

PART –I

GENERAL

CHAPTER-1

- Preliminary. 1.(i) These rules may be called the Tripura Tribal Areas Autonomous District Council Fund Rules,2005.
- Short title and Commencement. (ii) They shall come into force at once.
- Definition: 2. In these rules, unless there is anything repugnant in the subject or context: -
- (a) "Accountant General" means the Accountant General, Tripura.
 - (b) "Autonomous District" means the Tripura Tribal Areas Autonomous District mentioned in Part-II – A of the table appended to paragraph 20 of the Sixth Schedule to the Constitution.
 - (c) "Chief Executive Member" means the Chief Executive Member of the Executive Committee of the District Council constituted under the Tripura Tribal Areas Autonomous District Council (Constitution, Election and Conduct of Business) Rules, 1985.
 - (d) "Chief Executive Officer" means the Chief Executive Officer of the Tripura Tribal Areas Autonomous District Council.
 - (e) "Constitution" means the Constitution of India.
 - (f) "Department" means a Department of the District Council.
 - (g) "District Council" means the Tripura Tribal Areas Autonomous District Council.
 - (h) "District Fund" means the District Fund of the Autonomous District Council constituted under the provisions of Sub-paragraph (I) of Paragraph-7 of the Sixth Schedule to the Constitution and the term shall be construed accordingly.
 - (i) "Executive Officer (Fin)" means the Executive Officer (Fin) of the District Council.
 - (j) "Government "means the Government of Tripura.
 - (k) "Governor" means the Governor of Tripura.

- (l) "Member-in-Charge of Financial Affairs" means the Member of the Executive Committee of the District Council entrusted with the financial affairs of the District Council under the Tripura Tribal Areas Autonomous District Council (Constitution, Election and Conduct of Business) Rules, 1985.
- (m) "Treasury" means any treasury maintained by the Government and includes a Sub-Treasury with which the District Council banks.

Constitution of the paragraph(i) District Fund. Constitution by the administration of the the comprise form of realized by the in the taxes under the Council

3. (I)The District fund is constituted under sub- of paragraph 7 of the Sixth Schedule to the to which shall be credited all moneys received District Council in the course of the Autonomous District Council in accordance with Provisions of the Constitution. The fund shall all receipts from the Government either in the Grant-in-aid or otherwise and all receipts District Council under the provisions contained Sixth Schedule to the Constitution including the levied or other revenues or receipts realized Laws, rules or regulations framed by the District under the Sixth Schedule to the constitution.

- (ii) The fund shall also include any liquid assets, surplus revenue, customary receipts, cash balance or Bank balance etc. acquired by the District Council

from the previous Administrator of the locality or area constituting the Autonomous District and also any arrear revenue or receipt accruing to the Administration before the Constitution of the District Council but realized there after.

Residuary: 4. Any matter relating to management of the District Council Fund, which is not covered by or under these rules, shall be referred to the Governor and his/her decision or direction there on shall be deemed to be a part of these rules.

CHAPTER—II

(GENERAL PRINCIPLES)

Period of Account: 5. The annual accounts of the District Council shall record all transactions, which take place during a financial year commencing from 1st April to 31st March. The accounts will be maintained in the new format prescribed by the Government of India, Ministry of Finance. For this purpose the forms of accounts prescribed by the Comptroller & Auditor General of India and approved by the President of India for other District Councils constituted under sixth schedule in Assam, Meghalaya etc. will be adopted as far as practicable for the District Council of the State of Tripura till Comptroller & Auditor General of India prescribes such forms being approved by the President.

Main Division of Accounts 6. The accounts of the Council shall be kept in the following parts: -

- (i) Part – I District fund of the Council.
- (ii) Part –II Deposit Fund.

In Part – I of the accounts, there shall be two main divisions, namely: - (i) Revenue consisting of sections for Receipt Heads (Revenue Account) and Expenditure Heads (Revenue Account), (ii) Capital, Public Debt, Loans etc. consisting of section for “Receipt Heads” (Capital Account) “Expenditure Heads” (Capital Account) and “Public Debt.” “Loans and Advances”. The first division shall deal with the proceeds of taxation and other receipts classed as revenue and expenditure met there from. It shall also include the grants and contributions received from the Government and also grants and contributions made by the Council.

The second division shall deal with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material and permanent character or reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section “ Public Debt.” and “Loans and Advances” etc. of the second division shall comprise loans received and their repayments by the District Council and loans and advances made and their recoveries by the District Council.

In Part – II of the accounts, the transactions relating to Deposits, including General Provident Fund and other funds and advances shall be recorded. The transactions under “Debt, Deposit and Advances” in this part are such in respect of which the District Council incurs a liability to repay the moneys received or has a claim to recover the amount paid, together with the repayment of the former (Debt and Deposits) and the recoveries of the latter (Advances).

Contribution made Council to Town or received by shall be the Council case	7. Contributions /grants made by the District Committees, Village Committees etc. or vice-versa Debited as expenditure or shown as receipt, as the
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may be, under the head of account closely connected with the object for which the contributions / grants are made.

Refund of Revenue head 8. Refund of revenue, shall as a general rule, be taken as reduction of the revenue receipts. The refunds of revenue may be accounted for under a separate detailed head

“Deduction – Refunds”.

Classification of special transaction paid on under “Advance”. 9. Moneys advanced for miscellaneous purpose under authority and recoverable in cash and sums over vouchers other than those for service payments shall be adjusted under the detailed head “Advance” of the kind/nature.

Municipal rates under the and taxes. functional 10. Municipal rates and taxes should be classified Detailed head “Rent, Rates and Taxes” under the Major head if the payment is made by the department. Its classification should be under “Public Works Maintenance and Repairs”.

Accounting for direct Recoveries of following over payment 11. The recoveries of repayments shall be posted under receipt of service head concerned in the manner: -

(a) Recoveries relating to the over payments of the current year: These recoveries whether made in cash or by deduction from payment vouchers shall be taken as a reduction of expenditure by posting these as minus expenditure under the head previously overcharged, and

(b) Recoveries relating to over payments of previous year. These shall be credited to the Departmental receipt head concerned as receipt of the Department.

Forms and
provide
Registers.

12. The registers and forms prescribed in these rules for all classes of transactions usually occurring in an Autonomous District. If it is found that account rules and forms herein prescribed do not conveniently meet the special requirement of the Autonomous District they may be added to or modified by the District Council in consultation with Accountant General and with the approval of the Governor. In respect of Forms and Registers not specifically provided in these rules, the District Council may adopt the forms and registers that are used in the State Government Offices in connection with accounts matter.

Audit.
shall at the

13. The Member-in-Charge of the financial affairs time of audit cause to produce all accounts, registers, documents and subsidiary papers which may be called for by audit authority for investigation.

Cash and Account
District Council Branches
each other, and

these rules shall

respectively.

14. (i) The Cash and Account branches of the Council Office shall be kept distinct from under separate officers, who, for the purpose of be termed as the Cashier and Accountant

(ii) In no case shall the same person compile the accounts and superintend the collection of the rates, taxes and other income of the District Council.

Security by
employ of the
Cashier etc.

15. (i) The Cashier and other officer in District Council in whose custody the funds of the District Council are kept, shall furnish such security as is in practice in the State Government Offices.

(ii) The forms of security bond for employees of the District Council shall be as prescribed in G.F.Rs as adopted in the District Council.

Books of Accounts and Registers shall for the present, be maintained in English. All books of Accounts and Registers shall be substantially bound and paged before being brought into use. A certificate as to the number of pages of each book contain shall be given in the fly leaf by the Chief Executive Officer or any other officer authorized by him in this behalf. No account shall be prepared on loose sheets.

17. All corrections and alternations in accounts shall be neatly made in red ink and attested by the initial of the Chief Executive Officer or by any other officer authorized by him in this behalf. Similarly all alterations or corrections in figures shall be duly authenticated by the Drawing Officer. All corrections in the total of the bill whether made in words or figures shall be attested by the full signature of the Drawing Officer with date against each instead of by his initials. A note to the effect that amount of the bill is below a specified amount expressed in whole rupees which is slightly in excess of the total amount of the bill, should invariably be recorded on the body of the bill in red ink. The note should be made in the same manner as is done in case of cheques.

18. (i) Whenever any loss of money or other property due to embezzlement or theft or to facts indicating misconduct, neglect or dishonesty on the part of any employee of the District Council is discovered, the fact shall be promptly reported by the Chief Executive Officer to the Chief Executive Member of the District Council and also to the Accountant General and a copy simultaneously be sent to the Government. If the Chief Executive Officer is satisfied that the offence has been committed, he shall immediately direct the

appropriate authority to institute a departmental enquiry into the circumstances resulting in the loss of money and other property of the District Council. Apart from the steps taken by the Chief Executive Officer indicated above, he may apply to the Inspector General of Police for a regular police investigation in respect of such offence. The provisions of General Financial Rules and decisions there under will be observed.

(ii) Notwithstanding anything contained in Sub-Rule (i) the Government may of its own motion direct and investigate into the matter by such officer as he deems fit and take such further action as he may consider necessary.

Explanation:

Petty cases i.e. cases, involving losses not exceeding Rs.500/- each need not be reported to the Accountant General, unless there are in any case, important features which merit detailed investigation and consideration.

(iii) No money or property lost in the circumstances specified in Sub-Rule (i) shall be written off except with the sanction of the District Council up to a maximum of Rs.1000/-. Any amount in excess of Rs.1000/- may be written off by the District Council with the approval of the Government.

PART-II

LOCATION AND CUSTODY OF MONEY AND PAYMENT TO THE DISTRICT COUNCIL FUND AND WITHDRAWAL THEREFROM

CHAPTER-I

Responsibility
for

19. The Chief Executive Officer shall be responsible

for accounts ensuring that accounts of the District Fund are at all times maintained up to date and in proper form and that the relevant rules and procedures are followed in sanctioning and incurring expenditure and the funds are applied only for legitimate and approved purposes.

Adherence to
Financial
Propriety 20. Every authority incurring expenditure shall be guided by the highest standard of financial propriety and in particular, to: -
(a) Exercise the same vigilance in respect of expenditure incurred out of the District Fund as a person of ordinary prudence would exercise in respect of expenditure out of his own money.
(b) Ensure that the expenditure or the order is not directly or indirectly to the own advantage of the officer or authority concerned.
(c) Examine that the expenditure is not prima-facie more than the occasion demands.

Custody of Money 21. All moneys pertaining to the District Fund shall be held in the Personal Ledger Account of the District Council maintained in Treasury /Bank Account of the Council.

Funds to be
Drawn only
when necessary 22. No sum shall be drawn from the District Fund unless it is absolutely necessary and immediately required for disbursement.

Crediting of
Funds to District 23. All sums received on account of the District Fund shall be deposited in the prescribed Bank and credited to the

Council Account District Council current account. Provided that all sums received from the Government through grants-in-aid bills etc. shall, at the first instance, be deposited in the Personal Ledger Account of the District Council maintained in the Treasury in the name of the Chief Executive Officer and shall thereafter be transferred by crossed cheque into the current account of the District Council with the prescribed bank.

General Cash 24. (i) All sums received or spent by or on behalf of the
Book Council shall without any reservation be forthwith brought in the General Cash Book to be maintained in such form as may be prescribed by the Comptroller and Auditor General of India in accordance with the provisions of para 7(3) and 4 of 6th Schedule to the constitution.

(ii) The General Cash Book shall incorporate all Cash transactions and also the transactions drawn by cheques.

The pages of Cash Book or any other important register brought into use shall be machine numbered. A certificate as to the number of pages of a Book /register shall be recorded in the fly leaf before the same is brought into use under the signature of an authorized Officer. The receipt and payment of each transaction for cash as well as cheques shall be attested by the authorized Officer in accordance with the provision of Rule-77 (ii) of the Treasury Rules.

(iii) The General Cash Book shall be checked daily item by item, closed, balanced and signed by an officer authorized by the Chief Executive Officer. At the end of each month it shall be compared and agreed with the Bank Pass Book. Every item of receipt and expenditure shall be checked with the entry in the General Cash Book.

(iv) At the end of each month a statement of reconciliation of balances shall be prepared in the Cash Book reconciling the balances as per Cash

indicating the details of the balance at the end of month should also be drawn in the Cash Book.

Cash shall be verified at the end of each month by the Chief Executive Officer or by any Officer authorized by him in this behalf and a certificate showing the result of verification shall be recorded in the Cash Book.

Attestation of Entries in the Cash Book. 25. All Council moneys shall be deposited in the Personal Ledger Account maintained in the Treasury /Bank Account of the Council. While attesting the entries in the cash book to this effect, the Chief Executive Officer or the Officer authorized in this behalf shall compare the Banks/ Treasuries receipt in the Pass Book and the original copy of the challan.

Precaution for carrying Moneys. 26. The employment of peon to carry money shall be discouraged. When it is absolutely necessary to employ such person for the purpose, a man with considerable length of service with good reputation shall only be selected and in all cases when the amount to be carried is large, the Chief Executive Officer/ Head of Office/DDOs shall take sufficient precaution for the safe escort of the money to and from the Bank.

If considered necessary, the Chief Executive Officer may request the Superintendent of Police for Police escort for this purpose.

The safe custody of Cash 27. The minimum liquid cash of the Council moneys in the custody of cashier shall be kept in a strong cash chest under double locking system.

The keys of one lock will remain with the cashier and the keys of the other lock with the Chief Executive Officer or the Officer authorized in this behalf. Both the custodians of the keys shall be jointly and separately, responsible for the contents of the chest,

which shall not be opened unless both the custodians are present.

Limit in Chest

28. The Chief Executive Officer shall lay down the limit up to which money can be held in the District Council chest.

29. To meet the petty and emergent nature of expenditure required to run Office an imprest money may be held by an Officer authorized in this behalf by the District Council and for this purpose an imprest Cash Book shall be maintained in such form as may be prescribed by the District Council. The imprest Cash Book shall be closed and balanced daily as that of regular Cash Book. The amount of expenditure incurred from time to time shall be recouped on submission of account unless it is finally closed.

The imprest will be of the nature of permanent advance. The mode of fixation of such imprest shall be with reference to the analogous provision of rule 90 of General Financial Rules, and decisions there under.

30. (i) The claims against the District Council shall ordinarily be discharged by "Account Payee Cheques " to holders of banking account provided that if the claim is less than Rs.500/- on any occasion payment may be made in cash from imprest money.

(ii) All cheques shall be signed by the Chief Executive Officer or any other Officer empowered in this behalf by the Executive Committee of the District Council.

Deposit of
shall District fund
into the money
appropriated
and manner of
Deposit.

31.(i) All moneys on account of District Council fund be remitted intact without least possible delay bank/ treasury and shall on no account be towards any expenditure.

(ii) The moneys paid into the Treasury/Bank to the credit of the District Council fund shall be accompanied by a Pass Book of District Council and

the Challan to be prepared in duplicate. The second part of the challan shall be retained in the Bank/Treasury and the original shall be receipted by the Bank /Treasury and brought back to the District Council office by the person sent with the remittance.

Subsidiary
Cash Book

32.(i) Money drawn by cheque in favour of the Chief Executive Officer or any other authority for sums distributable as pay and wages among the members of the Council employees or in similar purpose shall be entered in the subsidiary Cash Book to be maintained in such form as may be prescribed by the District Council. Money order received on account of the District Council shall be similarly entered in this book.

(ii) For recording transaction (both receipts and payments) for deposit funds a separate subsidiary cash book shall be maintained.

(iii) Another subsidiary Cash Book shall be maintained for recording the transactions (both receipts and payments) for Provident Fund of staffs.

(iv) The Cash Book shall be closed and balanced everyday and signed by the Chief Executive Officer or any other Officer authorized in this behalf. Pay and allowances and wages shall not be retained in hand beyond the period prescribed in the relevant provision of Treasury Rules.

Cash collection
and receipt
thereof

33. (i) District Council dues or other moneys receivable on account of District Council may ordinarily be realized in legal tender, coin or notes. Precaution must be taken by the receiver to ensure that no counterfeit coins or notes are received.

(ii) The officer receiving money on behalf of the District Council must give the payer a receipt in the form as prescribed in Rule 22 of Receipt and Payment Rules (GAR-6). This rule applies to all moneys received either for deposit or for any other purpose except however, to money withdrawn from the Bank/ Treasury for disbursement of pay, allowance, advance etc. to Council employees or for payment of contingent and other charges to private parties.

(iii) The receipt form shall be bound in books of suitable size and pages of each such book shall be consecutively machine numbered. A register of receipt book shall be maintained by the Cashier.

(iv) The receipts shall be signed by the Chief Executive Officer or by any Officer authorized by him in this behalf, who shall satisfy himself at the time of signing the receipt that the amount has been properly entered in the Cash Book either directly or in total through a subsidiary register of the Cash Book.

(v) Stock Register of Receipt Books shall be maintained in the line of P.W.D./ other Department etc.

Procedure for Realisation of Council dues.	34(a) Subject to the provisions of these rules, the detailed procedure to be adopted with regard to the realization of District Council dues and granting of receipts for the money realised may be prescribed by the District Council in consultation with the Accountant General.
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(b) The procedure so prescribed shall, inter-alia, provide for definite responsibilities of officers concerned to ensure:

(i) That demands are made as revenue falls due.
(ii) That steps are taken with a view to effecting prompt realisation of all revenues, regularly or occasionally and,

(iii) That proper records are kept to show, in respect of all items of revenue recurring or non-recurring, the assessment made, the progress of recovery and the outstanding debts due to the District Council.

Payment of Bills

35(i) Every bill or other claim for payment shall be presented in the first instance to the Chief Executive Officer or any other Officer authorized in this behalf. After due check if the bill or the claim is found to be correct and in order, an order of payment shall be recorded on the bill and signed by the competent authority after satisfying that the claim is just and valid and actually due.

(ii) All claims of the employees above Rs.500.00 including salary shall be paid through cheques. In respect of third party bills, all payments above Rs.500.00 shall also be paid through account payee cheques only.

(iii) If the bill is to be paid in cash out of the imprest, it shall be stamped with the orders "paid in Cash" and shall be made over for payment. If it is to be paid by cheques it shall be stamped " paid by cheque" and the cheque number and the amount shall be entered in the appropriate columns of the Cash Book.

(iv) A Bill Register in the prescribed form used in State Government Offices shall be maintained. Every bill presented shall be entered in the register chronologically and all the columns filled up. At the end of each month/year all the un-paid bills shall be

arrived at and carried forward for the succeeding month/year.

Pay, TA/DA and Contingent bills. 36(i) The salary, establishment, T. A. and contingent charges shall be drawn on the basis of bill in such form as may be prescribed by the District Council till such time that are used in Government establishment, may be followed.

(ii) All contingent bills presented shall be entered in a register of contingent bill to be maintained in the same manner as that prescribed for the Government. The District Council shall follow the procedure followed by the Government in this behalf.

Deposit with the Council 37. In regard to all kinds of deposits made with the District Council which may have to be refunded on fulfillment of the terms and conditions regulating such deposits, the council shall maintain a deposit register indicating the receipt of deposit, the purpose for which the deposit has been made and the return or refund of the deposit.

Loans and Grants-in-aid. 38. The District Council may from time to time receive from State Government or Autonomous bodies, organization or corporation under the State Government or from banks, Insurance corporation or from any other organizations, loans and grants-in-aid for purpose of the District Council. For availing of loans from financial institution by the Council, detaining of prior concurrence of State Government shall have to be obtained.

Utilization of Loans and Grants-in-aid 39. In cases where conditions are attached to utilisation of grants or loans specifying the particular object or expenditure or the time limit within which funds must be utilised, it shall be responsibility of the District Council to see that the funds are spent accordingly and utilisation certificates are furnished to appropriate authorities.

Loan Records	40. The transactions in regard to any loans contracted by the District Council shall be recorded in the loan register and the purpose for which it has been sanctioned, recorded in the appropriate register. The Council shall make payment of installments of loans and interests thereon, if any, regularly on the date of which they fall due.
Furnishing of Accounts and Returns.	41. The District Council shall render such accounts and submit such returns to the Accountant General (Audit) Tripura, Government and Departments of the Government as may be prescribed from time to time or as may be provided in the conditions relating to the sanctions or grants.
Review of Expenditure	42. The District Council shall send to the Governor a review of income, receipts and expenditure for every quarter and separately for each year.
Securities of the Council	43. (i) A register shall be maintained for the Government and other securities held by the Council. (ii) The securities of the Council shall be under the custody of the Chief Executive Officer or any other person authorised in this behalf. (iii) No portion of the fund of the District Council shall be invested in securities without specific sanction of the Executive Committee of the District Council.
Authority to	44. (i) Special/general orders of the District Council shall

draw cheques be required to authorize any Officer of the council to draw money from the District Council fund by means of cheques.

(ii) Cheques shall be drawn on forms in cheque books supplied by Treasury or the banks as the case may be.

(iii) The Treasury Officer or the Bank with whom the District council has account, shall supply Cheque Books only on the receipt of the requisition from the Chief Executive Officer.

(iv) Cheque books shall, on receipt, be carefully examined by the Drawing Officer, who shall count the number of forms contained in each and record a certificate of count on the flyleaf.

(v) The cheque books must be kept under lock and key in the custody of Chief Executive Officer or Drawing Officer, who, when relieved, shall take a receipt for the exact number of cheque books and blank cheque forms made over to the Relieving Officer.

(vi) The loss of cheque book, signed cheques or blank cheques forms shall be notified immediately to the Treasury Officer or to the Bank as the case may be.

(vii) A register of cheque book shall be maintained as per system in vogue in P.W.D or system of other government Departments as adopted by the Council.

Accounting in 45. Drawing Officer shall record on the reverse of the Cheque Books the counter foil for each cheque, the amount of cheque drawn and of the total of drawals and carry forward their total to the next counterfoil. This will enable him from time to time, to exercise an independent check on the postings of his Cheques.

Specimen Signature Of the Drawing Officer 46. (i) The Drawing Officer shall send a specimen signature to the Treasury Officer and also to the bank through the Chief Executive Officer duly attested by the later. When the Drawing Officer makes over charge of his office to another, he shall like wise send a specimen signature of the Relieving Officer to the Treasury Officer and bank concerned. Specimen signature, when forwarded on a sheet of paper other than the forwarding letter itself must be duly attested by the officer signing the forwarding letter.

(ii) Specimen signature sent to the Treasury/ Bank shall also have to be got attested by the Officer whose signature is already on record with the Treasury/ Bank.

Special power of Executive Member (Financial) Affairs for removal of difficulties 47. In cases where the manner and forms in each account, bill, register and return have not been specifically prescribed in any of these rules, the member in charge of financial affairs shall have the power to prescribe the manner and forms in which these records shall be maintained. In prescribing such forms the Executive Member, Financial Affairs shall, as far as practicable, adopt the forms and register etc. prescribed for use by the Government.

CHAPTER-III

Stores, stock account and payment.

Records of 48. Whenever any Department of the District Council

Stores	obtains any stores for consumption, manufacture or other purposes, the Departmental officer entrusted with care for use or consumption of the stores shall be responsible for maintaining correct record and preparing correct returns in respect of these stores entrusted to him.
Stock Register	49. All materials received shall be examined, counted, measured or weighed, as the case may be, when the delivery is taken and should be kept in charge of a District Council employee, who should be required to give a certificate that he actually has received the material and recorded them in the stock register maintained in format as prescribed by the Council.
Issue of Materials	<p>50. (i) When materials are issued from stock for departmental use, manufacture etc. the Council employee in charge of stores shall see that the requisition or indent in proper form has been placed by a duly authorised person and examine it carefully with reference to any orders or rules for the issue of stores. At the time of issue of materials, delivery of store shall be made by issuing delivery challan.</p> <p>(ii) All quantities of stores including tools and plants received in or issued from stock shall be entered in the stock account under the respective Heads on the dates the transactions take place, and balances left should correspond with the quantities of stock at the close of each month.</p>
Verification of Stock	51. The stores held in stock should be got yearly verified physically by an independent agency and the result of verification indicating the nature of discrepancy, if any, together with the conditions of stores, recorded in the stock register itself.
Purchase of Materials etc.	52. Until the framing of rules or regulation by the District Council, while purchasing the materials and goods etc. the District Council shall follow the procedure

adopted by the State Government for the purchase of such materials or goods.

53. As a general rule the payment for supply is not permissible unless the stores have been received and surveyed. Bills in support of payment for purchases of stores shall be accompanied by certificate that the articles detailed in the vouchers have been actually received and entered in the Stock Register, the quantities are correct and their quality is good.

Note: The certificate prescribed in this rule usually styled as the store certificate is a very important document and must be signed by the Officer-in-charge of the stores.

CHAPTER-III

Works Expenditure

Expenditure on Special services	54. The rules in this chapter shall apply to the expenditure on special services connected with the construction, repairs and maintenance of buildings, roads and other works undertaken or owned by the Council.
Plan and Estimate	55. For every work there should be a duly sanctioned plan and detailed estimate. The detailed record of the expenditure relating to each sanctioned work should be kept in a register in form specified or as prescribed by the A.G.
Muster Roll Labourers	56. (i) As a general rule, subject to such exception as may be authorized by the District Council where the work is done departmentally; the charges of labourers engaged shall be drawn on muster rolls showing the names of the labourers.

The daily attendance and absence of labourers must be made so recorded as to prevent any

tempering with or unauthorized addition to the entries once made.

(ii) The muster rolls may be kept in such form and in accordance with such methods as prescribed in C.P.W.A. Code/Manual.

Payment of
Muster Roll
Workers

57. (i) The payments made on Muster Rolls must be made by the Chief Executive Officer or any other officer authorized for the purpose, who shall certify to the individual or group payments. The amount paid on each date shall be noted in words as well as in figures on the foot of the Muster Roll.

(ii) Unless in any case the District Council directs otherwise, claims for payment for all works done otherwise than by daily labourers and for all supplies made on the basis of measurement recorded in the measurement books kept for the purpose shall be prepared as far as possible by the claimants themselves in authorized form of bills and vouchers and no payments other than an advance payment may be authorized unless the correctness of the claim in respect of quantities and date as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by the Chief Executive Officer or any other officer authorized in this behalf. In case of works done departmentally through daily labourers, the measurement of the work done shall also be recorded in the measurement book when items of work are susceptible of measurement.

(iii) Subject to such general and special instructions as

may be issued by the District Council, measurement books shall be kept in such form and according to such method as prescribed in C.P.W.A. Code/Manual.

(iv) The stock register of measurement books shall be maintained in the form specified in C.P.W.A. Code/Manual.

Method of Payment to Contractors	58. (i) As a general rule and subject to such exceptions as may be authorized by the District Council, no payment can be made to a contractor, except for the work actually done or supplies actually made. Subject to such general and special order as may be issued by the District Council in this behalf, advances, if any, made to contractors during the execution of work shall invariably be recovered from their bills for the value of works done or supplies made before final payment is made, which must in no case be permitted without detailed measurement.
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(ii) The detailed rules prescribing the terms and conditions under which advance payment may be made in exceptional cases shall be laid down by the District Council, with the provisions contained in C.P.W.A. Code/Manual.

(iii) A contractor's ledger in form as specified in C.P.W.A. Code/Manual shall be maintained if any advance is paid or if any materials are issued to the contractor for execution of works.

(iv) Separate contingent bills shall be prepared for expenditure relating to works duly supported by sub-vouchers. The name of work as given on the sanctioned estimate should be noted conspicuously on each sub-voucher as well as the bill itself.

(v) Without prejudice to the generality of the rules in this chapter, the detailed procedure to be

observed by the Chief Executive Officer or any other officer authorized in this behalf in making payment of works expenditure and the form of bills and vouchers on which such payments are to be made may be prescribed by the Member-in-charge of the financial affairs in consultation with the Accountant General and with the approval of the Governor.

(vi) P.W.D. forms of bill shall be used for payment against works as per P.W. Account code.

PART-III

BUDGET AND FINANCIAL CONTROL

CHAPTER-I

Preparation of Budget Estimates etc.

Preparation
of Budget

59. (i) The responsibility for the preparation of the statement of estimated revenue expenditure as well as any supplementary estimates or demand for excess grants lies with the Member-in-charge of the Financial Affairs. The Member-in-charge of the Financial Affairs shall cause the budget or the revised budget to be prepared by the Chief Executive Officer.

(ii) The budget shall be prepared in the form as specified or as prescribed by the A.G. and shall as far as practicable be prepared at least 60 days before the commencement of each financial year. In case of difficulties to adhere to this condition considering exigency Vote on Account shall be prepared for the interim period. The Revenue and Expenditure head of accounts prescribed for this purpose will be exhibited in the Council's budget estimates.

And the budget shall be prepared in two parts:- PART-A and PART-B. PART-A shall contain Budget Estimates of receipts and expenditure out of the receipts from own sources of the District Council and PART-B shall contain the receipts and expenditure pertaining to the Council which are

anticipated to be credited from the consolidated fund of the state government on the basis of indication communicated from the Finance Department of the State Government.

(iii) The basis on which the estimates in the budget have been made shall be shown in detail in the budget notes, which shall form an Appendix to the budget.

(iv) In preparing the budget the District Council shall have due regard to and be bound by the instructions issued by the Government from time to time. The budget should conform to the system of classification generally followed by the State Government subject to such modifications as may be necessary to suit the requirement of the District Council.

(v) A copy of the approved budget shall be sent to the Accountant General.

Consideration of the Budget by the District Council 60. (i) Member-in-charge of the Financial Affairs shall introduce the budget, prepared in the manner set out in rule-59 before the Council alongwith an explanatory note at the meeting of the District Council specially convened for this purpose.

(ii) The District Council shall decide upon income, receipts, expenditure, appropriation and ways and means contained in the budget and shall sanction the budget with or without modification. While sanctioning the budget, the District Council shall satisfy itself among other things, on the following points: -

(a) That the estimates of income, receipts and expenditure are exhaustive, realistic and accurate and that they

provide for the collection of the entire taxes, fees and loans outstanding along with those falling due

during the budget year and also that due account is taken of all receipts from all sources.

(b) That the directions, if any, of the Governor have been duly considered and taken into account while framing the budget.

(c) That adequate provision has been made for all obligatory charges.

(d) That adequate provision has been made for the due discharge of all liabilities and for all other inescapable commitments, and

(e) That the variation between the figures of the budget year and those of the previous year have been adequately explained. Provided that nothing in these rules shall prevent the District Council from setting up a committee for the purpose of examining the budget estimates in detail and making suitable recommendations for the consideration of the District Council.

Forwarding of Receipts and Expenditure of PART-B of the Budget to the State Government

61. After the District Council completes its discussion on PART-B of the Budget relating to the receipts and Expenditure, the Chief Executive Officer shall forward the same to the State Government for reflection of the same in the Budget documents of the state to be laid before the Legislative Assembly.

Expenditure in Anticipation of budget approval

62. The District Council may incur expenditure in respect of obligatory charges, pay and allowance of Chief Executive Member, Chairman, Executive Members and Members of the District Council, pay and allowances of officers and staff of District Council and other emergent expenses in anticipation of the approval of Budget by the District Council.

Revised and

63. (i) The Revised Budget shall be prepared by the

Supplementary District Council and submitted to the State Government
Estimates preferably by the month of December each year.

(ii) The procedure for the preparation, sanction and approval of the supplementary or revised budget shall be the same as that for the original budget.

(iii) The necessity for modifications of the original budget shall be explained in the budget note, which shall form, an Appendix to the supplementary or revised budget.

Re-appropriation 64. (i) While a budget has been approved, the District Council shall not incur any expenditure under any of the Head of the budget in excess of the amount provided under that Head without making proper provision for such excess by variation or alteration of the budget.

(ii) The amount provided under any Head in the budget sanctioned by the Council and approved by the Governor may not be transferred by re-appropriation to any other Head except with the approval of the Executive Committee of the District Council.

65. All allotments made for expenditure in the budget shall lapse at the end of the financial year except, the fund received and adjusted through P.L. Account /Bank Account against budget allotment for expenditure as indicated in Rule-23 *ibid*.

CHAPTER-III

Financial powers:-

Powers of Expenditure 66. Subject to the provisions of the District Council Administration Rules, if any, all financial powers in respect of expenditure shall be exercised by the Executive Committee of the District Council.

Delegation of 67. The Executive Committee may from time to time

Financial Powers delegate financial powers to the Chief Executive Officer or other officers of the District Council.

Head of Offices 68. (i) The District Council may by general or special order declare the Principal Officer or other gazetted officers as Head of Offices.

Disbursing Officer (ii) The District Council may declare a Head of Department or a Head of Office or a Gazetted Officer designated by the Council as Disbursing officer to draw bills and make payments on behalf of the Council.

(iii) The Officers declared Head of Offices under sub Rule (i) may incur expenditure to such extent within the sanctioned limit of the budget in respect of a Department as may be specified by the District Council in the order. The District Council may also specify in the order the cases of financial limit beyond which the sanction of the Member-in-charge, Financial Affairs will be necessary before incurring the expenditure.

CHAPTER-IV
MISCELLANEOUS:

Propriety for Incurring Expenditure 69. (i) Expenditure on a new item for which no specific provision has been made in the budget shall not be incurred without the previous approval of the District Council. All approval of the District Council to such expenditure shall be obtained through supplementary Grant in due course.

(ii) The District Council or any authority under the District Council shall not incur any expenditure or enter in to liability involving any expenditure of money or transferring money for investment or

deposit from the District Council fund, unless the expenditure has been sanctioned by general or special order of the District Council or by any authority to which the power has been duly delegated.

Authority for
Payment

70. (i) No payment shall be made except on the written orders of the officer competent to issue such sanction and no expenditure shall be incurred against a sanction unless funds are made available to meet the expenditure provided that payment of any sum out of the District Council fund may be made or authorized by the Chief Executive Officer in the absence of valid appropriation only in the following cases: -

- (a) Sums payable under decree or order of the Civil Court.
- (b) Refund of security deposits.
- (c) Any sum which the District Council is required under law to pay by way of compensation.

(ii) Chief Executive Officer shall communicate the details of the payment made under sub-Rule (i) along with the circumstances under which the payments have been made, to the Executive Member-in-charge of Finance and forthwith take action to make suitable provision in the budget.

Loans and
Investments

71. (i) If the District Council decides, on the recommendation of the Member-in-charge of the Financial Affairs to raise a loan in furtherance of schemes initiated by the District Council, the resolution shall require the concurrence of the Executive Committee of the District Council. The responsibilities for the payment according to the stipulated terms and conditions shall in all cases devolve on the Chief Executive Officer, who shall maintain a register of loans in such form as may be prescribed by the District Council. For raising such loan prior concurrence of the State Government would be essential.

(ii) The District Council may on the recommendation of the Executive Committee authorize investments of surplus fund of the District Council in the manner profitable to the District Council and consistent with the safety of the money invested. Usually the investment should be made in the recognized form of Government securities.

(iii) The District Council shall maintain an investment register in such form as may be prescribed by the District Council, and shall strictly observe timely recovery of the interest accruing in each case.

Residuary Matters 72. Cases may arise for which no provisions have been made in these rules. In such cases the provisions of the State Government Financial Rules, Treasury Rules, P.W. Code and subsidiary orders made there under as amended from time to time or the order issued by the State Government, as the case may be, shall apply mutatis mutandis.

Financial Control Of the Executive Officer (Finance) 73. The Chief Executive Officer may entrust the immediate executive control of the account of the District Council and of the District Fund to the Executive Officer (Finance) but may not divest himself of his administrative control. The Executive Officer (Finance) shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all accounts and returns required by the Government and to the Accountant General.

Duties of the Executive Officer 74. The Executive Officer (Finance) will be in overall charge of the Budget and Accounts Section in addition to the

(Finance)

Internal Finance Section. It will be the duty of the Executive Officer (Finance) to: -

(a) Ensure that the schedule for preparation of budget is adhered to by the District Council and the budget is drawn up according to the Instructions issued by the District Council from time to time.

(b) Scrutinize budget proposals thoroughly before placing it before the Member-in-charge of the Financial Affairs. For this purpose he should keep himself fully conversant with all proceedings of the Executive Committees that may have effect on the estimates or accounts of actual or anticipated receipt or charges of the District Council.

(c) See that complete departmental accounts are maintained in accordance with the requirements under the District Council Fund Rules. It should, in particular, be ensured that the District Council maintains accounts of Expenditure against the grants or appropriation.

(d) Watch and review the progress of expenditure against sanction grants through maintenance of necessary control registers and to issue timely warnings to controlling authorities where the progress of expenditure is not even.

(e) Ensure the proper maintenance of register of liabilities and commitments as required under these rules to facilitate realistic preparation of budget and estimates and timely surrender of anticipated savings.

(f) Screening the proposal for supplementary demands for grants.

(g) Identify, in particular, specific savings in cases of creation of posts and to maintain a register for this purpose.

(h) Keep himself closely associated with the formation of schemes and important expenditure proposals from their initial stages.

- (i) Associate himself with the evaluation of progress/ performances in the case of projects and other continuing schemes and to see that the result of such evaluation studies are taken into account in the budget formulation.
- (j) Watch the settlement of audit objections inspection reports and draft audit paras etc.
- (k) Ensure prompt action on audit report and appropriation accounts and the recommendation of the District Council thereon.
- (l) Screening all expenditure proposals requiring to be referred to Executive Committee of the District Council.
- (m) Perform any other items of work that may be specifically entrusted to him by the Chief Executive Officer with the approval of the Executive Committee.

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| Internal Audit | 75. The District Council may prescribe a suitable system of internal audit. |
| Repeal and Savings | 76. (i) The Tripura Tribal Areas Autonomous District Council (Budget and Accounts) Rules 1982 is hereby repealed.
(ii) Notwithstanding such repeal all notifications published, powers conferred forms prescribed and orders, rules and appointment shall be deemed, respectively to have been published conferred, prescribed, passed or made under the corresponding provisions of these rules. |

CHAPTER-V

77. The annual accounts of the District Council shall be maintained in such forms as may be prescribed by the Comptroller and Auditor General of India.

Annual Accounts 78. The annual accounts so compiled in prescribed forms and duly authenticated by the Chief Executive Officer and Executive Officer (Finance) of the Council shall be submitted in triplicate to the Accountant General (Audit) by the 30th June of the following year for conducting audit.

Accountant General (Audit) will communicate the result of audit in the form of Inspection Report, Draft Audit Report on completion of audit. The council shall furnish the replies to the Inspection Report/ Draft Audit Report within six weeks of their receipt.

Audit Report/
C &AGs
Comments (ii) The report of the C& A.G. on the account of the Council shall be submitted to the Governor who shall cause them to be laid before the Council.

Action taken
Report (iii) On receipt of comments included in the Audit report necessary arrangement will be made by the Council to prepare and to send the "Action taken note" indicating there in the action taken or proposed to be taken by the Council. The Action taken report in turn is to be sent to AG (Audit) for vetting.

Printing of
Audit Report (iv) The Audit report and Annual Accounts of the Council shall be printed by the Council at its own cost. These will be arranged to be laid before the council during the next budget session. The copies of the Audit Report would be circulated only after its presentation before the council.
(v) A committee under the Chairmanship of the Chief Executive Officer with two members to be selected by the Chief Executive Officer shall be constituted to examine and settle the outstanding paras of the Inspection Reports.

CHAPTER-VI

GENERAL PROVIDENT FUND

Maintenance of GPF Ledger & Accounts	79. (i) The GPF account of the employees of the TTAADC shall be maintained under the GPF (CS) Rules 1960 with the approval of the District Council.
General Index Register	(ii) A general index register in form No.44 shall be maintained for allotment of GPF account number to the regular employees of the TTAADC.
Ledger Card	(iii) A Ledger card in form No.CAM-47 shall be maintained for each employee for recording transactions of subscriptions /refunds and withdrawal during a financial year.
Maintenance of Broad sheet	(iv) A broad sheet in form No.48 shall be maintained for recording monthly receipts and withdrawal of Provident Fund money during a financial year.
Issue of Annual Statement of GPF Account	(v) Annual statement of GPF account of a financial year shall be issued to the employee by the 30 th September of the following year.
Maintenance of GPF account of The Group-D Employees	80. (i) The detail PF ledger account of regular Group-D employees of TTAADC shall be maintained by the Heads of Offices (Drawing Officers) in form No.1 (MSOT)-75. The accounts shall be kept in bound ledgers which will be machine number. A broad sheet in form No.ii shall also be maintained by each head of Office. All deposits and withdrawal posted in the ledger shall be posted in the broad sheet.

- Maintenance of Pass Book
- (ii) Every Group-D employees who is subscribing to the General Provident Fund will be provided with a Pass Book which at the time of each supply will indicate the balance at his credit as on the 31st March of the preceding financial year.
- (iii) The Pass Book will be maintained in format as prescribed in GPF (CS) Rules 1960 the size of which will be 15 cms X 11 cms with thick cover and provided with plastic jackets.
- (iv) At the end of each year the Head of Office will obtain the Pass Book of the employees for completion of entries and return to them.

**TRIPURA TRIBAL AREAS AUTONOMOUS
DISTRICT COUNCIL**

FUND RULES 2005

Proposed Amendment in T.T.A.A.D.C. Fund Rules 2005

1. In Part-III, Chapter 1, before Rules 59 the following words may be

Inserted. "The Chief Executive Officer or any other officer authorized by the Executive Committee, shall before

preparation of budget submit an action plan for the next financial year to the Finance Department of the State, indicating the anticipated receipts from the own sources of T.T.A.A.D.C. and receipts required likely to be received from the consolidated fund of the state. And on the basis of outcome of the negotiation the budget shall be prepared for the next financial year”.

2. After clause (II) of Rules 59 the following words may be inserted. “And the budget shall be prepared in two parts i.e. Part-A and Part-B. Part A shall contain only a statement of receipts and expenditure of the amount received from own sources of the District Council and Part-B shall contain a statement of receipt and expenditure of the fund received from the consolidated fund of the state”.

3. In Rule 61 in the first line after the words “.....
Duly sanctions the budget,” the words,” it shall be forwarded be submitted by the words”. Part-B of the budget shall be forwarded.