

(5) किसी विशिष्ट परिसंपत्ति शीर्ष के अंतर्गत शेष अभिनिश्चित करने या रिकॉर्ड करने के लिए केवल रजिस्टर का अनुरक्षण पर्याप्त नहीं होना चाहिए। बोर्ड के खाता बहियों में दर्ज करने के लिए संपत्ति का सत्यापन अथवा उसके परिपोषी प्रमाणों का अधिप्रमाणन आवश्यक होगा। तुलन-पत्र में शामिल करने से पहले बोर्ड को रजिस्टर में प्रविष्टियों की सत्यता व सही होने का अधिप्रमाणन करना चाहिए।

18. प्रस्तावित अथ तुलन-पत्र के प्रारूप की तैयारी व अनुमोदन

बोर्ड के पास अथ तुलन-पत्र के लिए आंकड़े उपलब्ध होने पर अथ तुलन-पत्र का प्रारूप तैयार किया जाएगा और इसे अनुमोदन हेतु छावनी बोर्ड के समक्ष प्रस्तुत किया जाएगा।

19. अथ तुलन-पत्र का पुनरीक्षण

(1) छावनी बोर्ड पहले अथ तुलन-पत्र के प्रारूप की जांच करेगा और यदि कोई त्रुटि या चूक पाई जाती है तो 'अथ तुलन-पत्र समायोजन खाते' के माध्यम से समायोजन करते हुए इसे सुधारने का निदेश देगा।

उदाहरण – अथ तुलन पत्र की आरंभिक तारीख को विद्यमान ऐसे भवन, जो अनजाने में छूट गया था, के मूल्य को शामिल करने के लिए भवन के खाते को विकलित और अथ तुलन-पत्र समायोजन खाते को जमा करते हुए प्रविष्टि की जाएगी।

(2) पहचान की गई नई परिसंपत्तियों व देनदारियों के मूल्य को तुलन-पत्र में शामिल करते हुए यह सुनिश्चित किया जाना चाहिए कि इन परिसंपत्तियों व देनदारियों का विवरण स्थावर परिसंपत्ति रजिस्टर आदि जैसे संबंधित रजिस्टर में भी दर्ज किया गया है।

[फा.सं. 14(8)/2009-डी(क्यू एवं सी)]

नाज़ली जे. शाईन, संयुक्त सचिव

MINISTRY OF DEFENCE

NOTIFICATION

New Delhi, the 3rd March, 2020

S.R.O.2(E).—Whereas the draft of the Cantonment Board Account Rules, 2017, which the Central Government proposes to make, in exercise of the powers conferred by section 346 read with section 125 of the Cantonments Act, 2006 (41 of 2006), was published as required under sub section (1) of section 346 of the said Act in notification of the Government of India in the Ministry of Defence *vide S.R.O. 28(E), dated the 17th August, 2017* in Gazette of India, Extraordinary Part – II, section 4, inviting objections and suggestions from all persons likely to be affected thereby till the expiry of forty five days from the date of publication of the said notification;

And whereas, objections and suggestions received in respect of the said draft rules have been considered by the Central Government;

Now, therefore, in exercise of the powers conferred by section 346 read with 125 of the Cantonment Act, 2006 (41 of 2006) and in supersession of the Cantonment Account Code, 1924, except as respects things done or omitted to be done before such suppression, the Central Government hereby makes the following rules relating to the Cantonment Board Account, namely:-

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement.—(1) These rules may be called the Cantonment Board Account Rules, 2020.

(2) They shall extend to all cantonments in India.

(3) They shall come into force on the 1st day of April, 2020.

2. Definitions.— (1) In these rules, unless the context requires otherwise,—

(a) "Act" means the Cantonments Act, 2006 (41 of 2006);

- (b) "Accounting Software System" means the software utilized for the preparation and maintenance of accounting records under the double entry based accrual method of accounting and which has been made available or recommended as specified in sub-rule (4) of rule (7);
- (c) "accrual" means recognition of revenues and expenses as they are earned or incurred (and not as money is received or paid) and includes recognition of transactions relating to assets and liabilities as they occur irrespective of the actual receipts or payments;
- (d) "Accrual Basis of Accounting" is the method of accounting whereby revenues and expenses are identified with specific periods of time, such as a month or year, and are recorded as earned or incurred, along with acquired assets, without regard to the date of receipt or payment of cash, as distinguished from cash basis;
- (e) "Appendix" means an Appendix appended to these rules;
- (f) "Auditor" means the Principal Controller of Defence Accounts, the Command, or the Controller of Defence Accounts concerned or any officer designated so by the Controller General of Defence Accounts, and includes any other Chartered Accountant or firm of chartered accountants or special auditor authorized by him in writing to perform the functions of an auditor; or any other person or authority appointed by the Government or authorized under any law for the time being in force;
- (g) "authorized officer" means the Chief Executive Officer or any other officer of the Board authorized by him in writing to perform any act or duty under these rules;
- (h) "bank" means a bank referred to in sub-section (1) of section 120 of the Act;
- (i) "cantonment fund" means a general operating fund of a Board as referred to in sub-section (1) of section 119 of the Act which is used to account for all financial resources of the Board, except the cantonment development fund or any special or trust funds as provided in the Act, which comprises the net balance of the assets of the entity after deducting all its liabilities;
- (j) "cantonment development fund" means the mandatory special fund referred to in sub-section (2) of section 119 of the Act;
- (k) "cashier" means any employee of the Board working in the Accounts Department entrusted with the task of receiving cash or cheques or making disbursements or payments at any office of the Board, where books and records are maintained: Provided that where there is more than one such person, the person so designated or the person to whom such duties have been entrusted by the Chief Executive Officer shall be the cashier;
- (l) "Controller General of Defence Accounts" means an officer who is the head of Defence Accounts Department in the Ministry of Defence;
- (m) "Form" means a Form annexed in Schedule VI to these rules;
- (n) "Head of Accounts" shall mean the head of accounts department;
- (o) "Head of Department" means an officer placed in charge of a department of the Board;
- (p) "original works" means public works undertaken for all new constructions, and includes special repairs to newly purchased or previously abandoned buildings or structures, which are required for bringing them into use or which result in an increase in future benefits flowing from the asset;
- (q) "maintenance works" means the works other than original works;
- (r) "President" means the President of a Board;
- (s) "Principal Controller of Defence Accounts, the Command" means the Principal Controller of Defence Accounts having jurisdiction in respect of the cantonment concerned;
- (t) "re-appropriation" means the transfer of funds from one budget head to another;
- (u) "suspense account" means the head of account under which transaction of a temporary character which are not to be adjusted forthwith in the accounts as final receipts or outlay or the correct classification of which cannot be determined, are recorded;
- (v) "temporary establishment" means an establishment employed for a limited period on a definite rate of pay and paid on a monthly basis and does not include daily labour or outsourced personnel.

- (2) Words and expressions used and not defined in these rules but defined in the Act shall have the same meanings as assigned to them in the Act.

CHAPTER II

GENERAL

3. **Effect of close holidays.**—Whenever in these rules, any action or proceeding is directed or allowed to be done on a certain day or within a specified period, then, if the office is closed on that day or on the last day of the specified period, the action or proceeding shall be deemed to have been done in due time, if it is done on the next working day.

4. **Money payable to be rounded off to the nearest multiple of a rupee.**—(1) All amounts paid shall be rounded off to the nearest rupee; an amount of fifty paise or more shall be rounded off to the next higher rupee and while an amount below fifty paise shall be rounded off to the immediately lower rupee:

Provided that such rounding off shall not apply to any receipt of revenue by the Board or demands against the Board which are fixed by or under any law for the time being in force:

Provided further that where applicable, the rounding off of the fraction of a rupee shall be done only in respect of the net amount payable or receivable on a bill and not in respect of the individual items of claims or adjustments in bill.

(2) The balance arising upon all such amounts rounded off as per sub-rule (1), shall be transferred to a ledger account in the Accounting Software System.

5. **Language for maintaining books of account.**—The books of account shall be maintained both in Hindi and in English.

6. **Use of prescribed registers and Forms.**—No Board shall use the registers and Forms except as prescribed in these rules.

7. **Manner of maintaining accounts.**—(1) All money transactions to which any member of a Board or any officer or employee of the Board is a party in his official capacity, shall, immediately and without exception, be brought to account in the books of the Board and all monies received, other than monies withdrawn from the bank to meet current expenditure, shall without delay be deposited into the bank and shall be credited to the appropriate account and shall not be utilized to meet current expenditure of the Board.

(2) All transactions of the Board shall be identified with funds, and separate accounting records maintained for each such fund in the manner specified in rules 11 and 12.

(3) Every Board shall maintain its books of account using the double entry system of accounting and all accounts shall be maintained as per the accrual method of accrual basis of accounting.

(4) The accounts shall be maintained, as far as may be, on computers using the Accounting Software System made available or recommended by the Director General.

(5) The Chief Executive Officer shall be responsible to ensure that all the accounting and financial data are available in a manner prescribed by these rules.

(6) If for any reason the computer system or the Accounting Software System on which the accounts are to be maintained is non-functional or is unable to give the output as prescribed in these rules, the Chief Executive Officer shall make arrangements to manually maintain the requisite records for such time as is considered necessary.

8. **Corrections in accounts.**—(1) The deletion or modification of entries already authorized and passed shall not be permitted and in the event of any error being noticed, the same shall be rectified by passing rectification or reversal entry through a journal voucher entry authorized by the Head of Accounts.

- (2) All rectification or reversal entries shall be dated only as per the date of the authorization of such entry:

Provided that –

- (a) if the financial year in regard to which such correction is being made is over but the financial statements for the said year have not been finalized, the rectification entry shall be dated as on the last day of the financial year to which it relates;
- (b) if the financial year in regard to which such correction is being made is over and the financial statements for the said year have been finalized and the accounts for the year closed then the rectification, reversal, transfer entries or adjustments shall be made in the accounts of the subsequent years in which the error is noticed by clearly identifying such entry as a prior period entry.

9. **Recognition of income.**—Incomes that are not recognized in accordance with the provisions of Chapter VII shall be recognized and recorded in accordance with the policy laid down and disclosed in the statement of accounting policies of the Board.

10. **Recognition of expenditure.**—The expenditure that is not recognized in accordance with the provisions of Chapter IX of these rules shall be recognized and recorded in accordance with the policy laid down and disclosed in the statement of accounting policies of the Board.

11. **Accounts of cantonment fund and cantonment development fund.**— (1) No fund shall be maintained by the Board except those authorized by the Act or these rules.

(2) The Financial Statements of the Board shall be prepared in accordance with the provisions of these rules and shall contain separate parts in regard to the cantonment fund and cantonment development fund that may be created under the Act.

(3) The Board shall maintain separate accounts in respect of following funds, namely :—

(a) cantonment fund (as specified in sub-section (1) of section 119 of the Act); and

(b) cantonment development fund (as specified in sub-section (2) of section 119 of the Act).

(4) Where any sum is received from the Central Government or the Government of any State by way of contributions, grants, subsidies or by any other way for any specific purpose or for the implementation of any specific scheme or for execution of any specific project, the Board shall maintain a separate set of accounts for each such specific purpose, scheme or project, which shall be known as “xxx Scheme Cantonment development fund” or “xxx Project Cantonment development fund”¹.

(5) The sums received or set aside for a specific purpose, scheme or project under the cantonment development fund, shall maintain,-

(a) separate accounts and vouchers for each such purpose, scheme or project which shall be prepared separately;

(b) separate bank account for each such specific purpose, scheme or project and receipts and remittances shall be made only to and from the bank account of that specific purpose, scheme or project within the cantonment development fund.

(6) The net balance at the end of every accounting period, arising out of amounts received by or accrued to the cantonment development fund less the amount of expenditure, refund or diminution in the cantonment development fund shall be reflected in the balance sheet of the Board, giving where considered necessary, the details of the transactions of such fund for specific scheme or project as a separate category under the cantonment development fund during the year by way of a schedule to the balance sheet.

(7) Unless otherwise expressly provided by any other rule or notification issued under the Act, the procedure prescribed in these rules shall to the extent possible, apply *mutatis mutandis* to the cantonment development fund in regard to the conduct, recording and accounting of the transactions in respect of the funds for specific purpose, scheme or project as a separate category.

12. **Transactions in cantonment development fund.**—(1)The transactions of the cantonment development fund shall be in accordance with the specific directions and conditions, if any, laid down by the grantor or donor of the funds for such special purpose, scheme or project:

Provided that no such direction or condition shall have the effect of overruling the provisions of this sub-rule unless specifically approved by the Central Government.

(2) All expenses incurred for or out of the cantonment development fund for the specific purpose, scheme or project for which a separate account is maintained within the cantonment development fund, shall be treated as part of the expenses of the respective specific purpose, scheme or project account or of the cantonment development fund and all incomes shall be credited to the corresponding cantonment development fund in the manner provided in section 120 of the Act.

(3) In the absence of any direction to the contrary by the donor or grantor of any funds for any specific purpose scheme or project within the cantonment development fund and upon the objects for which the grant-in-aid was received thereunder being achieved, the unspent balance, if any, shall be transferred to the cantonment fund with approval of the Board.

¹The name of the Scheme or Project shall be inserted at “XXX”

13. **Separation of revenue and account branches.**—(1) The revenue and accounts branches of every Board shall be kept distinct from each other under separate officials and such officials shall be designated as the Head of Revenue Department and Head of Accounts Department, respectively.

(2) All sums due to the Board shall be received by the such designated officers as specified under sub-rule (1) and in no case shall the same person compile the accounts and superintend the collection of taxes and other revenue.

CHAPTER III

ACCOUNT CODE AND CHART OF ACCOUNTS

14. **Basic components of chart of accounts.**—(1) The Chart of Accounts specifies the accounting heads under which the accounts of the Board shall be maintained and the Chart of Accounts provides the logical structure for budgeting, recording and reporting financial transactions of the Board.

(2) The codification structure of the Chart of Accounts for the Board is based on the following three basic components which can provide meaningful information in respect of budgets and financial transactions of the Board, namely:—

- (a) functions,
- (b) objects; and
- (c) funds.

(3) The three components referred to in sub-rule (2) are described as under:-

- (a) function: enables classification of the financial data as per various functions or services performed or carried out by the Board, such as providing for health services, sanitation, water supply and roads;
- (b) object: enables recording and classification as per the nature of income or expenditure, assets and liabilities of the Board and indicates name and the classification for object code is based upon the objective of the expenditure or source of revenue;
- (c) funds: enables recording and classification of the information with regard to funds which shall result in accounting for funds as if they are separate entities, in particular showing clearly the earmarked securities, incomes and expenses of the fund and shall be reflected in the main balance sheet of the Board.

15. **Manner of maintenance of Funds.**—The Accounts of each fund shall be maintained as per the provisions of rules 11 and 12.

16. **Codification structure.**—The Accounting Software System comprises 11 digit code which shall be assigned to each such financial item comprising a three digit function code and an object code comprising primary account code of four digits and a secondary account code of four digits and the detailed codification structure is prescribed in Schedules I and II which provide the Chart of Accounts- function codes and object codes, respectively.

17. **Function code.**—(1) All functions carried out by a Board have been classified into ten broad categories called the 'Basic Functions' and these are numbered from 0 to 9 and the first digit of the function code stands for the basic function and the Table of the Basic Function Codes is as under, namely:-

Basic Function Code	Description
0	Total of All Basic Functions i.e. where functional classification is not considered.
1	General Administration
2	Taxes and Revenue
3	Public Works
4	Water Supply and Lighting
5	Sanitation and Conservancy
6	Markets and Allied Activities
7	Public Safety, Conveniences and Recreation

8	Health and Veterinary Services
9	Education

(2) Under each Basic Function Code, further categorization is made into 'Main Functions' and the main functions are represented by the second digit of the function code.

(3) A Sub-Function Code is assigned to such main functions to further identify a sub-group or cost centre and the sub-functions are represented by the third digit of the function code.

(4) The first two digits comprising the basic function and the main function are mandatory while the third digit comprising the sub-function is optional and the details of the function codes are given in Schedule I.

Example— Under the Basic Function Code '8' relating to Health and Veterinary Services, Main Function Code '1' shall represent Hospital Services and in the absence of any Sub-Function Code, the composite Function Code for Hospital Services will be 8-1-0.

18. Object Code.—(1) Primary Account Code:

(a) Object Class Code:

The first digit stands for the Object Class Code and this digit indicates the basic classification into income, expenditure, liability and asset, as under:

'1' shall denote an account relating to 'Revenue Receipts';

'2' shall denote an account relating to 'Revenue Expenditure';

'3' shall denote an account relating to 'Liabilities'; and

'4' shall denote an account relating to 'Assets'.

(b) Major Head Code:

The Second digit is the Major Head Code, which indicates the nature or type of the account within the Object Class Code.

Example:— Under the object class code 1 which stands for Revenue, the Major Head Code 1 shall represent All Tax Revenue related accounts. Similarly, under the Object Class Code 2 which represents Expenditure, the Major Head Code 1 shall represent Establishment Expenses.

(c) Minor Head Code:

The third digit is the Minor Head Code, which is a subset of the Major Head Code and provides further details of transactions within the Major Head Code.

Example:— Under the composite Major Head Code 1-1 relating to 'Tax Revenue', the Minor Head Code 1 shall denote 'Consolidated Tax on Property'.

(d) Detailed Head Code:

The fourth digit is the Detailed Head Code, which is a subset of the Minor Head Code and shall specify the components of the Minor Head in further detail.

Example:— Under the composite Minor Head Code of Account 1-1-1 reflecting 'Tax Revenues from Consolidated Tax on Property, the Detailed Head Code 1 shall represent 'Tax on Annual Values of Land and Buildings'. The Account Code for this head will be 1-1-1-1.

(2) Secondary Account Code:

Digits in positions 5 to 8 further specify the sub-components of the Detailed Head and the Board may individually determine the Secondary Account Heads as per its requirements.

Example— If a Board has purchased books for its Library from various suppliers, then the account code for every supplier shall be defined as follows—

Function Code

9 – Education (Basic Function Code)

4 – Libraries (Main Function Code)

0 – All (Sub-Function Code)

Function Code= 940

Object Code

3– Liability (Object Class)

9 – Other Liabilities (Major Head)

2 – Creditors Liabilities (Minor Head)

0 – All (Detailed Head)

0001 – XYZ Book Company

0002 – ABC Publishing House.

(This list can go up to 9999 vendors)

Object Code = 39200001

Thus Account Code for XYZ Book Company will be 94039200001

(The last four digits of the Account Code would be system generated)

19. **General instructions for usage of Chart of Accounts.**—(1) The digit 0 shall always be reserved for "Total" of the function or object and where further detailing into the next level is not desired, not possible or not clearly defined, the entry in the last digit to be considered as "0".

(2) The digit '9' has been reserved as a residuary head and items which do not fall in categories 1 to 8 are accommodated under digit 9.

- (a) The digit '9' in the 2nd position of function code shall always be reserved for the residual head "Others" within the Main Function.
- (b) The digit '9' in the 2nd, 3rd and 4th position of the object code shall always be reserved for the residual head "Others" within the Major Head, Minor Head and Detailed Head in the Primary Account Code.

Explanation 1. - For the purposes of function codes,—

- (i) a "0" in the 2nd digit of the Function Code shall give the summation of the 9 basic functions;
- (ii) Where sub-functions are not to be used or identified, a "0" in the 3rd digit (after the basic function and main function) shall give the summation of the "Basic and Main Functions"

Explanation 2.-For the purposes of object code,-

- (i) a digit 0 in 4th position shall give a summation of the minor head;
- (ii) a digit 0 in 3rd position shall give a summation of the major head.

(3) The digits in the Secondary Account Code may be used by the Board in accordance with the local requirements after due authorization from the Director General.

(4) A Board, having some activity not falling within the codes prescribed, may create an item in the Primary Account Code only after due authorization from the Director General.

(5) At the beginning of each year, the Head of Accounts shall identify and list the object codes to be utilized by the Board and where he proposes any addition to the existing object codes, the Chief Executive Officer shall seek approval from the Director General for using such additional or new object code and ledger accounts for only approved account codes shall be opened.

CHAPTER IV

BUDGET

20. **Manner of preparation of budget estimates.**— (1) The budget of the Board shall be prepared taking into consideration the amounts actually received and paid and not on the basis of accrued income or expenditure incurred and the amount mentioned against various items of expenditure shall act as an authorization for actual payments up to the extent of the budgetary provision for the said expense as sanctioned by the competent authority.

(2) The budget shall be prepared on a cash basis only.

21. **Timeframe for budget preparation process.**—(1) The time limit for preparation and sanction of budget shall be as given in the following table, namely:-

Activity for preparation of budget for the next financial year and revised budget for the current financial year	Due date within the financial year
Preparation of the Budget by the Head of Accounts for submission to the Chief Executive Officer	30 th April
Presentation of the Budget by the Chief Executive Officer to the Board	15 th May
Sanction of the Budget, if it is not a deficit Budget, by the Board.	15 th June
Submission of the deficit Budget by the Board to the Principal Director	15 th June
Principal Director to forward the deficit Budget to the General Officer-Commanding-in Chief along with his recommendations	31 st July
Sanction of the deficit Budget by the General Officer-Commanding-in Chief along with his recommendations to the Government, through the Director General, for sanction of grant-in-aid.	30 th September

Note:

1. In case a Board fails to submit budget estimates within 15th June to the Principal Director, then it may not qualify for sanction of grant-in-aid unless the Principal Director or General Officer Commanding-in-Chief agrees to condone the delay.

2. If the budget is not sanctioned by General Officer Commanding-in-Chief by 30th September, it shall be deemed to be sanctioned and forwarded by Principal Director for sanction of grant-in-aid by the Central Government.

(2) The budget so prepared shall incorporate the particulars of all items of receipts and payments, whether capital or revenue in nature or being income or expenditure, of the Board, giving particulars of the following main principles namely:—

- (a) the actuals for the period from the 1st day of April to the 30th day of June of the current year;
- (b) an estimate of the receipts and payments for the remaining portion of the current year; and
- (c) an estimate of the receipts and payments during the ensuing year and an estimate of the closing balance in the cantonment fund at the end of the current year.

(3) The budget shall clearly indicate any proposals for change in taxes, fees or other charges to be levied for the ensuing year and the manner in which the said proposals have been given effect to in drawing up the budget.

(4) The budget shall indicate the recovery of outstanding and arrears demand of each department during the current year.

(5) The budget shall also indicate the amount of current demand realizable, but likely to remain unrealized during the current year and a note shall be appended explaining reasons for non-realization of current demand, if any.

(6) In drawing up the estimates of receipts and payments, further break-up as specified in Form 1S shall be furnished, indicating separately the receipts due to and amounts payable by the Board, the amount out of such sum which is expected to be realized or paid during the period as specified in clauses (a), (b) and (c) of sub-rule (2) of rule 21 and information shall also be furnished in the said Form in regard to amounts expected to be received or paid during the period as mentioned in clauses (a), (b) and (c) of sub-rule (2) of rule 21 which relate to a prior or subsequent period.

(7) Notwithstanding provisions of sub-rule (6), all payments which are expected to be made during the year for which the budget is being prepared shall be ascertained and provided for.

22. **Role of the Heads of Department in preparation of budget estimates.**— (1) The budget in Form 1S shall be prepared by the Heads of Department of the Board which shall include the receipts and payments, of capital and revenue nature, of the said departments.

- (2) The budget estimates so prepared shall give the estimates up to Detailed Head level.

23. **Stores estimates.**—The Board shall prepare for each department, such as public works, hospitals and hygiene, conservancy, lighting, etc., an estimate in the Form 2M, for the stores required during the ensuing financial year and this estimate shall be accompanied by a statement showing how the estimated requirements have been arrived at.

24. **Functions of the Chief Executive Officer.**—(1) The budget of each department shall be consolidated by the Chief Executive Officer to draw up the consolidated budget of the Board in Form 1S and the Chief Executive Officer shall also prepare a consolidated report, bringing out clearly any abnormal receipts or payments that are deviating from the normal trend and the report shall include explanatory notes in regard to such items.

(2) Such consolidated budget of the Board (along with such other subsidiary or other statements required by any law for the time being in force shall be furnished by the Chief Executive Officer to the Board.

(3) Where there is no budgetary deficit, both in the revised estimates for the current financial year and the original estimates for the next financial year, the Board shall sanction the budget, with such modifications as considered necessary.

(4) In case the budget indicates a deficit either in the current or next financial year, upon approval by the Board, the budget proposals shall be forwarded to the Principal Director and the Principal Director shall examine the budget estimates submitted to him and after being duly satisfied as to the appropriateness of it, forward it to the General Officer Commanding-in-Chief for approval with his recommendations.

(5) The consolidated budget estimates shall be accompanied by the following appendices—

Particulars	Form No.
Annexure A: Statement of original works	3M
Annexure B: Statement of investments	4M
Annexure C: Statement of cash and cash equivalents	5S
Annexure D: Statement of Fund Balances (Including Cantonment Fund and Cantonment development fund with its component parts)	6M

(6) The budget estimate in Form 1S shall also be accompanied by Budget Variance Report (BVR) as specified in rule 34 and Financial Statements as stated in Chapter XXIV.

25. **Methodology to be followed in preparation of budget estimates.**—(1) The methodology to be followed in preparation of budget estimates is given in the following Table, namely:—

TABLE

Particulars	Methodology
Estimate of receipts	The estimates shall be based upon a comparison of the last three years' receipts. Where fluctuations in the receipts are severe enough for three years' averages to be considered misleading, provision for a rise or fall, as the case may be, may be made in the budget estimates, with suitable explanatory notes for the same being added for each important variation.
Estimate of fixed income	The estimates shall be based upon the actual demands inclusive of any arrears due, which are likely to be realised.
Estimate of expenditure on fixed establishments and on fixed monthly recurring charges	The estimates of expenditure on fixed establishments and on fixed monthly recurring charges on account of rent, allowances, etc., shall be made according to the actual sanctioned scale, irrespective of savings and shall provide for the gross sanctioned pay without deductions of any kind. This estimate shall include payments to be made to service providers engaged to render services in place of vacancies existing in a previously sanctioned scale of establishment. In the case of progressive salaries, the rates of pay which will be due on 1st September of the year to which the budget relates shall be adopted.
Contingent expenditure	The estimates shall be based upon the average actual expenditure of the past three years, exclusive of any special items of expenditure that may have been incurred during those years and inclusive of any new items of expenditure likely to arise in the budget year.

(2) All existing liabilities, which cannot be liquidated before the commencement of the year for which the budget is being prepared, shall be ascertained and provided for.

(3) The proposals for additional taxes, fees, etc., shall be such as to cover the whole of the anticipated expenditure to leave the minimum balance specified in rule 28.

(4) Opening and closing balances of invested funds of the Board shall be shown separately and the invested funds of the Board shall not be shown in the opening and closing balances and the details thereof shall be stated in the Form 4M appended to the budget estimates (Form 1S) according to face values.

(5) The balances of the cantonment fund and cantonment development fund including its component parts shall not be included in the opening and closing balances of the budget and the details relevant to the said funds are to be presented in the Form 6M.

26. Sanction of budget estimates.—(1) The Board shall sanction the budget estimates with such modifications as considered necessary, where there is no budgetary deficit, both in the revised estimates for the current financial year and the original estimates for the next financial year.

(2.) The Board shall submit a copy of the sanctioned budget to the Principal Director.

(3.) Where the budget shows a deficit, the General Officer Commanding-in-Chief, the Command, may sanction the budget estimates in consultation with the Principal Director, with such modifications as may be considered necessary:

Provided that if the sanctioned budget estimates provide for a grant-in-aid from the Central Government, he shall, through the Director General, forward it with his recommendations to the Central Government for release of the grant-in-aid.

27. Communication of budgetary grants.—(1) Where the budget is sanctioned by the General Officer Commanding-in-Chief, it shall be communicated to the Board through the Principal Director at the earliest possible time.

(2) After the budget has been passed, the details in regard to the budgetary sanction received in respect of each of the requests made by the Department shall be communicated to the respective Departments.

(3) When any grant-in-aid is sanctioned by the Central Government to the Board, the Director General shall—

(a) immediately communicate to the General Officer Commanding-in-Chief, the Command, the sanctioned amount of the grant-in-aid;

(b) allot the grant to the Board at the earliest.

28. Minimum balance.—The budget estimates shall be made so as to provide for a closing balance of not less than ten per cent. of the estimated expenditure:

Provided that any expenditure that is to be met out of the cantonment development fund shall not be taken into account.

29. Prohibition of expenditure without budgetary sanction.—A Board shall not incur expenditure for which no provision exists, under any of the heads of the budget estimate, or in excess of the amount provided under any head, without making provision for the excess by re-appropriation from some other head under which savings are ascertained or anticipated as provided in rule 33:

Provided that the expenditure incurred under emergency provisions may be regulated after it incurred subject to the condition that such regulation shall be done within a period of one month from the date of incurring such expenditure.

30. Consideration of estimate and purchase of stores.—(1) The annual estimate for stores shall be considered and passed by the Board along with the budget.

(2) All procurements of stores and services shall be made in accordance with the procedure laid down in Chapter 6 of the General Financial Rules, 2017 (as amended from time to time) subject to the modifications and guidelines issued by Director General.

31. Supplementary estimates.— If any stores are required, which are not included in the sanctioned estimate, or are required in excess of the amount or quantity entered therein, or which cannot be obtained at the rates approved by the Board, a supplementary estimate shall be submitted for the special sanction of the Board:

Provided that in cases of emergency, the President may sanction such estimate and lay it before the Board for approval at the next meeting.

32. Payments from cantonment fund or cantonment development fund.— No money shall be paid from the cantonment fund or cantonment development fund unless the expenditure is—

(a) provided for in the original or revised budget estimate as sanctioned; or

- (b) sanctioned by the General Officer Commanding-in-Chief, the Command; or
- (c) incurred in compliance of any order passed under section 54 of the Act.

33. Re-appropriation.—(1) Where considered necessary, a proposal for re-appropriation of budgetary allocations shall be prepared in Form 7M by the Head of Accounts and in proposing such transfers, all anticipated transactions till the close of the financial year shall, as far as possible, be taken into account and such re-appropriation statement shall be accompanied by a certificate to the effect that the amounts in question are not being re-appropriated to meet a new item of recurring expenditure not provided for in the budget estimate of the year and the proposal in Form 7M shall be forwarded to the Chief Executive Officer.

(2) The Chief Executive Officer shall examine the proposal in Form 7M and take action as follows:—

- (a) if it involves a re-appropriation of a sum within the same Minor Head Code without affecting the Basic Function Codes, the Chief Executive Officer may sanction the re-appropriation;
- (b) if it involves a re-appropriation of a sum within the same Basic Function, the Chief Executive Officer shall place it before the Board for sanction along with his recommendations;
- (c) if it involves a re-appropriation of a sum from one basic function to another basic function, the Chief Executive Officer may recommend such re-appropriation and forward it through the Board to the General Officer Commanding-in-Chief, the Command, along with its recommendation and comments.

(3) Upon the Chief Executive Officer, the Board or the General Officer Commanding-in-Chief, the Command, as the case may be, approving the said proposal for budgetary re-appropriation, the Chief Executive Officer shall direct Head of Accounts to record the particulars of the approval in Form 8S and the said Form 8S shall then be placed for authorization of the Chief Executive Officer and upon such authorization being received, Form 8S shall be forwarded by the Head of Accounts to the accountant for recording the re-appropriation in the Accounting Software System.

34. Budget comparison.— The Board shall prepare an annual Budget Variance Report (BVR) at the close of the financial year, identifying the variance between the budgeted figures and the actual incomes and expenditures, derived from the receipts and payments statement and forward the same to the GOC-in-C, the Command alongwith reasons for variations and the Budget Variance Report shall be analyzed and forwarded as specified in rule 24:

Provided that monthly Budget Variance Report alongwith income and expenditure report shall be placed on the Table of the Board in the ordinary or special Board meetings, as the case may be.

35. Inevitable payments.— In the absence of any provision in the budget estimates or the temporary exhaustion of the budget allotment under any head shall not operate to prevent payment or refund of any money due by a Board, or to prevent record of any actual payment under its proper head of account and such claims shall however be met by way of re-appropriation or by re-casting the budget estimate in accordance with the provisions of rules 31 and 33.

CHAPTER V

BANK ACCOUNTS

36. Bank accounts of Board.— (1) The Board shall maintain a bank account with a bank operating within its jurisdiction or in an adjoining area.

(2) The Board shall maintain separate bank accounts in the following cases, namely:—

- (a) for each fund as required to be maintained under the Act or these rules;
- (b) for each earmarked grant or where so directed by the grantor or the Central Government.

37. Direct payment into or credit to bank account.—(1) The Boards may issue standing instructions or enter into arrangements with their bankers for—

- (a) collection of deposits from authorized collection centers at a specified time;
- (b) salary credit for employees;
- (c) such other items of receipts or payments as may be determined by the Board from time to time.

(2) A Board may frame a procedure and make arrangements for direct payment or credit into its bank account in the cases mentioned in sub rule (1) and the said procedure and arrangements may be decided by the Board in consultation with the concerned bank.

(3) No money shall be paid from the cantonment fund or cantonment development fund except by cheque or through the banking system in other non-cash form such as through Electronic Clearing System (ECS), standing instructions issued to the bank, etc., however, payment in cash, where unavoidable, shall be made for a sum not exceeding rupees twenty thousand, and may be made only for purposes such as payment of permanent advance to employees or for such other purposes as may be specified by the Board.

38. Signatories to bank account.—(1) The Chief Executive Officer shall be the authorized signatory for operation of bank account of the Board or any fund, including for signing of cheques or for issuance of instructions to the bank:

Provided that the Chief Executive Officer may at his sole discretion delegate authority in writing to the Head of Accounts to sign cheques for an amount not exceeding twenty five thousand rupees in each case of payment:

Provided further that in all cases where the value of payment of any cheque exceeds ten lakh rupees, each such cheque shall be signed by the Head of Accounts as well as by the Chief Executive Officer.

(2) In event of the absence of the Chief Executive Officer, the President may sign the cheques in place of the Chief Executive Officer.

(3) In effecting payment under sub-rule (2) of rule 37, the Head of Accounts or the Chief Executive Officer or the President, as the case may be, shall confirm that the authority under this rule is being used after having verified that all the requirements of these rules have been complied with.

CHAPTER VI

PART A

ACCOUNTING BOOKS AND RECORDS

39. Maintenance of books of account.—(1) The Board shall maintain the books of account specified herein, in order to record correctly the transactions of each financial year.

(2) The books of account shall normally be maintained in the Accounting Software System and certain other books and records shall be maintained manually as specified in column (4) of Schedule III.

(3) Where the Accounting Software System is subsequently upgraded or supplemented in a suitable manner, the Director General may direct any of the books and records mentioned in Schedule III as maintained manually to be also maintained on the Accounting Software System.

40. General instructions for entry in books.—(1) The books of account specified in Schedule III shall be maintained separately for each financial year or in continuity over a period as specified in column (7) and in the manner specified in column (4) and shall be maintained and validated as per the time limit specified in column (5) and shall be verified by the authorities specified in column (8).

(2) All entries in general cash book, bank book and journal shall be made daily in chronological order.

41. General cash book.—(1) The general cash book shall be maintained in Form 9S and the entries for recording of receipt of cash shall be entered in column (7) and entries for recording payment in column (8) of Form 9S.

(2) The cash book shall record each transaction involving receipts or payments of cash, including withdrawals of cash from and deposits of cash into bank at the time of receipt or payment, by the cashier.

(3) Every cash book shall be closed and balanced daily under the signature of the cashier clearly indicating the balance as at the end of the day.

(4) The Chief Executive Officer shall, by a surprise check on at least two days in each month, personally verify the actual cash balance with the balance shown in the General Cash Book and record a signed and dated certificate of verification below the last entry in the General Cash Book, after taking a print out of the relevant page of the General Cash Book.

(5) Each of the signed page certifying surprise check of cash shall be pasted in a register, called 'surprise cash check register' having serially numbered pages and kept in the custody of cashier.

42. General bank book.— (1) The bank book shall be maintained in Form 10S and separate bank book shall be maintained in regard to every bank account and every bank book shall be closed and balanced daily under the signature of the cashier.

(2) The bank book shall record each transaction involving receipts and payments by cheque, drafts, pay-orders, instructions, Electronic Clearing System (ECS), or in any manner through the banking system.

(3) At the end of each month the entries in the bank book shall be compared with the entries in bank statement and a bank reconciliation statement shall be prepared in Form 48S in accordance with the procedure specified in rule 193.

43. Journal.—(1) The journal shall record all transactions other than those involving cash or bank and shall be maintained in Form 11S.

(2) The journal shall record entries for accrual of income or expenditure or liability and the Head of Accounts shall examine the supporting documents and where necessary, prepare a journal voucher in Form 12S and pass a journal entry authorizing the recording of such transactions.

Example:—Recording of accrued income for bills raised in respect of property and other taxes, recording of liability on receipt of supplier's bills, shall be recorded in the journal.

(3) Contra entries (i.e., entries involving only cash and bank accounts and no other accounts) shall be entered through a voucher format similar to a journal voucher provided in the Accounting Software System, into the respective general cash book and bank book.

44. General ledger.—(1) A general ledger shall be maintained into which no direct entry shall be made and only postings or transfers from the books mentioned above are permitted to be made in the general ledger and shall be maintained in Form 13S and shall provide details of all the transactions in respect of a head of account during the financial year.

(2) A separate page or folio shall be maintained for each Detailed Head of Accounts which has an opening balance or transaction entry or both during the relevant period.

(3) Where Secondary Account Codes are used, a separate folio shall be used for every secondary level object code account which has an opening balance or transaction or both during the relevant period.

(4) The transactions recorded in the general cash book, bank book and journal shall be posted to the appropriate ledger account of the general ledger either on a real time basis or in any case by the end of each day duly authenticated by the Head of Accounts, and from the general ledger the trial balance shall be prepared at least monthly in Form 14S and the said trial balance shall be tallied and verified by the Head of Accounts.

45. Preparation of other accounting books and records.— A Board having the relevant assets or records or the supplementary records and registers or both shall also regularly maintain the registers relating to the assets, establishment and others as specified in column (7) of Schedule III.

46. Manner of keeping books of account and maintenance of records.—(1) Books of account and registers shall be strongly bound with pages serially numbered and the number of pages in each book or register shall be certified in writing, after actual verification, on the last page by the Head of Accounts.

(2) Printouts of the books and registers shall be taken at the end of the period as specified in column (6) of Schedule III and the printouts shall be strongly bound and pages serially numbered.

(3) The number of pages in each such bound set of print-out shall be certified in writing, after actual verification, on the last page by the Head of Accounts.

(4) The records and registers as maintained, and which, in the opinion of the Board, are no longer relevant due to efflux of time, or for any other reason, may be destroyed on the directions of the authorized officer, who shall ensure that such destruction shall be compliant with the record maintenance and destruction time limits specified in Schedule V.

PART B

SECURITY OF BOOKS AND FORMS

47. Custody of printed receipt books.—(1) Where printed receipt books in Form 15M are received, the total number of receipt books received, number of receipts contained in each book and whether they are serially numbered shall be examined and certified by the Head of Accounts and the custody of receipt books shall be with the Head of Accounts and the record of stock of receipt books shall be maintained by the cashier.

(2) The cashier shall record details regarding the issue of a receipt book along with the number of receipts contained in each book at the time of every issue to tax collector or any other official and return by him of used receipt book and at such time the number of cancelled (and therefore unused) receipts shall be verified by the cashier and noted in the register and the balance of unused receipts, issued receipt books, etc., shall be verified and attested by the Head of Accounts not less than twice every year.

(3) No receipt book shall be issued to the staff of Revenue Department or any other Department unless it is immediately required for use and the books shall be issued in serial order and fresh issue shall not be made to an individual until the completed books issued to him earlier are returned.

(4) Each set of receipt vouchers shall be serially arranged, strongly bound and kept in the safe custody of the cashier.

48. Control over cheque books.—(1) The cheque books shall always be kept under lock and key in the custody of the Head of Accounts who, when relieved, shall take an acknowledgement in writing for the correct number of cheques made over to the relieving officer.

(2) The stock of cheque books alongwith the number of cheques contained in every cheque book shall be kept by the Head of Accounts and the details regarding every issue of cheque book along with the cheque numbers, date on which issued, etc., shall be recorded and attested by the Head of Accounts.

49. Issue of cheques.—(1) The cheque book in use may be made over to the cashier for writing cheques.

(2) No cheques shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid and no signed cheques shall be retained in the office except under exceptional circumstances which shall, in each case, be recorded.

(3) Every cheque shall be drawn in Hindi or English and shall be in favour of the person to whom the money is to be actually paid and the stamp 'Account Payee' shall invariably be affixed on all cheques drawn for sums exceeding twenty thousand rupees:

Provided that the stamp "Account Payee" shall invariably be affixed on all cheques where the amount exceeds rupees one thousand only in regard to salary cheques and it shall be ensured that no payee makes it a practice to get uncrossed cheques in his favour as a matter of course.

(4) No cheque shall be issued unless the bill duly authorised by the Head of Accounts or the Chief Executive Officer, as the case may be, is passed and the payment voucher has been prepared.

50. Issue of duplicate receipts and vouchers.—(1) Where receipts are issued manually in Form 15M, the Chief Executive Officer or any other official shall not issue duplicates or copies of receipts granted for money received, on the contention that the originals have been lost, and if any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from a certain person.

(2) Where computer generated receipts are issued, the Authorised Officer may issue a duplicate receipt generated through the system bearing the same receipt number as that of the original upon a written application from the payer claiming that the original has been lost and such duplicate receipt generated through the system shall bear the words "Duplicate" across the face of the receipt.

(3) In case a cheque had been issued against a bill or deposit repayment voucher or any other voucher passed for payment and if the said cheque is reported to have been lost, misplaced or destroyed, a stop payment advice signed by the Authorised Officer shall be immediately issued to the bank on which the said cheque was drawn and a copy of such 'stop payment advice' shall be handed over at the earliest (for information) to the Chief Executive Officer.

(4) A fresh cheque for such payment shall be issued only after the following conditions are met, namely:-

- (a) the payee has issued an indemnity bond in favour of the Board, admitting therein that 'he will be personally liable for the amount of the cheque if it gets encashed;
- (b) Head of Accounts has confirmed that the cheque was issued on behalf of the Board;
- (c) not less than seven days have passed from the date of receipt of acknowledgement from the bank for delivery of the "stop payment" advice;
- (d) the bank has issued an acknowledgement that payment against the said cheque has not been released till date.

51. Cancellation of a cheque.—(1) When a signed cheque is reported to have been lost, destroyed, time barred or is otherwise cancelled and in regard to which entry for payment has already been recorded; such entry for payment shall be reversed under the signature of Head of Accounts and noting shall also be made on the face of the payment voucher prepared for issuing the original cheque stating the cheque number and the date of the cancelled cheque and the date and number of fresh cheque issued, if any.

(2) A signed cheque when cancelled shall be defaced or stamped "Cancelled" by the drawing officer and the fact of cancellation shall be noted in red ink, under the initials of the drawing officer, upon the cheque, and across the payment order on the bill or voucher.

(3) The reasons for the cancellation shall also be informed to the concerned department who shall note the same in the records maintained by it.

52. Disposal of cancelled cheques.—(1) The cancelled cheques shall be preserved under lock and key in the custody of the Head of Accounts, until the accounts have been audited, when they shall be destroyed by the Head of Accounts, in the presence of the Chief Executive Officer, who shall certify to the destruction of the concerned cheque.

(2) After destroying cheques specified in sub rule (1), a statement of cheques destroyed shall be prepared recording the cheque particulars such as bank branch on which it was drawn, its number, reason for cancellation, etc.

53. Stamp account and dispatch register.—(1) A stamp account showing purchases and issues of stamps shall be maintained in Form 16M and at the end of every week, details of the balance of stamps on hand of each denomination shall be shown in the remarks column.

(2) The balance of stamps on hand shall be verified once a month by the Authorised Officer and that Authorised Officer shall make a note of such verification in the register under his signature.

CHAPTER VII

ACCOUNTING OF INCOME

54. Accounting of income of Board on accrual basis.— All items of revenue shall be recognized and recorded as income on an accrual basis, when-

- (a) the amount has been received; or
- (b) the amount is receivable and approved by the competent authority, and no significant uncertainty exists about its realization, whichever is earlier.

55. Income in regard to taxes accounted on accrual basis.—(1) Where income in regard to taxes accrues as referred to in rule 54, a statement of demand raised or income accrued shall be prepared and submitted by the Head of Revenue Department to the Chief Executive Officer and upon approval of the statement of demand by the Chief Executive Officer, copies of the said approval shall be forwarded to the Head of Revenue and where the demand relates to property tax, the same shall be in Form 17S and the summary of the said property tax demand in Form 18S shall be forwarded to the Head of Accounts.

(2) The Head of Accounts shall take steps to record, by passing a journal entry, the revenue in the respective heads of income, and to reflect the amount receivable in the demand and collection register in Form 19S.

Example:— In case of demand raised for property, each property wise demand shall be raised in demand and collection register and consolidated entry shall be passed in books of account crediting income account viz. "the respective property tax account" and debiting the "property tax receivable account."

(3) The Head of Revenue Department shall generate the demand bills and arrange for serving them within thirty days, on the respective taxpayers from whom the taxes are due.

56. Income other than taxes accounted for on the basis of demand on accrual basis.—(1) In regard to incomes or revenues other than taxes, for which demand is raised and which are recognized and recorded as income, a statement of demand raised or income accrued shall be prepared by the Head of Revenue Department and submitted for approval to the Chief Executive Officer and upon approval of the said statement by the Chief Executive Officer, copies of the said approval shall be forwarded to the Head of Revenue Department and Head of Accounts and the Head of Accounts shall take steps to record the revenue in the respective heads of income, and to reflect the amount receivable in the respective account.

(2) The Head of Revenue Department shall raise the requisite demands on the persons from whom such revenue is receivable and arrange for serving the said demands to such persons within a period of thirty days.

57. Income other than taxes for which no demand is raised.—(1) In regard to other incomes which are recognised and recorded as income, but for which no demand is raised, the person intending to make such payment shall seek approval from the Head of Revenue Department or an authorised officer and upon the said officer validating the amount so tendered to the Board, he shall forward a copy of such approval to the accountant, who shall on the basis of such approval, record the income in the Accounting Software System.

(2) A copy of the said entry into the Accounting Software System duly authorised by the accountant shall be forwarded to the cashier, who shall thereupon accept payment from the person tendering the same in accordance with procedure specified in sub rule (1).

58. Point of recognition of income.—(1) In regard to the incomes against which the demand is raised, the point of recognition shall be as specified below:-

Type of demand raised or income accrued	Point of recording income
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Property tax and other taxes	As and when the demand is raised.
Lease or rent	As and when it becomes due for collection.
Water charges	As and when the demand is raised
Other income	As and when it becomes due for collection.

(2) In regard to charges, fees and other revenues collected either on the basis of applications received or on the happening of a contingency, the point of recognition shall be as specified below:—

Type of fees or charges	Point of recording income (recording to be at the earliest occurrence)
Licence Fees	As and when licence is granted.
Building processing fee, betterment fee or written permission fees	As and when permission is granted.
Hire of cantonment property	As and when it becomes due for collection based on application received from the party and the orders passed thereon by the competent authority.
Licence fee on advertisement	As and when such right or permission is granted.
Sale of night soil and compost, etc.	On actual collection or as and when it becomes due for collection.
Miscellaneous sales and any fees imposed under section 67 of the Act (Including sale of distrained property, roadside trees, stores and materials, product of lands and gardens, street sweepings, vehicle entry fee, octroi, toll tax, copying fee, transit fee, etc.)	As and when the demand is raised based on an order or when it becomes due for collection or on actual collection, as the case may be.

59. Accounting for receipt of income accounted on accrual basis.—Amounts received against accrued income shall be credited to the same 'Receivables Account'.

Example:— In the case illustrated under rule 55, when the property tax is actually received the cashier shall pass the entry recording receipt of money by debiting the "cash or bank account" and crediting the "property tax receivable account." and the corresponding effect would also be given to individual property number in demand and collection register.

60. Other incomes.—Other incomes shall also be accounted for in accordance with the accrual principle by passing a journal voucher authorised by the Head of Accounts.

Examples:— Accrued interest on bank deposits, contractors deposits forfeited or unclaimed balances, notice fees and revenues derived from market and slaughter houses, rent from land and building, etc.

61. Income accounted on cash basis.—Fines, penalties and interest on overdue receivables, as well as, incomes which have not been accounted for on accrual basis and which are not received in advance shall be accounted as and when they are actually collected or received by the Board.

62. Amount received but not due.—The amount, which is not due but received, shall be shown as a liability.

Example:— Property tax received in advance shall be shown as liability and not as revenue.

CHAPTER VIII

ACCOUNTING FOR PROPERTY TAX

63. Application.— This Chapter applies to accounting for,-

- (a) tax on annual values of land and building;
- (b) house tax;
- (c) water tax;
- (d) conservancy or scavenging tax or both; and

(e) lighting or drainage tax or both.

64. Demand and collection register.— Demand and collection register shall be maintained in Form 19S in which details regarding the demand raised, amount collected, amount outstanding, etc., shall be recorded and the summary of the said details shall be recorded and maintained in Form 20S.

65. Bill of taxes.— The Board shall decide upon the rate schedule for the levy of Consolidated Tax on Property and on the due date, the Chief Executive Officer shall issue authorisation for the levy and recovery of the said tax which shall be communicated to the Revenue Department of the Board, and based on the said authorisation, individual demands for every property shall be computed and posted in the demand and collection register; bills shall be prepared and presented to the taxpayers and the number and date of issue of the bill shall be quoted in the demand and collection register.

66. Notice of demand.— (1) Notice of demand required to be issued as per the provisions of the Act in the Form set forth in Schedule I of the Act shall be numbered sequentially and the Head of Revenue Department shall have the notices served on the taxpayer in the manner and within the time prescribed and one copy of the notice of demand so raised by way of demand notice shall be maintained by the Revenue Department and a second copy shall be forwarded to the Head of Accounts.

(2) The Head of Revenue Department shall ensure that copies retained by him are bound in books and maintained in a proper manner, and entries of demand notices issued shall be recorded in the demand notice register.

67. Remission or refund and write off.—(1) Remissions or refunds of taxes shall be allowed in accordance with section 84 of the Act and all refunds shall be noted against the items concerned in the remarks column of the demand and collection register to prevent double payment of such refund.

(2) Any proposal for allowing any remission or refund of property tax shall be made by the Revenue Department and recommended by the Head of Revenue Department to the Chief Executive Officer.

(3) The Chief Executive Officer, if satisfied on the facts and circumstances of a specific case or a certain class of cases, may authorise such remission or refund and communicate such authorisation to the Board for information and to the Head of Accounts for necessary action by way of entries in the Accounting Software System.

68. Accounting and recording procedures.—(1) Revenue in respect of property tax shall be recognised in the period in which it becomes due.

(2) Entry in respect of tax receivable shall be made as and when demand in respect of the same is raised.

(3) Rebate, if any, allowed on prompt payment of property tax or for any other reasons shall be treated as an expense in the accounts through a journal voucher.

(4) When property tax recoverable is not paid in full, the part payment received shall be first credited against earliest demand due and where part payment of the amount due against the consolidated property tax is received, the amount so received shall be apportioned *pro rata* to the various taxes forming part of the consolidated property tax.

69. Property tax in dispute.— In case property tax is in dispute or where appeal has been filed against the assessment or levy of property tax, then, only the amount expected to be realised during the financial year shall be recognised as income.

70. Change in demand.—(1) The Authorised Officer shall record all the changes in demand due to any revision of the assessment list in the statement of amendment in demand in Form 21M and if the assessment list is revised with retrospective effect, the year wise impact and the overall impact on the demand due to revision of the assessment list shall also be recorded in the said Form 21M.

(2) The Chief Executive Officer, shall approve and forward the statement of amendment in demand to the Head of Revenue Department who shall make necessary changes in the demand and collection register and copy of the statement shall also be forwarded to the Head of Accounts who shall pass necessary journal entries.

71. Provision for unrealised taxes.— In respect of the demand outstanding beyond two years, provisioning shall be made to offset the assets by way of receivables on account of overdue taxes and such provisioning shall be based on the norms laid down by the Board from time to time.

CHAPTER IX

ACCOUNTING OF EXPENDITURE

72. Charge of expenditure.—(1) Expenditure incurred shall be recognised as per the accrual system under the appropriate head when the liability for the same has accrued.

(2) All expenditure incurred other than salary and wages (establishment expenses) shall be recognised by recording the liability through register of bills and journal voucher passed by the Head of Accounts.

73. Recognition of expenditure.—

Sr. No.	Particulars	Recognition
1	Claims and bills submitted by third party	On approval by the Head of Accounts. Note:- Bills not rejected within thirty days of their receipt to be accrued even if the same are not approved by Head of Accounts.
2	Travel allowance bills, medical bills and other reimbursable expenditure.	The bills shall be recorded on approval by the Head of Accounts.
3	Salary (Establishment expenses)	Shall be accounted on accrual basis on the last day of every month.
4	Expenditure in respect of claims, bills entered in the register of bills and vouchers received though not recommended for payment and which are not covered in serial numbers 1 and 2 above.	To be listed by Heads of Department at the end of each year and recorded as payable by journal voucher as instructed by the Head of Accounts.

74. Accounting of expenditure.—(1) All expenditure recognised as per rule 72 shall be recorded or debited to the appropriate function and object code of the Expense head as indicated by the authorised officer passing the bill in the Accounting Software System and the amount in regard thereto shall be recorded (credited) to the Primary Account Code and to the respective creditors, contractors or vendors in the respective accounts as per the Secondary Account Code by issuance of a payment voucher in Form 22S recording the approval by Head of Accounts.

(2) When the actual payment is made to the creditor, contractor or vendor, the amount payable shall be debited to his ledger account to that extent.

75. Exception.— It may not be necessary for an expenditure of a sum less than five thousand rupees to be recorded on accrual basis and the same may be recorded on cash basis after the cash or bank payment voucher is authorised for payment by the authorised officer.

76. Procedure.—(1) Every person having any claim against the Board shall present a bill at the Accounts Department of the office of the Board and wherever possible, such bills shall be in the Form provided for the purpose and shall be dated and signed by the claimant.

(2) When the bill is presented on behalf of any legal entity other than an individual it should preferably be on a letter head of the legal entity bearing necessary registration numbers relating to the goods and services for which the claim is made and the claim from such legal entity shall also bear the Permanent Account Number allotted by the Income Tax Authority.

(3) The procedure mentioned in sub-rules (1) and (2) shall not apply in regard to payment of establishment expenses (salary, allowances, provident fund and pension) to employees of the Board, which shall be covered by the provisions of Chapter X.

77. Maintenance of register of bills.— All bills presented for a claim against the Board shall be first received by the authorised officer of the Accounts Department and entered in a register of bills in Form 23S in which full particulars indicated in the said Form shall be filled in.

78. Numbering system.— All bills received for payment shall be entered in the sequential order in the register of bills and the numbering sequence shall be based on sequence of bills received as generated by the Accounting Software System.

79. Scrutiny by Head of Department.—(1) The claim bills so numbered as specified in rule 78 shall be sent by the Head of Accounts to the Head of Department incurring the expenditure, for scrutiny of the claims.

(2) The Head of Department or an authorised officer from his department, after examining the bill, shall prepare a contingent claim bill in Form 24M and sign the same in token of its correctness and genuineness and the full particulars of the bill, admissibility, deductions; and the budget head, aggregate amount of budget sanctioned and utilised till date shall also be noted in the contingent claim bill, and the claimant's bill shall be attached thereto as a supporting document.

(3) The person preparing a contingent claim bill shall be personally responsible to ensure that the bill is correct and complete and is providing sufficient information as to the nature of payments being made and when the bill includes recoveries or adjustments of claims due to the Board, the contingent claim bill shall indicate the gross amount of the claim, amount recovered or adjusted, the reasons for the recovery or adjustment and the net amount payable to the claimant.

(4) Charges against different heads of accounts shall not, as far as possible, be included in the same contingent claim bill.

(5) In preparation of contingent claim bill,—

- (a) the Head of Accounts shall verify that the rate of tax deduction noted in the work order is suitably updated as per the rates in force, and that other deductions and recoveries in accordance with any law for the time being in force or under the terms of the work order, are duly noted and effected;
- (b) the Head of Department shall also clearly record whether the bill being paid is the first bill, running bill or the final bill payment;
- (c) the Head of Accounts shall note that he has verified the particulars of the work order, the underlying sanctions including financial sanction, entries in the work order register in Form 25M and measurement book in Form 26M and found that full procedure in this regard had been complied with;
- (d) the Head of Department shall note on the contingent claim bill against a running bill, particulars of all earlier payments made against the same work order giving sequentially, particulars of work completed, payments made, deductions effected and the security retained in regard to the said work and the contingent claim bill shall mention the gross amount sanctioned for payment and the specific deductions to be effected from the same after considering deductions made till date;
- (e) where the claim Form relates to a final bill, the Head of Department shall verify in addition to what is required, as per rule 126, that the completion certificate has been issued by an authorised officer, the conditions for release of security and the period within which deficiencies and defects can be pointed out have been noted and a certificate obtained to the effect that the resultant asset is ready for use.

(6) In case security deposits have been obtained from the claimant, at the time of payment of final bill; a remark regarding continuation of the deposit for a certain period or authorizing release of the whole or a part of the security deposit should be made in the contingent claim bill.

(7) The contingent claim bill prepared by the Head of the concerned Department shall be forwarded for approval to the Head of Accounts.

80. Approval for recording of credit.—(1) On receipt of contingent claim bill from the Head of the concerned Department, the Head of Accounts shall verify the particulars in the contingent claim bill to ensure the correctness of sanction, availability of budget and adequacy of supporting documents.

(2) Where any deficiencies are noticed in the bills, the Head of Accounts shall return such bills for rectification to the Department concerned and make a remark in the register of bills (Form 23S) in the designated column.

(3) On being satisfied about the contingent claim being payable, he shall make notings authorizing recording of entry for the net amount payable and thereafter the entry recording the liability to pay to the claimant and debiting the appropriate expenditure head as noted by the Head of Accounts shall be made.

81. Approval for payment by Head of Accounts.—(1) The Head of Accounts, on being satisfied about the contingent claim being payable and upon verification of the balance payable in the payee's ledger account with the entries in the contingent claim form, shall approve the payment of the net amount, after deduction of tax at source and retention money, if any and his approval shall be recorded by issuance of a payment voucher in Form 22S.

(2) The Head of Accounts shall pass necessary journal vouchers for recovery or adjustments made in the bills and ensure that cash or cheque payment is made only for the net amount payable and the contingent claim bill duly approved by the Head of Accounts shall then be forwarded to the Chief Executive Officer for his final sanction.

82. Payment and accounting of claims.—(1) When payment is to be made in cash, the approved contingent claim bill shall be forwarded to the cashier for making the entry of the payment voucher and thereafter release payment to the claimant.

(2) When payment is to be made by cheque, the Head of Accounts shall prepare the cheque and forward the contingent claim bill alongwith the cheque to the officers authorized to sign the cheque or sign it himself as specified in rule 38.

(3) Upon receipt of the signed cheque, the cashier shall record the payment in the Accounting Software System, generate the payment voucher and hand over the cheque to the duly authorized recipient of the payee after taking his acknowledgement on the payment voucher obtained from the Accounting Software System.

(4) When payment is to be made online through National Electronic Funds Transfer (NEFT) or Real Time Gross Settlement (RTGS) or any other digital mode, the voucher thereof shall be printed by selecting suitable option in the system and electronic **receipt** or **acknowledgement** generated shall be tagged with the payment voucher for proper accounting.

(5) In addition to accounting for all the expenditure incurred, it shall also be the duty of the Head of Accounts to see that no claim is paid twice, and that budget allotments are not exceeded.

83. Numbering system of payment voucher.—(1) If the payment is made by cheque, the bill shall be stamped with the words "paid by cheque number _____ dated _____" and if the payment is made in cash, the bill shall be stamped with the words, "paid in cash on _____".

(2) At the end of each month, the Head of Accounts shall examine all bills of the month, except those for establishment charges, and satisfy himself that the claims have been properly vouched and the sub-vouchers have been so defaced as to preclude the possibility of their being used in support of any other claim.

84. Payment on duplicate bill. – When a payment is made on a duplicate bill, or a duplicate receipt is attached to any paid bill, the Head of Accounts shall certify thereon that the original bill has not been paid or the original receipt has not been used in support of any other bill.

85. Time barred claims.— All claims against the Board, which are barred by time under any provisions of any law for the time being in force relating to limitation, are ordinarily to be refused and no such claim is to be paid without the sanction of the Board, which shall consider the claim on merits of each case.

CHAPTER X

ACCOUNTING FOR ESTABLISHMENT CHARGES

86. Scale register.—(1)The entire establishment of the Board shall be recorded in a scale register in Form 27M in which every approved post shall be entered under the signature of the Chief Executive Officer and the pay of each basic function head which is charged as a separate section of the budget shall be treated as a distinct segment of establishment.

(2) A separate page by way of a separate section in the scale register shall be allotted for establishment relating to each such basic function and the establishment so reflected in separate sections shall exactly correspond to the pay bill of each such section prepared as per the basic functions.

(3) Temporary establishment shall be recorded separately at the end of the space allotted for the permanent establishment in each section and the period for which the temporary establishment is sanctioned and the order of sanction shall be distinctly specified in the remarks column.

(4) Upon the creation or deletion of any post in the establishment, an entry in the appropriate section of the scale Register shall be made by the authorized officer and the said entry shall be verified in regard to the correctness of the particulars noted with reference to the authorization received and upon being satisfied about the correctness of the particulars recorded, the Chief Executive Officer shall sign on the authorization and the entries in the scale register.

87. Proposals for revision of establishment.— When any change, permanent or temporary, is proposed in the number, or pay, of appointments in the establishment of the Board, a letter fully explaining the proposal and the conditions which have given rise to such proposal shall, save in the case of the appointment of temporary employees, be submitted to the Principal Director, the Command who will forward it to General Officer Commanding-in-Chief, the Command with his recommendations and in the letter shall be set out—

- (a) the present cost, either of the "Section" or "Sections" affected, or of the total establishment, as the circumstances of the case may indicate to be necessary;
- (b) the cost of the revision;
- (c) details of the number and pay of the appointments which it is proposed to add or modify;

- (d) the ability of the Board to meet the additional expenditure from its normal income; and
- (e) the date or dates from which the proposed changes are to take effect:

Provided that the proposed revision of establishment does not contravene any existing Government policy directives, applicable to the Board, by way of any statutory provision or a specific or general order:

Provided further that provisions of rule 87 shall be subject to the provisions of the Cantonment Fund Servant Rules, 1937, as amended from time to time, in so far as they relate to the competent authority regarding sanction for revision of establishment of the Board.

88. Proposition statement.—(1) In cases where general revision in sanctioned scale of establishment, permanent or temporary, is made or proposed, a proposition statement in duplicate in Form 28M, shall be submitted with full explanation of the grounds of the change.

(2) If the change shall affect only a section or a portion of the establishment, the proposition statement shall ordinarily be confined to the section or the portion of the establishment affected by the proposals.

(3) The financial effect of the proposed change shall be clearly stated as required to be filled in Form 28M.

(4) Where it is proposed to use the services of an outsourced service provider engaged on contractual basis for providing services in regard to a vacancy in a sanctioned post, an entry giving the details of the services to be so obtained, the duration, the proposed aggregate costs and particulars of the contract to be entered into shall be recorded in Form 28AM.

89. Sanction for revision of establishment.—(1) On receipt of the proposals for permanent or temporary changes in the establishment, the General Officer Commanding-in-Chief, the Command, with recommendation of the Principal Director, may sanction or refuse to sanction the proposed revision or he may sanction it with the modifications that he may consider fit and the statement of revision shall, then, be returned to the Board as early as possible with the sanction or modification, and shall be filed for reference at the time of audit.

(2) The Chief Executive Officer may authorize the amount payable to such service provider, where the aggregate of such amount does not exceed the amount payable for the sanctioned post where the unfilled vacancy exists.

(3) Where it is considered necessary to engage the services of a service provider to provide manpower on payment terms requiring higher payment as compared to the vacancy against a sanctioned post or when such services are obtained for seasonal or emergent works without existence of a sanctioned post, the Chief Executive Officer shall put up the proposition in Form 28AM for the approval of the Principal Director:

Provided that the provisions of this rule shall be subject to the provisions of the Cantonment Fund Servant Rules, 1937, as amended from time to time, in so far as they relate to the competent authority regarding sanction for revision of establishment of the Board.

90. Pay of establishment.—(1) The pay of the establishment of a Board shall be drawn and paid on the last working day of the month during which it has been earned:

Provided that when the last working day happens to be a holiday, the pay of the establishment may be drawn and paid on the previous working day.

(2) Salary drawn for the first time for any person employed by the Board, shall be entered in the pay bill only after authorization by the Chief Executive Officer and such authorization shall record full particulars of the person appointed, his personal details including address, qualifications, designation, etc., on which he is appointed and such other particulars as may be directed in this regard.

(3) In case of dismissal, transfer, resignation or death, pay shall be drawn and disbursed immediately after it becomes due.

(4) The pay bills of establishment shall be prepared in the manner given below, namely:-

- (a) the pay of the entire permanent establishment of the Board shall be drawn on one monthly pay bill in Form 29M;
- (b) salary not drawn but held over for future payment for any reason shall be separately entered in Form 29M in the manner prescribed and when the amount is subsequently drawn on a supplementary bill, reference to the **drawal** shall be given in the original bill from which the charge was withheld and vice versa in order to prevent a second claim being entertained;
- (c) when salary is drawn for a broken period of the month, the reasons for **drawal**, the period for and the rate at which it is drawn, shall be entered in the remarks column;

- (d) officers absent, on leave or on deputation or under suspension shall be clearly shown as such in the monthly pay bills and officiating arrangements that may have been made shall be noted and the amounts not payable (refundable) on account of such absence shall be recorded in Form 30M;
- (e) the gross amount in regard to salary payable shall be computed on the basis of the amount payable as per scale register;
- (f) where payment is made to an outsourced service provider engaged on contractual basis for providing services in regard to a vacancy in a sanctioned post, the said payments shall be considered as part of establishment costs and the details of payment entered giving all details as prescribed in Form 33AM;
- (g) the pay of daily labourers shall be drawn on muster rolls in Form 31M; and
- (h) fixed travelling and conveyance allowances shall be drawn in the pay bill of the officer or employee concerned and not on traveling allowance bills.

91. Recoveries from salaries.—(1) The following recoveries shall be made, where required, by deduction from pay bills, namely:-

- (a) fines imposed on members of the establishment;
- (b) recoveries on account of loans and advances given to employees;
- (c) recoveries on account of pension, and provident fund subscription (as provided in Chapter XI);
- (d) recoveries on account of security deposits by employees;
- (e) recoveries on account of advance of pay;
- (f) other recoveries (to be specifically stated in the pay bill) such as income tax, insurance premium, recoveries on account of loans obtained by the employees from banks and other public sector financial institutions where authorised by the Board or the Chief Executive Officer, as the case may be;
- (g) recoveries of dues of co-operative society ordered by special recovery officer or as per the orders of any other court, etc.

(2) The above recoveries shall be properly classified and posting shall be made in to the respective ledger account.

92. Increment in pay.— To the first pay bill in which a periodical increment is drawn, an increment certificate in Form 32M, signed by the authorised officer shall be appended.

93. Production of last pay certificate.— In the case of officials transferred to the service of the Board from Government service or service under another Board or local authority and drawing pay for the first time from the Board, payment shall be made only on production of last pay certificate.

94. Arrears bills. - Arrears pay shall not be drawn in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with a quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order granting with retrospective effect a new allowance and such bills may be paid at any time and may include as many items as are necessary.

95. Responsibility of drawing officer.—(1) The drawer of a pay bill shall be personally responsible for all moneys drawn as pay, leave salary, allowances, advances, etc., on a pay bill signed by him and he shall make arrangement with the bank, to disburse salaries to the employees of the Board through cheque or otherwise and for this purpose, he shall issue a cheque with the list of employees containing their bank account numbers and the net amount to be credited to their accounts.

(2) In case of payment of wages or temporary or urgent ‘advance’ payments, payment in cash may be made with permission of the Chief Executive Officer and when the pay bill for such cash payments has been drawn, the money shall be promptly disbursed to the payees concerned and their signatures may be taken in the proper column of the bill which shall be stamped, if necessary, by the payee:

Provided that, if for any reason, it is not found convenient to obtain the receipts of the payees on the copy of the bill, the Head of the office may maintain a separate acquaintance roll in the manner specified under rule 96 hereunder.

96. Acquittance roll.—(1) where payment of pay bill has been made through bank, a bank statement or a confirmation from the bank shall be sufficient evidence that the accounts of employees have been so credited.

(2) In cases where payee’s signature has not been obtained on the pay bill and

- (a) the payment has been made by any means other than through bank; or
- (b) where otherwise required by the Board,

the record of acquittance shall be maintained in Form 33M by the drawing officer.

97. Cheques to be drawn for net amount only.— Cheques in payment of pay bills shall be drawn for the net amounts payable and separate crossed cheque in favour of the bank shall be given for the deductions made such as insurance premium, provident fund subscription, etc., and the necessary statements attached thereto.

98. Payment of pay bill and other payments.—(1) Two or more cheques shall be drawn in payment of a pay bill, one in favour of the bank where the employees have their accounts, to which the net salary shall be directly credited through the bank for the net amount payable.

(2) At the same time a cheque shall be issued in favour of the bank or post office where the provident fund account is maintained, and into which the subscriptions, including recoveries of loans and interest on such loans and contributions to the provident fund are deposited.

(3) Income-tax, statutory and other deductions shall be credited within the time prescribed, to the bank account specified under the respective statute or rule requiring such deduction to be effected from the pay bill.

Example:— A cheque for the amount of tax deducted may be drawn in favour of the Income-tax Officer, or in favour of the bank to pay itself for credit to the "Government Account - Income tax".

99. Transfer of charge.— When an employee is transferred from one basic function to another, his pay and allowances shall be charged to the applicable basic function head to which he is transferred, from the next succeeding month.

100. Accounting and recording procedures.—(1) Salaries paid to the employees in accordance with the procedure prescribed in this Chapter shall be accounted for as an expense on the same day and any amount of salary payable by the Board but not paid in accordance with rule 90, due to any reasons whatsoever, shall be recognised as a liability on the day on which it becomes payable.

(2) Salaries paid to the employees against which a liability was recorded as per sub-rule (1) shall be adjusted against the liability so recorded.

CHAPTER XI

EMPLOYEE BENEFITS

PART A

PROVIDENT FUND

101. Applicability.— These rules shall apply to employees appointed to a post prior to the 1st January, 2004 or to whom the provisions of general provident fund or contributory provident fund are applicable.

102. Subscription to provident fund.— In the case of employees permitted to subscribe to the Contributory Provident Fund or General Provident Fund as provided in Part-III and Part-IV of the Cantonment Fund Servants Rules, 1937, the amounts subscribed by employees and contributed by the Board (including sanctioned bonuses, if any), shall be noted in the appropriate columns of the pay bill, and shall be paid into the bank or post office savings bank, not later than four days from the date of payment of salary.

103. Investments.— The provident fund may be invested in Government securities in accordance with the post office savings bank rules or in fixed deposits with bank.

104. Provident fund ledger.—(1) Provisions of rule 102 shall apply *mutatis mutandis* to both General Provident Fund and Contributory Provident Fund maintained by the Board.

(2) A provident fund account of each subscriber shall be kept separately in a provident fund ledger in Form 34M and the said account shall show the amount of the subscription of each subscriber, the contribution of the Board and interest accrued on the respective contributions.

(3) Amounts credited or debited to the provident fund shall, on the same day, be posted on the provident fund ledger of the subscriber, the credit side of which shall tally with the entries in the pay bill.

(4) The entries for interest accrued may be made once a year only, except in the case provided by clause (5), provided, the monthly computation of interest shall be maintained and kept available in the broadsheet format as specified in Form 35M.

(5) As soon as possible after the close of the month, the minimum balance at the credit of the account during the month, shall be entered in column (14) of the ledger in Form 34M and carried into the broadsheet or used for the purpose of computation of interest as per sub-rule (4).

(6) At the close of the financial year the columns of the broadsheet shall be totalled, and the amount of interest earned on the entire amount of the sums deposited during the year to the credit of the Board, less any amount already entered during the year as per sub-rule (7), shall be distributed among the individual accounts proportionately to the sums of each column (disregarding fractions of a rupee) of the broadsheet.

(7) When an amount is paid, transferred, or closed during the currency of a year, the payment of interest for broken periods shall be calculated at the rate prevailing for post office savings banks deposits or savings bank deposit of the banks, whichever is higher.

(8) The amount of interest so calculated shall be entered in column (7) of the ledger in Form 34M against the account concerned and in the appropriate place in the broadsheet, before payment is made.

105. Annual statement of account balance to subscriber.— At the close of each year the Head of Accounts shall send to each subscriber a statement of his account in the fund showing opening balance as on the 1st April of the year, the total amount credited or debited during the year, the total amount of interest credited as of the 31st March of the year and closing balance as on that date and the subscribers shall satisfy themselves as to the correctness of the annual statement and errors, if any, shall be brought to the notice of the Head of Accounts within three months from the date of receipt of the statement and any error in the account noticed by the subscriber, brought to the notice of the Head of Account shall be rectified.

106. Control and recovery of advances from provident fund.— The recovery of advances made from the provident fund shall be watched by the Head of Accounts through the recovery effected and recorded in the pay bill [Column (18) of Form 28M] and where an advance has been given, the net amount of advance remaining due at the end of each financial year from the subscriber, after adjusting the recovery effected and other debits or credits during the year shall be mentioned, in the annual statement of account balance to be sent to the subscriber under rule 105.

107. Dead accounts.— When an account is written off under the General Provident Fund (Central Services) Rules, 1960 or Cantonment Provident Fund Rules as a dead account, it shall be closed in the provident fund ledger, and the money standing to the credit of such subscriber shall be drawn out of bank account of the provident fund and credited in the bank book as a miscellaneous receipt and if the amount is subsequently claimed, the fact of payment shall be noted against the entry in each account of the provident fund ledger to avoid a double payment.

PART B

PENSION-CUM-GRATUITY

108. These rules shall apply to employees appointed to a post prior to the 1st January, 2004 and covered under Part II of the Cantonment Fund Servants Rules, 1937.

109. The Board shall contribute to pension fund an amount equal to the total of ten per cent. of the basic pay (pay as per pay band plus grade pay) of all employees covered under these rules:

Provided that if there is any shortfall between the amount payable towards pensionary benefits and gratuity to the retiring or retired employees of the Board and the balance in the pension fund, the Board shall credit the requisite amount from cantonment fund to the pension fund from time to time.

110. The contribution of the Board to the pension fund shall be made within four days from the date of payment of salary.

111. The contribution to pension fund by the Board and the interest earned on the said fund shall be suitably recorded on due dates in the books of that fund and in the accounts of the Board, where applicable.

112. Pensions payable to the retired employees shall be debited to the pension fund and not to the cantonment fund and no amount from the pension fund shall be spent for any other purpose without the previous sanction of the Central Government.

PART C

NATIONAL PENSION SCHEME

113. National Pension Scheme (NPS) shall apply to employees appointed to the Board on or after the 1st January, 2004.

114. The subscription of employees, contribution of the Board towards National Pension Scheme and conditions

governing the maintenance of the scheme shall be as prescribed by the Pension Fund Regulatory and Development Authority read with instructions issued by the Director General in concurrence with the finance wing of the Ministry of Defence.

CHAPTER XII

WORKS

115. Division of works.—(1) All works conducted by the Board shall be divided into the following two categories, namely:—

- (a) original works; and
- (b) maintenance works.

116. Preparation of technical estimates of works.—(1) The Chief Executive Officer may sanction execution of maintenance works after following due procedure in accordance with the provisions of rule 119 subject to financial limit for execution of contract given in section 127 of the Act.

(2) The technical estimates prepared by an engineer or expert agency for all works shall have to be vetted by an engineer of the Board, Military Engineer Services, Central Public Works Department, any other agency of the Central Government or the State Government, any other body substantially financed by the Central Government or the State Government or having an expertise in civil or electrical works and the competent authority for vetting of technical estimates of works shall be as per the following table, namely:—

Estimated cost of works (In Rs.)	Competent authority for vetting of technical estimates for original works	Competent authority for vetting of technical estimates for maintenance or repair works in each case
(1)	(2)	(3)
Up to 10 lakh	-	Junior Engineer or equivalent
Up to 50 lakh	Assistant Engineer or equivalent	Assistant Engineer or equivalent
Up to 2 crore	Executive Engineer or equivalent	Executive Engineer or equivalent
Beyond 2 crore and upto 5 crore	Superintendent Engineer or equivalent	Superintendent Engineer or equivalent
Beyond 5 crore	Chief Engineer or equivalent	Chief Engineer or equivalent

117. Sanction of technical estimates and execution of works.— The following procedure shall be adopted for sanction of technical estimates and execution of works, namely:—

- (a) preparation of detailed design and estimates should precede any sanction for works;
- (b) no works shall be undertaken until budgetary provision for the same has been sanctioned, or necessary re-appropriations are made as specified in rule 33, and if not, the prior sanction of the General Officer Commanding-in-Chief has been obtained and if the estimate for the works exceeds fifty lakh rupees, the same shall be required to be vetted by another technical officer or engineer who is at least one level higher than the one who has prepared the technical estimates or who is an officer of Central Public Works Department or Military Engineer Services or any of the agencies referred to in sub-rule (2) of Rule 116.
- (c) subject to availability of budgetary provisions, the Board may sanction execution of—
 - i. original works estimated to be less than fifty lakh rupees in value; and
 - ii. all maintenance works;
- (d) no original works other than those mentioned in sub-clause (i) of clause (c), shall be executed by the Board unless the detailed plans and estimates of such works have been submitted to the Principal Director, if the estimated amount is upto five crore rupees and to the General Officer Commanding-in-Chief, the Command, if the estimated amount exceeds five crore rupees for consideration.

Provided that the proposals relating to water supplies and sewage collection shall be submitted to the Principal Director for approval in accordance with sub-section (2) of section 188 of the Act.

118. Tenders.— (1) For small works undertaken departmentally by the Board, procedure in regard to tenders shall not apply.

- (2) Open tenders shall be called for works estimated to cost ten lakh rupees or more.
- (3) Limited tenders shall be called for works costing less than ten lakh rupees from at least six firms, companies or entities who have previously been empanelled or who have worked for any of the organizations mentioned in sub-rule (2) of rule 116.
- (4) The estimates shall be prepared in accordance with the existing schedule of rates of Military Engineer Services or Central Public Works Department or Public Works Department of the State in which the Board is located and only in case the scheduled rates are not available, the estimates shall be prepared at prevailing market rates.
- (5) The procedure prescribed by the Military Engineer Services regarding invitation of tenders, award and execution of works or any other related issues including monitoring of works, shall be followed by the Board to the extent possible, unless it is inconsistent with the provisions of the Act or any rules made there under.

119. Repairs and maintenance works.— For carrying out works for repairs and maintenance of roads, buildings, streets, drainage, water supply and other such civil or electrical works, the Board shall invite periodic tenders as per procedure laid down in this regard and such invitation or tenders shall be based on the list of such works proposed to be done during the period and shall be issued on the basis of schedule of rates and procedure as specified in rule 118 and on finalization of the tender and execution of the contract, the Chief Executive Officer may issue work orders to the contractor based on such estimates approved by the Board or him, as the case may be, during such period and subject to the estimated amount of works for which such contract has been awarded.

120. Contract upon the selection of contractor.— Upon the selection of the contractor for execution of any works in accordance with the prescribed procedure, a contract shall be signed and the contract shall record the terms of the award of the works and shall be signed on behalf of the Board in the manner provided in section 128 of the Act, after the same has been signed by the contractor and the said contract document shall, as far as may be, contain all significant terms that may be required to be incorporated in contracts of such nature.

121. Additional works.— While a work is in progress, if any additional item of works is considered necessary which is not contingent on the execution of the work as first sanctioned, it shall have to be covered by a supplementary contract.

122. Variation in original estimates.— Any deviation from the approved estimates shall not be made without the sanction of the authority which approved them in the first instance:

Provided that, in case the deviation is felt necessary due to site conditions or due to inescapable work, the Chief Executive Officer shall be competent to approve a deviation not exceeding ten per cent. of the approved estimates.

123. Works order register.— A works order shall be prepared by the authorized officer of the Engineering Department after following due procedure as specified in this Chapter and a works order number shall be allotted to it and an entry of the works order shall then be made in the works order register, which is to be maintained in Form 25M.

124. Works order numbering system. — Every works order shall bear a unique sequential number and this numbering sequence shall be based on the running serial number of the works orders issued during the year, indicating the sequence of issuance of works order.

125. Measurement book. — (1) All works executed by the Board shall be inspected by the Overseer or the Junior Engineer or any other officer deputed for the purpose of taking measurements at least once a month and the measurement of works shall be in any case be done within two weeks of presentation of the running or final bill by the contractor.

(2) Small works, namely, works whose aggregate value does not exceed fifty thousand rupees, may be measured after their completion.

(3) Upon receipt of the first claim bill from the contractor or on measurement being taken in respect of any works as provided in sub-rule (1), an entry on a fresh page of the measurement book in Form 26M shall be made by the authorized officer giving the reference to the works order number and recording all the particulars of the works order as required to be filled in the said Form.

(4) All works done and all materials received, have to be measured by the Overseer or the Junior Engineer or other official deputed for taking measurements and the measurements shall be entered in a measurement book in Form 26M, under his dated initials and all entries shall be in ink.

(5) The measurements entered in the measurement book shall also be signed by the contractor or his authorized representative in whose presence the measurements are taken.

(6) The measurements and calculations in the measurement book shall be checked by an official of the Engineering Department other than the official who noted the measurements, and by the Accounts Department.

(7) From the measurement book all quantities shall be clearly traceable in the bill, and when a bill is passed, a diagonal line in red ink shall be drawn across the connected entries in the measurement book, and a reference quoted therein to the number and date of the bill.

(8) The measurement book shall be serially machine numbered by the Board when they are taken into stock and their pages shall be similarly machine numbered and the books when completed shall be filed in the office of the Board, where their return shall be monitored through the stock book of forms.

(9) The Engineering Department shall ensure that measurements are taken as the work proceeds and not allowed to fall into arrears and the officials responsible shall also satisfy themselves, by judicious checks at site, of a proportion of any measurements taken by their subordinates.

126. Completion report or certificate.— (1) When a work is completed, the Head of Engineering Department shall submit a completion report or completion certificate in Form 36M to the Head of Accounts as per the procedure prescribed and when any of the estimates has been exceeded, he shall compare and explain all differences between the quantities, rates and cost of the work executed and that estimated for.

(2) In instances where any non-compliance or deficiency is noted in the execution of the contract, which is not severe enough to result in rejection of the bill altogether, the Head of Engineering Department shall make record of it separately and recommend the suitable deduction or penalty there under.

(3) When a building or a work is taken over from contractor as completed, a written and dated certificate to that effect including also the state of building or work when taken over shall be given to the contractors by the Engineering Department and at the end of the defects liability period, if applicable, the Engineering Department shall give a similar certificate and in certifying the state of buildings or work, the Engineering Department shall include details of defects remaining to be rectified by the contractor.

127. Payment to contractors.— (1) Bills of contractors shall be submitted and paid as per the contract and final bills shall be marked clearly as such.

(2) The page numbers of the measurement book shall be noted on the bill at the time it is passed, and the serial number in the register of works shall be similarly noted at the time the bill is entered in such register and payment shall usually be made up to nine-tenths of the value of work done, the balance being retained as security and the balance amount shall be paid when the completion report or certificate has been signed and after the defect liability period, if any, has expired.

128. Payment of final bill.— (1) Final payment for a work shall not be made until—

(a) bills of contractors are submitted and paid as per terms and conditions of the contract and final bills are marked clearly as such and all bills are technically checked by the Engineering Department before making payment to contractor by the concerned section;

(b) a personal certificate of the official in-charge of the work in the format given below is given -

“I, _____executing officer of _____ (Name of the work) am personally satisfied that the work has been executed as per terms and conditions laid down in the contract and the workmanship is in accordance with the norms and standards generally followed in the industry”;

(c) the amount expended for the works is capitalized to bring a capital asset into the books, if the expenditure is of capital nature.

(2) If the project is executed by more than one contractor and a final bill is presented for payment by one of the contractors before the entire project is completed, then the release of payment for the same shall be authorized by the Head of Engineering Department certifying satisfactory execution of his contract and in such cases, payment of the said final bill of the contractor shall be done notwithstanding non-compliance of clause (b) of sub-rule (1) of this rule.

129. Deposit works undertaken by Board.— (1) The departments of the Central Government, State Government or any autonomous body may use the services of the Board, for execution of certain works or schemes particularly in case of works carried out in the jurisdiction of the Board and such works shall be carried out as ‘deposit works’.

(2) The procedure regarding sanction and issue of tenders for such deposit works carried out by Board shall be same as prescribed in rules 116 to 127.

(3) In case of deposit works, the gross estimated expenditure of the work may be paid in one lump sum or in installments as agreed mutually and money received from the agency for the above shall initially be accounted as a liability of the Board.

(4) The Board may also be provided certain percentage of the value of the works completed as their administrative charges as decided mutually and these charges are accrued along with the bills for expenditure.

(5) For deposit works undertaken by the Board, the subsequent expenditure for repairs and maintenance may be done either by the Board or the agency as per the terms agreed upon with the Government department or autonomous body.

(6) The Board has to send to the Government department or autonomous body, a statement showing the outlay incurred during each quarter on the works concerned and accordingly, the amount shown as spent during the month shall be adjusted by debit to the account of the Central Government or State Government or autonomous body and the unspent balances, if any of completed deposit works shall be retained or refunded as per the terms mutually agreed upon.

(7) The deposit works are to be shown separately in the budget estimates.

130. Delegated works.— (1) The Board may use the services of the Military Engineer Services, Central Public Works Department, Public Works Department of the State in which the Board is located and any other Department of the Central Government or State Governments, for execution of certain works or schemes, particularly in case of works carried out outside the jurisdiction of the Board, which shall be carried out as 'delegated works'.

(2) The procedure regarding sanction and issue of tenders for such delegated works carried out for the Board shall be same as prescribed in rules 116 to 127.

(3) In case of delegated works, the gross estimated expenditure of the work may be paid in one lump sum or in installments as agreed mutually and the money paid to the agency for the above shall initially be accounted for as an advance given by the Board.

(4) The Board may be required to pay certain percentage of the value of the works completed as administrative charges to the executing agency and these charges are accrued along with the bills for expenditure.

(5) Such executing agency shall submit a statement showing the outlay incurred during each quarter on the works concerned and accordingly, the amount shown as spent during the month shall be adjusted by crediting in the agency's account and the unspent balances, if any, of completed delegated works shall be refunded by the agency as per the terms mutually agreed upon.

(6) Delegated works are to be shown separately in the budget estimates.

CHAPTER XIII

WORK IN PROGRESS

131. Meaning of work-in-progress.— Work-in-progress means an expenditure on capital assets, which are in the process of construction or completion on the balance sheet date and this includes assets undergoing substantive repairs, additions or alterations, which are of such nature as shall enhance the working life or the utility of the asset.

132. Maintenance of register, accounting and recording procedures.— (1) The Board shall maintain a work-in-progress register in Form 37M in which details of expenditure incurred on projects involving capital expenditure shall be recorded and it shall be kept in the personal custody of the Head of Engineering Department.

(2) The register shall contain entries of every work of a capital nature commenced and the entry shall be based on the work order, which shall bear a unique numbering sequence and works commenced and under construction, erection or installation on existing projects and expenditure on new projects including advances for capital works and project stores shall be entered in the register and the running bill presented for payment for work-in-progress shall correspond to quantity of work done as recorded in the measurement book and the bill amount and the amount approved for payment shall be recorded in the register of work-in-progress in relevant columns at the time of preparing the payment voucher.

(3) The total amount recorded in the register, as on balance sheet date shall be included under the head work-in-progress in the balance sheet and it shall comprise the amount paid on the said work plus the amount of bills passed for payment but not paid.

133. Procedure to be followed during completion of works.—(1) When the work resulting in a capital asset is completed, the Head of Engineering Department shall, except in cases covered by sub rule (2) of rule 128, put the following note below the relevant page of entries in the work-in-progress register "Work completed and asset is ready for use and completion certificate No _____ has been issued on _____", and thereupon, suitable entries shall be made in the fixed asset register for the asset so created.

(2) When a completion certificate in Form 36M is received by the Head of Accounts, he shall record a journal entry transferring the balance from the work-in-progress account to appropriate category of the fixed asset.

134. Period end procedures.—At the end of the financial year, the concerned department shall submit to the Chief Executive Officer, a summary statement of status of capital work-in-progress, detailing budget allocated to the project and expenditure incurred till date on capital projects that continue to be in progress on balance sheet date, and on receipt of the above statement approved by Chief Executive Officer, the Head of Accounts shall verify that the total expenditure

incurred on each work as stated in the statement tallies with the respective capital work in progress account and that all completed works are transferred to the respective fixed asset account as per rule 133.

CHAPTER XIV

FIXED ASSETS

135. Fixed assets. – Fixed assets shall be used over an extended period and these are the assets held for providing services and are not held for resale in the normal course of operations of the Board.

136. Nature of fixed assets.—(1) Fixed assets are generally tangible but can also include intangible items such as rights and licences.

(2) The broad classification of fixed assets as per chart of accounts shall be as under—

Type of Asset	Definition	Examples
(1)	(2)	(3)
Immovable assets	Assets which are attached to the earth, or are large as to prevent normal movement from one place to another	Land and buildings, sewerage, drainage system, roads, bridges, water and sewerage treatment plants, etc.
Movable assets	Assets which can be moved from one place to another	Furniture and fixtures such as chairs, cabinets etc.; vehicles such as ambulances, buses etc. office and other equipment such as fax, computer peripherals, etc.
Intangible assets	Assets which have no physical existence and which cannot be seen and touched	Software licenses, rights to waterways, toll rights, easements, etc.

(3) The types of fixed assets are further classified into class of fixed assets and each class of asset corresponds to each entry in the column (2) of Schedule IV.

137. Maintenance of fixed asset register and the procedure for accounting for fixed asset.—(1) All fixed assets shall be carried at cost less accumulated depreciation and the ledger accounts of fixed assets shall have nomenclature at Minor Head or Detailed Head level as per classification mentioned in Schedule II.

(2) The Board shall maintain separate fixed asset registers in respect of immovable properties in Form 38M and movable and intangible properties in Form 39M, respectively, for recording transactions relating to fixed assets and the register of immovable assets shall be maintained by the Engineering Department and the other registers shall be maintained by the concerned departments; and the registers shall be updated in respect of additions, disposals, significant repairs or renewals and depreciation of the assets and the registers shall be kept in the personal custody of the Head of Department.

(3) All fixed assets shall be entered in the register and every fixed asset or group of fixed assets of similar nature shall be maintained on a separate page in the register.

138. Maintenance of record of expenditure.—Expenditure incurred and payments made in the course of construction of an asset shall be recorded in the work-in-progress register in Form 37M and in the case of purchased assets, initial entries shall be made in the register of bills and entries shall be made in the fixed asset register only at the time when the asset is ready for use and the liability to pay for the related expenditure has arisen and where an asset is constructed by any agency of the Board, the register shall also record the completion certificate number.

139. Acquisition of fixed assets – Capitalization.—(1) Fixed assets shall be recorded at cost actually incurred in order to make the asset ready to be put to use and such cost shall include ancillary charges such as freight, insurance and site preparation, which are necessary to place the asset into its intended location and condition for use.

(2) If the assets are acquired free of cost by way of grant, the same shall be recorded at nominal value of one rupee.

140. Addition and improvement of fixed assets.—Any addition to or improvement to the fixed asset that results in increasing the utility, capacity or useful life of the asset shall be included in the cost of asset.

141. Revenue expenditure on fixed assets.— Revenue expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning such that the benefit likely to be derived from such expenditure resulting in increasing its utility, useful life or benefit for a period normally less than three years, shall be debited to the appropriate expense account.

142. Revaluation of fixed assets.—(1) Fixed assets are recorded at cost less depreciation till date and if revalued, the

increase in net book value arising on revaluation shall be credited to a reserve account under the respective fund as "Revaluation Reserve" and decrease in net book value arising on revaluation of fixed assets shall be charged to income and expenditure account under the head "Loss on Revaluation of Fixed Asset".

(2) If the fixed assets are revalued, depreciation shall be provided on the basis of the revalued figures and the amount of additional depreciation arising due to revaluation of asset shall be transferred to the income and expenditure account from revaluation reserve account.

143. Depreciation on fixed asset.—(1) Depreciation shall be charged on each individual fixed asset other than land, which is a part of the group of assets listed in Schedule IV and the depreciation on the respective asset shall be charged on a straight line basis as per the rates prescribed in column (5) of the said Schedule.

(2) On any addition to fixed assets made during the year, full depreciation shall be charged irrespective of the date on which the asset is installed or put to use and no depreciation shall be charged in the year in which the asset is sold, discarded, scrapped, demolished or treated as obsolete or condemned.

(3) Depreciation provided in the financial statements shall be duly recorded in the fixed asset registers and the balance in the respective ledger accounts shall be tallied and reconciled at least once a year.

(4) No depreciation shall be provided on land, as the same is non-depreciable asset.

(5) All assets or group of assets costing less than five thousand rupees shall be depreciated at hundred per cent. in the year of purchase:

Provided, such assets shall also be recorded in the fixed assets register at a depreciated value of one rupee per such asset.

144. Disposal of fixed asset. – Fixed assets may be disposed of by way of transfer or disposition or retirement of the asset and the surplus or deficit, if any, on disposal of fixed asset with reference to the Written Down Value shall be transferred to the income and expenditure statement.

145. Physical verification of fixed assets.— The authorised officer shall carry out physical verification as per the fixed asset register at least once during the year and the balance as per physical count if found correct shall be certified by him and any discrepancy found shall be reported to the Chief Executive Officer, for appropriate action as per procedure given in rule 203.

CHAPTER XV

INVESTMENTS

146. Investments.—Investments shall be made in the manner provided in the Act and in accordance with the policy made by the Board from time to time.

147. Maintenance of investment registers.—The Board shall maintain an investment register in Form 40M showing all investments held by the Board and details of investment made from cantonment fund, cantonment development fund including its component parts, earmarked funds and specific grants shall be recorded in the investment register and the investment register shall be kept in the personal custody of the Head of Accounts and the register shall be regularly updated in respect of additions to or disposals of the investments.

148. Accounting procedure.—(1) All investments are initially recognised at cost and the cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.

(2) Long-term investments shall be valued at cost, including acquisition charges such as fees, brokerage and duties, and if there is any decline in the value of investment which is considered to be other than temporary in nature, it shall be reduced from the cost of investment and shall be debited to the income and expenditure account and any appreciation in market value of both short-term and long-term investments over the cost of investments shall be ignored.

(3) If the appreciation is in respect of investments for which provision for diminution in value or fall in value was made in earlier years, the value of the said investments shall be appreciated by an amount not greater than the provision for diminution or fall in value made in earlier years.

149. Accounting of investments - Incomes and gain or loss.—(1) Interest on investments shall be recognised as and when due, and shall be accrued proportionately at the end of each financial year and nothing of the interest accrued shall be made in the investment register.

(2) Investments may be held to maturity or may be disposed of before the maturity date and on disposal of investment, the profit earned or loss incurred shall be recorded as income or expenditure in the income and expenditure account and in case of cantonment development fund investments or grant-in-aid investments, the profit realised or loss incurred shall be adjusted in the cantonment development fund or grant-in-aid account.

150. Physical verification of investments.—(1) At least once during the year and at the end of the financial year, the Head of Accounts shall conduct physical verification of investments and reconcile the same with the balance as shown in the investments register and the balance in ledger accounts.

(2) Each of the investment certificate or instrument or document shall be verified by the Head of Accounts to confirm that the investment stands in the name of the Board and he shall also verify whether the interest or dividend is actually received as per the terms of the agreement.

(3) Head of Accounts shall submit a report to the Chief Executive Officer, certifying therein that there is no discrepancy in the investments made by the Board and in case any discrepancy is found, the details thereof shall be reported to the Chief Executive Officer for appropriate action as per procedure given in rule 203.

CHAPTER XVI

INVENTORY

151. Stock book.— The functions relating to inventory, involving procurement, storage, issue, disposal and accounting thereof shall be under the charge of the Head of Stores Department and the Head of Stores Department shall maintain the record of each kind of inventory department-wise, on separate pages in the stock book, which shall be maintained in Form 41M.

152. Procedure for receipt of inventory.—(1) The Head of Stores Department may authorise an official of the stores department to perform the duties of store keeper.

(2) Items of inventory delivered to the stores which are giving reference of purchase order or indent issued by an authorised officer of the Board shall be accepted by the store keeper and upon receipt of materials, the Head of Stores Department shall have the same inspected, measured and verified as required and thereafter the delivery challan forwarded by the person delivering the goods shall be acknowledged by the Head of Stores Department.

(3) Where inspection and measurement of the goods delivered is likely to take time, a noting that 'the goods are accepted subject to verification' shall be made on the delivery challan by the store keeper.

(4) Upon receipt of inventory, the storekeeper shall prepare a material receipt note in Form 42M.

(5) The material receipt note shall be prepared in quadruplicate, two copies being forwarded to the department indenting or ordering the inventory, third copy being sent to the supplier and the fourth copy being retained in the stores department.

(6) Where certain items of fixed assets are delivered by the supplier to the Head of Stores Department, the fact shall be noted on the material receipt note and in addition to the procedure described above, the following steps shall be taken, namely:—

- (a) a copy of the material receipt note shall be forwarded directly to the Head of Accounts to enable the recording of entry for capitalisation of fixed asset at the appropriate time by the Head of Accounts;
- (b) an entry in regard to the fixed asset held in custody of stores shall be separately made in the stock book, making a clear noting that the said item being part of fixed assets shall not be included in the periodic listing of inventory.

153. Scrutiny of bills.— The supplier of materials shall submit the bill to the Head of Accounts and on making the entry of such bill in the register of bills in Form 23S as specified in rule 77, the Head of Accounts shall forward the supplier's bill to the authorised officer who ordered or indented the inventory and thereafter, authorised officer shall verify the supplier's bill and relevant material receipt note forwarded to him by the Head of Stores Department in accordance with the provisions of sub-rule (5) of rule 152 after being satisfied about the receipt of appropriate material at appropriate rate, he shall,—

- (a) affix a rubber stamp on the material receipt note and suppliers bill giving cross-references of the indent or order number, material receipt note number and supplier's bill number;
- (b) forward to the Head of Accounts, with a copy to Head of Stores Department, the duly approved suppliers bill along with material receipt note stating as follows:

“It is hereby certified that the inventory referred to in material receipt note number ___ and in suppliers bill number ___ is in accordance with the quantity, specifications and other terms mentioned in the purchase order number ___ and may accordingly be processed for payment”.

154. Issue of material.—(1) Issue of material shall be made only on receipt of material requisition note in Form 43M and the requisition prepared by the authorised officer of the requisitioning department shall be presented in duplicate to the store keeper for issue of inventory.

(2) The person drawing the requisition shall indicate in the requisition the person to whom the inventory is to be handed over and copy of the material requisition note should be retained by the concerned department.

(3) If the inventory as specified in the requisition is available in the stores, it shall be issued on the basis of an authorisation by way of material issue note in Form 44M signed by the Head of Stores Department.

(4) At the time of handing over the material, acknowledgement of the person who is taking delivery of the item shall be obtained on two copies of the material issue note and an acknowledged copy of the material issue note shall be returned to the requisitioning department for their record and the material issue note shall carry a noting made by the stores department of the balance in stock of the said item of inventory after the issue of quantity referred to in the said material issue note.

(5) If the materials as specified are not available in the stores, the Head of Stores Department shall return the material requisition note to the issuing department with a noting "not in stock".

(6) When any articles are sold to the public or used on works done for private persons, the entry in column (14) of Form 41M shall clearly indicate to whom the articles have been sold or on what particular work they have been used, and necessary references shall be given in the remarks column to admit the recovery or adjustment of the cost being traced to the appropriate account.

155. Return of material.—(1) If the inventory supplied is found to be defective or not in accordance with the terms specified in the agreement, the Head of Stores Department shall return it back to the supplier concerned without taking the material in stock book and if the material receipt note has already been issued, the material will be returned along with a letter stating therein the reasons for the return of such materials.

(2) The material receipt note already issued shall stand cancelled in such a case and suitable noting to that effect shall be made on the office copy of the material receipt note and the details of the materials returned shall be communicated by Head of Stores Department to the Head of Department who had ordered or indented the material and to Head of Accounts.

156. Annual physical verification of inventory.—(1) The physical verification of all items of inventory shall be carried out on the last day of the financial year and at such other time intervals as the Chief Executive Officer or Board may decide and the verification shall be carried out by the Head of Stores Department in the presence of official from accounts department as designated by the Chief Executive Officer for the purpose.

(2) The Head of Stores Department and authorised officers shall jointly certify the correctness of the stock book balance with the inventory physically verified and in case of any discrepancy, the details shall be put up to the Chief Executive Officer for his necessary action.

(3) Stores shall be reconciled with the balances as per the stock book and nominal discrepancies identified shall be rectified and incorporated in the stock book after the approval of the Chief Executive Officer.

(4) The authorised officer shall also carry out verification to identify obsolete, damaged, condemned, non-moving or slow-moving items and report shall be prepared of such items at least once every year and decisions in regard to action to be taken shall be arrived at by a committee constituted by the Board for the purpose.

(5) The value of physically verified closing stock shall be incorporated in the financial statements.

157. Accounting and recording procedure.— (1) An entry recording receipt of inventory shall be made in the stock book on the basis of the material receipt note after the authorised officer of the indenting department certifies the correctness of the inventory so received in the manner specified in clause (b) of rule 153.

(2) An entry for issue of the item of inventory shall be made in the stock book at the time of issue of material and the entry shall be as per the material issue note authorised by the Head of Stores Department as specified in sub-rule (3) of rule 154.

(3) Any item of inventory received free of cost by the Board shall be recorded at one rupee in the stock book and all other articles shall be recorded on the basis of actual cost in accordance with provisions of sub-rule (1).

(4) When the authorised officer of the department indenting or ordering the material sends the duly approved supplier's bill as specified in rule 153, the accrual of expenditure shall be recorded as per the procedure provided in Chapter IX.

(5) Suitable adjustment in value in respect of damaged or deteriorated and slow moving items identified and reported in accordance with provisions of rule 156 shall be made in the stock book by the Head of Stores Department with due authorisation of the Board in regard to such adjustment.

(6) Where the Committee has recommended write-off of any damaged or deteriorated goods, the entry to write-off such sum shall be passed by the Head of Accounts only after approval of the Board.

158. Valuation of closing stock at period-end.— (1) The inventory held shall be valued in accordance with the first in-first out method at cost or market value, whichever is less.

(2) At the end of every year, the Head of Stores Department shall send a report of closing stock in Form 45M and the said report shall be sent to the Head of Accounts and the Chief Executive Officer, within a period of three weeks from the close of the financial year.

CHAPTER XVII

CASH AND BANK

159. Definitions.— In this Chapter, unless the context otherwise requires, “cash” includes money in any form and comprises cash in hand and demand deposits with banks.

160. Custody of cash.— The cash that shall be received in the custody of the Board shall be kept in a strong box, the keys of which shall be kept in the custody of the cashier or authorised officer.

161. Accounting and recording procedures.—(1) All money received by the Board shall be acknowledged by a receipt issued on behalf of the Board.

(2) Where the money is tendered to an authorised official at an office of the Board, where the receipt of money is immediately recorded through the Accounting Software System, the receipt shall be issued in Form 46S through the system and in all other cases, including where money is tendered to tax collectors or other authorised officials in the field, the receipt shall be issued in Form 15M.

(3) Three copies of the said receipts shall be prepared, the first copy to be handed over to the payer, second copy to be attached to the challan submitted to the cashier in accordance with the provisions of rule 162 and third copy shall be retained in the receipt book and all three copies of the receipt shall be signed by the tax collector or the authorised officer in token of receipt of the money.

(4) Entry in respect of receipt of cash or bank shall be passed when money is received in cash or by cheque or by credit into the bank account of the Board which shall include sums received through Electronic Clearance System (ECS), payment gateway, bank advice, etc:

Provided that the payment received against demand based on property assessment shall be automatically linked with the cantonment board accounts while for other receipts, suitable steps shall be taken for reconciliation of bank receipts with the Bank Book of the Board.

(5) The Head of Revenue shall monitor that the amounts so received as taxes or charges, as are recorded through the accounting software system are suitably reflected against the demand from individual taxpayers as recorded in the demand and collection register for the taxes or charges.

(6) Where a cheque received by the Board is dishonoured by a bank on presentation, the fact shall be reported at once, to the tenderer of the cheque with a demand for payment in cash and the Head of Accounts shall pass a reversal of the entry for collection of cheque and shall also intimate the Head of Revenue who shall monitor that the effect of such reversal is suitably reflected in the demand and collection register:

Provided that the Board shall not accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(7) Entry in respect of payment of cash or from bank shall be passed as and when any payment by cash or cheque or advice has been approved by the authorised officer and the voucher forwarded to the cashier for disbursement or payment.

(8) Entry for recording deposit of cash into bank, withdrawal of cash from bank and for transfer from one bank account to the other shall be recorded on the basis of contra voucher in Form 12S as specified in sub-rule (3) of rule 43 and the entry shall be recorded on the same day the money is withdrawn, deposited or transferred from the bank.

(9) Entry for recording deposit of cash or cheque into the bank shall be made by the cashier at the time of sending the same for deposit into the bank and upon passing such entry, the Accounting Software System shall generate a pay-in-slip in a format acceptable to banks and counterfoil of such pay-in-slip duly acknowledged by the bank shall be kept in the custody of the cashier.

162. Procedure where cash is collected by tax collectors.—(1) The tax collectors shall enter all the details relating to every receipt, namely, for both tax and non-tax revenue items in the Accounting Software System separately and obtain from the system the challan in Form 47S evidencing remittance of money to the Board at the end of the day and shall submit the actual receipts issued by them in Form 15M to the cashier and the cashier shall verify that the details in the challan regarding the amount, receipt number, etc., are in agreement with the actual receipts submitted by the tax collectors before giving acknowledgement of receipt on the challan in Form 47S.

(2) Any cancelled or unusable receipts shall also be submitted to the cashier and he shall ensure that the same are noted and eventually destroyed as per the prescribed procedure.

163. Accounting for payments.— The entry for payments shall be made by credit to the cash or bank account and debit to the payee's account and an expense account may be debited directly only when payment is made in accordance with the provisions of Chapter IX.

164. Reversal of stale cheque.— When any amount drawn in cash or cheque remains unpaid owing to the absence of the payee or otherwise, a report of such cheques remaining unpaid for a period exceeding sixty days shall be prepared by the cashier from the reconciliation statement in Form 48S and presented to the Chief Executive Officer every month and in all such cases of unpaid cheques, the entry in the bank account shall be reversed by the amount being transferred to a 'Stale Cheque Account' and when a fresh cheque is issued, the Stale Cheque Account shall be debited.

165. Responsibility for maintenance.—(1) The cash and bank book though maintained by the cashier, its proper maintenance shall be the responsibility of the Head of Accounts or such other authorised officer as specified by the Chief Executive Officer.

(2) The Head of Accounts shall count the cash on hand at least once a week and the balance as per actual count shall be compared with the cash book balance and upon verification, the balance of cash on hand shall be certified by him; and excess or deficit, if any, noted and reported to the Chief Executive Officer.

(3) The Chief Executive Officer shall carry out at least four times each year a surprise check of the cash book balance and the cash balance as per actual count and shall record a certificate of verification under his signature below the last entry in the cash book when such verification was carried out.

(4) The Chief Executive Officer or authorised officer shall also verify at the end of the month that the cash balances maintained are appropriate and that money received by the Board is deposited into the bank in a timely manner.

CHAPTER XVIII

PERMANENT ADVANCE

166. System of permanent advance.— (1) Payments in respect of expenses incurred for the Board are generally made by cheque or Electronic Clearance System in accordance with the procedure laid down in Chapter IX, provided, this procedure shall not be applied where,-

- (a) expenditure is very small and is treated as petty expenditure; and
- (b) expenditure is to be incurred by the Heads of Department and the processes laid down cannot be followed because of operational reasons.

(2) To enable the smooth functioning of the activities of the Board the system of permanent advance to authorised officials may be followed as specified in rules 167, 168 and 169.

167. Contingent expenses and charges.— For certain expenditure to be incurred for the Board, where the amount and the payee for such sum cannot be determined in advance, the authorised officer shall be entitled to incur such expenditure out of advance paid to him in his personal name.

168. Procedure for permanent advance.—(1) An advance paid to the Chief Executive Officer or an authorised officer to meet certain contingent expenses and charges of the Board shall be referred to as a permanent advance.

(2) Payment of permanent advance to the Chief Executive Officer may be made, as follows:-

- (a) in case of Category I and II Cantonment Boards, an advance upto an amount of one lakh rupees; and
- (b) in case of Category III and IV Cantonment Boards, advance upto an amount of fifty thousand rupees.

and such advance may be authorised by the Board in response to a written request by the Chief Executive Officer and such request shall mention the purpose for which the permanent advance is required and the normal time within which the said advance shall be adjusted..

(3) The Chief Executive Officer may approve a permanent advance to an authorised officer of a sum not exceeding twenty five thousand rupees, taking into consideration the nature of his duties and requirements and upon such approval being granted, the Chief Executive Officer authorising payment of permanent advance shall forward a copy of the authorisation to the cashier who shall make an entry in the register of permanent advances in Form 49M and thereafter the cashier shall disburse the sanctioned amount to the authorised officer and the permanent advance so authorised, shall be paid in the name of the official seeking the advance and shall be duly dated and acknowledged by the official receiving it.

(4) Each holder of a permanent advance shall, on first receiving it, and thereafter, on the 1st of April every year sign an acknowledgement in regard to the amount held by him on permanent advance account and in case he has made some

payments on account of the Board, the balance actually held by him and the balance in permanent advance account shall be reconciled by him and the cashier.

(5) The authorised official who is in receipt of a permanent advance shall maintain a record of each payment made by him from his permanent advance, and shall, preserve all sub-vouchers and receipts in support of the payment, to each of which he shall assign a serial number.

(6) At the earliest possible time, and in any case, before the end of each year, the officer in receipt of the permanent advance shall render a full account to the cashier or Head of Accounts along with the receipts, sub-vouchers, etc., referred to above and such statement shall be from the date of the last such statement submitted by him to the date of submission of the statement and the Head of Accounts on being satisfied about the correctness and adequacy of the receipts and vouchers submitted by the officer, shall record the repayment of whole or part of the permanent advance in the register of permanent advances.

(7) Unless the authorised officer is to transfer or relinquish the charge held by him, or wishes to surrender the permanent advance granted to him, the cashier shall disburse to the authorised officer the amount by which the permanent advance was reduced upon acceptance of the expense vouchers and he shall accordingly restore the balance in the permanent advance account of the said authorised officer to the sum sanctioned as a permanent advance to that authorised officer.

169. Accounting and recording procedure.— The permanent advance when first drawn shall be charged in the cash book to the head "Permanent Advances" and shall be debited to the Secondary Object Code Account of the authorised officer to whom the advance is paid.

CHAPTER XIX

LOANS AND ADVANCES TO STAFF

170. Application.— This Chapter shall apply to advances made to the staff as a welfare measure and not to permanent advance and provident fund advance which are dealt with by Chapter XVIII and Chapter XI, respectively.

171. Accounting and recording procedures.—(1) Loans and advances paid or payable shall be recognised as and when sanctioned and they shall be accounted as assets of the Board.

(2) Where interest is chargeable on the advance to staff, the same shall be recognised as income of the Board for the respective year; even if the same is not due for recovery from the employee in the said year.

172. Recovery of advance.— The recovery of loans and advances given to employees shall be made from their monthly salary and the amount recovered along with interest, as recorded in the monthly pay bill shall be adjusted against the advance made to the employee and the record of such loans and advances to employees and the recovery thereof, as well as procedures applicable thereto, shall apply *mutatis mutandis* in accordance with the provisions of rule 106.

173. Year-end procedures.— At the end of the year, details of individual balances in respect of advances to staff shall be taken and reconciled with the total of advances to staff as per the primary object code balance and upon reconciliation of the same, the amount outstanding from each employee shall be furnished to the employee.

CHAPTER XX

GRANTS-IN-AID

174. Bank accounts.— A separate bank account shall be opened in the case of each grant-in-aid received by the Board for execution of any specific project or plan or scheme.

175. Receipt of grants-in-aid.— (1) Grant-in-aid received or receivable shall be recorded in the books by Head of Accounts as and when the sanction orders in respect of them are issued and the grant-in-aid amount is received or is likely to be received.

(2) Ordinary grants-in-aid, which are of revenue nature, shall be recognised as income of the Board.

(3) Grant-in-aid received or receivable in respect of specific revenue expenditure shall be recognised as income in the accounting period in which the corresponding revenue expenditure is charged to the income and expenditure account and in accordance with the conditions attached with the grant-in-aid.

(4) Grants-in-aid towards capital expenditure shall be treated as a liability till such time that fixed asset is constructed or acquired and on construction or acquisition of a fixed asset out of grant-in-aids received, the value of the asset so constructed or acquired shall be capitalised under the respective head to the extent of the amount of grant-in-aid utilised and the grant-in-aid earlier reflected as a liability shall also be correspondingly transferred to the cantonment development fund (utilised) or to the cantonment fund, as the case may be.

(5) Unspent balance, if any, remaining after completion of the objective for which the specific grant-in-aid, shall be transferred to the cantonment fund unless such unspent balance is required to be refunded to the grantor:

Provided that unspent balance, if any, of the grant-in-aid received from the Central Government shall be refunded forthwith after completion of objective.

176. Expenses out of grants-in-aid.— Any expense incurred out of grant-in-aid shall be recorded in the books of account as per procedure prescribed in Chapter IX and the payment voucher should mention the grant against which such expenditure is incurred.

177. Interest earned from temporary investments out of grants.— The provisions of section 120 of the Act, where applicable, shall first be applied in the manner as mentioned therein and where not applicable, income earned out of investments made from unutilised grant money, shall be credited to a separate income account, except where specific condition in regard to treatment of such income has been laid down by the grantor.

178. Write off of grant-in-aid receivable.— Grants-in-aid recognised as receivable but not received shall be reviewed each year and the Board may consider writing-off the grants-in-aid that have been recognised as receivable on the basis of the grant-in-aid sanction order but has remained outstanding for a period exceeding three years.

179. Refund of unutilised grant.— The unspent or unutilised balance of grant-in-aid may be required to be refunded or may lapse though sanctioned and the entries initially recorded to recognise the grant-in-aid shall be reversed in the year when the lapsing or refund of grant becomes certain.

CHAPTER XXI

SECURITY DEPOSITS AND OTHER DEPOSITS

180. Deposits.—(1) The deposits received by a Board may be classified as-

- (a) short-term deposits *such as earnest money deposit and hall booking deposit; and*
- (b) deposits taken for a longer period *such as water connection deposit and security deposit.*

(2) Deposits shall usually be received in cash or by demand draft (hereinafter referred to as cash deposits) and in case of certain contracts, deposit by modes other than cash or demand draft may also be permitted by the Board and in such cases, the depositor may furnish to the Board, permitted securities in lieu of deposit (*for example- bank fixed deposits, etc.*).

(3) Particulars of cash deposits received shall be maintained by the Board in Form 50S and receipt of non-cash deposit furnished to the Board by way of securities including bank fixed deposits, shall be acknowledged and the particulars of such security received recorded in a register maintained in Form 51M.

181. Accounting and recording procedure.—(1) Upon acceptance of any cash deposit, a receipt shall be issued in accordance with the procedure prescribed in rule 180.

(2) All such deposits are recorded as a current liability under the head “Deposits” and further classified into the appropriate detailed head.

(3) Upon condition of deposit being fulfilled, the amount repaid to the depositor shall be entered in the same account so that the amount in that account is squared off.

182. Short-term deposits.—(1) Each category of short-term deposit shall be recorded in Form 50S under separate Minor Head code and further by way of a Secondary Account Code.

Example.— Tender deposits for purchase of stationery shall be recorded as a separate Minor Head code from tender deposits received from a civil contractor carrying out a painting job.

(2) The earnest money deposit which is initially received in short-term deposit account of the tenderer who is awarded the contract may not be required to be repaid and in such case, this amount shall be transferred to the security deposit account by passing a journal entry, if so decided.

183. Other deposits.— The register in Form 50S shall contain details such as the type of deposits received, particulars of, work order number, water meter and property against which deposit is received, conditions of the deposit, date and due date of repayment; and separate pages shall be set apart for different classes of deposit.

184. Refund of deposit.—(1) Security deposit shall be returned to the depositor or contractor, according to the terms and conditions of the agreement and only after the satisfactory completion of the work to the full satisfaction of Chief Executive Officer or the authorised officer.

(2) Depositor seeking refund of the deposit shall furnish the original deposit receipt to the cashier and at the time of authorisation of refund by payment voucher, the Head of Accounts shall verify that the amount is actually outstanding and the amount shall be refunded after obtaining approval from the Chief Executive Officer.

(3) The cashier shall at the time of issuance of refund, record the words "refund issued on _____ (date)" and record particulars of the payment of refund on the face of the deposit receipt, which shall be attached to the copy of the payment voucher.

(4) In case of return of non-cash deposits, the cashier shall at the time of release of the security deposited, record the words "securities deposited released on _____ (date)" on the acknowledgement obtained from the depositor and he shall make an entry in the remarks column of the register maintained in Form 51M giving reference of the acknowledgement so obtained and the name of the person to whom the security was released.

185. Time barred and unclaimed deposits.—(1) If the deposit, which is refundable, is not claimed for three complete financial years after the repayment of such deposit is due; such deposit shall be treated as lapsed and transferred to the credit of the cantonment fund under the head Lapsed Deposit account.

(2) At the end of each year, the Head of the Department concerned shall prepare a list of all lapsed deposits and forward it to the Head of Accounts and upon being satisfied that the depositor has actually not claimed the amount for three complete accounting years, the Head of Accounts shall, on authorisation from the Chief Executive Officer, recognise the income by passing necessary journal entry.

(3) The deposits credited to the Board's revenues shall not be repaid without the sanction of the Board and when so repaid, the entry for the repayment shall be made by the cashier by debiting to the Lapsed Deposit Repaid account as an expenditure of the current year.

186. Register of bank guarantees received.— The register of all bank guarantees received by the Board shall be maintained by the cashier in Form 52M and the nature of bank guarantee, the period of its validity, its major conditions, if any, the purpose or work order against which it is received and other details relating to the same shall be recorded in the said register.

CHAPTER XXII

PERIOD END PROCEDURES

187. Daily procedures.—(1) The cash and bank book shall be posted and balanced daily and the closing cash and bank balance of the day shall be carried forward to the next day as opening balance for that day.

(2) The cash and cheque collection shall be remitted to the Accounts Department and deposited with the bank and the amount collected shall be remitted or deposited on the same day or if that is not possible, on the next working day and if the Board maintains bank accounts in more than one location, it shall be ensured that the funds are transferred to the main bank account at such periodicity as may be specified by the Board.

(3) The Head of Accounts shall carry out a verification of number of receipts issued each day as reported by the collection centre with challan and cash or cheque deposited with the cashier and he shall make noting of the same in remarks column of the cash book at the end of the day where the balance for the day is drawn up.

188. Month end procedures.—(1) The bank reconciliation shall be carried out as provided in Chapter XXIII on a monthly basis for each of the bank accounts maintained by the Board and the same shall be signed by the Head of Accounts and Chief Executive Officer every month.

(2) The Head of Accounts shall print the classified abstract in Form 53S and present the same to the Chief Executive Officer.

(3) Where the Board is raising a periodic demand for water charges, the Head of Revenue Department shall upon the demand being raised with the approval of the Chief Executive Officer, record the amount demanded in the water charges demand, arrears and collection register in Form 54M and at the end of every month, based on information made available by the cashier, the authorised officer from the revenue department shall record in the appropriate columns of the said Form, the sums collected during the month against the water charges demanded.

(4) The entries in the ledger accounts from the cash book, bank book and the journal book shall be scrutinised at least once in every month by the Head of Accounts or other authorised officer and necessary rectification entries shall be passed immediately in respect of any errors that come to light.

(5) A printout of the trial balance shall be taken from the Accounting Software System in Form 14S at least at the end of every month and the hard copy shall be presented to the Chief Executive Officer under the signature of the Head of Accounts and the Chief Executive Officer, after satisfying himself about the correctness of the transactions reflected, shall initial each page of the trial balance and return the approved copy to the Head of Accounts for being filed and maintained.

(6) Appropriate measures shall be taken to ensure the integrity and security of software as well as the accounting data and the authorised officer shall take and maintain backup files at least on monthly basis and ensure the proper and secure storage of the said data in accordance with directions issued by Director General from time to time.

(7) In addition, period end procedures that are required to be performed at least at the end of the month are listed below-

- (a) payment of pension contribution, provident fund contribution, leave salary contribution; etc., in respect of employees on deputation;
- (b) one half of the salary of the Chief Executive Officer shall be remitted by the Board to the Central government; and
- (c) payment of Government dues *for example- cess, royalty, etc., if any.*

(8) The Chief Executive Officer shall also carry out surprise physical check of actual cash with the cash balance shown in the General Cash Book at least twice in each month in the manner provided in sub-rule (4) of rule 41.

189. Quarterly procedures.—(1) At the end of each quarter, the Head of Stores Department or the authorised officer shall prepare a report of closing stock in Form 45M from the entries made in the stock book for the stocks held in the stores and receipts and issues made for various purposes.

(2) The Board shall also prepare the financial statements like the balance sheet, income and expenditure statement, and receipts and payments account at the end of each quarter.

(3) In addition, period end procedures that are required to be performed at the end of each quarter are listed below, namely:-

- (a) reconciliation of deposits, advances, receivables and incomes with respective ledgers accounts and registers;
- (b) accrual of interest on borrowings, wherever applicable; and
- (c) accrual of interest on advances and investments, wherever applicable.

190. Half yearly procedures.— The following half yearly procedures shall be carried out by the Board, namely:-

- (a) recording of provision for claim bills entered in register of bills but remaining unpaid pending approval; and
- (b) reconciliation of work-in-progress account with relevant items as appearing in fixed asset register in Form 38M and relevant completion certificates issued during the year in Form 36M.

191. Annual procedures.—(1) All the period-end procedures, including the passing of adjustment entries performed at the end of each quarter shall also be performed at the end of each accounting year and in addition to that, further period-end procedures required to be performed at the year end have been stated in the succeeding sub-rules.

(2) The physical verification of stores and consumables shall be carried out on the last day of the accounting year in the manner specified in rule 156.

(3) The authorised officer shall carry out physical verification of fixed assets on the last day of the accounting year in the manner specified in rule 145.

(4) At the end of the year, the Accounts Department shall obtain a confirmation of balance amount from all persons to whom permanent advances have been sanctioned.

(5) The Head of Accounts shall carry out a detailed scrutiny of all ledgers to verify that all entries necessary to record the transactions of the Board during the financial year and to reflect the true and fair picture of the income and expenditure and assets and liabilities of the Board have been correctly effected and wherever any provision or write-off is considered necessary and appropriate as per the rules, or where any error or deficiency in regard to the entries made in the books of account comes to his notice, he shall pass necessary rectification entries immediately.

(6) In addition to sub-rule (5), the Board shall create provision for depreciation on various types of assets in accordance with the rates specified in Schedule IV and shall disclose the Policy in this regard in the financial statements.

(7) The Board shall also prepare the financial statements like the balance sheet, income and expenditure statement, and receipts and payments account for the financial year.

CHAPTER XXIII

BANK RECONCILIATION STATEMENT

192. Preparation of bank reconciliation statement.— Bank reconciliation is a procedure by which the cashier shall reconcile the bank balance as shown in the bank book of the Board with the bank balance as per the pass book or statement received from the bank and bank reconciliation statement for each bank account of the Board shall be prepared every month by the cashier in Form 48S as per the procedure prescribed in this Chapter.

193. Procedure.—(1) It shall be the duty of the cashier to close and balance the bank book on a daily basis and he shall as far as possible obtain daily bank scrolls (i.e. the bank's record of the transactions between the bank and the Board for receipts and payments at any particular date) and the bank statement for each bank account of the Board shall be obtained each month.

(2) If there is a difference between the balance as per the bank statement and balance as per books at the end of each month; then the entries in the bank scrolls or bank statement shall be checked with the entries in the bank book and in checking these items, the cashier shall check entries not just by amount but also taking into consideration the cheque number, entry number, or name of the payee or payer, etc.

(3) The cashier shall first compare the entries in the bank book with the entries in the bank statement and the items, which match, shall be suitably marked in the Accounting Software System and thereafter the following process shall be followed, namely:-

- (a) the unmarked items shall first be listed and a printout of such items be taken from the Accounting Software System;
- (b) the items in the said list shall then be compared with the unmatched items reflected in the preceding months reconciliation statement and those items from the preceding months reconciliation statement that are matched shall also be suitably marked in the Accounting Software System and the corresponding items marked off from the reconciliation statement of the preceding month;
- (c) a fresh list of unmarked and unreconciled items shall be obtained and the cashier shall scrutinise the list and identify the additional entries to be made, based on inputs obtained in regard to some of the unmatched entries and where certain entries appearing in the bank statement but not recorded in the bank book of the Board indicate need for immediately recording such entries, effect will be given by passing these entries forthwith;
- (d) based on the entries specified in clause (c), a fresh list of unmarked and unreconciled items shall once again be obtained from the Accounting Software System and these items remaining unmarked shall then be suitably classified as provided in the Accounting Software System;
- (e) upon the correct classification of all such unmarked items appearing in the bank book or in the bank statement, the reconciliation statement shall fully reconcile the balance as reflected in the bank book of the Board with the balance as shown in the bank statement;
- (f) the cashier shall present such tallied reconciliation statement in regard to each bank account of the Board to the Head of Accounts within two weeks from the end of the month;
- (g) where any reconciliation item remains uncleared in the bank reconciliation statement of the Board for more than four months, the cashier shall prepare a list of such items giving therein full particulars and suitable explanation for the items remaining uncleared;
- (h) where the cashier considers it necessary to reverse the entry remaining uncleared in the bank reconciliation, such a recommendation shall be made in the statement and the said statement shall be forwarded to the Chief Executive Officer, who if satisfied, shall authorise such reversal entry or other appropriate action to be taken and on the basis of the said authorisation, the cashier shall take necessary action and pass the necessary reversal entries.

CHAPTER XXIV

FINANCIAL STATEMENTS

194. Introduction.—(1) Financial statements prepared by the Board shall provide information about the financial position, performance and cash flows of the Board and the financial statements shall comprise the following, namely:—

- (a) Balance Sheet;
- (b) Income and Expenditure Statement;
- (c) Receipts and Payments Account;
- (d) Disclosure of significant accounting policies;
- (e) Notes to Account; and
- (f) such other statements as may be specified by any law for the time being in force to regulate disclosure of financial and other information by the Board.

(2) The following financial statements shall be prepared in the Form prescribed under column (2) of the Table below and these financial statements shall be prepared by the Head of Accounts at the end of every accounting period and for such other period as may be directed by Director General.

Financial Statement	Form Number	Purpose
(1)	(2)	(3)
Balance Sheet	55S	Discloses the financial position of the Board as at a given date
Income and Expenditure Statement	56S	Discloses the income and expenditure for that period derived on an accrual basis i.e. income earned during the year whether actually received or not and all the expenditure incurred whether actually paid or not
Receipts and Payments Account	57S	Discloses the actual funds received and the amount spent during the accounting periods. It is based on actual receipts in cash and bank, and actual payments effected, and is similar to the cash based system followed hitherto
Schedules to the financial statements	-	Discloses the further break-up (up to Detailed Head code) of any account head appearing in the financial statements. Such schedules may be appended to the financial statements of a Board whenever required or considered necessary.
Notes to accounts	-	Discloses the other significant matters considered necessary to disclose in order to give a clearer understanding of the financial statements, and subsidiary reports, as required
Statement of significant accounting policies	-	Discloses the important accounting policies followed by the Board for accounting for its transactions and in the preparation and presentation of the financial statements

(3) The financial statements mentioned in sub-rule (2) shall be forwarded by the Board in duplicate to the Controller of Defence Accounts for audit and furnishing a certificate of correctness.

Notes:

- (1) Where considered appropriate, the income and expenditure statement may in addition to previous year's figures, give the budgeted figures for the accounting period.
- (2) The receipts and payments account shall give the actual figures for the period along with the corresponding budgeted figures as specified in Form 57S.
- (3) Refer to Appendix for preparation of opening balance sheet.

195. Subsidiary reports.— Subsidiary reports and statements as required by the Act, rules made there under and executive directions issued from time to time by the Central Government shall be prepared and annexed to the annual financial statements prepared at the end of the financial year.

196. Other disclosures.— The Board may also provide other important financial information by way of disclosure, such as-

- (a) details of income, expenditure, receipt or payments out of grants;
- (b) details of utilisation of funds under MPLADS or MLALADS;
- (c) percentage of properties defaulting on property tax both in terms of number and value in comparison to total properties and income earned.

CHAPTER XXV

AUDIT OF FINANCIAL STATEMENTS

197. Introduction.—(1) The financial statements of the Board prepared under these rules (including those relating to the provident fund and the pension fund accounts of the Board) shall be audited by an Auditor and the cost of such audit shall be paid by the Board.

(2) The audit shall be carried out for such period or periods as may be specified by the Central Government, which shall, in no case, be greater than the period of a financial year:

Provided that fees for the audit of accounts of the Board by the Defence Accounts Department shall be charged at the rates specified by Central Government from time to time and shall be assessed on the sanctioned strength of the audit party and the number of days sanctioned for the completion of audit.

(3) The Board shall at the time of audit, produce all accounts, registers, documents and subsidiary papers which may be required by the auditor to enable him to carry out the audit.

(4) All documents in the Form of Schedule I, II and III and all Forms numbered from 1S to 57S in schedule VI under these rules shall be auditable.

198. Objection statements.— The audit enquiries issued by the auditor in the course of audit shall be returned to him promptly and in any case before the close of audit, over the signature of the Chief Executive Officer, with explanations or notes showing the action taken or proposed to be taken to settle the observations or objections raised and the Auditor shall return for further action any of his observations or objections on which final or sufficient action has not, in his opinion, been taken; and shall before concluding the audit bring them to the notice of the President.

199. Audit note.— If the objections or observations are not settled even after the explanations or clarifications offered by the Chief Executive Officer with regard to any material issue, the officer carrying out the audit shall prepare and submit an audit note to the Principal Controller of Defence Accounts, the Command and the Principal Controller of Defence Accounts, the Command, shall forward a copy of the audit note along with his remarks to the President, and the General Officer Commanding-in-Chief, the Command for necessary action.

200. Consideration of audit note.—(1) As soon as the audit note has been received in the office of the Board, the same shall forthwith be taken into consideration and, the President shall convene a meeting of the Board to decide upon the action to be taken in regard thereto and the action so taken shall be indicated in the form of a reply to the audit note, which shall be sent to the Principal Controller of Defence Accounts, the Command, as promptly as possible at the latest within one month of the date of receipt of the audit note and copy shall at the same time be sent, each to the Principal Director and the General Officer Commanding-in-Chief, the Command and similar annotated copy shall be kept in the office of the Board, and shall be placed before the audit officer at his next visit.

(2) In cases where, in the opinion of the Principal Controller of Defence Accounts, the Command, suitable action has not been taken on the audit note, he shall send the case for orders, to the General Officer Commanding-in-Chief, the command or, if the circumstances so warrant, to the Government as he thinks fit.

201. Audit report.—(1) The auditor shall, within a period of three months from the end of the financial year, complete the audit, and prepare an audit report and the report shall mention or include the following, namely:—

- (a) whether, in his opinion, proper books of account as required by the Act and rules have been kept by the Board so far as it appears from his examination of those books;
- (b) whether the Board's balance sheet, income and expenditure statement and receipts and payment account dealt with by the report are in agreement with the books of account;
- (c) whether the financial statements give a true and fair view—
 - (i) in case of the balance sheet, of the state of affairs of the Board as on the last day of the financial year; and
 - (ii) in case of income and expenditure statement, of the surplus or deficit of the Board for the year ended on that date.

(2) Where any of the matters referred to in clause (a) or (b) or (c) of sub-rule(1) is answered adversely or with qualification, the auditor's report shall state the reason for the same and give the financial impact of such qualification.

(3) Where an audit note referred to in rule 199 has not been settled as on the date of audit report in regard to any of the observations or objections contained in such note, the said note or a summary thereof, as may be considered appropriate by the auditor, shall also be given as an annexure to the audit report.

(4) The audit report along with the annexures thereto and the financial statements dealt with in the audit report shall be submitted to the President by the Chief Executive Officer along with a copy each to the Principal Controller of Defence Accounts, the Command and to the Principal Director and the President shall thereafter convene a meeting of the Board to consider and adopt the duly audited financial statements and such meeting shall be held not later than four months from the end of the financial year or first month from the receipt of the audit report, whichever is later.

202. Infructuous expenditure.— Infructuous expenditure already incurred shall be allowed to stand in the accounts but the irregularity in respect thereof shall not be condoned or recovery waived except with the previous sanction of the Central Government:

Provided that,—

- (a) where the amount of such expenditure does not exceed fifty thousand rupees in any individual case, the irregularity may be condoned or recovery waived by the Principal Director; and
- (b) where the amount of such expenditure exceeds fifty thousand rupees but does not exceed two lakh fifty thousand rupees, the irregularity may be condoned or the recovery waived by the General Officer Commanding-in-Chief, the Command.

203. Inquiry into losses.—(1) Whenever any material loss of monies, stores or other property of the Board, through embezzlement, fraud, theft, or other cause is discovered, an investigation shall forthwith be made into the loss by the Board or by some person appointed, by order, in this behalf by Board and if such loss incurred exceeds fifty thousand rupees, the report of such investigation, shall be furnished with the Principal Director and a copy of the said report shall also be forwarded to the General Officer Commanding-in-Chief, the Command.

(2) The General Officer Commanding-in-Chief, the Command, shall, if necessary,—

- (a) arrange with the Principal Controller of Defence Accounts, the Command, for an expert examination of accounts in connection with the loss;
- (b) take such further steps as may be appropriate to the circumstances including recommending to recover the money and to punish the offenders, if any;
- (c) take steps to prevent recurrence of such losses.

(3) The action taken under sub-rule (1) shall not in any case debar the local authorities from taking any action which may be deemed necessary.

(4) Money, the value of stores or other property thus lost, shall not be written off in the accounts, except with the previous sanction of the Central Government:

Provided that,-

- (a) losses the amount of which does not exceed fifty thousand rupees in any individual case may be written off as per directions of the Board, after obtaining final audit report from the Principal Controller of Defence Accounts;
- (b) losses exceeding fifty thousand rupees but not exceeding two lakh fifty thousand rupees in any individual case may be written off as per directions of the Principal Director, after obtaining final audit report from the Principal Controller of Defence Accounts;
- (c) losses, the amount of which exceeds two lakh fifty thousand rupees but does not exceed five lakh rupees in any individual case may be written off as per directions of the General Officer Commanding-in-Chief, the Command, after obtaining final audit report from the Principal Controller of Defence Accounts.

(5) Whenever there is an estimated loss of more than five lakh rupees, due to natural causes such as, fire, flood, earthquake and landslide or due to man-made causes like theft and terrorist activity, intimation about such occurrence and the loss shall be sent within forty-eight hours to the Central Government.

204. Irrecoverable items of revenue.—(1) Money due in respect of land rent (including house rent), sales of wood, fruits, grass and miscellaneous contracts, which have been ascertained to be irrecoverable shall not be written off the accounts except with the previous sanction of the Central Government:

Provided that,-

- (a) any such irrecoverable amount which does not exceed twenty-five thousand rupees in any individual case may be written off as per directions of the Board, after obtaining final audit report from Principal Controller of Defence Accounts; and
- (b) any irrecoverable amount which exceeds twenty-five thousand rupees but does not exceed one lakh rupees in any individual case may be written off as per directions of the General Officer Commanding-in-Chief, the Command, after obtaining final audit report from Principal Controller of Defence Accounts.

(2) Licence fees which have been ascertained to be irrecoverable may be written off by the Board:

Provided that where the sum written off in favour of any one person exceeds five thousand rupees, the sanction of the Board shall be first obtained, after obtaining final audit report from Principal Controller of Defence Accounts:

Provided further that where the sum written off in favour of any one person exceeds twenty-five thousand rupees, the sanction of the General Officer Commanding-in-Chief, the Command shall be first obtained, after obtaining final audit report from Principal Controller of Defence Accounts:

205. Remission of rent for land, etc.— Remission of money due in respect of land rent (including house rent), sale of wood, fruits, grass and any other revenue from miscellaneous contracts may, for special reasons requiring alleviation of hardship, such as the failure of crops, be sanctioned by the Board, up to a limit of twenty-five thousand rupees in any individual case; by the General Officer Commanding-in-Chief, the Command, after obtaining final audit report from Principal Controller of Defence Accounts, for any amount exceeding twenty-five thousand rupees but not exceeding two lakh fifty thousand rupees in any individual case; and by the Central Government, for any amount exceeding two lakh fifty thousand rupees.

SCHEDULE I
[see rules 16 and 197]
FUNCTION CODES

1	2	3	4	5	6	7
BASIC FUNCTION CODE		MAIN FUNCTION CODE		SUB- FUNCTION CODE		COMPOSITE FUNCTION CODE
1	General Administration					
		1	Cantonment Board			
				9	Others	119
		2	Chief Executive Officer			
				9	Others	129
		3	Elections & Census			
				1	Elections	131
				2	Census	132
				9	Others	139
		4	Finance, Accounts and Audit			
				1	Finance	141
				2	Accounts	142
				3	Budget	143
				4	Audit	144
				9	Others	149
		5	City Planning			
				1	Town Planning and Layout	151
				2	Building Permissions and Regulations	152
				3	Survey of land	153
				9	Others	159
		6	Ward Administration			
				9	Others	169
		7	Common Services			
				9	Others	179
		8	Stores			
				9	Others	189
		9	Others			
				9	Others	199
2	Taxes and Revenues					
		1	Collection of Taxes			
				9	Others	219
		2	Collection of Miscellaneous revenue			
				9	Others	229
		3	Refund of Taxes			
				9	Others	239
		4	Miscellaneous Refunds			
				9	Others	249
		9	Others			
				9	Others	299

BASIC FUNCTION CODE		MAIN FUNCTION CODE		SUB-FUNCTION CODE		COMPOSITE FUNCTION CODE
3	Public Works					
		1	Roads, Bridges and Footpaths			
				1	Roads	311
				2	Bridges and fly-overs	312
				3	Footpaths and pavements	313
				4	Parking Facilities	314
				5	Road-side drains	315
				9	Others	319
		2	Buildings			
				1	Administration Buildings	321
				2	Educational Buildings	322
				3	Hospitals	323
				4	Markets	324
				5	Commercial Buildings	325
				6	Residential Buildings	326
				9	Others	329
		9	Others			
				9	Others	399
4	Water Supply and Lighting					
		1	Water purchases			
				9	Others	419
		2	Water Distribution			
				9	Others	429
		3	Water Treatment			
				9	Others	439
		4	Transmission Mains, Distribution pipelines and Water meters			
				9	Others	449
		5	Water Storage			
				9	Others	459
		6	Tankers Supply			
				9	Others	469
		7	Groundwater Services, Tubewells, Open wells and small-piped water supply			
				9	Others	479
		8	Lighting			
				9	Others	489
		9	Others			
				9	Others	499

BASIC FUNCTION CODE		MAIN FUNCTION CODE		SUB- FUNCTION CODE		COMPOSITE FUNCTION CODE
5	Sanitation and Conservancy					
		1	Sewerage, Drainage and Sullage			
				1	Sewage Lines	511
				2	Sewage Treatment Plants	512
				9	Others	519
		2	Solid Waste Management			
				1	Collection and Transportation	521
				2	Waste processing	522
				3	Dumping Grounds	523
				4	Cleaning of gutters and nallahs	524
				9	Others	529
		3	Public Toilets			
				9	Others	539
		4	Conservancy			
				1	Road cleaning	541
				2	Litter bins	542
				9	Others	549
		9	Others			
				9	Others	599
6	Markets and Allied Activities					
		1	Markets			
				9	Others	619
		2	Slaughter Houses			
				9	Others	629
		3	Licensing services			
				9	Others	639
		4	Cantonment Board property on rent			
				1	Shopping Premises	641
				2	Office Premises	642
				3	Industrial Premises	643
				4	Street Premises	644
				5	Grounds	645
				6	Bonded warehouse	646
				9	Others	649
		5	Advertisement on Cantonment Board property			
				9	Others	659
		9	Others			
				9	Others	699

BASIC FUNCTION CODE		MAIN FUNCTION CODE		SUB- FUNCTION CODE		COMPOSITE FUNCTION CODE
7	Public Safety, Conveniences					
		1	Fire fighting	9	Others	719
		2	Ponds	9	Others	729
		3	Gardens	1	Parks and Gardens	731
				2	Free Tending	732
				9	Others	739
		4	Guest houses	1	Sarais	741
				2	Guest houses	742
				3	Dak bungalows	743
				9	Others	749
		5	Transport	9	Others	759
		6	Recreation	1	Fairs and festivals	761
				9	Others	769
		9	Others	9	Others	799
8	Health and Veterinary services					
		1	Hospitals	1	OPD	811
				2	IPD	812
				3	Speciality services	813
				4	ICCU	814
				5	Operation Theatres	815
				6	Medicines	816
				7	Linen/Diet	817
				9	Others	819
		2	Dispensaries	1	Primary Health Centres	821
				2	Maternal and Child Health Services	822
				9	Others	829
		3	Registration of Births and Deaths	9	Others	839
		4	Epidemic Control	9	Others	849
		5	Preventive Medicine	1	Vaccination	851
				9	Others	859

		6	Veterinary Services				
				1	Veterinary dispensaries		861
				2	Destruction of rabid animals		862
				3	Animal birth control		863
				9	Others		869
		7	Charitable Medical Institutions				
				9	Others		879
		9	Others				
				9	Others		899
9	Education						
		1	Primary Schools				
				1	Kindergarten		911
				2	Primary Schools		912
				9	Others		919
		2	Secondary Schools				
				1	Secondary schools		921
				2	Higher Secondary schools		922
				9	Others		929
		3	Higher Education				
				1	Vocational education		931
				2	Graduation		932
				3	Medical Education		933
				9	Others		934
		4	Libraries				
				9	Others		949
		5	Museums				
				9	Others		959
		9	Others				
				1	Adult Literacy		991
				9	Others		999

SCHEDULE II
[see rules 137(1) and 197]
OBJECT CODES
Part A - Revenue Receipts

S.No.	OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
(1)	(2)	(3)	(4)	(5)	(6)
	1 Revenue Receipts	1 Tax Revenue			
			1 Consolidated Tax on Property		
				1 Tax on annual values of land and buildings	1111
				2 Water tax	1112
				3 Conservancy and Scavenging Tax	1113
				4 Lighting and Drainage Tax	1114
				5 Education Tax	1115
				8 Holding Tax	1118
				9 Others	1119
			2 Taxes other than property tax		
				1 Advertisement tax	1121
				2 Tax in lieu of Excise	1122
				9 Others	1129

			3	Tax on animals and vehicles			
					1	Vehicle Tax	1131
					2	Wheel Tax	1132
					3	Animal Tax	1133
					4	Rickshaw Tax	1134
					5	Cycle Tax	1135
					9	Others	1139
			4	Tax on trades and profession			
					1	Tax on trades and profession	1141
					2	Hawker Tax	1142
					9	Others	1149
			5	Tax on entertainment and performances			
					1	Theatre Tax	1151
					9	Others	1159
			6	Octroi and Tolls			
					1	Octroi	1161
					2	Toll Tax	1162
					3	Local Body Tax	1163
					4	Passenger Tax	1164
					9	Others	1169
			9	Others			
					1	Compensation in lieu of profession tax	1191
					2	Tax on Manufacture of Brick and Lime	1192
					8	Surcharge	1198
					9	Others	1199

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
2	Realisation under Special Act	1	Pounds	
				9
			Others	1219
		2	Hackney Carriages	
				1
			Income from Hackney Carriages	1221
				9
			Others	1229
		3	Service Charges	
				1
			Service Charges- MoD	1231
				9
			Others	1239
		4	Assigned Revenue and Compensation	
				9
			Others	1249
		9	Others	
				9
			Others	1299
3	Revenue from property (other than taxation)	1	Land	
				1
			Lease Premium	1311
				2
			Lease Rent	1312

					3	License fees	1313
					4	Ground Rent	1314
					5	Agricultural rent	1315
					6	Dhobighat rent	1316
					7	Rent from Taxi stand	1317
					9	Others	1319
			2	Building			
					1	Income from buildings belonging to Government	1321
					2	Shops	1322
					3	Guest Houses	1323
					4	Markets	1324
					5	Income from buildings other than property of Governm	1325
					6	Income from Cantonment Fund Buildings	1326
					7	Halls	1327
					9	Others	1329
			3	Rent on Fixed Assets			
					1	Plant and Machineries	1331
					2	Vehicles	1332
					3	Office equipments, computers and peripherals	1333
					4	Furnitures and fixtures	1334
					5	Electrical Installations(Water Meters, etc.)	1335
					9	Others	1339
			9	Others			
					1	Frontage Board	1391
					9	Others	1399

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
4	Grants, Contributions and Subsidies	1	Grants from Central Government	
			1	Ordinary Grant
			2	Special Grant
			3	Contribution towards the Pay of CEO
			9	Others
		2	Grants from State Government	
			1	Teaching/Education Grant from DEO of State Govern
			2	Teaching/Education Grant
			9	Others
		3	Grant from Other Agencies	
			9	Others
		9	Others	
			9	Others
				1499
5	Fees, User Charges and Fines	1	Fees	
			1	Fees from Educational Institutions
			2	Fees from Medical Institutions
			3	Fees from Markets
			4	Fees from slaughter houses
			5	Fees from Bonded Warehouses
				1515
			7	Testing & Supervision Fees
				1517

					9	Others	1519
			2	Conservancy Charges			
					1	Conservancy Charges to Military Establishment	1521
					2	Conservancy Charges - Government	1522
					3	Conservancy Charges - Railway	1523
					4	Conservancy Charges - Air Force	1524
					5	Conservancy - User Charges	1525
					6	Conservancy Charges - Others	1526
					9	Others	1529
			3	Registration, License and NOC fees			
					1	Registration fees	1531
					2	License fees	1532
					3	Water Connection and Security Fees	1533
					4	Fees for Registration under RTI Act	1534
					5	Application Fees	1535
					6	Dog Badges Fee	1536
					7	License fees for Trade & Profession	1537
					9	Others	1539

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE	
		4	Building Permission/Development Fees		
			1	Building sanction/Development Fee	1541
			2	Numbering Fees	1542
			3	Betterment Charges	1543
			9	Others	1549
		5	Fines and Penalties		
			1	Fines under the Cantonment Act	1551
			2	Warrant Fees	1552
			3	Demand Notice Fees	1553
			4	Damage Charges	1554
			5	Compounding Fees	1555
			6	Proclamation Fees	1556
			7	Distrain Fees	1557
			9	Others	1559
		6	Hawking and Market charges		
			1	Hawking fees	1561
			2	Parking Fees	1562
			3	Hoarding Fees	1563
			4	Picketing Fees	1564
			9	Others	1569
		7	Cess Charges		
			1	Local Cess	1571
			9	Others	1579
		9	Other Charges		
			1	TTIP/ Mutation Fees	1591
			2	Copying charges	1592
			3	Charges on trees, fruits, grass, wood	1593
			4	Grazing Fees	1594

					5	Testing & Supervision Fees	1595
					6	Processing Fees	1596
					7	Cable Laying/Trench Charges	1597
					8	Vaccination Charges	1598
					9	Others	1599
	6	Income from Sales and Hire Charges	1	Sale of water			
					1	Water Charges	1611
					9	Others	1619
			2	Sale of Forms and Publications			
					1	Sale of Statutory Forms	1621
					9	Others	1629
			3	Sale of Scrap			
					1	Sale of Scrap Through Tender	1631
					9	Others	1639
			4	Sale of Nightsoil			
					1	Sale of Vermicompost	1641
					9	Others	1649
			5	Recovery of Charges			

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE	
			1	Electricity Charges	1651
			9	Others	1659
		9	Others		
			1	Forest Revenue	1691
			9	Others	1699
	7	Income from Interest and Dividends	1	Interest From Bank	
			1	Interest on Term Deposits with Banks	1711
			9	Others	1719
		2	Interest on Post Office Deposits		
			1	Interest on Term Deposits with Post Office	1721
			9	Others	1729
		3	Interest on Deposits in Financial Institutions		
			9	Others	1739
		4	Interest on Loans and Advances		
			9	Others	1749
		5	Interest on loans and Advances to Employees		
			1	Interest on Vehicle Advance	1751
			9	Others	1759
		6	Dividends		
			9	Others	1769
		9	Others		
			1	Interest on Tax	1791
			9	Others	1799
	9	Other Income	1	Garden Receipts	

						9	Others	1919
			2	Recoveries from services rendered to Private Individuals				
						1	Recovery for Services Provided	1921
						9	Others	1929
			3	Rebates & Discounts				
						1	Discount received on Bills Payable	1931
						9	Others	1939
			9	Others				
						1	Contract for removal of dead bodies	1991
						2	Sullage Water	1992
						3	Damages/ Restoration Charges	1993
						4	Income from Fairs and Exhibitions	1993
						9	Others	1999

Object Codes
Part B - Revenue Expenditure

Sr.No	OBJECT CLASS		MAJOR HEAD		MINOR HEAD		DETAILED HEAD	OBJECT CODE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	Revenue Expenditure	1	Establishment Expenses					
				1	Salary and allowances to CEO			
						1	Salary	2111
						2	Allowances	2112
						9	Others	2119
				2	Salary other than salary to CEO			
						1	Basic Pay	2121
						2	Grade Pay	2122
						3	DA	2123
						4	HRA	2124
						5	CCA	2125
						9	Others	2129
				3	Allowances			
						1	Washing allowance	2131
						2	Uniform Allowance	2132
						3	Overtime Allowance	2133
						9	Others	2139
				4	Benefits			
						1	LIC	2141
						2	GIS	2142
						3	Medical Reimbursement	2143
						4	Leave Pay	2144
						5	Bonus	2145
						9	Others	2149
				5	Contributions			
						1	Monthly contribution to Pension Fund	2151
						2	Contribution to National Pension Scheme	2152
						9	Others	2159
				6	Honorarium			
						1	VP	2161

					2	Other Elected Members	2162
					3	Consultants	2163
					4	Retired Staff	2164
					9	Others	2169
			7	Pension and Terminal Benefits			
					1	Transfer by CB to Pension Fund	2171
					2	Gratuity	2172
					9	Others	2179
			9	Others			
					9	Others	2199

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
2	Administrative Expenses/ Contingencies			
		1	Office Expenses	
			1	Printing
			2	Stationery
			3	Official Postage and Postage labels
			4	Refreshment expenses
			5	Programme and Meeting Expenses
			6	Electricity Expense
			9	Others
		2	Rent, Rates and Taxes	
			1	Rent
			2	Taxes - GST
			9	Others
		3	Information & Communication Technology	
			1	Telephone & Fax
			2	Internet & IT Leased Lines
			3	Mobile Charges
			4	Digitization
			9	Others
		4	Books and Periodicals	
			1	Books, periodicals and maps
			9	Others
		5	Vehicle, Travelling and Conveyance	
			1	Vehicle Fuel
			2	Vehicle Maintenance
			3	Vehicle Hire Charges
			4	Other vehicle expenses(Registration, licenses)
			5	Travelling Expenses (TA/DA) of CEO
			6	Travelling Expenses (TA/DA) of Other Staff
			9	Others
		6	Fees	
			1	Legal fees
			2	Professional Fees
			3	Engineering Fees
			4	Audit Fees
			9	Others
		7	Advertisement and Publicity	
			1	Advertisement charges
			9	Others

				9	Others			
						1	Security expenses	2291
						2	Training Expenses	2292
						9	Others	2299

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
	3	Interest and Finance Charges		
		1	Interest on loan from Central Govt	
			9	Others
				2319
		3	Interest on loan from Bank	
			9	Others
				2339
		4	Bank charges	
			1	Bank Charges - General
			2	Bank Charges - Cheque Dishonour
			9	Others
				2341
				2342
				2349
		9	Others	
			9	Others
				2399
	4	Purchases, Repairs, Maintenance and Works Contracts		
		1	Purchase of Water	
			9	Others
				2419
		2	Purchase of Consumables	
			1	Office
			2	Stores
				2421
				2422

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
			3 Stationery	2423
			4 Cost of Medicine	2424
			5 Other Hospital Supplies	2425
			6 Hospital Food	2426
			9 Others	2429
		3 Purchase of materials for distribution to public		
			1 Distributions at Special Camps	2431
			9 Others	2439
		4 Works contract / Repairs / Maintenance		
			1 Land	2441
			2 Buildings	2442
			3 Office Equipments	2443
			4 Roads, footpaths & pavements	2444
			5 Drainage & Sanitation	2445
			6 Water Supply	2446
			7 Miscellaneous Equipments	2447
			8 Miscellaneous Public Improvement	2448
			9 Others	2449
		5 Hire Charges		
			1 Hire Charges - Heavy Equipments	2451
			2 Hire Charges - Office Equipments	2452
			9 Others	2459

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
		9 Others		
			1 Cost of work done for private individuals	2491
			2 Cost of deposits work	2492
			9 Others	2499
	5 Depreciation			
		2 Building		
			1 Buildings inside Cantonment Board Area (RRC)	2521
			2 Buildings outside Cantonment Board Area (RRC)	2522
			3 Sheds inside Cantonment Board Area	2523
			4 Sheds outside Cantonment Board Area	2524

				5	Permanent Reservoirs (Lakes, Ponds, Wells, Etc.)	2525
				6	Temporary Reservoirs	2526
				9	Others	2529
			3	Other Fixed Assets		
				1	Concrete Roads	2531
				2	Tar and Other Roads	2532
				3	Water Bound Macadam (WBM) Roads	2533
				4	Bridges, Flyovers, Subways	2534
				5	Roadside Drains, Sewerage Systems, Gutters	2535
				6	Other Drains, Culverts, Etc.	2536
				9	Others	2539
			4	Plant and Machinery		
				1	PVC & Metal Pipelines (Water Distribution System)	2541
				2	MS Steel / PVC Water Storage Tanks	2542
				3	Mark II Pumps & Hand Pumps	2543
				5	Machinery (As per Definition)	2545
				9	Others	2549
			5	Electrical Installations		
				1	Generator plant	2551
				2	Air Conditioners	2552
				3	Elevators	2553
				4	Street Lighting	2554
				5	Signals	2555
				6	Water Meters	2556
				7	Touch screen kiosks	2557
				9	Others	2559
			6	Vehicles		
				1	Commercial Vehicles	2561
				2	Staff Vehicles	2562
				9	Others	2569
			7	Office Equipments		
				1	Computers & Peripherals	2571
				2	Photo Copier and others	2572
				9	Others	2579

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE	
		8	Furniture and Fixtures		
			1	Furniture	2581
			2	Fittings & Fixtures	2582
			9	Others	2589
		9	Intangibles and Other Assets		
			1	Computer Software	2591
			9	Others	2599
	6	Grants, Revenues and Subsidies			
		1	Grants to Charitable and Medical Institutions		
			9	Others	2619
		2	Grants to Municipalities and local bodies		
			9	Others	2629

		3 Grants to Educational Institutions		
			9 Others	2639
		4 Grants to Community & Citizens		
			1 Scholarships	2641
			9 Others	2649
		9 Other Contributions		
			1 AURC	2691
			2 Computerization	2692
			3 ABAS Pilot Project	2693
			9 Others	2699
		7 Provisions and Write-offs		
		1 Discount		
			1 Rebate on Property Tax	2711
			9 Others	2719
		2 Sundry Writeoffs		
			1 Balance on Rounding written off	2721
		9 Others		
			9 Others	2799

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
	9 Miscellaneous/Other Expenses			
		1 Animal Control		
			1 Rewards for Animal Catching, Destruction, Etc.	2911
			2 Animal Birth Control	2912
			3 Cost of Feeding Animals	2913
			9 Others	2919
		2 Refunds		
			1 Refund of taxes	2921
			2 Miscellaneous Refunds	2922
			3 Octroi	2923
			9 Others	2929
		3 Charges on account of indigent persons sent for treatment		
			9 Others	2939
		4 Charges for Survey of Land		
			9 Others	2949
		5 Conservancy		
			1 Expenditure on Military Conservancy	2951
			2 Expenditure on Private Conservancy	2952
			3 Expenditure on Civil Conservancy	2953
			9 Others	2959

				8	Prior Period Adjustments			
						1	Prior Period Expenses / (Income)	2981
						9	Others	2989
				9	Others			
						1	Payments to Central Government	2991
						9	Others	2999

Part C - Liabilities

S.No	OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
3	Liability	1	Cantonment Fund and Reserves					
			1	Cantonment Fund				
					1	Cantonment Fund Opening Balance (Balancing Figure)		3111
					2	Cantonment Fund Adjustment Account		3112
					9	Others		3119
			2	Cantonment development fund				
					1	Cantonment development fund		3121
					2	Cantonment development fund (Women and Child Welfare Fund)		3122
					9	Others		3129
			3	Capital Reserve				
					9	Others		3139
			4	Statutory Reserve				
					1	Salary Reserve		3141
					2	Water Supply Reserve Fund		3142
					9	Others		3149
			5	General Reserves				
					1	General Reserve		3151
					9	Other		3159
			6	Loan Repayment Reserve				
					9	Others		3169
			7	Trust/Agency Reserves				
					1	Pension Fund		3171
					2	G.P.F.		3172
					3	Trust Fund		3173
					9	Others		3179
			8	Balance of Income Over Expenditure				
					1	Balance of Income Over Expenditure		3181
					9	Others		3189
			9	Other				
					9	Others		3199

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
	2 Grants, Contributions for Specific Purpose			
		1 Government of India		
			1 Grant from Central Finance Commission	3211
			2 IUDP	3212
			3 JNNURM	3213
			4 USDISMT	3214
			9 Others	3219
		2 State Government		
			1 State Govt Grant Scheme - I	3221
			2 State Govt Grant Scheme - II	3222
			3 State Govt Grant Scheme - III	3223
			4 MP/MLA Fund	3224
			5 DPDC Funds	3225
			6 Education/Teaching Grant	3226
			9 Other	3229
		3 CBs, Other Govt. Agencies, Institutions and NGOs		
			1 Contribution From CBs (Balance)	3231
			9 Others	3239
		4 Financial Institutions		
			9 Others	3249
		9 Others		
			9 Others	3299
	3 Secured and Unsecured Loans			
		1 Loans from Government of India		
			9 Others	3319
		4 Secured Loans from Banks & Financial Institutions		
			1 Loan for water supply	3341
			2 Loan for housing	3342
			9 Others	3349
		5 Unsecured Loans		
			1 Unsecured Loans	3351
			9 Others	3359
		9 Others		
			9 Others	3399
	4 Interest on Loans			
		1 Interest on Loans from Government of India		
			9 Others	3419
		3 Interest on Secured Loans from Banks & Financial Institutions		
			9 Others	3439

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
		5 Interest on Unsecured Loans		
			1 Interest on Unsecured Loans	3451
			9 Others	3459
		9 Others		
			9 Others	3499
	5 Employers Liability			
		1 Salary and Wages Payable		
			1 Net Salary Payable - CB Staff	3511
			2 Net Salary/Wages Payable - Others	3512
			9 Others	3519
		2 Other Allowances Payable		
			1 Washing allowance	3521
			2 Uniform Allowance	3522
			3 Overtime Allowance	3523
			9 Others	3529
		3 Refunds Payable to staff		
			1 Excess Recovery Refund	3531
			9 Others	3539
		4 Benefits payable to staff		
			1 Medical Reimbursement	3541
			2 Tuition Fees	3542
			3 Insurance of Employees	3543
			4 Leave Travel Concession	3544
			5 Uniform to Staff	3545
			6 HRD Activities	3546
			7 Bonus and Rewards	3547
			9 Others	3549
		5 Deductions from salary-payable to funds		
			1 Provident Fund	3551
			2 General Fund (Licence Fee of Quarters)	3552
			3 National Pension Scheme Contributions	3553
			9 Others	3559
		6 Deductions from salary on account of Government Taxes		
			1 Income Tax	3561
			2 Professional tax	3562
			9 Others	3569
		7 Deductions from salary - payable to respective institutions		
			1 L.I.C.	3571
			2 Post Office	3572
			3 Banks	3573
			4 G.I.S.	3574
			5 Relief Funds	3575
			6 Courts	3576
			7 Co-operative societies	3577
			9 Others	3579
		8 Deposit from Staff		
			1 Security Deposit from Staff	3581
			9 Others	3589

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
		9 Others		
			2 Amount payable to National Pension Fund	3592
			3 Amount Payable to GPF	3593
			5 Loss of Pay	3595
			9 Others	3599
	6 Supplier's and Contractor's Liability			
		1 Earnest money Deposits		
			1 EMD from Suppliers of Materials	3611
			2 EMD from Labour Contracts	3612
			3 EMD from providers of Professional Services/Consultancy	3613
			9 Others	3619
		2 Security Deposits		
			1 SD from Suppliers of Materials	3621
			2 SD from Labour Contracts	3622
			3 SD from providers of Professional Services/Consultancy	3623
			9 Others	3629
		3 Bills passed for payment but not paid		
			1 Creditors for Supplies/Materials	3631
			2 Creditors for Labour Contracts	3632
			3 Creditors for Professional Services/Consultancy	3633
			8 Miscellaneous Vendors	3638
			9 Others	3639
		4 Bills received but not passed for payment		
			1 Creditors for Supplies/Materials	3641
			2 Creditors for Labour Contracts	3642
			3 Creditors for Professional Services/Consultancy	3643
			9 Others	3649
		5 Disputed claims		
			9 Others	3659
		6 Bills for utilities / Services		
			1 Electricity	3661
			2 Water	3662
			3 Telephone	3663
			9 Others	3669
		7 Retention Money/Refunds payable to Contractors / Suppliers		
			1 Retention Money of Suppliers of Materials	3671
			2 Retention Money of Labour Contracts	3672
			3 Retention Money of providers of Professional Services/Consultancy	3673
			9 Others	3679

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
		9Others		
			1 Staff Account For Expenses Booked against Advances	3691
			9Others	3699
	7Liability to Public			
		1Deposits from Public		
			1 Short Term Deposits	3711
			2 Long Term Deposits	3712
			3 Deposit for Buildings/Halls	3713
			4 Deposit for Ground/Land	3714
			9Others	3719
		2Revenue Deposits		
			9Others	3729
		3Deposit Works		
			9Others	3739
		4Refunds payable to Public		
			1 Sale proceeds	3741
			2 Excess revenue collected	3742
			9Others	3749
		5Taxes received in advance		
			1 ALV Based tax Received in Advance	3751
			9Others	3759
		9Others		
			9Others	3799
	8Amount payable to Government			
		1All recoveries on behalf of Government		
			1 Education Cess	3811
			2 Employment Guarantee Cess	3812
			3 TDS (Income Tax) on Supplies/Materials Contract	3813
			4 TDS (Income Tax) on Labour Contracts	3814
			5 TDS (Income Tax) on Professional Contracts/Consultancy	3815
			6 State Govt Taxes	3816
			7 Service Tax Collected	3817
			9Others	3819
		2Land and price payable to Government		
			9Others	3829

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
		3 Amount payable for supplies		
			1 Payables to Govt Suppliers	3831
			9 Others	3839
		4 Amount payable for goods & services (GST)		
			1 GST Payable	3841
			2 RCM GST Payable	3842
			3 TDS on GST	3843
			9 Others	3849
		5 Amount payable for staff on deputation		
			1 CEOs Moiety of Pay	3851
			9 Others	3859
		9 Others		
			9 Others	3899
	9 Other Liabilities			
		1 Provisions for Expenses		
			1 Office Expenses	3911
			2 Other Administrative Expenses	3912
			9 Other	3919
		2 Provision for Interest		
			9 Others	3929
		9 Others		
			9 Others	3999

Part D - Assets

(1)	OBJECT CLASS	(2)	MAJOR HEAD	(4)	(5)	(6)	MINOR HEAD	(7)	(8)	DETAILED HEAD	(9)	OBJECT CODE	(10)
	4 Assets		1 Fixed Assets				1 Lands						
										1 Land Inside Cantonment Board Area		4111	
										2 Land Outside Cantonment Board Area		4112	
										3 Forest Land		4113	
										4 Gardens and Parks		4114	
										5 Ponds and Lakes		4115	
										9 Others		4119	
							2 Buildings and Premises						
										1 Buildings inside Cantonment Board Area (RCC)		4121	
										2 Buildings outside Cantonment Board Area (RCC)		4122	
										3 Sheds inside Cantonment Board Area		4123	
										4 Sheds outside Cantonment Board Area		4124	
										5 Permanent Reservoirs (Tanks, Wells, Etc.)		4125	
										6 Temporary Reservoirs		4126	
										9 Others		4129	
							3 Other Fixed Assets						
										1 Concrete Roads		4131	
										2 Far and Other Roads		4132	

					3	Water Bound Macadam (WBM) Roads	4133
					4	Bridges, Flyovers, Subways	4134
					5	Roadside Drains, Sewerage Systems, Gutters	4135
					6	Other Drains, Culverts, Etc.	4136
					9	Others	4139
				4	Plant and Machinery		
					1	PVC & Metal Pipelines (Water Distribution System)	4141
					2	MS Steel Tanks	4142
					3	Mark II Pumps & Hand Pumps	4143
					4		
					5	Machinery (As per Definition)	4145
					9	Others	4149
				5	Electrical Installations		
					1	Generator plant	4151
					2	Air Conditioners	4152
					3	Elevators	4153
					4	Street Lighting	4154
					5	Signals	4155
					6	Water Meters	4156
					7	Touch screen kiosks	4157
					9	Others	4159
				6	Vehicles		
					1	Commercial Vehicles	4161
					2	Staff Vehicles	4162
					9	Other Vehicles	4169
				7	Computers, Peripherals & Office Equipments		
					1	Computers & Peripherals	4171
					2	Photo Copier and others	4172
					9	Others	4179

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE	
		8	Furniture and Fixtures		
			1	Furniture	4181
			2	Fittings & Fixtures	4182
			9	Others	4189
		9	Intangibles and Other Assets		
			1	Computer Software	4191
			9	Others	4199
	2	Accumulated Depreciation			
		2	Buildings and Premises		
			1	Buildings inside Cantonment Board Area (RRC)	4221
			2	Buildings outside Cantonment Board Area (RRC)	4222
			3	Sheds inside Cantonment Board Area	4223
			4	Sheds outside Cantonment Board Area	4224
			5	Permanent Reservoirs (Tanks, Wells, Etc.)	4225
			6	Temporary Reservoirs	4226
			9	Others	4229
		3	Other Fixed Assets		

			1 Concrete Roads	4231
			2 Tar and Other Roads	4232
			3 Water Bound Macadam (WBM) Roads	4233
			4 Bridges, Flyovers, Subways	4234
			5 Roadside Drains, Sewerage Systems, Gutters	4235
			6 Other Drains, Culverts, Etc.	4236
			9 Others	4239
		4 Plant and Machinery		
			1 PVC & Metal Pipelines (Water Distribution System)	4241
			2 MS Steel Tanks	4242
			3 Mark II Pumps & Hand Pumps	4243
			5 Machinery (As per Definition)	4245
			9 Others	4249

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
		5 Electrical Installations		
			1 Generator plant	4251
			2 Air Conditioners	4252
			3 Elevators	4253
			4 Street Lighting	4254
			5 Signals	4255
			6 Water Meters	4256
			7 Touch screen kiosks	4257
			9 Others	4259
		6 Vehicles		
			1 Commercial Vehicles	4261
			2 Staff Vehicles	4262
			9 Others	4269
		7 Computers, Peripherals & Office Equipments		
			1 Computers & Peripherals	4271
			2 Photo Copier and others	4272
			9 Others	4279
		8 Furnitures and Fixtures		
			1 Furniture	4281
			2 Fittings & Fixtures	4282
			9 Others	4289
		9 Intangibles and Other Assets		
			1 Computer Software	4291
			9 Others	4299
	3 Capital Work in Progress			
		1 Lands		
			1 Land Inside Cantonment Board Area	4311
			2 Land Outside Cantonment Board Area	4312
			3 Forest Land	4313
			4 Gardens and Parks	4314
			5 Ponds and Lakes	4315
			9 Others	4319
		2 Buildings and Premises		
			1 Buildings inside Cantonment Board Area (RRC)	4321
			2 Buildings outside Cantonment Board Area (RRC)	4322
			3 Sheds inside Cantonment Board Area	4323

			4	Sheds outside Cantonment Board Area	4324
			5	Permanent Reservoirs (Tanks, Wells, Etc.)	4325
			6	Temporary Reservoirs	4326
			9	Others	4329
		3		Other Fixed Assets	
			1	Concrete Roads	4331
			2	Tar and Other Roads	4332
			3	Water Bound Macadam (WBM) Roads	4333
			4	Bridges, Flyovers, Subways	4334
			5	Roadside Drains, Sewerage Systems, Gutters	4335
			6	Other Drains, Culverts, Etc.	4336
			9	Others	4339

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE	
		4	Plant and Machinery		
			1	PVC & Metal Pipelines (Water Distribution System)	4341
			2	MS Steel Tanks	4342
			3	Mark II Pumps & Hand Pumps	4343
			5	Machinery (As per Definition)	4345
			9	Others	4349
		5	Electrical Installations		
			1	Generator plant	4351
			2	Air Conditioners	4352
			3	Elevators	4353
			4	Street Lighting	4354
			5	Signals	4355
			6	Water Meters	4356
			7	Touch screen kiosks	4357
			9	Others	4359
		6	Vehicles		
			1	Commercial Vehicles	4361
			2	Staff Vehicles	4362
			9	Others	4369
		7	Office Equipment, Computers and Peripherals		
			1	Computers & Peripherals	4371
			2	Photo Copier and others	4372
			9	Others	4379
		8	Furniture and Fixtures		
			1	Furniture	4381
			2	Fittings & Fixtures	4382
			9	Others	4389
		9	Intangibles and Other Assets		
			1	Computer Software	4391
			9	Others	4399
	4			Investments	
		1	Government of India Securities		
			9	Others	4419

		2 State Government Securities		9 Others	4429
		3 Term Deposit Receipts with Banks			
				1 Term Deposits with banks	4431
				9 Others	4439
		4 National Savings Certificates			
				9 Others	4449

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
		5 Post Office Deposits		
			9 Others	4459
		6 Deposits in Financial Institutions		
			9 Others	4469
		7 Accrued Interest on Investments		
			1 Bank FDRs	4471
			2 National Savings Certificate	4472
			9 Others	4479
		9 Other Investments		
			9 Others	4499
	5 Stock in Hand			
		1 Stores		
			1 Office	4511
			2 Stores	4512
			3 Stationery	4513
			4 Hospital Supplies	4514
			5 Hospital Food	4515
			9 Others	4519
		2 Tools		
			1 Carpentry Items	4521
			2 Electrical Items	4522
			3 Water Supply items	4523
			9 Others	4529
		9 Others		
			9 Others	4599
	6 Sundry Debtors			
		1 Receivable for Tax Revenue		
			1 Consolidated Tax on Property	4611
			2 Tax on Trades and Professions	4612
			9 Others	4619
		2 Receivable from Government or Under Special Act		
			1 Service Charges Receivables from MoD	4621
			2 Receivables from Central Govt	4622
			3 Receivables from State Govt	4623
			9 Others	4629
		3 Grants receivable		
			1 Grants Receivable from State Government	4631
			9 Others	4639

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
		4 Receivable for Rental Income		
			9 Others	4649
		5 Receivable from Fees and User Charges		
			1 Fees	4651
			2 Conservancy Charges	4652
			3 Fines and Penalties	4653
			9 Others	4659
		6 Sales and Hire Charges		
			1 Sale of Water	4661
			9 Others	4669
		7 Interest		
			1 Accrued interest on Term Deposits	4671
			9 Others	4679
		8 Doubtful Debtors		
			9 Others	4689
		9 Others		
			9 Others	4699
	7	Loans , Advances and Deposits		
		1 Loans and Advances to Employees		
			1 Festival Advance	4711
			2 Vehicle Advance	4712
			9 Others	4719
		2 Provident Fund Loans		
			1 Refundable PF Loans	4721
			2 Non Re-embursible PF Loans	4722
			9 Others	4729
		3 Advances to Contractors		
			9 Others	4739
		4 Deposits with External Agency		
			1 Deposit with Govt Agencies	4741
			9 Others	4749
		5 Temporary Advance		
			9 Others	4759
		9 Others		
			9 Others	4799

OBJECT CLASS	MAJOR HEAD	MINOR HEAD	DETAILED HEAD	OBJECT CODE
	8 Cash and Bank Balance			
		1 Cash in Hand		
			1 Cash In Hand	4811
			2 Imprest/Permanent Advance	4812
			3 Stamps in Hand	4813
			9 Others	4819
		2 Cash at Bank		
			1 Nationalised Bank	4821
			2 Scheduled Commercial Bank	4822
			8 Adjustment of Advance Account	4828
			9 Others	4829
		3 Cash in Post Office Account		
			9 Others	4839
		9 Others		
			9 Others	4899
	9 Other Assets			
		1 Deposit Works Expenditure		
			9 Others	4919
		2 Inter Unit Transactions		
			9 Others	4929
		3 Claim for taxes from Central/State Government		
			1 Service Tax	4931
			2 Income Tax Deducted on Investment	4932
			4 Input Tax Credit - GST	4934
			5 Input Tax Credit - RCM GST	4935
			6 Input Tax Credit Refund - GST	4936
			7 GST Refund	4937
			9 Others	4939
		4 Miscellaneous Expenditure to be Written off		
			1 Miscellaneous Expenditure to be Written off	4941
			9 Others	4949
		5 Prepaid Expenses		
			1 Prepaid Insurance	4951
			2 Prepaid AMC	4952
			9 Others	4959
		9 Others		
			1 Suspense Account	4991
			9 Others	4999

Schedule III
[see rule 39(2) and (3), 40(1), 45, 46 (2) and 197]
Accounting Books and Records

Sr No.	Particulars	Form No.	Manner in which to be maintained	To be validated at following intervals	To be printed at following intervals	Manner of maintenance	To be verified by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	General Cash Book	9S	In System	Daily	Daily	Separately for each financial	Head of Accounts
2	Classified Abstract	53S	In System	Fortnightly	Fortnightly	Separately for each financial	Head of Accounts
3	Scale Register	26M	Manually	Upon every revision	N.A.	In continuation	Chief Executive Officer
4	Pay Bill	28M	Manually	Monthly	N.A.	In continuation	Head of section
5	Details of pay of absentees refunded	29M	Manually	Monthly	N.A.	In continuation	Head of section
6	Register of Permanent Advances	49M	Manually	Upon every revision	N.A.	Separately for each financial	Cashier
7	Work Order Register	24M	Manually	On every entry	N.A.	In continuation	Authorised officer
8	Measurement Book	25M	Manually	On every entry	N.A.	In continuation	Authorised officer
9	Register of work in progress	36M	Manually	On every entry	N.A.	In continuation	Authorised officer
10	Muster Roll	30M	Manually	Monthly	N.A.	Separately for each financial	Officer-in-charge of the
11	Register of Immovable Property	37M	Manually	Quarterly	N.A.	In continuation	Head of Engineering I
12	Register of Movable Property	38M	Manually	Quarterly	N.A.	In continuation	Authorised officer
13	Stock Book	40M	Manually	Daily	N.A.	In continuation	Stores Officer
14	Register of Investments	39M	Manually	Monthly	N.A.	In continuation	Head of Accounts
15	Register of Security Deposit	51M	Manually	Monthly	N.A.	In continuation	Head of Accounts
16	Stamp and dispatch Register	16M	Manually	Monthly	N.A.	In continuation	Cashier
17	General Bank Book	10S	In System	Daily	Daily	Separately for each financial	Head of Accounts
18	Journal Register	11S	In System	Daily	Monthly	Separately for each financial	Head of Accounts
19	General Ledger	13S	In System	Daily	Monthly	Separately for each financial	Head of Accounts
20	Register of Bills	22S	In System	Daily	Monthly	In continuation	Authorised officer
21	Bank Reconciliation Statement	48S	In System	Monthly	Monthly	Separately for each financial	Head of Accounts
22	Demand and collection register	19S	In System	Monthly	Monthly	Separately for each financial	
23	Statement of Cash and cash	5S	In System	Daily	Weekly	Separately for each financial	Cashier
24	Register of Deposits	50S	In System	Monthly	Monthly	In continuation	Authorised officer
25	Report of closing stock	45M	Manually	Half Yearly	N.A.	Separately for each financial	Stores Officer
26	Guarantee Register	52M	Manually	and when guarantees are received	N.A.	In continuation	Authorised officer
27	Provident Fund Ledger.	33M	Manually	Monthly	Monthly		Head of Accounts
28	Provident Fund Broadsheet.	34M	Manually	Monthly	Monthly		Head of Accounts

Schedule IV – Schedule of Depreciation Rates
[see rule 136(3), 143(1) and 191(6)]

Sr. No.	Description of Asset	Details of assets to be included	Estimated life	Annual rate as per SLM
(1)	(2)	(3)	(4)	(5)
1	Land	Parks, burial grounds, play grounds and any other vacant site on which no construction has been done (vacant site owned by the Cantonment Board) and other lands owned by the Cantonment Board on which construction has been made.	-	Nil
2	Buildings	Office buildings, school buildings, public convenience, hospitals, dispensaries, clinics, maternity and child welfare centers, swimming pools, markets, slaughter houses, stadiums, shopping complexes, town hall, community halls, cinema theatre, staff quarters etc. including compound walls and civil structures surrounding them.	40 years	2.50%
3	Roads	i. Concrete roads	20 years	5.00%
		ii. Tar and other roads	10 years	10.00%
		iii. Water – Bound Macadam (WBM) roads	5 years	20.00%
4	Bridges, Flyovers and Subways	Bridges, flyovers, subways, etc. including cause ways.	40 years	2.50%
5	Drains and Sewerage systems	i. Road side drains/sewerage systems/gutters	20 years	5.00%
		ii. Other drains/sewerage systems/gutters including storm water drains, open drains, culverts, etc.	40 years	2.05%
6	Vehicles	Heavy, light and other vehicles including lorry, tractor, bulldozer, mechanical sweeper, tipper, loaders, buses, road rollers, water tankers, jeep, cars, power, tillers, motorcycles, mini lorry, auto rickshaw, bicycles, carts ,etc.	10 years	10.00%
7	Plant and Machinery	Mixing motors, civil engineering equipments in hospitals, Water pumps and sumps, water supply and sewerage equipments, dispensaries, and maternity centers, school equipments, public health equipments, tower clocks, electrical motor and equipments, other plant and machinery etc.	10 years	10.00%
8	Furniture and Fixtures	Still and wooden chairs, tables, racks, cupboards, communications equipments, calculators, air conditioners, water coolers, refrigerators, fans, electrical fittings, radios, TVs, public address systems, wireless equipments, copiers, other office equipments, etc.	10 years	10.00%

9	Electrical Installations	HT and LT cables, cables of all lengths and sizes, lamp posts including mercury vapour lamps and sodium vapour lamps, tube light fitting, etc.	10 years	10.00%
10	IT equipments and Electronics	Computers, computer machinery, peripherals, printer, mouse, typewriter, duplicators, Xerox machines, etc.	5 years	20.00%
11	Water supply source and transmission system	i. Permanent reservoirs including ESR and GSR	40 years	2.50%
		ii. Temporary reservoirs	10 years	10.00%
12	Water distribution system	Pipelines including PVC and metal pipe lines of all diameters	20 years	5.00%
13	Water distribution system (Mini water supply scheme)	i. MS steel tanks	10 years	10.00%
		ii. India Mark II pumps, hand pumps	5 years	20.00%
14	Default rate	Assets which do not fall in the above mentioned category	20 years	5.00%

Note:

1. The depreciation should be charged over such number of years so as to reduce the value of that asset by 95% of its depreciable value.

SCHEDULE V

[See rule 46(4)]

SCHEDULE OF RETENTION OR DESTRUCTION OF CANTONMENT ACCOUNT RECORDS**(1) Class A-Shall be retained permanently**

Journal Register (Form No.11S)

General Ledger (Form No.13S)

General Bank Book (Form No.10S) General Cash Book (Form No. 9S)

Provident Fund Ledger (Form No. 34M)

Register of Immovable Property (Form No. 38M) Register of Investments (Form No.40M)

Register of Security Deposits (Form No.51M) Register of Deposits (Form No.50S)

Demand and Collection Register (Form No.19S)

Water charges, demand, arrears and collection register (54M)

Trial Balance (Form No.14S)

Income and Expenditure Statement (Form No. 56S) Balance Sheet (Form No.55S)

Receipts and Payment Account (Form No.57S)

Work Order Register (Form No. 25M)

Register of Guarantees (Form No. 52M)

Demand and collection register-summary (Form No.20S)

(2) Class B-Shall not be destroyed until sixteen years after conclusion of audit

Pay Bill (Form No. 29M)

Scale Register (Form No. 27M)

Stock Book (Form No. 41M)

(3) Class C – Shall not be destroyed until ten years after conclusion of audit

Vernacular Registers of which there are English counter parts or abstracts which are retained permanently

Assessment Lists

Register of Movable Property (Form No. 39M)

Register of Permanent Advances (Form No. 49M) Measurement Book (Form No. 26M)

(4) Class D – Shall not be destroyed until five years after conclusion of audit

Classified Abstract (Form No.53S)

Register of Work in Progress (Form No.37M)

All records other than those mentioned in Class A to C.

Note: Destruction of a Form or document, mentioned at serial numbers (2),(3) and (4) shall, however, not be done even despite the retention period is over until the audit objection, if any, is settled.**SCHEDULE VI****[See rules 2(1)(m) and 197]****SCHEDULE OF FORMS**

Form No.	Form Name
1S	Budget Estimate
2M	Stores Estimate
3M	Statement of original works
4M	Statement of investments
5S	Statement of cash and cash equivalents
6M	Statement of Cantonment development fund
7M	Statement of proposed re-appropriation
8S	Statement of approved re-appropriations
9S	General cash book
10S	General bank book
11S	Journal register
12S	Journal voucher
13S	General ledger
14S	Trial balance
15M	Receipt
16M	Stamp and dispatch register
17S	Demand register
18S	Demand register – summary
19S	Demand and collection register
20S	Demand and collection register - summary
21M	Statement of amendment in demand
22S	Payment voucher

23S	Register of bills
24M	Contingent claim bill
25M	Work order register
26M	Measurement book
27M	Scale register
28M	Proposition statement
28AM	Proposition of service provider
29M	Pay bill
30M	Details of pay of absentees refunded
31M	Muster roll
32M	Increment certificate
33M	Acquittance roll
33AM	Pay Bill of Service Provider
34M	Provident fund ledger
35M	Provident fund broadsheet
36M	Completion certificate
37M	Register of work in progress
38M	Register of immovable properties
39M	Register of movable properties
40M	Register of investments
41M	Stock book
42M	Material receipt note
43M	Material requisition note
44M	Material issue note
45M	Report of closing stock
46S	Receipt voucher
47S	Challan
48S	Bank reconciliation statement
49M	Register of permanent advances
50S	Register of deposits
51M	Register of security deposits
52M	Register of guarantees
53S	Classified abstract

54M	Water charges demand, arrears and collection register
55S	Balance sheet
56S	Income and expenditure statement
57S	Receipts and payment account

.....Cantonment Board

Form No. 1S (1B)
[see rules 21, 22, 24 and 25]

Budget Estimate of the Receipts and Payments of the Fund for the financial year 20XX - 20XX

Account Code	Account Head	Average of last 3 years	Actual of last year	Budget Estimates of current year		Budget Estimates of next (ensuing) year	Explanatory Remarks
				Sanctioned	Revised		
1	2	3	4	5	6	7	8
<i>Budget Estimate of Receipts of the Cantonment Fund / Special Fund for the financial year 20XX-20XX (Revised) & 20Xx -20XX (Original)</i>							
2	Taxes and Revenues						
2000000	All						
2100000	Collection of Taxes						
2101100	All tax revenues						
2101110	<u>Consolidated Tax on Property</u>						
2101111	Tax on annual values of land and buildings						
2101112	Water tax						
2101113	Conservancy and Scavenging Tax						
2101114	Lighting and Drainage Tax						
2101115	Education Tax						
2101119	Others						
2101120	<u>Taxes other than property tax</u>						
2101121	Advertisement tax						
2101129	Others						
2101130	<u>Tax on animals and vehicles</u>						
2101131	Wheel Tax						
2101139	Others						
2101140	<u>Tax on trades and profession</u>						
2101141	Tax on trades and profession						
2101149	Others						
2101150	<u>Tax on entertainment and performances</u>						
2101151	Theatre Tax						
2101159	Others						
2101160	<u>Octroi and Tolls</u>						
2101161	Octroi						
2101162	Tolls						
2101169	Others						

2101190	Others						
2101191	Compensation in lieu of profession tax						
2101192	Tax on Manufacture of Brick and Lime						
2101199	Others						
<i>Budget Estimate of Expenditure of the Cantonment Fund / Special Fund for the financial year 20XX-20XX (Revised) & 20XX -20XX (Original)</i>							
1	General Administration						
1000000	All						
1100000	Cantonment Board						
1102200	All Administrative Expenses/ Contingencies						
1102210	<u>Office Expenses</u>						
1102211	Printing						
1102212	Stationery						
1102213	Official Postage and Postage labels						
1102214	Refreshment expenses						
1102215	Programme and Meeting Expenses						
1102219	Others						
1102220	<u>Rent, Rates and Taxes</u>						
1102221	Fax						
1102222	Telegram						
1102229	Others						
1102230	<u>Communication expenses</u>						
1102239	Others						
1102240	<u>Books and Periodicals</u>						
1102241	Books, periodicals and maps						
1102249	Others						
1102250	<u>Vehicle, Travelling and Conveyance</u>						
1102251	Vehicle Fuel						
1102252	Vehicle Maintenance						
1102253	Vehicle Hire Charges						
1102254	Other vehicle expenses(Registration, licences)						
1102259	Others						
1102260	<u>Fees</u>						
1102261	Legal fees						
1102262	Professional Fees						
1102263	Engineering Fees						
1102264	Audit Fees						
1102269	Others						
1102270	<u>Advertisement and Publicity</u>						
1102271	Advertisement charges						
1102279	Others						
1102290	<u>Others</u>						
1102291	Security expenses						
1102299	Others						

Chief Executive Officer

President Cantonment Board

Dated.....

Dated.....

Principal Director, the Command*

Dated.....

* Wherever applicable

Notes:

1. A separate budget should be prepared for each of the Funds.
2. "General administration-Cantonment Board-All Administrative expenses/ Contingencies" is given as an example which is up to detailed object code. The level up to which the user intends to go can be defined in the system.
3. " Taxes and Revenues-Collection of taxes-All tax revenues" is given as an example which is up to detailed object code. The level up to which the user intends to go can be defined in the system.
4. Heads shown in the format are illustrative and not exhaustive. The Board may show heads upto detailed head level as per requirement.

.....Cantonment Board					
Form No. 2M					
[See rule no. 23]					
Stores Estimate					
Description of stores	Balance in hand of (date)	Number or quantity required	Number or quantity to be purchased	Estimated Cost	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

.....Cantonment Board								
Form No. 3M (1B - Appendix A)								
<i>[See rule no. 24]</i>								
Statement of Original Works								
Description	Estimated Cost	Amount Previously expended	Amount Required to Complete	Amount Proposed For 20 -20	Estimated Annual Income*			Remarks
					Gross Income	Estimated Cost of Upkeep & Repairs	Net Income/ Expenditure	
					Based on Column 2			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Chief Executive Officer					President Cantonment Board			
Dated.....					Dated.....			

* To be completed for remunerative works only.

.....Cantonment Board

Form No. 4M (1B - Appendix B)

[See rule no. 24 and 25]

Statement of Investments

Particulars of Investment	Opening balance	Amount invested or proposed to invest	Total	Amount realised or intended to realise	Closing Balance	Interest	With whom investment is deposited	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Past Year 20.. -20..								
Current Year 20.. -20..								
Ensuring Year 20.. -20..								

Chief Executive Officer

President Cantonment Board

Dated.....

Dated.....

.....Cantonment Board

Form No. 5S

[See rule no. 24]

Statement of Cash and Cash Equivalents as on 31st March.....

Sr. No.	Particulars	Amount (Rs.)	Amount (Rs.)
(1)	(2)	(3)	(4)
1	Cash and bank balances		
i	Cash in hand	xxxx	

ii	.....Bank A/c No. xxxxxxxxx	xxxx	
iii	.....Bank A/c No. xxxxxxxxx	xxxx	
iv	.....Bank A/c No. xxxxxxxxx	xxxx	
v	.....Bank A/c No. xxxxxxxxx	xxxx	xxxxxx
2	Total amount of Fixed Deposits		xxxxxx
3	Other investments		
i	Government Securities	xxxx	
ii	.....Bonds	xxxx	
iii	Other investments	xxxx	xxxxxx
Total			xxxxxxxx

Note:

1. Cash equivalents would include items which can be converted into a known amount of cash.
2. This statement should be sent along with the budget and receipts and payment a/c of the preceding financial year so that a real state of cash inflows and outflows along with the liquidable investments can be seen.
3. Items mentioned in the above statement are illustrative only.

<p>.....Cantonment Board Form No. 7M (2B) [See rule 33] Statement of Proposed Re-appropriations in the Cantonment Fund Budget Estimate For budgetary period xxxx- xxxx</p>											
Account Code	Account Head	Amount of Original Grant (Rs.)	Amount and Authority for any re-appropriations by which original grant may have been increased or decreased till	Total Grant sanctioned till date	Number and date of Order sanctioning the last proposal for reappropriation	Utilization till date	Balance available	Proposed Increase	Proposed Decrease	Balance after Proposed adjustment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Chief Executive Officer						President, Cantonment board*					
Dated: Principal Director, the						Dated:					
*Wherever applicable											

- Notes:**
1. After approval of the proposition for re-appropriation, a separate entry is to be made in the system.
 2. President Cantonment Board will be required to authorise this form only where the re-appropriation are to be done by the Board with or without the approval of the Principal Director.

<p style="text-align: center;">.....Cantonment Board Form No. 8S [See Rule No. 33] Statement of Approved Re-appropriations in the Cantonment Fund Budget Estimate For budgetary period xxxx- xxxx</p>												
Account Code	Account Head	Amount of Original Grant (Rs.)	Amount of any re-appropriations by which original grant may have been increased or decreased till date	Total Grant sanctioned till date	Utilisation till date	Balance available	Date	Approved Increase	Approved Decrease	Balance after the adjustment	Approved By	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Head of Accounts								Chief Executive Officer				
Dated:								Dated:				

Note: This form is to be generated from the system.

This form contains only those re-appropriations which are approved and transfer entry for the same is passed in the system.

.....Cantonment Board
Form No. 9S (8B)
[See Rule 41]
General Cash Book
 From _____ to _____

Opening balance as on _____

Voucher Date	Voucher No.	Account Code	Account Head	Payer/Payee	Particulars	Amount Debit (Rs.)	Amount Credit (Rs.)	Closing Balance (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Closing balance as on _____

Note: The column for voucher no. shall be used for entering Receipt No. /Challan No. /Payment Voucher No. as applicable.

.....Cantonment Board

Form No. 10S
[See Rule 42]
General Bank Book

Name of the Bank and Bank Account No.
 From _____ to _____

Opening balance as on _____

Voucher Date	Voucher No.	Cheque No.	Drawn on Bank	Account Code	Account Head	Payer/Payee	Particulars	Amount Debit (Rs.)	Amount Credit (Rs.)	Closing Balance (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Closing balance as on _____

.....Cantonment Board			
Form No. 12S			
[See rules 43 and 161]			
Journal Voucher			
Voucher No.:		Voucher Date;	
Voucher Type:		Voucher Sub type:	
Department:			
Account Code	Account Head	Amount Debit (Rs.)	Amount Credit (Rs.)
(1)	(2)	(3)	(4)
Total			
Narration:			
.....			
Signature of Authorised Officer			
(Name / designation of the Authorised Officer)			

.....Cantonment Board Form No. 13S [See rules44] General Ledger From _____ to _____				
Date	Particulars	Voucher No.	Amount Debit (Rs.)	Amount Credit (Rs.)
(1)	(2)	(3)	(4)	(5)

Notes:

1. This report shall always have totals of amount columns and balance(debit, credit or nil) drawn at the end of the report.
2. The Accounting Software System will have options for daily, monthly,quarterly and yearly balancing. An option to print/generate the report alongwith running balances will also be there.

.....Cantonment Board Form No. 15M (4B) [See rules 47, 50, 161 and 162] Receipt			
		Receipt date	<input type="text"/>
Cash Collection Center No. :		Receipt No.	<input type="text"/>
Counter No. :		Book No.	<input type="text"/>
Received from		Amount (Rs.)	<input type="text"/>
a sum of Rs (in words).....			
on account of			
for the period of.....			
Received in Cash <input type="checkbox"/>	Received by Cheque <input type="checkbox"/>	Received by DD <input type="text"/>	
(Tick in the applicable box)			
Cheque No./ DD No.....	Dated.....	Drawn on.....(Bank	
		..... Branch)	
(This receipt is valid subject to realisation of the cheque or DD.)			
Revenue stamp			
		Signature of Authorised Officer	
		(Name / designation of the Authorised Officer)	

Note:

1. Receipt shall be prepared in triplicate.
2. The above receipt shall be used for all types of receipts including receipt of money by way of money order or pay order; etc.
3. If the payee is making multiple payments the particulars of the same shall be noted on the reverse of the receipt along with the respective Account Rule.

.....Cantonment Board

Form No. 16M (30B)**[See rule 53]****Stamp Account and Dispatch Register**

Period - xxxx to yyyy

Date	Value of stamps brought forward	Voucher No.	Value of Stamps received	Letter No. and Date of Letter	Name of the Addressee	Name / Designation of the Sender	Value of Stamps affixed	Daily Balance of value of stamps	Signature of Dispatcher
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Notes:

1. The form is to be used as dispatch register for only those letter dispatched by post. Letters delivered by hand or courier should be recorded in a separate register

.....Cantonment Board						
Form No. 17S [See rule 55]						
Demand Register						
For the period _____ to _____						
Property Details	Tax Description Amount	House tax	Water tax	Conservancy Tax	Lighting Tax	Total Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Arrears					
	Current					
	Total					
	Arrears					
	Current					
	Total					

<p>.....Cantonment Board</p> <p>Form No. 18S [See rule 55] Demand Register - Summary</p> <p>For the period _____ to _____</p>					
Ward:					
Zone:					
Amount	House tax	Water tax	Conservancy Tax	Lighting Tax	Total Amount
(1)	(2)	(3)	(4)	(5)	(6)
Arrears					
Current					
Total					

<p>.....Cantonment Board</p> <p>Form No. 19S</p> <p>[See rule 55 and 64]</p> <p>Demand and Collection Register</p> <p>For the period _____ to _____</p>						
Property Details	Tax Description Amount	House tax	Water tax	Conservancy Tax	Lighting Tax	Total Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Demand					
	Arrears					
	Current					
	Total					
	Collection					
	Arrears					
	Current					
	Total					
	Outstanding					
	Arrears					
	Current					
	Total					

.....Cantonment Board						
Form No. 20S						
[See rule 64]						
Demand and Collection Register - Summary						
[See Rule No.65]						
For the period _____ to _____						
Ward:						
Zone:						
Amount		House tax	Water tax	Conservancy Tax	Lighting Tax	Total Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Demand	Arr					
	Cur					
Collection	Arr					
	Cur					
Outstanding	Arr					
	Cur					

<p>.....Cantonment Board</p> <p>Form No. 21M</p> <p>[See rule 70]</p> <p>Statement of amendment in Demand</p>													
Sr. No.	Property No.	Name of the taxpayer	Date from which change is proposed to be effected	Details of last assessment		Details of revised assessment		Difference in Current demand due to change in assessment	Total Increase/decrease in demand	Balance outstanding after adjustments	Signature of the Chief Executive Officer	Order No. and Date sanctioning the change/adjustment in demand	Remarks
				Date of Last Assessment	Assessed Value (Rs)	Date of Last Assessment	Assessed Value (Rs)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Date Head of Accounts Signature						Date Chief Executive Officer Signature							

.....Cantonment Board		
Form No. 22S [See rules 74, 81 and 158] Payment Voucher		
Voucher Type		Voucher No.
		Voucher Date
Mode of Payment		
Bank A/c Name through which payment is made		
Bank A/c No. through which payment is made		
Cheque No.		
Cheque Date		
Amount in Words		
Account Code	Account Head	Amount (Rs.)
Total		
Narration:		
..... Signature of Authorised Officer (Name / designation of the Authorised Officer)		

.....Cantonment Board Form No. 23S [See rules 77, 80 and 153] Register of Bills From: xx/xx/xxxx to xx/xx/xxxx								
Sr. No.	Date of receipt of bill	Name of the claimant/ contractor/ vendor	Bill No.	Work / Supply Order No.	Total Value of work done or supply made	Particulars	Bill Amount (Rs.)	Signature of Authorised Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Date of Sanction	Amount Disallowed (Rs.)	Sanctioned Amount (Rs.)	Date of Payment or Issue of cheque	Amount Paid (Rs.)	Voucher No.	Balance Outstanding (Rs.)	Remarks and Reasons for disallowance/delay in payment	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	

Notes:

- 1.This register is meant to record only the receipt of bills/claims from various vendors/contractors.
- 2.The said amounts would be booked as liability only upon the same being approved by the appropriate authority as well be prescribed inthe CBAR 2018.

.....Cantonment Board Form No.24M (18B) [See rule79] Contingent Claim Bill					
Bill No.:		Date:			
Name of the Claimant:					
On account of		Particulars of claim submitted as per bill attached:			
Bill details:					
PAN:					
Service tax or Sales tax Registration No.					
Sub-Voucher No.	Itemised description of Charges	Gross Amount (Rs.)	Deductions and Recoveries		Net amount (Rs.)
			Particulars	Amount (Rs.)	
(1)	(2)	(3)	(4)	(5)	(6)
	TOTAL				
Total Gross Amount payable (Rs.)					
Total Deductions and recoveries (Rs.)					
Net amount payable in figures (Rs.)					
Net amount payable in words (Rs.)					
(I certify that the above charges have been really paid to the proper payees and that the sub-vouchers have been so cancelled so that they cannot again be used.)					
(I hereby certify that the above charges are fully payable to the proper payees and the sub-vouchers or claim bills)					
Prepared by					
(Name, designation, code of the person preparing the voucher)					
The bills have been checked and found to be complying with the rules. Appropriate payment may be released to the claimant.					
Approved by					
(Name, designation, code of the Authorised Officer)					

Note : Whether the bill is the first/running or final has to be mentioned in the column provided for "bill details"

.....Cantonment Board
Form No. 27M (13B)
[See rule 86]
Scale Register

Department	Designation of Post	Scale register last amended on Sanctioned scale from						Signature of Chief Executive Officer	Remarks
		Number of sanctioned posts	Pay scale including grade pay of each appointment	Details of previous revision		Details of latest revision			
				Order No. and Date	Authority sanctioning the order	Order No. and Date	Authority sanctioning the order		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<u>Taxes and Revenue</u>									
Total (1) Taxes and Revenue									
<u>Public Works</u>									
Total (2) Public Works									
<u>Education</u>									
Total (3) Education									

Note:

1. The signature of Chief Executive Officer only signifies the correctness of the entry made in scale register. He is not authorising the creation of new scale/post

.....Cantonment Board
Form No.28M (14B)
 [See rules 88 and 106]
Statement of Proposition of Revision of Establishment

Number and Date of Order sanctioning present establishment	Department to which the proposition refers	NATURE OF CHARGE										NATURE OF CHARGE									
		Present scale					Proposed scale					Permanent				Temporary				Grounds of proposition	Number and date of cantonment board's resolution
		Number	Designation	Average pay as per Pay Band	Grade Pay	Average Cost	Number	Designation	Average pay as per Pay Band	Grade Pay	Average Cost	Increase per month	Decrease per month	Increase per month	Decrease per month						
												Amount	Amount	Period	Amount	Period	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
				Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.				

Chief Executive Officer,
 Cantonment Board
 Dated

Note:
 1. Basic pay denotes the starting pay amount, increment per year and the maximum pay amount. E.g.: Rs. 5000-500-10000
 2. Pay in pay band + Grade pay = Basic pay

.....Cantonment Board
Form No.28AM
 [See rules 88 and 89]
Statement of Proposition of Revision of Establishment

Number and Date of Order sanctioning present post	Department to which the proposition refers	Nature of Contract												Change in Payment Terms					
		Present scale payable to employee					Proposed Terms of Service Agreement							Increase per month		Decrease per month		Grounds of proposition	Number and date of Cantonment Board's Resolution
		Number	Designation	Average pay as per Pay Band	Grade Pay	Average Cost	Name of Service Provider	Nature of Service	Average payment per month as per Contract	Service Tax & other Costs & Charges per Month	Average Cost per Month	Estimated Total Costs	Period of Contract	Period of Contract	Amount (12-7)	Period of Contract	Amount (7-12)		(19)	(20)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
				Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.			Rs.		Rs.		

<p style="text-align: right;">Chief Executive Officer, Cantonment Board Dated</p>	<p style="text-align: right;">Principal Director*, Command Dated</p>
<p>*Signature of Principal Director to be take, wherever applicable as per Clause (4) of Rule 89</p>	

.....Cantonment Board

Form No.29M (15B)
[See rules 90 and 106]

Pay bill of the permanent/temporary establishment of the for the month of

Department/ Section of post	Name of incumbent	Name of post	Pay as per Pay Band	Grade Pay	Basic Pay (Pay in Pay Band + Grade Pay)	Additions					Total Additions	Gross salary	
						Dearness allowance	City compensatory allowance	House rent allowance	Other allowances	Other allowances			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Deductions										Total Deductions	Net salary payable to the employee	Signature of Authorised officer	Remarks
Income Tax	Life Insurance Premium	Other Insurance	Provident Fund Advance recovery	Other Advance Recovery	Festival advance Recovery	Employee's contribution to National Pension Scheme	Other Deductions	Other Deductions	Other Deductions				
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	

Note:

1. Suitable adjustments shall be made to the columns for additions and deletions with the permission of DGDE or CEO as per the laws and procedure applicable from time to time to the Cantonment Boards.

Total amount payable by the Cantonment Board:				
Particulars				Amount (Rs.)
Life Insurance Premium paid on behalf of the employee:				
Other Insurance Premium paid on behalf of the employee:				
Provident Fund Subscription (Employee's Contribution):				
Net salary payable to the employee:				

Cheque No. ____ dated ____ in favour of

Cheque No. ____ dated ____ in favour of

Cheque No. ____ dated ____ in favour of

Cheque No. ____ dated ____ in favour of

Certified-

(1) that I have satisfied myself that pay etc. included in bills drawn in the month of (last preceeding month), with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper person and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamp duty cancelled for every payment in excess of Rs. 5000, and that all leave and promotions, etc. have been entered in the service book of the official concerned.

(2) That the bill has been checked with the sanctioned scale recorded in the scale register.

(3) That all persons on pay not exceeding Rs. 15 for whom pay has been drawn in this bill, have actually been entertained during the month.

Pay Rs.....

Dated:.....

Examined and Entered by

Accountant

Chief Executive Officer

.....Cantonment Board

..... Cantonment Board Form No.30M [See rule 90] Details of pay of Absentees refunded				
Department	Name	Total number of days absent	Gross Pay	Amount refundable
(1)	(2)	(3)	(4)	(5)

Note:

Total amount deductible from an employee on account of number of days he has remained absent should be deducted from the Gross pay.

..... Cantonment Board

Form No. 31M (23B)
[See rule 90]

Muster Roll

Name	Father's Name	Designation	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	Rate	Amount	Amount	Remarks	

Certified that the employees shown in the above statement were actually employed in the interest of the Cantonment, and that their pay entered in this muster roll was paid in my presence

Date
Pay Rs. Date
Paid by Cheque

No. dated

Signature of Official Incharge of the work
Signature
Chief Executive Officer

.....Cantonment Board

Form No. 32M
[See rule 92]

Increment Certificate

Certified that the officers named below are allowed to sanctioned increment from the date specified herein for approved service.

Having been the incumbents of the appointments specified for not less than.....year from the date of last increment after deducting period of absence without leave or of suspension for misconduct

Name of the Department	Name of Incumbent	Permanent Officiality	Post	Present Pay as per Scale Register	Increment Amount	Date of Present Increment	Pay after Increment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

.....
Signature of Authorised Officer

.....Cantonment Board

Form No. 33M

[See rule 96]

Acquittance roll of establishment for.....20.

Name	Post	Pay	Deduction as Per Bill	Net Amount Paid	Signature of Payee
(1)	(2)	(3)	(4)	(5)	(6)

..... Cantonment Board
Form No.33AM
[See rule 90]
Pay bill of the service providers of the For the month of

Department/ Sanction of Post	Present scale of employee in Vacant Post				Proposed contract Terms with Service Provider							Difference in Amount Paid as per Contract and Payable as per Sanctioned Terms	Ref No. and Date of Sanction by P.D	Re- marks
	Post	Number	Average pay as per Pay Band	Average Cost	Name of Service Provider	Nature of Service provided	Frequency of Payment (Monthly - 1, Quarterly - 3 etc.)	Amount Payable as per Contract Terms/Month (not including Service Tax)	Service Tax & Other Costs & Charges /Month	Tax Deductible	Net Amount Paid /Month			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs.	Rs.				Rs.	Rs.	Rs.	Rs.	Rs.		

Certified-

That I am satisfied that there is a vacancy in the sanctioned posts mentioned above.

(a) Which can not be filled for the time being despite reasonable efforts which have been made for the same*

OR

(b) that the services required from the person/s to be appointed in a sanctioned post can be more effectively OR economically obtained by way of outsourced services*

OR

(c) that the services required by the Board are of nature that are periodic / non permanent and therefore engagement of temporary establishment as mentioned above will be in the interest of the Board*

That the outsourced services/temporary establishment mentioned above is accordingly authorized by me / Principal Director, where applicable, as per the details of the terms and conditions noted above.

That I have satisfied myself that sum payable etc. included in bills for the month of(last preceding month) have been disbursed to the service provider, with receipt stamp duty cancelled for every payment in excess of Rs.5000.

That proper deduction have been made from the amount as required and the net amount is paid as mentioned in the discharge note.

*Strike off, whichever is not
required

Total amount payable by the Cantonment Board:

Particulars	Amount (Rs.)
Net amount payable to the service provider	
Service Tax payable to service provider	

Cheque No. _____ dated _____ in favour of _____

Cheque No. _____ dated _____ in favour of _____

Pay Rs.....

Dated

Examined and entered
by

Accountant

Chief Executive Officer,
Cantonment Board

.....Cantonment Board	
Form No. 35M (17B)	
[See rule 104]	
Provident Fund Broadsheet	
Broadsheet for Calculating the interest due to each depositor	
Name of the Depositor	
Month/Year	Monthly Minimum Balance
April	
May	
June	
July	
August	
September	
October	
November	
December	
January	
February	
March	
Total	
Total Interest Payable	
Interest Payables on Totals	

..... Cantonment Board
Form No.36M
[See rules 126, 133 and 190]

Completion Certificate

Name of the Project.....
Name of work.....
Name of contractor.....
Work order no.....
Date of commencement of work.....
Date of completion of work.....
Date of completion as specified in the agreement.....

Particulars of estimate	As estimated			As executed			Difference			Remarks
	Qty.	Rate	Amount	Qty.	Rate	Amount	Qty.	Rate	Amount	
Total										

If the work is not completed within the specified time, the cause of delay should be explained and recommendations shall be given for levy of penalty by the Authorised Officer.
The instances of any non-compliance or deficiency in the execution of the contract shall also be noted.

.....
Signature of the Authorised Officer

Completion Certificate

Certified that the above mentioned work was completed on _____ and that I have satisfied myself to the best of my ability that the work has been done properly in accordance with the sanctioned plans and estimates as well as with the terms and conditions of the agreement and that the site has been cleared of all the debris and unused material.

.....
Signature of the Head of Engineering
Department

.....Cantonment Board

Form No. 37M
[See rules 132 and 138]
Register of Work-in-Progress

Name of the project: Allotment for the year:
 Account Code: Estimated Cost of the project:
 Location of the project: Estimated date of completion:
 Source from which project is being funded: Final Disclosure in case of creation of Capital Asset:
 Sanction Order No. and Date: Date of Capitalisation:
 Work Order No.: Asset identification no.:
 Sanctioned Estimate: Ref. No. in Fixed Asset Register:
 Security Deposit Received: Total Cost:

Sr. No.	Date of Payment	Sanctioned Bill Amount	Name of contractor	Date of measurement as per Measurement Book	Retention money deducted (if any)	Total Amount paid	Voucher No.	Refund of Deposit		Balance	Remarks	Signature of Authorised Officer
								Date	Amount			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Notes:

1. Total of column 3 will be transferred to Fixed Asset Register after completion of work.

.....Cantonment Board

Form No.38M (24B)
[See rules 137 and 190]
Register of Immovable property

Name of the asset.....
 Asset ID number.....
 No. and date of orders under which property was aquired, purchased or constructed.....
 Location.....
 Ref. No. of WIP register.....
 No. of floors plinth area
 Cubic contents.....
 Survey No. of land on which structure is located.....
 Dimensions of the structure.....
 Area of land on which constructed.....
 Title documents available.....
 From whom aquired.....

Mode of acquisition.....
 Source of funds.....
 Warranty (Y / N).....
 If yes, expiry date.....
 Defect liability.....
 Security deposit retained.....
 Deduction out of security deposit
 Date.....
 Amount.....

Date of acquisition / construction / improvement	Opening Written Down Value	Cost of acquisition / construction / improvement	Voucher number	Deductions (Transfer / Disposal)				Revaluation				Accumulated Depreciation			Closing Written Down Value	Remarks & Signature of the Head of Engineering Department
				Date	Qty / No.	Amount	Voucher Number	Date	Addition	Deductions	Total	Opening balance	Current year's depreciation	Closing depreciation		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Notes:

1. Separate page should be allotted for each type of asset.
2. WDV means Written Down Value

.....Cantonment Board

Form No.40M (28B)

[See rule 147]

Register of Investments

Type of investment (Bonds, Debentures, FD etc)	Whether interest will be credited automatically.....
Particulars of investment quoting No. and date of security instrument.....	If yes, name of the bank...& A/c no where it will be credited.....
Rate of interest.....	Whether premature withdrawal permitted.....
Periodicity of interest.....	Special conditions attached, if any.....
Face value.....	Physical receipt of document, if any.....
Purchase price.....	If yes, date of receipt.....
Date of maturity.....	Name of the Authorised person in whose custody documents are kept.....
Account Code.....	.....
Demat A/c No.....	.....

Date	Amount due			Amount recovered			Transfer / disposal			Remarks	Signature of Authorised Officer
	Interest due	Principal due	Total amount due	Interest recovered	Principal recovered	Total amount recovered	Selling price	Voucher No.	Profit / Loss		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Notes

1. Separate page would be allotted to each type of investment

.....Cantonment Board

Form No.42M
[See rule 152]
Material Receipt Note

Date

Material receipt note No.

Order No. / Requisition No. and Date

Received following materials from (name of the supplier)

vide delivery challan No.....bill no.....dated.....

Name of the article..... Whether Fixed Asset Inventory

Sr No.	Name of the Article	Total Qty. ordered	Quantity accepted		Rate per unit	Amount	Remarks
			No.	Unit of Measurement			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Material received by
.....
.....
(Store Keeper)

.....
Signature of the Head of Stores Department |

.....Cantonment Board

Form No. 43M
[See rule 154]
Material Requisition Note

Book No..... Requisition..... Date.....

To.....

Please supply the following articles to..... department by (Date)

Sr. No.	Name of article	Quantity	Unit of Measure	Specifications	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Supplied the articles requisitioned except.....after entering them in the stock book at pages.....

Date.....

Received the articles requisitioned except*.....correctly

Authorised Officer of
.....Requisitioning Department

Store Keeper
.....Department

Note:

1. The requisition form should be in duplicate

*Here enter articles not supplied

<p>.....Cantonment Board</p> <p>Form No. 44M</p> <p>[See rule 154]</p> <p>Material Issue Note</p>						
					Material issue note	
					Requisition No.	
Name of the contractor / department (To whom issued).....						
.....						
Purpose.....						
Sr. No.	Name of Article	Qty. issued		Value	Balance in Stock	Remarks
		No.	Unit of Measurement			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Material issued by				Received by		
.....					
.....					
(Store Keeper)				(Contractor/Dept.)		
					
Signature of the Head of Stores Department						

.....Cantonment Board Form No. 45M [See rules 158 and 189] Report of Closing Stock					
Department					
Date of physical verification					
Date of reconciliation of physical stock with inventory register					
Ref. No. of register of stores	Unit	Qty. in units	Rate per unit	Amount	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Signature of the person preparing the report					
Prepared by.....					
					..... Signature of Head of Stores Department

Note:

1. If at the time of physical verification of stock, any discrepancy is found it should be noted in the remarks column.

.....Cantonment Board					
Form No. 46S [See rule 161] Receipt Voucher					
Receipt No.	Date of receipt	Cash Collection Center no.		Counter No.	
Received From					
Amount Rs					
Amount in words					
Received on account of					
Narration					
Mode of Receipt	Amount	Cheque No.	Cheque date	Bank Name	Branch Name
Reference No. / Bill No.	Date of Bill	Details (Function + Object Heads)		Payable Amount	Amount Received
Total					
..... Signature of Authorised Officer (Name / designation of the Authorised Officer)					

.....Cantonment Board

Form No. 47S (5B)

[See rule 162]

Challan

From date _____ to _____

Tax collector's name: (USER name)

Receipt No. and Receipt Date	Manual Receipt No. and Receipt Date	Receipt Amount (Rs.)	Cheque No.	Bank's Name	
(1)	(2)	(3)	(4)	(5)	
Received From	Head of Account	Cash (Rs.)	Bank (Rs.)	Cheque/ DD/Pay Slip (Rs.)	Total Amount (Rs.)
(6)	(7)	(8)	(9)	(10)	(11)

.....Cantonment Board		
Form No. 48S [See rules 42, 164 and 192] Bank Reconciliation Statement		
Name of the bank		Date <input style="width: 50px;" type="text"/>
Account No		
Particulars	Rs.	Rs.
(1)	(2)	(3)
Bank Balance as per Cash Book		XXXX
Add: (A) Cheques issued but not presented into bank (a cheque-wise list to be appended)	XXXX	
Add: (B) Cheques drawn but not actually issued to parties (a list to be appended)	XXXX	
Add: (C) Cheque issued and payment stopped by CB (a list to be appended)	XXXX	
Add: (D) Credits of investment proceeds in Bank (e.g. Fixed Deposits) accounted by the bank but not accounted for in Cash Book	XXXX	

Add: (E) Amount (Cash or Cheque) deposited by the depositor(s) into bank but not accounted for in Cash Book	xxxx	
Add: (F) Credit given by Bank either for interest or for any other account but not accounted for in Cash Book	xxxx	
Add: (G) Short debit and excess credit given by bank.		
Sub-total		xxxx
Less: (H) Cheques Deposited but not cleared	xxxx	
Less: (I) Payments directly made by the bank but not accounted for in Cash Book	xxxx	
Less: (J) Cheques deposited but dishonoured	xxxx	
Less: (K) Service Charges / Bank Charges or any other charge levied by the Bank but not accounted for in Cash Book	xxxx	
Less: (L) Short credit and excess debit given by the bank.		
Sub Total		xxxx
Bank Balance as per Pass Book/Bank Statement		xxxx

.....Cantonment Board

Form No. 49M (19B)

[See rule 168]

Register of Permanent Advances

Post/Designation	Amount of permanent sanctioned for the post (Rs.)	Name of the employee	Date of grant of advance	Date of surrender of advance or final settlement	Signature of cashier confirming nil dues
(1)	(2)	(3)	(4)	(5)	(6)

.....Cantonment Board

Form No. 50S
[See rules 180, 182 and 183]
Register of deposits

From :xx/xx/xxxx to xx/xx/xxxx

Sr. No.	Deposit No.	Name of the Depositor	Purpose of deposit	Type of Deposit	Amount of Deposit (Rs.)	Receipt Voucher No. Date	Amount recovered from deposit (Rs.)	Voucher no. for adjustment /forfeiture entry	Amount of Deposit repaid (Rs.), Payment Voucher No.	Balance (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note:

- 1.Type of deposit should be chosen by way of a drop down list. Few types are given as illustration.
2. This form shall be used for all deposits except those security deposits which are placed in any form other than cash or bank, E.g- Bank FD or NSC

.....Cantonment Board

Form No.51M (29B)

[See rules 180 and 184]

Register of Security Deposits

Sr No	Number and Date of order under which deposited	Date of Deposit	Name and address of Deposit or	Purpose of deposit	Nature of instrument deposited	Value of Deposit (Rs.)	Details of instrument deposited	Person in whose custody the instrument is placed	Number and Date of order sanctioning return or forfeiture of deposit	Actual Date of return or forfeiture	Value of instrument returned (Rs.)	Details of instrument returned	Encashment or realisable value of instrument on date of forfeiture	Balance at the close of the year (Rs.)	Remarks and signature of Authorised Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Note:

1. This form is to be used for those security deposits which are placed in any form other than cash or bank. For instance - Bank FD, NSC
2. Column 7 is to be used to record the face value of the instrument placed as deposit. However, the amount to be recorded in column 13 is the amount realisable if encashed on forfeiture.

.....Cantonment Board

Form No. 52M

[See rule 186]

Register of Bank Guarantees Received

Sr. No.	Nature of Guarantee (Financial/Performance)	Purpose for which guarantee is received	Work order no. against which guarantee is received	Total cost of work	Details of Bank Guarantee (Original/Extended)					Status of work		Remarks
					Name of the bank	Guarantee No.	Commencement date	Expiry date	Amount	Commencement date	Date of completion	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Note:

1. If the original guarantee is expired the details regarding the same and extended guarantee should be mentioned in remarks column. It should also be mentioned whether the original guarantee is returned on expiry.

..... Cantonment Board

Form No. 53S (9B)

[See Rule No.188]

Classified Abstract

Classified Abstract of Receipts

For the Period _____ to _____

Account Code	Account Head	Actual receipts for the Period	Income till date for the year	Budgetary Provision	Balance recoverable
(1)	(2)	(3)	(4)	(5)	(6)

Classified Abstract of Payments

For the Period _____ to _____

Account Code	Account Head	Actual Payments for the Period	Expenditure to date for the year	Budgetary Provision	Balance available for expenditure
(1)	(2)	(3)	(4)	(5)	(6)

..... Cantonment Board
Form No. 54M (31-B)
(See Rule No. 188)
Water Charges Demand, Arrears and Collection Register

Periodicity of raising bills : Monthly/Quarterly/Half-yearly/Yearly

Sr	Water Conne- ction No./ Water Meter No.	Nam	Demand			Collection																														Balance		
			Arre	Bill	Amo	Apr		May		Jun		Jul		Aug		Sept		Oct		Nov		Dec		Jan		Feb		Mar		Arrea	Curr	Tot						
						Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo	Rece	Amo				Rece	Amo				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33						
1	ABC - 1234	XYZ	100	2012- 13/10	500																										0	300	30					
2	XYZ - 1234	ABC		Q1 - 1 Q1 - 2 Q1 - 3	100 100 100																																	
	PQR - 1234	MNP		HY1 - 13 HY2 - 13 Y13	200 200 300																																	

Notes:

- Periodicity of raising bills should be written on the top of the form and dates of demand shall be written whenever demand is raised according to the periodicity of raising bills.

.....Cantonment Board Form No. 55S [See Rule No. 194]				
Balance Sheet as on.....				
Account Code	Description of items	Schedule No.	Amt. in Crores	
			Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Cantonment Funds			
	Reserves			
	Earmarked Funds			
	Total reserves and surplus (1)			
	Grants, Contributions for Specific Purpose (2)			
	Loans			
	Secured Loans			
	Unsecured Loans			
	Total loans (3)			
	Current Liabilities and Provisions			
	Deposits Received			
	Recovery on behalf of Govt.			
	Provisions			
	Other Liabilities			
	Total Current Liabilities and Provisions (4)			
	Total Liabilities (1+2+3+4)			
	ASSETS			
	Fixed & Movable Assets			
	Gross block			
	Accumulated Depreciation			
	Net block			
	Capital Work-in-Progress			
	Total fixed assets (5)			
	Investment (6)			
	Current Assets, Loans and Advances			
	Stock-in-hand			
	Sundry Debtors			
	Loans, Advances and Deposits			
	Cash and Bank Balances			
	Total Current Assets, Loans and Advances			
	Other Assets (8)			
	Total Assets (5+6+7+8)			
	Notes forming part of accounts			

Head of Accounts

Dated _____

President Cantonment Board

Dated.....

Chief Executive Officer

Dated _____

Auditor*

Dated.....

* Wherever applicable

Note:

1. Heads shown in the format are illustrative and not exhaustive. The Board may show heads upto detailed headlevel as per requirement.

.....Cantonment Board				
Form No. 56S [See Rule No. 194]				
Income and Expenditure Account for the year ended _____				
Account Code	Item/ Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
(1)	(2)	(3)	(4)	(5)
	Income			
	Tax revenue			
	Realisation under special act			
	Assigned revenue and compensation			
	Revenue Grants, Contributions and subsidies			
	Rental income for properties			
	Fees, user charges			
	Sales and hire charges			
	Other income			
	Income from interest			
	Total Income			
	Expenditure			
	Establishment Expenses			
	Administrative Expenses			
	Interest and Finance Charges			
	Purchases, Repairs and Maintenance			
	Depreciation			
	Grants, Revenues and subsidies			
	Provisions and write - offs			
	Misc/ Other expenses			
	Total Expenditure			
	Gross surplus/ (deficit) of income over expenditure before prior period items			
	Add : Prior period items (Net)			
	Gross surplus/ (deficit) of income over expenditure after prior period items			

Head of Accounts

Chief Executive Officer

Dated _____

Dated _____

President Cantonment Board

Auditor*

Dated.....

Dated.....

* Wherever applicable

Note:

1. Heads shown in the format are illustrative and not exhaustive. The Board may show heads upto detailed head level as per requirement.

.....Cantonment Board			
Form No.57S			
[See Rule No.194]			
Receipts and Payment Account for the period _____ to _____			
Account Code	Account Head	Budgeted amount (Rs.)	Actual Amount Received (Rs.)
(1)	(2)	(3)	(4)
	Opening Balance		
	Total Receipts		
Account Code	Account Head	Budgeted amount (Rs.)	Actual Amount Paid (Rs.)
(1)	(2)	(3)	(4)
	Total Payments		
	Closing Balance		

Head of Accounts

Chief Executive Officer

Dated _____

Dated _____

President Cantonment Board

Auditor*

Dated.....

Dated.....

* Wherever applicable

1

Note:

1. The receipts and payments account is based on actual receipts in cash and bank & actual payments effected.
2. It is thus similar to the present cash based accounting system.
3. This data shall be extracted from the cash and bank book.
4. It will give the Chief Executive Officer the clear picture of the cash position of the Cantonment Board
5. Heads shown in the format are illustrative and not exhaustive. The Board may show heads upto detailed head level as per requirement.

APPENDIX**[See rules 2(1)(e) and 194]****PREPARATION OF OPENING BALANCE SHEET****1. Objective of Opening Balance Sheet**

The main objective in preparation of Opening Balance Sheet is to ascertain the various assets and liabilities of the Board and thereby determine the net worth of the Board.

2. Preparation of Opening Balance Sheet

For preparation of Opening Balance Sheet the following steps need to be taken:

- (a) identification and classification of assets and liabilities
- (b) verification and valuation of assets and liabilities
- (c) preparation and approval of the draft of proposed Opening Balance Sheet
- (d) revision of Opening Balance Sheet

3. Identification and Classification of assets and liabilities

(1) To facilitate a quick and efficient preparation of Opening Balance Sheet as on the commencement date of double entry based accrual system of accounting, the process of collecting information and updating the records and registers etc., may be commenced on any day during the preceding year. However the records and registers shall eventually be updated as on the commencement date.

(2) For identification and classification of assets and liabilities following steps shall be taken:

- (a) The Head of Accounts shall first issue requisite forms and instructions to the Head of Departments concerned for listing of assets and liabilities.
- (b) The Head of the Department concerned shall prepare a list of all assets and liabilities of his Department and ensure that the records are properly updated. The information collected shall be verified and authenticated by him.

4. Compilation, Verification and Valuation of assets and liabilities

(1) For the purpose of verification and valuation, the assets and liabilities shall be classified into financial assets and liabilities and other assets and liabilities.

(2) Verification of the financial assets (for example investments, receivable etc.) shall be carried out by the Head of Accounts and the verification of all the other assets shall be carried out by the Head of Department.

(3) This verification of the listed assets and liabilities would include verification by Head of Department concerned certifying that

- (a) all the assets and liabilities of the department are listed;
- (b) physical verification of all important assets and test checks of other assets and liabilities has been carried out;
- (c) the verified list is cross-checked with suitable documentation, title papers or other authentication provided by authorised officer;
- (d) the appropriate process of valuation has been followed;
- (e) the final values adopted as mentioned above are reasonable and in accordance with the directions issued in this regard.

(4) A final verified list containing full particulars required to be entered in the respective asset registers shall be signed by the Head of Department. The Head of the Department shall forward the list so signed by him to the Head of Accounts who after scrutinising the same, shall forward it to the Chief Executive Officer. The Chief Executive Officer shall also verify and approve the same and instruct the Head of Accounts to proceed with compilation of the lists of assets and liabilities of the Board.

(5) Upon being satisfied that the lists are in accordance with the policy of the Board, the Head of Accounts shall incorporate the information contained in the list into the respective registers of the Board such as Fixed Asset Register, Investments Register and Work in Progress Register.

Compilation of Schedules and Lists of Specific Assets and Liabilities

5. Fixed assets

Based on the verified list submitted as per rule 4 (above), the Head of Accounts shall prepare a list of all fixed assets which are under the charge / ownership of the Cantonment Board. The information gathered during the physical verification should be signed and authenticated by him. Such information shall be compared with the fixed asset register. If any discrepancies are noticed, such discrepancies shall be rectified through changes in the fixed asset register on the order of the Chief Executive Officer.

6. Capital Work In Progress (CWIP)

The information with regard to Work in Progress shall be obtained from the records such as Bills Register, Measurement Book, etc., and compared with the Capital WIP register maintained in Form 37M. The data obtained shall be certified by the Head of Department concerned.

7. Investments

Physical verification of the original certificates and documents shall be carried out to ascertain the exact amount of investments held. The data collected shall be compared with the investment register maintained in Form 40M and shall be certified by Head of Accounts.

CURRENT ASSETS AND LOANS AND ADVANCES

8. Receivables

Head of concerned department shall prepare a list of all income or other sums receivable and demands outstanding. He shall authenticate and thereafter submit the same to the Head of Accounts. The income receivable shall be included in opening list of current assets.

9. Stock in hand

The Stores Department shall carry out physical verification of stock in hand and prepare a list of all inventories. While carrying out physical verification, the Head of Department shall also identify the obsolete and slow moving items. Any items, which have expired or are not in a condition to be used, shall be removed from the list and processed for disposal in accordance with the prescribed procedure described in Chapter XX. If any discrepancies are noticed such discrepancies shall be rectified through changes in the Stock Book. The data collected shall be cross checked with the stock book and certified by the Head of Stores Department or authorised officer who shall thereafter submit the same to the Head of Accounts.

10. Cash in hand

The actual cash in hand shall be counted by the Cashier and the actual count shall be compared with the Cash Book balance. Upon verification the Cashier shall certify the balance of cash in hand and submit such certificate to Head of Accounts.

11. Cash at bank

All bank accounts should be listed out and a comprehensive list of balances should be prepared. The balance as per the bank book shall be compared with the balance as per the bank statements obtained from the bank. If there is a difference between the balance as per the bank certificate and balance as per books then bank reconciliation statement for each bank shall be prepared in Form 80S and furnished to the Chief Executive Officer for his authorisation.

12. Loans, advances and deposits

The Head of the Department concerned or authorised officer shall ascertain the amount of loans, advances and deposits due to the Board and name of party to whom such amounts have been paid. This information shall be cross-checked with the terms and conditions recorded in the original documents and in the loans and advances register, and certified by the Head of the Department.

13. Prepaid expenses

Expenses that have been paid in advance and relate to a period after the date of the Opening Balance Sheet should be recognised as prepaid expense. Details for the same shall be obtained from the cash and bank book and other records by the Head of Accounts.

14. Grants in aid, contributions for specific purposes

The amount of grant in aid sanctioned and not fully utilised as on date shall be ascertained and listed. The net amount of grants received and not yet utilised shall be included in the liabilities of the Cantonment Board after the list has been verified and approved by the Chief Executive Officer.

CURRENT LIABILITIES**15. Bank overdraft**

Bank overdraft, if any, shall be verified with either the bank statement or a bank balance certificate. The bank reconciliation statement shall be prepared as per the procedure given in Chapter XX.

16. Deposits received

Details of deposits received shall be obtained from deposit register maintained in Form 42S. Head of the concerned Department shall ascertain the amount and name of party from whom deposits have been received. This information shall be cross-checked with the terms and conditions recorded in the original documents and in the deposit register, and certified by the Head of Department or authorised officer.

17. General guidelines

- (1) All expenditures of capital nature shall be recognised as Assets in the Balance Sheet.
- (2) If an asset is owned by another legal entity (such as a trust, society etc.), then even if it is managed by the Cantonment Board, it would not form a part of the Cantonment Board's balance sheet.
- (3) All liabilities should be recorded at the full value expected to be paid for them.
- (4) If an asset is received or held by the board by reason of vesting of such asset in the board by operation of law or by issuance of the resources of the Board, the same shall be recognised and recorded as provided in Chapter XIII.
- (5) The mere maintenance of a register should not be taken as sufficient for the purpose of arriving at or recording the balance under the head of a particular asset. Verification of the same or validation of some corroborative evidence would be necessary for bringing the asset into the books of the Board. The Board should validate the authenticity and correctness of the entries in the register with source documents before its inclusion in the balance sheet.

18. Preparation and approval of the draft of proposed opening balance sheet

Once the data for preparation of Opening Balance Sheet is available with the Board, the draft of Opening Balance Sheet shall be prepared and placed before the Cantonment Board for its approval.

19. Revision of opening balance sheet

- (1) The Cantonment Board shall first examine the draft of Opening Balance Sheet and if any error or omission is noticed it shall direct the same to be rectified by making an adjustment through 'Opening Balance Sheet Adjustment Account.

Example for incorporating the value of the Building which existed on the date of the opening Balance Sheet, but was inadvertently omitted, the entry shall be passed by debiting Building a/c and crediting the Opening balance sheet Adjustment Account.

- (2) While incorporating the value of newly identified assets and liabilities in the Balance Sheet, it should be ensured that details of these assets or liabilities have also been incorporated in the relevant registers such as Fixed Assets Register, etc.,

[No. 14(8)/2009-D(Q&C)]
NAZLI J. SHAYIN, Jt. Secy.