Treasury	Amount received from the Treasury	Date of signing acknowledgement with initial of the Officer signing the bill	Date of receipt from Treasury	Date of entry in the cash Book	Initial of the officer in-charge of the Cash	Amount disbursed in..... month of drawal 2 <sup>nd</sup> month 3 <sup>rd</sup> month	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

**APPENDIX - III**  
**[See rule 19 and 29 91]]**  
**RECEIPT**

Book No..... Receipt No.....  
Date..... Received from ..... Rupees  
.....  
(Rupees ..... ) in cash on account of  
.....  
..... by cheque.

Reference to Cash Book entry :  
Page No.....

Signature and designation  
of  
issuing officer

Countersigned

**Executive Secretary**, Executive Committee,  
..... District Council.

**APPENDIX - IV**  
**[See Rule 29 (3) and 47]**



Register of receipt Books/Cheque Books

Sl.No. of entry	Date	Serial No. of each receipt/cheque book received in stock (give each book)	Serial No. of Receipt/cheque in the books.	Signature of Executive secretary	Date of issue	To whom issued	Signature of person to whom issued	Date of receipt of counterfoil of cheque book/used receipt book.	Balance quantity of receipt books in stock		Signature of Executive secretary
									New	Used	
1	2	3	4	5	6	7	8	9	10		11

Appendix - v

[See Rule - 31 (a)]

Assessment Register for the year, 20.....)

Sl.No.	Name of Tax payer	House Number of the Tax payer	Annual value of holding/total taxes, income etc.	Assessment nature of		Assessment according to the		Additional column Number of taxes	Total	Remark
				Tax	Amount	Tax	Amount			
1	2	3	4	5	6	7	8	9	10	11

APPENDIX - VI

[See Rules 31 (a)]

Demand and Collection Register for the year, 20.....)

Sl.No.	Name of Tax payer	Reference to Sl.No. In the register of Assessment	Arrear Demand	Current Demand	Remission Suspension, if any		Total Amount due (4-5-6)		Demand Bill	Total amount collection with No. and date of receipt		Balance at the end of the year		Total	Remark
					Arrear Demand	Current Demand	Arrear Demand	Current Demand		Arrear Demand	Current Demand	Arrear Demand	Current Demand		
1	2	3	4	5	6 (a)	6 (b)	7(a)	7 (b)	8	9 (a)	9 (b)	10 (a)	10 (b)	10 (c)	11

**APPENDIX – VII**  
**PAY BILL FORM**  
**[ See Rule – 74 (2) ]**

Detail pay bill of Permanent / Temporary Establishment of the ..... District Council, for the month of ..... 20..... For use by Audit Authorities.

1	2	3	4	5	6	7	8	9	10	11
Sl.No	Name of incumbent of designation	Designation	PAY	DP	Total of Pay + DP	Spl.Pay	D.A	S.C.A	H.R.A	PP
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

12	13	14	15	16	17	18	19	20	21	22
WA	F.A	Grants Total	GPF	IMP DA	GPF *	No. of Instt	I/F	S/F	HBA (P)	No. of Instt
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

23	24	25	26	27	28	29	30	31	32
HBA (I)	No.of Instt	HUDCO	No.of Instt	HUDCO (int)	No. of Instt	UC (HBA)	No. of Instt	P.Tax	No.of Instt
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

33	34	35	36
Total Deduction	Net amount	DN	Remarks



N.B.

1. Held-over amount should be entered in the appropriate columns (4), (5), (6), (7) or (8) as the case may be ignored in totaling. Leave salary, the amount of which is not known should similarly be entered in red ink in column (8) at the same rate as pay if he had remained on.
2. In the remarks column (36) should be recorded all unusual permanent events such as deaths, retirement, transferred and first appointments which find no place in the increment certificates or absentee statement.
3. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration that the Government servant in question is fit to pass the bar.
4. Names of Government servants in inferior service as well as those mentioned in rule 268 may be omitted from Pay Bills.
5. A red line should be drawn right across the sheet after each section of the establishments and under it the total of columns (4) (5) and (9) for the section should be shown in red ink.
6. In cases where the amount of leave salary is based on average pay, a separate statement showing the calculations of average pay duly attested by Drawing Officer should be attached to this Bill.
7. The names of men holding posts substantively should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the post left vacant and the men officiating in the vacancies.
8. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates transit pay should be recorded in the same section as that in which the duly pay of the Government servant after transfer is recorded.

**APPENDIX – VIII**  
**[See rule 74 (2)]**

District Council .....

Pay bill of officer .....

Name of office .....

Audit No. ....

Head of :- Voucher No. of list for  
 Council of.....  
 Service  
 20.....

Monthly rate      Amount

Received for the month of 19 pay as  
 Allowances as  
 Allowances as  
 Allowances as  
 Total claim  
 Less fund and other reduction as details on  
 reverse

Rs.	P	Rs.	P

Rs.                      P

Income tax in Rs.

Paid for insurance .

[attested copy premium receipt (attached)]

Net amount payable (in words)

Rupees .....

STATION  
for

COUNTERSIGNED

Twenty paise receipt stamps  
sum exceeding Rs.20

Signature of

The \_\_\_\_\_ 20\_\_\_\_\_ Controlling Officer

(Signature and Official designation)



Passed for Rupees ( )

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted .....

Objected .....

Auditors

Suptd

Accountant

General

The .....20..... Executive Secretary

Executive  
Committee  
District  
Council.

DEDUCTIONS

Unconvenate :-

Rs.

P

Service Family Pension Fund  
Do Benga and Madras  
Postal Insurance  
Bengal Christian Family Pension Fund  
Hundu Family Annuity Fund  
General Family Pension Fund  
Installment of Loan or Advance  
Income Tax @ on Rs.....  
Retrenchment notified by Accountant

--	--

Signature of Officer

Note :- The period for which the Fund subscription was due should be specified when it differs from the period for which pay is drawn.

Note :- The Government of India exercise no supervision over the management of the Hindu Family Annuity and Bengal Christian Family Pension Funds, and is in no way responsible for their solvency.

Note :- When the salary is drawn for the first time in any District either on transfer or return from leave, a certificate should be appended giving the date and hour of making over and receiving charge. A last pay Certificate should also be annexed, in respect of newly appointed officers, the Medical Certificate prescribed in Fundamental rule 10 should be appended. An increase or charged rate of salary should not be drawn, unless the bill on which it is drawn in either prelude or is accompanied by the Accountant General's authority for the increased rate.

APPENDIX – IX  
ABSENTEE STATEMENT FORM  
(See Rule – 76)

Name of Absentee	Actual rate of pay	Designation & rate of pay	Nature of absence..... kind from to period				Rate of absentee allowances per month	To be filled up by audit office	Name	Officiating Officer ..... (if any)			(to be filled by audit officer)
										Substantive post	Substantive pay	Officiating pay	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Date.....20.....

NOTE :

1. In column 4 should be stated full (half quarter) pay, 'without pay,' 'deputation,' officiating, '.....' in transit,' 'transferred to.....' 'suspended' etc. the date for each being specified as far as possible in column 6 and 7. In case of suspension it should be noted whether or not the period counts for pension.
2. The statement should be divided off into sections corresponding to sections in the bill, only those attachment effecting one section being shown together.
3. If the leave salary noted in Column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involve pay drawn outside the officer's substantive section. Reference to the vouchers in which sums were drawn should also be given.
4. All charges in the scales of the permanent establishment due to retirements, transfer, death and consequent new appointment and increase and decrease of scale be shown. The number of n any months the fact should be recorded.



**APPENDIX - X**  
**FORM OF TRAVELLING ALLOWANCES BILL**  
**RULE - 78**

Travelling Allowances Bills of

Voucher No.....

List of payment for 20.....

**CERTIFICATES**

Certified that I have satisfied myself that the amounts includes in bill

1. previous to this date, with the exception of
2. Months those detail below (which is the total amount
3. Months has been refunded by deduction from this bill) have been  
disbursed to the officers therein named and their receipts in the  
Acquittance Roll.

Passed for Rs. \_\_\_\_\_  
Dated.....20.....  
Per Rupees (in words/Figures)  
**Accountant/Account Officer**

(Head Office)  
Controlling officer

**Executive Secretary, Executive Committee,**  
District Council.

<b>* One line to be used and others scored out.</b>	
<div>For use by Audit Authorities</div> <div>Admitted Rs.....</div> <div>Objected Rs.....</div> <div>For reasons stated.....</div> <div>Auditor.                      Sudt.</div>	<div>Head of service chargeable</div>

Travelling Allowances bill of the establishment of ..... for the month of ..... 20.....

1	2	3	4	5	6	7	8	9	10	11	12	13
Name	Designation and headquarter	Actual pay	Date and hour where necessary vide instructions on the back of the bill journeys and halt	Route	Purpose of journey	Kind of journey, i.e by, Road, Boat, Steamer or Rail- (mail or ordinary)	No. of kilometers	Mileage by road or boat or actual expenses	All allowances claimed daily Allowances	Railway and steamer fares class/ amount single or one and half or one and three fourth	Total of each line	Remarks

### INSTRUCTIONS FOR PREPARING THE TRAVELLING ALLOWANCE BILLS

1. Journey of different kinds, and journeys and halts should not be entered on the same line. Only one kind of ales should, therefore, be filled in on the same line and its amount carried out separately into last money column.
2. Hours of journey should be mentioned only –
  - 1) when, for an absence from Headquarters of not more than two consecutive days, daily allowance is claimed for two days.
  - 2) when mileage of actual expenses in lieu thereof are claimed.
  - 3) when both railways or steamer fare and daily allowances are claimed in respect of journey by rail or steamer immediately proceeded or followed by a journey by road or by halt.
3. Number of kilometers travelled should be entered in all cases of journeys by road or boat.
4. Permanent travelling conveyance and horse allowances should be drawn along with the pay of the officer and not on Travelling Allowances Bill.
5. Fraction of a kilometer in the total of a bill for any one journey for each person should not be charged for.
6. When the first item of travelling allowance to any Officer is a halt the date of commencement of that halts should be stated in the Remark Column.

Details of actual expenses.



## APPENDIX - XI

[See Rule - 78]

District Council Schedule

In lieu of Assam Schedule III (Section -1) Form No.5

Travelling Allowance Bill of Officers.

District..... Travelling Allowances bill of  
 Shri .....  
 Office.....  
 Salary.....

Headquarters .....Head of service chargeable

Voucher No. of.....list of  
 Payment for .....20 .....

Route				Railways fare steamer					Distance travelled by road/boat of trolley		
From		To		Single Class (Specific Class)	1/2class (Specific Class)	Actual expense	Day halt	At the rate... per kilometer	For which mileage is admissible		
Station	Hour of departure	Station	Hour of departure						At the rate of per Kilometer	At the rate of per Kilometer	At the rate of per Kilometer
1	2	3	4	5	6	7	8	9	10	11	12

For which daily allowance is admissible

At full rates	At half rates 163 (a) supplementary rules	Date of last visit (when required by the Controlling Officer)	Purpose of each visit	Remarks
13	14	15	16	17

**CERTIFICATE**

Certificate that no travelling allowances have been charged in this bill for journeys performed by any means of locomotion belonging to Government or local fund or on state (63 Service Rules) and that no tents carried at the expenses of Government have been used for private purposed during the period for which the above allowances are drawn.

Received Contents

Please pay to .....  
Signature of the Officer who travelled.

To avoid correspondence it is requested that such of the appended certificates are necessary may be signed separately in the appropriate case.

**A. For Officers supplied with  
ELEPHANT :**

Certified that I had .....  
for which hire is deducted from the bill (Appendix XIII) to fundamental Rules and Supplementary Rules.

Signature .....

**B. For Officers attending  
departmental Examination :**  
Certified that this is the 1<sup>st</sup>, 2<sup>nd</sup>  
and 3<sup>rd</sup> time that travelling  
allowances has been charged for  
appearing in the same standard of  
this departmental examination  
was obligatory (120  
Supplementary Rules).

Signature.....

Note :- The fact that a particular  
subject is not taken up during the  
officer's first appearance does not  
entitle him to charge travelling  
allowance on his third appearance  
on the ground that the subject is  
new one

Signature of the  
Officer who travelled

**C. Court Certificate :** Certified that I  
received nothing from the court  
etc.

N.B. :- Certificate of the Court  
should be attached (142  
supplementary Rules).

SIGNATURE



### INSTRUCTION FOR PREPARING TRAVELLING ALLOWANCE BILL

1. Journey of different kinds and journey and halts should not be entered on the same line.
2. Number of Kilometers travelled should be entered in all cases of journeys by road or boat.
3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of officers and not in travelling allowances bills.
4. Fraction of kilometers in the total of a bill for any one journey should not be charged for.
5. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in "Remarks" column.
6. Totals of column 13 & 14 will not be of the kilometers travelled but of the days concerned.
7. Travelling allowances bill may, if desired to be faced for payment to a Banker of Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the officer's attendance in person or by messenger as payment may then be made direct to the Banker or Agent.

Railway and steamer fares (Column 6&7) kilometers by Road at.....Paise per kilometer (column 10)	Rs.	P	Memo allotment for 20.....20.....	Rs.	P	Passed (date)
kilometers by road at..... Paise per kilometer (column -11)						
Kilometers by road at..... Paise per kilometer (column -13)..... days for which Daily allowances is claimed (column 9,14 & 15) at.....			Expenditure in- cluding this bill			District Officer
Actual expenses (Column 8) Total .....						
Single .....						
Deduct ..... Permanent Travelling allowances.....						
Double.						

Days [72 S.R] Deduct rent due  
to Govt. [under 164 S.R] for  
days at.....Net claims

Balance

Rupees.....

Dated.....

Controlling Officer

Pay rupees.....

Dated.....

**Executive Secretary,**  
**Executive Committee,**  
..... District Council.

#### FOR USE IN COMPTROLLER'S OFFICE

Distance accepted, rates and calculation checked and found correct. Entered in the  
Audit Register.

Admitted Rs.....

Auditor.....Auditor.....

Objection to Auditor.....  
for reasons stated.  
Superintendent.....



**APPENDIX – XII**  
**Form of bill for contingent charges**  
**(See rule 87)**

District Council	Bill for contingent the..... For the month of	Charges	Voucher no. of list of payment for 19.....
------------------	--------------------------------------------------	---------	--------------------------------------------------

**HEAD OF SERVICE**

Serial No. sub- vouchers	Detailed head of charges with description where necessary and quotation of authority for charge requiring special sanction.	Amount	Details of expenditure
Police rewards (To outsiders)			
Rewards to outsiders and jutots (Administration of justice)			
Diet and conveyance of under, trail prisoners (Lock-ups)			
Diet of patients (Medical and Public health)			
Rewards for the destruction of wild animals (Miscellaneous)			
Hospital Expenses of wounded persons (Administration of justice)			
Process serving charges (General Administration of justice)			
Medical stores.			
Job (contract) works.			

Serial No. of sub-voucher	Detailed head of charge (with description where necessary) and quotation of authority or charges requiring special sanction.	Amount	Detailed of expenditure
	Brought forward	Rs. P.	Rs. P
	Allowances to District and Village Officers (Central Administration). Charges for enforcement to Town and Village (petty establishment)		
	Demarcation of boundaries and jungle clearing (Land Revenue)		
	Rates and Taxes (non-voted) Election charges (Local bodies) pay and contingency works Repairs-repairs works Repairs -Rates and Taxes	Rs. P	Rs. P
	Other miscellaneous contingencies Leveries and Warm clothing, partition charges (Land revenue), Record Room charges.		
	Rewards under the grazing rules (outsiders), Seeds, Plants, Manure Petty Estt) Food of impounded cattle (Cattle pound) Total other miscellaneous contingencies.		
		Total Rupees (In words)	

Details should be furnished in the space provided below each head and when this space is not sufficient, use this column, when this column is insufficient, the details may be furnished in a separate sheet of paper which should be attached to the bill.

1. I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service. I certify that to the best of my knowledge and behalf the payments entered in this bill have been duly made to the parties entitled to receive them, with the executions noted below which exceed the allowance of the payment advance and will be paid on receipt of the money drawn on this. Vouchers for all items of expenditure above Rs.25/- in amount and all works bills are attached to this bill save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums and I am responsible that they have been destroyed, or so defaced or mutilated that they cannot be used again.



2. Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my Office have been accounted for in the stock Register.

3. Certified that the purchased billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

Appropriation for the current year.....

Expenditure included in this bill.....

Amount of works-bill annexed.....

Received contents balance available.....

Signature and Designation  
Drawing officer

Dated..... 20.....

This Certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

Pay Rs..... (in words) and figures.....

Examined  
Accounted

**Executive Secretary, Executive  
Committee,  
District Council.**

For use by Audit Authorities.

Noted on page.....of P/C/ Audit Register

Admitted Rs. ....

Objected to Rs. ....for reasons stated below :-

Auditor.

Superintendent.

**APPENDIX -XIII**  
(See rule 102)  
District Council  
Register of works

Name of work

No. and date of sanction

Month	Particulars of expenditure	Charges of the month	Total charges upto date	Signature of the Secretary
1	2	3	4	5

**APPENDIX - XIV**  
(See Rule 106)

Stock Register of Measurement Books

Serial No.	Date	Serial No. of each M.B recovered in stock (give one line for each Book)	Signature of Secretary	Date of issue	To whom issued	Signature of person to whom issued	Date of receipt of used up Books	Balance quantity of M.B's in stock New Used		Signature of secretary
1	2	3	4	5	6	7	8	9	10	11

**APPENDIX - XV**  
(See Rule 108)

Contractor's Ledger

Sl.No of items	Name of Work	Date	Particulars of Advance paid (including issue of Materials)	Amount of Advance (including Value of Materials)	Reference to Voucher/Entry in Stock Register	Date of Adjustment of the Advance	Account of Advance Adjusted (including Value of Materials)	Reference to Vouchers from Recoveries have been affected	Balance
1	2	3	4	5	6	7	8	9	10

**APPENDIX -XVI**

[See Rule 113(1)]

Bill for Refund of Revenue

District  
Head of Service chargeable

Refund of revenue  
Deduct refunds (name of revenue Head)

Voucher No  
List of payment for 19

In whose name credited	On what account credited	Amount realized	Date of payment into the current account	Amount in which included and head on which credited	Secretary's signature in token of verification of treasury	Name of payees	Amount to be refunded Total (in words) Rupees
1	2	3	4	5	6	7	8



- (1) Certified that this order of refund has been registered and noted against the original receipt entry in the department amount under initials and previous order for refund of the same sum has not been issued  
(2) Passed for payment under section given in -

Received payment.....  
Executive Secretary, Executive Committee,  
District Council

.....  
for use in Accountant general's Office  
Refund not in final statement

Claimant's signature

..... Pay Rupees.....( )

Objected Supt. Admitted  
Auditor

The 19.....Cashier/Accountant secretary of the Executive Committee,  
District Council

Note : in the cases where refunds of fines are permitted to be made direct from Treasuries of sub-treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub-Treasury in which the amount was credited and column 6 should be filled up by the Treasury Officer at the Headquarters ( Not Sub-Treasury)

Chairman..... District Council.

**APPENDIX - XVII**  
(See Rule 114)  
Deposit Ledger/register  
Name.....

Deposit refunded to the  
Depositor or, lapsed to revenue depositor

Deposit received from the.....

Name	Particulars	No. of	Amount	Total	Date	Particulars	No. of items in pass book if received in cash of no. of voucher if by deduction from bills	Amount	Total	Amount remaining at depositors credit after each transaction
1	2	3	4	5	6	7	8	9	10	11

**APPENDIX - XVIII**  
[See Rule 115 (2)]  
Register of interest Bearing Securities

Sl. No	Name of Party	Date of Deposit	Particulars of Securities receipts	Dated signature of the Secretary	No. & Date of release order	Dated signature of Secretary	Dated signature of the Party	Remarks
1	2	3	4	5	6	7	8	9

**APPENDIX – XIX**  
[See Rule 141 (1)]  
**ESTABLISHMENT RETURN FORM**

**FORM 'A'**

Orders of Competent authority creating the post	Date of appointment of present incumbent to the post with indication of nature of appointment (e.g officiating, provisional or permanent)	Name of sanctioned post	Date of incumbent's birth by Christian era	Serial No. of post in each class	Name of post	Pay of post	Pay of present incumbent (total of each sanctioned)	Date of last increment	Remarks (including note of efficiency bar where applicable)
1	2	3	4	5	6	7	8	9	10

Compared with Service Book and found correct

Signature of the Head Office.

**APPENDIX – XX**  
[See Rules 141 (2)]  
**REGISTER OF SERVICE BOOK**

Office of the \_\_\_\_\_  
Proforma \_\_\_\_\_

Sl.	Name of the employee	Designation	Date of appointment	Date of birth	Date of superannuation	Initial of the Head of Office	Initial of the Inspecting Auditor
1	2	3	4	5	6	7	8

- Note :- (i) Column 7 should be initialed by the Head of Office in token of having done the verification.  
(ii) Column 8 should be initialed by the Inspecting Auditor in token of having done the verification.  
(iii) The register should contain sufficient pages (inner sheets) to cover a number of years, say 20 to 25.



**APPENDIX – XXI**  
(See Rule 143)  
**Register of Land and Buildings and other properties**

Sl.No of entry	Date of acquisition	Particulars of property	Price paid	Where placed or situated	Date	Disposal		Signature of Secretary	Remarks
						Manner of disposal	Amount realized, if sold		
1	2	3	4	5	6	7	8	9	10

**APPENDIX – XXII**  
[See Rule 148 (1)]  
**General Ledger**

Receipt  
Expenditure

According to the classification  
under budget heads items-wise

Date	Brief particulars	Amount	C.B. Folio	Progressive Total
1	2	3	4	5

**APPENDIX – XXIII**  
[See Rule 148 (2)]  
**Control Ledger**

Receipt  
Expenditure

Group of items  
(as per Budget)

Month	Brief Particulars	Amount	Progressive Total
1	2	3	4

**ANNEXURE – A**

[See Rule 7 (1)]

**HEADS OF ACCOUNTS FOR DISTRICT COUNCIL****PART I : DISTRICT FUND OF THE COUNCIL****A. RECEIPT HEAD (REVENUE ACCOUNT)**

Major Head	Minor Head	Detailed Heads
1	2	3
I. Taxes on Income and Expenditure	Taxes on profession Trade, Callings and Employment	(i) Share received from the State Government on Taxes on prefession, Trade, Calling and employment  (ii) Direct collection of taxes on profession, trade, callings and employment.  (iii) Collection of Professional Tax  (iv) Trade license fees.
	Income Tax Deducted at source	(i) Income Tax collection (ii) Deduct – amount paid to Income Tax Department.
II. Land and Revenue	Land Revenue /Tax	(i) Ordinary Revenue. (ii) House Tax (iii) Conversion of annual land into periodic patta. (iv) Premium for settled land. (v) Share from Income from Elakas
	Other Receipt	(i) Income from cattle pounds and grazing fees. (ii) Receipt from Survey and Demarcation fees. (iii) Other Miscellaneous receipts.



Major Head	Minor Head	Detailed Heads
1	2	3
III. Stamps and Registration Fees	Court fees realised in stamps. Other Receipts.	Sale proceeds of Court fees stamps. Sale of other stamps.
IV. Taxes on Vehicles.	Share of Motor Vehicles Received from Govt. Other Receipts.	Share of Motor Vehicles Tax received from Government. Taxes on cards, cycles and boats.
V. Interest Receipt	Interest on Loans and Advances to District	Interest on Loans and Advance to District Council Employees.
VI. Stationery and Printing	Stationery Receipts Other Receipts	(i) Sale of Stationery. (ii) Sale of Forms, Rules etc. (i) Any other receipts.
VII. Public Works.	Rent Other Receipts	(i) Rents received from the employees for occupation of Council Buildings. (ii) Recoveries from Central and State Government. (iii) Rents for other residential and non residential buildings. (i) Income from Motor Workshop. (ii) Receipts on account of lapsed deposit fines for bad works. (iii) Other items.
VIII. Other Administrative Services.	Service and Service fees.	(i) Certifying fees. (ii) Application fees.
A. Administration of Justice	Fine and forfeitures.	(i) Fines and confiscations imposed realised by judicial Officer of the District Council.

Major Head	Minor Head	Detailed Heads
1	2	3
B. Other Services.	Other Receipts	(i) Income from Members' Hostel (ii) Income from District Council lakes. (iii) Other miscellaneous receipt.
IX. Education.	Tuition and other fees	(i) Tuition fees. (ii) Examination fees.
	Other Receipt.	Other Receipts.
X. Public Health, Sanitation and Water Supply.	Receipts from Rural Water Supply Schemes.	(i) Water tax and water connection charge under Rural water Supply Schemes. (ii) Service fees, fines etc.
	Other Receipts.	Other Receipts.
XI. Other General Economic Services.	Grants-in-aid from non-Govt. bodies	(i) Receipts from District Council Markets. (ii) Rent from Bazar Stalls. (iii) Share from other Markets. (iv) Taxes/Tolls on entry of goods into markets. (v) Other receipts.
XII. Fisheries	Rents Licence fees, fines etc, Sale of Fish, fish seeds etc.	Receipts from auction of Fishing Receipts from licence fees, fines etc. Receipts from sale of fish, fish seeds etc.
	Other Receipts	Other receipts.
XIII. Forest	Sale of timber and other Forest produce	(i) Royalty on timber and other forest produce. (ii) Sale proceeds of timber, fire woods, bamboo, cane, thatch, patinds bark etc. (iii) Receipts from sale of coups, mashals.



Major Head	Minor Head	Detailed Heads
1	2	3
		(iv) Receipts from drift and walf wood, confiscated forest produce.
	Other Receipts.	(i) Share of elephants mahal, fees for elephant hunting operation, receipt from elephant grazing permit. (ii) Rent of District Council elephant. (iii) Receipts from minor mineral of the Forest Department. (iv) Receipt on account of Forest offence. (v) Share from private forest. (vi) Hammer registration and renewal. (vii) Misc. forest receipts.
XVI. Mines and Minerals	Mineral concession fee, Rents and Royalties	(i) Royalty on Major mineral (ii) Royalty on Minor Minerals. (iii) Share from Government on mineral receipt.
XV. Roads and Bridges.	Tolls on Roads	(i) Ferry receipts and sale proceeds of Ferry Ghats. (ii) Tolls and passengers and goods
	Other receipts.	Receipts that partake the scope of the above two items.
XVI. Roads and Transport Services.	Roads Transport service	(i) Income from Road Transport. (ii) Share from Govt. Road Transport.
XVII. Grants-in-aid from State Government.	1. Land Survey	Grants for land survey under Hills plan.
	2. Forest	Grants for Hill development Scheme (Forest
	3. Social Security and	(i) Grants for construction of

Welfare	Cultural Club, children Park, Play grounds etc. (ii) Grants for self-help Schemes, model Village Schemes, Beautification Schemes, etc.
4. Roads and Bridges	(i) Grants for construction, repairs, maintenance of major and minor bridges, roads etc. (ii) Grants for Rural Communication.
5. Public Health, Sanitation and Water Supply	Grants for construction of water Supply Schemes, Sanitation, drainage
6. Education.	(i) Grants for Primary Education. (ii) Grants for Middle Education.
7. Agriculture	Grants for land reclamation and other Agricultural Schemes.
8. Minor Irrigation.	Grants for minor irrigation schemes.
23. Other grants.	Grants for meeting the normal expenditure of the District Council.

**B. EXPENDITURE HEAD (REVENUE ACCOUNT)**

Major Head	Minor Head	Detailed Heads
1	2	3
1. District Council.	District Council	Pay and allowances of the Chairman, Dy. Chairman and Members of the District Council.
	Secretariat	Pay and allowances "Other Expenditure"
	Election	Expenditure on election to District Council.
2. Executive Members	Salary of Executive Members	Pay and allowances of the Chief Executive Member and Members of the Executive Committee.

Major Head	Minor Head	Detailed Heads
1	2	3
	Discretionary grants by Executive Members	Discretionary grants by Chief Executive Member and other Executive Members.
3. Administration of Justice	Judicial Courts	(i) Pay and allowances of the Judicial Officers and establishment of the Judicial Department. (ii) Other Charges.
4. Land Revenue	Direction and Administration	(i) Pay and allowances (ii) Other Charges.
	Survey & Settlement operation	(i) pay and allowances (ii) Other Charges
	Land Records.	(i) Pay and allowances (ii) Other Charges.
	Other Expenditures	(i) Feedings charges of impounded Cattles. (ii) Expenditure on eviction charges.
5. Stamps & Registration	Cost of stamps.	(i) Value of Stamps purchased from Government. (ii) Discount to vendors.
6. Interest payment	Interest on State Govt. Loans	(i) Interest on Loans from Government. (ii) Interest on contributory provident Fund.
7. Secretariat General Services.	Secretariat	(i) Pay and allowances (ii) Other charges.
8. Finance & Accounts	Direction & Administration	(i) Pay and allowances (ii) Other Charges
	Contingent Expenditures	(i) Contingency grants by Chief Executive Member.
9. Taxation	Direction & Administration	(i) Pay and allowances (ii) Other Charges



Major Head	Minor Head	Detailed Heads
1	2	3
10. Stationery & Printing	Council Press	(i) Pay and allowances (ii) Other charges.
11. Public Works.	Direction and Administration	(i) Pay and allowances (ii) Other charges
	Road & Bridges	(i) Expenditure on construction of buildings. (ii) Expenditure on construction of approach Road to Buildings. (iii) Construction of Roads & Bridges. (iv) Maintenance and repair of roads, bridges, foot paths. (v) Other Works.
	Maintenance & Repair.	Expenditure on the maintenance and repair to Buildings.
12. Pension & other Retirement Benefits.	Superannuation & retirement allowances And gratuities	(i) Pension paid to District Council Employees. (ii) Gratuities paid to District Council employees
	Contributions to Pension & Gratuities	Contributions to Pension & Gratuities paid to other Govt. Department.
	Contributions to Contributory provident Fund	District Council's share of Contribution to contributory Provident Fund.
13. Education & Human Resources	Direction and Administration	(i) Pay and allowances of the Executive Staff & Establishment of the Education Department. (ii) Allowances for Education Board. (iii) Contingencies.
	Inspection	Pay and allowances of Inspecting Staff.
	District Council Primary	(i) Pay and allowances

Major Head	Minor Head	Detailed Heads
1	2	3
	School	(ii) Other Charges
	Assistance to Non- District Council Primary Schools Pre- Primary Educations	Grants-in-aid for Primary Education. (i) Pay and allowances (ii) Other charges.
	Promotion of Modern Language & Literature Welfare	Contribution towards, literary, historical & Cultural activities. (i) Grants to Text Book Committee. (ii) Expenditure on Sports & Games.
14. Art & Culture	Direction & Administration	(i) Pay and allowances (ii) Other Charges
	Promotion of Art & Culture	(i) Grants to Cultural Institutions. (ii) Maintenance & Preservation of Ancient monuments, relics etc.
	Other misc. works	(iii) Other works.
15. Public Health Engineering.	Other Rural Water Supply Schemes	(i) Construction of Water Supply Schemes.
	Direction & Administration	(i) Pay and allowances (ii) Other Charges  (ii) Expenditure on sanitation, drainages etc. (iii) Other Works.
	Direction & Administration	(i) Pay and allowances (ii) Other Charges
16. Local Administration.	Assistance to Urban Development Organisation	(i) Grants to Urban Development Organisations.

Major Head	Minor Head	Detailed Heads
1	2	3
	Direction & Administration	(ii) Grants to Municipalities & Town Committees for general purposes. (iii) Other Works. (i) Pay and allowances (ii) Other Charges
17. Information & Publicity	Direction & Administration Publicity	(i) Pay and allowances (ii) Other charges. (i) Grants for publications of Newspapers and Magazines. (ii) Other Works. (iii) Cost of publicity films & Operational charges
18. Social Welfare	Direction & Administration Social Welfare	(i) Pay and allowances (ii) Other Charges (i) Constructions and maintenance (ii) Expenditure on materials purchased for recreation education (iii) Pay & Allowances of Shais. (iv) Grants for Self Help Schemes, Models Village Schemes. (v) Grants to Village Committee for General Purposes. Other grants for specific purposes will be classified under functional Major Heads. (vii) Other Works.
	Other Expenditure	(i) Other expenditure.
19. Disaster Management, Relief & Rehabilitation	Gratuitous Relief Direction & Administration	Relief to victims of Natural Calamities. (i) Pay and allowances (ii) Other Charges



Major Head 1	Minor Head 2	Detailed Heads 3
20. Other General Economic Services.	Other Expenditure	(i) Expenditure of improvement of Markets. (ii) Pay & allowances of Bazar Supervision. (iii) Other charges. (iv) Expenditure on election to bodies other than District Council. (v) Other charges.
21. Agriculture	Direction & Administration	(i) Pay & allowances. (ii) Other charges
	Agricultural Education	Stipends for Agricultural Students.
	Other Expenditure	(i) Land reclamation. (ii) Other works.
22. Horticulture	Direction & Administration	(i) Pay & allowances. (ii) Other charges
	Development of Horticulture	(i) Purchase of Quality seed. (ii) Construction of Horti link road. (iii) Pest Control & Management. (iv) Other Expenditure.
23. Soil & Conservation.	Direction & Administration	(i) Pay & allowances. (ii) Other charges.
	Minor Irrigation Schemes	(i) Expenditure on land reclamation and Minor Irrigation Schemes. (ii) Other works.
24. Fisheries	Direction & Administration	(i) Pay & allowances. (ii) Other charges.
	Inland Fisheries	(i) Expenditure on improvement of Fisheries. (ii) Other works.
25. Environment & Forest	Direction & Administration	(i) Pay and allowances (ii) Other charges.
	Forest Conservation	(i) Expenditure on improvement of Forests.

Major Head	Minor Head	Detailed Heads
1	2	3
	Plantation Schemes, Communications and Buildings	(ii) Hills Dev. Schemes (Forest) (iii) Survey & Demarcation of Reserve Forests. (iv) Other works. (i) Forest Plantation works. (ii) Construction, repair & maintenance of Departmental Buildings & Forest boundary check gates.
26. Transport	Direction & Administration	(i) Pay and allowances of Driver, Handyman & other staff. (ii) Other charges.
	Working Expenses	(i) Management. (ii) Operation. (iii) Repairs and maintenance. (iv) Other expenditure
27. Rural Development	Direction and Administration	(i) Pay and allowances of employees.
	Rural Communication	(i) Construction of Jeep Roads. (ii) Construction of Boats. (iii) Maintenance of Roads in the interiors. (iv) Maintenance of Ferris. (v) Other works. (ii) Construction of Community Hall. (iii) Purchase of Musical Instruments. (iv) Other Expenditure.
28. Commerce & Industry	Promotion of small scale Industries	(i) Grants-in-aid to small scale Industries Units.
	Working Expenses	(i) Expenditure on Industrial Demonstration . (ii) Other Expenditure.
	Direction & Administration	(i) Pay & allowances. (ii) Other charges.

Major Head	Minor Head	Detailed Heads
1	2	3
29. Animal Husbandry & Veterinary	Direction & Administration.	Pay and allowances
	Promotion of Animal Husbandry & Veterinary	(i) Expenditure on purchase of improved breed of cattle. (ii) Grant-in-aid to Cattle Farmers. (iii) Other Expenditure
30. Sericulture	Direction and Administration	(i) Pay & allowances of Officer and staff. (ii) Other charges.
	Promotion of Sericulture	(i) Maintenance of Sericulture farm (ii) Purchase of tools & Rearing equipment. (iii) Creation of Mulberry Plantation
31. Co-operation	Direction and Administration	(i) Pay & allowances of Officer and staff. (ii) Other charges.
	Upliftment of Societies	(i) Campaign cum seminar for co-operative societies. (ii) Financial Assistance to various Co-operative Societies.
32. Inland Water Way	Direction and Administration	(i) Pay & allowances of Officer and staff. (ii) Other charges.
	River ways	(i) Construction of Boats. (ii) Maintenance of Ferris. (iii) Other works.
33. Sport & Youth	Direction and Administration	(i) Pay & allowances of Officer and staff. (ii) Other charges.
	Development of Sports	(i) Construction of Stadium and Play grounds. (ii) Maintenance of existing sports material.



Major Head	Minor Head	Detailed Heads
1	2	3
34. Urban Development & Poverty Alleviation	Assistance to Urban Development Organisation	(i) Grants to Urban Development Organisations. (ii) Grants to Municipalities & Town Committees for general purposes . (iii) Other Works.

### **C-CAPITAL ACCOUNTS (RECEIPTS AND DISBURSEMENTS)**

(Transactions classed as Capital by the Council under the provision of note below Rule 8)

The expenditure on Capital Outlays shall be classified with relevance to the functions and objects in the Revenue Accounts and the code number assigned to the Capital Major Head should be double of the code number assigned in the Revenue Section and the detailed heads along with their number followed as far as practicable. Additional detailed heads may be opened, if necessary, to suit with the objectives of the expenditure. For instance, the expenditure under Capital Outlay of 'Forest & Conservation' shall be assigned Major Head of '44 Forest & Conservation', that of 'Roads & Bridges', that of Road Transport Services', 48 Road Transport Services', and so on. Receipt under this Major Head of Account other than revenue of the Council will be credited to the works concerned under this major Head of Account and will be taken as reduction of expenditure.

#### **D- PUBLIC DEBT :-**

- (a) Internal dept of the Council
- (b) Loans and Advances from the State Government
- (c) Other Loans and Advances.

### **PART - II**

#### **E - DEPOSIT FUNDS**

- (i) Savings Deposit
- (ii) Provident Funds

- (iii) Pension Funds
- (iv) Insurance Funds.
- (v) Other Funds.

**F – ADVANCES**

- (i) Council Advances
- (ii) Civil Advances
- (iii) Other Advances.

Sd/-  
Commissioner/Secretary  
District Council Affairs Deptt.,  
Govt. of Mizoram