

## **CANTONMENT ACCOUNT CODE, 1924**

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### **CANTONMENT ACCOUNT CODE, 1924**

#### CANTONMENT ACCOUNT CODE, 1924

##### CHAPTER 1

##### General Principles and Rules

### **1. Short title :-**

<sup>1</sup>[(1)] These rules may be called the Cantonment Account Code, 1924.

<sup>2</sup> [(2) They extend to all cantonments in India.]

1. Rule 1 re-numbered as sub-rule (1), vide S.R.O. 296, dated 4th July, 1953, Pt. II, Sec. 4, p 267.

2. Ins. by Rule 1 re-numbered as sub-rule (1), vide S.R.O. 296, dated 4th July, 1953, Pt. II, Sec. 4, p 267.

### **2. Definitions :-**

In these rules unless there is anything repugnant in the subject or

context-

(a) <sup>1</sup> [\* \* \*]

(b) "the Act" means the Cantonments Act; 1924;

[(bb) "Controller of Defence Accounts, the demand" means the Controller of Defence having jurisdiction in respect of the concerned;]

(c) "Form" means a Form contained in the Second Schedule to these rules;

(d) "President" means the President of the Cantonment Board;

(e) "treasury" means "a Government treasury or sub-treasury or the Imperial Bank of India or any other bank to which Government treasury business has been entrusted, and includes a banker or person acting as a banker with whom a cantonment fund is deposited under Section 107(2) of the Act;

(f) "Treasury Officer" includes a banker, or person acting as a banker with whom a cantonment fund is deposited under Section 107(2) of the Act.

1. Deleted by S.R.O. 161, dated 10th .May, 1983.

### **3. Effect of closed holidays :-**

Wherever in these rules, any act or proceeding in the office of the Cantonment Board is directed or allowed to be done or taken on a certain day or within a prescribed period, then, if the office is closed on that day or on the last day of the prescribed period, the act or proceeding shall be deemed to be done or taken in due time if it is done or taken on the next day thereafter on which the office is open.

### **4. Credit of money received :-**

All money transactions to which any member of a Board, or any officer or servant of a Cantonment Board is a party in his official capacity shall, immediately and without any reservation, be brought to account in the books of the Cantonment Board and all monies received other than monies withdrawn from the treasury to meet current expenditure, shall without delay be paid in full in the treasury, and shall be credited to the appropriate account, and shall not be utilized to meet current expenditure.

### **4A. Elimination of pies :-**

Pies shall be omitted from all salary, establishment, and travelling allowance bills and cheques issued on treasuries. All individual items in such cases whether they pertain to salary or allowances of any description, or travelling allowance, or represent deductions or payments of some sort, shall be calculated to the nearest anna, fractions below half an anna being omitted, and half an anna or over being reckoned as one anna.

**4B. 4B :-**

Pies shall ordinarily be eliminated from all receipts, other than receipts of revenue which are fixed by or under the law.

**5. No unauthorized fund to be maintained :-**

In no circumstances whatever shall any fund be maintained by the Cantonment Board except the regularly authorized cantonment funds.

**6. Separation of Revenue and Account branches :-**

Except in the case of cantonment offices specifically exempted from the operation of this rule by the Officer Commanding-in-Chief, the Command, the Revenue and Account branches of every cantonment shall be kept distinct from each other and under separate officials who for this purpose shall be termed, respectively, the Cashier and the Accountant. All sums due to the Cantonment Board shall be received by the former official, and in no case shall the same person compile the accounts and superintend the collection of taxes and other revenue. No person employed in a treasury shall assist in any way in collecting cantonment revenue, or in posting the cantonment books.

**7. Prescribed registers and forms to be observed :-**

No addition to, or modification of, the registers and forms prescribed in this Code shall be made, and no new forms shall be introduced by any Cantonment Board, without the previous sanction of the Central Government. In the matter of details connected with accounts, the Cantonment Board shall be guided by the instructions of the <sup>1</sup> [Controller of Defence Account Command].

1. Subs. by S.R.O. 161, dated 10th May, 1983.

**8. Maintenance of registers :-**

As far as possible all accounts shall be maintained in English. Books of account and registers shall be strongly bound and paged before being brought into use, and, unless otherwise specifically stated, accounts shall not be prepared in loose sheets or in loosely bound

volumes. Forms in which receipts for money are granted shall be bound in counterfoil books, each containing 100 consecutively machine numbered and printed forms.

**9. Corrections in registers :-**

Corrections and alterations in accounts shall be neatly made in red ink (a single line being drawn through the original entry which it is desired to correct) and attested by the dated initials of the Executive Officer or such other officer as the Cantonment Board may direct; or in the case of departmental accounts by the dated initials of the officer in charge. Each correction or alteration in the total of a voucher should be attested by the dated initials of the person signing the receipt; each correction or alteration in the order of payment must be attested in the same way by the officer ordering the payment. Corrections in an assessment list shall not be made save under the initials of a person authorized under the Act, or the rules made thereunder, to alter the assessment. . Erasures and overwritings shall on no account be made in registers, statements, cheques, vouchers or accounts of any description.

**10. Audit of accounts :-**

(1) The accounts of the cantonment fund [including General Provident Fund, Contributory Fund and Pension Fund Account] shall be audited by the Accountant-General, and the cost of such audit shall be paid by the Cantonment Board concerned.

(2) The Cantonment Board shall at the time of audit cause to be produced all accounts, registers, documents and subsidiary papers which may be required by the auditor to assist him in his investigations.

**11. Objection statements :-**

The objection statements issued by the auditor in the course of audit shall be returned to him promptly, and in any case before the close of audit, with notes showing the action taken or which it is proposed to take to settle the objections raised, over the signature of the President. The auditor shall return for further action any items on which final or sufficient action has not in his opinion been taken; and shall before leaving bring to the personal notice of the President items which have not been disposed of.

**12. Audit note :-**

(1) The Accountant-General will forward a copy of the audit note

with his remarks to the President and the Officer Commanding-in-Chief, the Command, for necessary action.

(2) The audit note should contain the following certificate:  
"Certified that a copy was kept in my office of the annual account for the year submitted to the Officer Commanding-in-Chief, the Command, with my endorsement No. .... dated .....:..... and that the account has been compared with local records and found correct, subject to the following remarks."

### **13. Consideration of audit note :-**

(1) As soon as the audit note has been received in the office of the Cantonment 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. The action so taken shall be indicated on an interleaved copy, or on the margin of the audit note, which shall be sent to the Accountant-General, as promptly as possible and at the latest within three months of the date of receipt of the note. A copy shall at the same time be sent to the Officer Commanding-in-Chief, the Command. A similar annotated copy shall be kept in the office of the Cantonment Board, and shall be placed before the audit officer at his next visit.

(2) In cases where in the opinion of the Accountant-General suitable action has not been taken on the audit report, he shall send the case for orders, to the Officer Commanding-in-chief, the Command, or the Central Government as he thinks fit.

### **14. Inquiry into losses :-**

(1) Whenever any loss of cantonment monies, stores or other property through embezzlement, fraud, theft or other cause is discovered, a preliminary investigation shall forthwith be made into the loss by the Cantonment Board or by some person appointed in this behalf by the Cantonment Board, and the result of such preliminary investigation, if the loss incurred exceeds rupees fifty, shall be reported forthwith by the Cantonment Board to the Officer Commanding-in-Chief, the Command, and to the Accountant-General. The Officer Commanding-in-Chief, the Command, shall, if necessary, arrange with the Accountant-General for an expert examination of accounts in connection with the loss. The Officer

Commanding-in-Chief, the Command, shall, if necessary, then, cause the matter to be investigated by a Committee of Inquiry consisting of the Deputy Director or Deputy Assistant Director, Military Lands and Cantonments of the Command, as President, and two other officers nominated by the Officer Commanding-in-Chief, the Command, who shall arrange for such expert and other evidence as may be required for the purposes of the inquiry. When the matter has been fully inquired into by the Committee of Inquiry, a report shall be submitted to the Accountant-General and the Central Government showing the total sum of money lost, the circumstances in which the loss took place and the steps taken or recommended to recover the money and to punish the offenders, if any. The submission of such report shall not in any case debar the local authorities from taking any action which may be deemed necessary.

(2) Money, the value of stores or other property thus lost, shall not be written off the accounts except with the sanction of the Central Government provided that losses the amount of which does not exceed rupees fifty in any individual case may be written off by a Cantonment Board, and losses exceeding rupees fifty but not exceeding rupees five hundred in any individual case may be written off by the Officer Commanding-in-Chief, the Command.

**14A. Irrecoverable items of revenue :-**

(1) Money due in respect of land rent (including house rent), sales of wood, fruits, grass and miscellaneous contracts, which has been ascertained to be irrecoverable shall not be written off the accounts except with the sanction of the Central Government; provided that any such irrecoverable amount which does not exceed rupees two hundred and fifty in any individual case may be written off by the Officer Commanding-in-Chief, the Command.

(2) Licence fees which have been ascertained to be irrecoverable may be written off by the Cantonment Board; provided that where the sum written off in favour of any one person exceeds rupees fifty, the sanction of the Officer Commanding-in-Chief, the Command, shall be first obtained.

**14B. Remission of rent for land, etc :-**

Remissions of money due in respect of land rent (including house rent), sales of wood, fruits, grass and miscellaneous contracts may, for special reasons, such as, the failure of crops, be sanctioned by

the Officer Commanding-in-Chief, the Command up to a limit of rupees one thousand in any individual case, and by the Central Government for any amount exceeding rupees one thousand.

**14C. Infuctuous expenditure :-**

Infuctuous expenditure already incurred should be allowed to stand in the accounts but the irregularity in respect thereof should not be condoned or recovery waived except with the sanction of the Central Government, provided that where the amount does not exceed rupees five hundred in any individual case the irregularity may be condoned or recovery waived by the Officer Commanding-in-Chief, the Command.]

**15. Issue of duplicate receipts and vouchers :-**

The Executive Officer or other official shall not issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. 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 or paid to a certain person. In the case of a bill or deposit repayment voucher passed for payment at a treasury but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink.

CHAPTER 2

Budget Estimates

**16. Submission of budget estimate :-**

(1) On or before the 1st day of September in each year, the Cantonment Board shall submit to the Officer Commanding-in-Chief, the Command, a budget estimate of the receipts (including grants-in-aid required, if any) to be paid into, and of the expenditure to be incurred from, the cantonment fund for the ensuing financial year.

(2) The budget estimate shall be drawn up in Form No. Cant. 1-B and shall be considered and passed by the Cantonment Board before submission to the Officer

**17. Preparation of budget estimate :-**

The following general rules shall be observed in preparing the budget estimate:

(a) The estimate of income shall be based upon a comparison of the last three years' receipts and, in the case of fixed income, upon the actual demands, inclusive of any arrears due which are likely to be realised. When receipts are rising or falling and the three years' averages are deceptive, a rise or fall, as the case may be, may be provided in the budget estimate, suitable explanatory notes being added for each important variation.

(b) The estimate of expenditure on fixed establishments as well as 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. In the case of progressive salaries, the rates of pay which will be due on the 1st September of the year to which the budget relates shall be adopted.

(c) For 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.

(d) The budget estimate shall be framed so as to provide for a closing balance of not less than 10 per cent. of the estimated expenditure. <sup>1</sup> [For this purpose any expenditure that is to be met out of special grants- in-aid sanctioned by the Central Government for any specific purpose shall not be taken into account.]

(e) The invested funds of the Cantonment Board shall not be shown in the opening and closing balances; but details thereof according to face value shall be given in Appendix B to the budget estimate.

1. Added by Notification No. 221, dated 24th April. 1943, PL I, p. 431.

### **17A. Details to be submitted of certain proposals :-**

(1) No proposals, whether made in the original or revised budget or otherwise, for revision of establishment or for original works shall be sanctioned unless there have been prepared and sanctioned by the Cantonment Board and submitted to the Officer Commanding-in- Chief, the Command, details of the revision of establishment or detailed plans and estimates of the works, as the case may be.

(2) In cases where he considers it necessary, the Officer Commanding-in-Chief, the Command, may, after considering the detailed plans and estimates of original works submitted to him under sub-rule (1) return the said plans and estimates to the Cantonment Board to be checked by the Military Engineer Services at the expense of the Board.]

**18. Sanction of budget estimate :-**

The Officer Commanding-in-Chief, the Command, may sanction the budget estimate, provided that, if the budget estimate provides for a grant-in-aid from the Central Government, or if in the opinion of the Officer Commanding-in-Chief, the Command, the budget estimate requires modification for any reason, he shall submit it with his recommendations for the orders of the Central Government.

**19. Payments from cantonment fund :-**

No money shall be paid from the cantonment fund unless the expenditure is either:

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

(b) sanctioned by the Officer Commanding-in-Chief, the Command: Provided that in the case of revision of establishment, or of expenditure on original works, no expenditure shall be sanctioned unless detailed

**20. Re-appropriations :-**

(1) A Cantonment 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.

(2) Applications for re-appropriation of funds shall be accompanied by a re- appropriation statement in Form No. Cant.2-B.

**21. Sanction for reappropriation :-**

The Cantonment Board may-

(a) with the previous sanction of the Officer Commanding-in-Chief, the Command, re-appropriate any sum from one major head of the budget estimate to another;

(b) re-appropriate any sum from one minor head of the budget estimate to another minor head under the same major head: Provided that the Cantonment Board may not-

(a) re-appropriate funds allotted for original works without the previous Sanction of the Officer Commanding-in-Chief, the Command, or

(b) utilise for other purposes any portion of a grant-in-aid contribution given for a specific purpose.

Explanation.-The following are examples of major and minor heads: Major head-I Rates and Taxes. Minor head-(a) Octroi. Major head-A. General Administration. Minor head-(1) Pay of Executive Officer.

## **22. Payment of money due :-**

The want of 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 Cantonment Board, or to prevent record of any actual payment under its proper head of account. Such claims shall be met by re-appropriation or by recasting the budget estimate in accordance with rules 20 and 21. All liabilities shall be liquidated without delay, and in no circumstances shall a liability be allowed to stand over to be paid from the budget grant of the following year, nor shall payments or refunds be postponed to the last days of a month or the last month of the financial year.

### CHAPTER 3

#### Office Accounts

## **23. Receipts to be entered in cash book :-**

All monies received for credit to the cantonment fund shall be entered in the general cash book, either directly or through a subsidiary register in Form No. Cant. 3-B.

## **24. Receipts :-**

(1) With the exception of grants-in-aid and fines, and other monies for which a special receipt form has been prescribed elsewhere, all monies received in the office of the Cantonment Board from persons other than cantonment officials, shall be acknowledged by a receipt in Form No. Cant4-B.

(2) The counterfoil of the receipt shall be signed by the cashier, if any, in token of receipt of the money, by the official in charge of the general cash book or subsidiary register in token of entire

having been made therein, and by the Executive Officer or such other officer as the Cantonment Board may direct. The receipt shall be signed by the Executive Officer or such other officer as the Cantonment Board may direct, after he has verified that the money received has been correctly recorded in the general cash book or in a subsidiary register.

**25. Remittance by cantonment official :-**

A remittance to the office of the Cantonment Board, made by a cantonment official shall, in the ordinary course be accompanied by a duplicate chalan in Form No. Cant. 5-B. The duplicate foil of the chalan shall be returned to the official concerned, and the original, after it has been initialled by the cashier and official in charge of the general cash book, shall be retained as a voucher in the office of the Cantonment Board.

**25A. Accounts of water taxes, etc :-**

The accounts pertaining to the recovery of water charges under Section 234 of the Act, shall be kept in forms Nos. Cant-31-B and Cant 32-B.

**25B. 25B :-**

(1) Where the cash business of a Cantonment Board is conducted by a bank, cheques on the local banks may be accepted in any payment of Cantonment Board dues, or in settlement of other transactions with a Board, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheque in that class of transaction has been permitted by the Board; until, however, a cheque has been cleared the Board cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be given to him only after the cheque has been cleared. Collection charges of the bank, if any, will be recovered from the party presenting the cheque.

(2) A Cantonment Board may refuse to accept any cheque, the collection of which, in its opinion, cannot reasonably be undertaken.

(3) In the event of a cheque being dishonoured by a bank on presentation, the fact shall be reported at once, to the tenderer with a demand for payment in cash but 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.

(4) When Cantonment Board dues which are payable by certain fixed dates are paid by cheque the person desiring to make such payment in this manner without risk must take suitable precaution to ensure that his cheque reaches the Board's office at the latest on the working day preceding the date on which the payment has to be made. Cheques received on the last day may be refused at the discretion of the Executive Officer and those received later will not be accepted.

Explanation.-In this rule, the term "local banks" means banks (including the Reserve Bank and the Imperial Bank of India) located in the Station in which the Cantonment is situated.]

#### **26. Daily remittance to treasury :-**

All monies received for credit to the cantonment fund shall be remitted to the treasury daily or, where this is inconvenient, at regular intervals to be fixed by the Cantonment Board. In no circumstances shall the amount left in the custody of the cashier exceed the security furnished by him and all money in hand on the last working day of each month shall be remitted on that day. The money shall be accompanied by (1) a Pass Book (vide rule 28) and (2) a chalan in Form No. Cant. 5-B, in which details of the amount remitted should be entered. The entries in the pass book shall be initialled by the Treasury Officer and the pass book returned to the cantonment office where it should be preserved as a substitute for vouchers in support of the remittance. The chalan shall be retained by the Treasury Officer. The amount shall then be entered in the general cash book under the initials of the Executive Officer or such other officer as the Cantonment Board may direct. In any circumstances in which the balance in hand is temporarily in excess of the cashier's security, the Executive Officer or such other officer as the Cantonment Board may direct, shall make special arrangements for the safe custody of the same.

#### **27. Remittance to treasury by cantonment official :-**

When a remittance is made by an official of the Cantonment Board direct to the treasury for credit to the cantonment fund, it shall be accompanied by a chalan in triplicate in Form No. Cant. 5-A-B, of which one foil shall be retained in the treasury, and of the other two foils, which shall be returned duly receipted by the treasury, one shall be retained as his receipt by the official who made the remittance, and the other sent to the cantonment office, where the

amount entered therein shall be brought to account in the general cash book.

**28. Pass Book :-**

All sums paid into the treasury on account of the Cantonment Board and all payments made on cheques, shall be entered in a pass book in Form No. Cant. 6-B, which shall be sent with each remittance and on the last working day of the month, to the treasury to be written up. At the close of each month, the entries on each side of the pass book shall be totalled and a balance struck under the signature of the Treasury Officer. If any mistake is detected in the Treasury Pass Book, the Executive Officer shall bring it to the notice of the Treasury Officer who shall correct it under his dated initials. In cases where money is deposited with a bank, <sup>1</sup> [for deposit either in a current account or in a savings' bank account as the case may be] any periodical statements of accounts sent by the bank shall be maintained as a "loose leaf" pass book and kept in the custody of the Executive Officer or such other officer as the Cantonment Board may direct.

1. Ins. by S.R.O. 161, dated 10th May, 1983.

**29. Method of payment :-**

Ordinarily payments shall be made by cheque but sums of less than Rs. 20 may be paid from permanent advances, where payment by cheque is not specifically prescribed by these rules.

**30. Payment of bills :-**

(1) Every item of expenditure shall be entered in a bill in the form prescribed by this Code. Bills and other vouchers presented for payment shall be examined by the Executive Officer or other officer appointed by the Cantonment Board in this behalf, and, if the claim is admissible, the authority good, the signature true and in order, and the receipt a legal quittance he shall make an order to pay on the bill and sign it. The officer making a payment order shall be personally responsible that the bill is complete and affords sufficient information as to the nature of the payment, and that the payee actually receives the sum passed.

(2) After the order to pay has been entered on the bill and passed, the payment shall be made either by cheque drawn in the name of payee or in cash from the permanent advance. In the former case, the requisite entry shall be made in the general cash book and the bill having been stamped "paid by cheque No. , dated " shall be

filed. In the latter case the bill having been stamped "paid in cash" shall be retained in the custody of the holder of the permanent advance and the requisite entry shall be made by him in his permanent advance account

(3) Every payment order shall be made on a bill, a note being made on the file concerned referring to the number and date of the bill. A reference shall also be made on the bill to the file to which it appertains.

### **31. Cheque books :-**

(1) Cheques shall be in counterfoil in standardised Central non-Government Institution cheque form and each cheque shall bear a book number and a serial number. The cheque book number and the serial number of each cheque shall be machine-numbers. All cheque forms, with counterfoils, shall be bound in books which shall be kept locked in the personal custody of the drawing officer, who shall notify to the treasury upon which he draws, the number of the cheque book and the number of cheques contained in the book which he from time to time brings into use.

(2) On receipt of a cheque book the drawing officer shall record on it the number of forms it contains. When relieved of his office, he shall take a receipt for the number of

(3) Notwithstanding anything contained in rule 7, rule 27, rule 28 or this rule, a Cantonment Board having an account with a bank may use the deposit slips, cheques and forms issued by the bank in lieu of cheques, chalans and pass books in forms prescribed in this Code.

### **32. Issue of cheques :-**

(1) Every cheque shall be signed by the Executive Officer, or in his absence by such other officer as the Cantonment Board may be written order direct: Provided that, in the absence of the Executive Officer or when the Executive Officer, is a military officer-appointed to officiate as an Executive Officer of the Service under rule 33 of the Cantonment Executive Officers Service Rules, 1937, cheques for sums in excess of two hundred rupees shall be signed by the President or in his absence, in a class I or a class II cantonment, by the Vice-President.

(2) No cheque shall be signed unless required for immediate

delivery to the payee, or be drawn in favour of any other person that the actual payee.

(3) On each cheque an amount slightly in excess of the sum for which the cheque is drawn, shall be written across it at right angles to the type, as a protection against fraud.

Example.-A cross a cheque drawn for Rs. 49-13-0 there shall be written "under rupees fifty".

### **33. Currency of cheques :-**

No cheque shall be current for more than three months from the date on which it was drawn. After the expiration of that period payment shall be refused at the treasury, and it shall be necessary for the person in whose favour the cheque was drawn to return it. In the event of a cheque being so returned, no fresh cheque shall be issued, but the lapsed cheque shall be re-dated and the alteration initialled by the drawing officer, a note of the fact of re-dating being entered in the general cash book against the original entry. The alteration shall in no way affect the accounts, and no further entries shall be made.

### **34. Cancellation of cheques :-**

(1) A signed cheque when cancelled shall be effaced 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 counterfoil, and across the payment order on the bill or voucher. Such cheques shall be preserved under lock and key in the custody of the Executive Officer until the accounts have been audited, when they shall be destroyed by the Auditor, who shall certify to the destruction upon the counterfoil.

(2) When a cheque is cancelled before the general cash book has been closed for the day upon which the cheque issued, the entry in the cash book shall be struck out in red ink under the initials of the Executive Officer. When a cheque is cancelled after the cash book has been closed the amount shall be adjusted in the manner prescribed in rule 38 (c).

### **35. Loss of cheques :-**

If a cheque is lost or destroyed, an intimation of the fact shall at once be given to the Treasury Officer, and when it has been ascertained from the pass-book and by enquiry at the treasury office that the cheque has not been cashed, its payment shall be

stopped. The loss of the cheque shall be noted on the counterfoil. If a fresh cheque is not issued in place of the lost cheque, the procedure laid down in sub- rule (2) of rule 34 shall be followed. If a new cheque is issued, its number and date shall be quoted against the original entry in the general cash book with the remark that the original cheque has been lost and the following note shall be made on the counterfoil of this cheque: Issued in lieu of cheque No. lost . Dated destroyed.

### **36. Cash book :-**

[(1)] The general cash book shall be in Form No. Cant. 8-B, and shall be closed and balanced daily and, signed by the Executive Officer or such other officer as the Cantonment Board may direct. At the end of each month the receipts and expenditure entered in the cash book shall be compared item by item with the pass book and the balances agreed, the difference, if any, being explained in a footnote in the general cash book as under: Rs Cash book closing balance ..... Deduct income (a) not yet credited into the treasury ..... Total . . Add amount of uncashed cheques detailed below (b) Balance as per pass book Details of- (a) ..... (b) .....

[(2) The 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.]

### **37. Classified abstract :-**

(1) For the classification of receipts and expenditure, a classified abstract shall be maintained in Form No. Cant. 9-B. The Form shall be kept in two volumes, one for income and one for expenditure. A separate page shall be opened for each item of the budget estimate under which provision has been made, and the receipts and charges appertaining to those items for each day shall be taken, either as they occur or in the aggregate for the day, from the general cash book or from the bills, and entered in the appropriate columns of the abstract. At the end of each month the totals and progressive totals shall be made under each of the heads of the abstract, any transfer entries which may have been made in accordance with these rules being taken into account.

(2) Subject to strict compliance with sub-rule (1), the Cantonment

Board, may open in the classified abstract such subsidiary heads of account as will enable it to furnish any special information required by higher authority, and to prove other subsidiary accounts and registers.

**38. Of making transfer entries :-**

Transfer entries, namely, entries by means of which an amount is transferred from one head of account to another, shall be made in the following cases:

(a) to correct an error of classification, by deducting an amount from the head to which it has been incorrectly credited or debited, and adding it to the head to which it should have been credited or debited;

(b) to adjust an advance against a bill for expenditure, by adding the amount to the proper head of expenditure and to the head "Advances" on the receipt side;

(c) to adjust a recovery of expenditure, in which case the amount recovered shall first be credited to the receipt head "Miscellaneous-other items" and then adjusted by deduction from that head and from the head of expenditure to which it was originally debited;

(d) to adjust a refund of income made in the year in which the income was originally received, in which case the amount refunded shall first be charged under "Refunds" to the head of expenditure corresponding to the head of receipt to which it was originally credited (or if there be no such head, to "Miscellaneous refunds") and then adjusted monthly by deduction from that head and from the head of receipt. No adjustment is necessary in the case of refunds of income received in a previous year.

**39. Form of transfer entry :-**

(1) Transfer entries shall always be made as soon as the necessity for them is discovered but no such adjustment shall be made in accounts which have been finally closed for the year.

(2) Every transfer entry shall be entered in Form No. Cant. 10-B, showing the head or heads of account to be debited and the head or heads of account to be credited and the grounds upon which the adjustment is made. The entry shall be initialled by the Executive Officer and shall then be entered in the classified abstract of receipts and expenditure in the place provided.

Explanation.-In the case of the two heads "Advances" on the receipt side and "Deposits" on the expenditure side, entries under which will be mainly on account of adjustment by addition, the items may be entered in the body of the classified abstract instead of at the foot thereof.

#### **40. Annual Account :-**

(1) The Cantonment Board shall prepare annually a consolidated account showing the receipts paid into, and payments made from, the cantonment fund, classified under the several major and minor heads contained in the budget estimate.

(2) The total of the details under each head of receipts and payments, as given in the consolidated account, shall agree exactly with the figures appearing against the entry "From 1st April to date" under the same heads in the classified abstract.

(3) A certificate shall accompany the consolidated account to the effect that the closing balance as shown in the account has been compared with the balance as shown in the treasury pass book and found to be correct.

(4) The consolidated account shall be forwarded in duplicate to the Accountant- General who shall compare the two copies and forward one copy to the Officer Commanding-in-Chief, the Command, retaining the other copy in his own office for check by the auditor during audit with a view to furnishing the certificate of correctness prescribed by rule 12(2).

(5) A copy of the consolidated account shall be posted by the Cantonment Board on the Notice Board of the office of the Cantonment Board.

#### **41. Consolidated annual statement :-**

The Officer Commanding-in-Chief, the Command, shall forward to the Central Government, as soon as possible after the close of each financial year, a statement showing under the several major and minor heads of receipt and expenditure in the budget estimates, the actual income and expenditure of each of the cantonment funds in his Command for the preceding financial year, together with a certificate showing that the closing cash balance of each fund, as shown in the annual account prescribed by rule 40, has been compared with the balance as shown in the treasury pass book and has been found to be correct.

#### **42. Miscellaneous advances :-**

All advances other than permanent advances and advances from the provident fund shall be made by the Cantonment Board and entered in a register in Form No. Cant. 11-B. All the advances outstanding at the end of the previous year shall be first entered and thereafter each advance made during the year shall be entered as soon as it is made. The total of the advances made during every month as shown in this register shall be agreed with the corresponding monthly total shown in the classified abstract, and the former shall be initialled by the Executive Officer in token of such agreement. The Executive Officer shall be responsible for the recovery of all such advances and shall bring to the notice of the Cantonment Board any case in which the recovery has not been made in due time. When an advance is recovered in cash, or adjusted by deduction from a bill or by transfer entry, the amount shall be noted against the original advance in the column for the month in which the recovery or adjustment is made. Adjustment by bill shall not be made unless such bill has been accepted and passed. The monthly columns for recoveries shall be totalled at the end of the month and the total shall be agreed with the corresponding credit under "Advances" in the classified abstract of receipts and initialled by the Executive Officer. The register shall be balanced at the end of the year and the outstanding balances carried forward to the next year.

#### **43. Scrutiny of Bills :-**

(1) In addition to accounting for all the expenditure incurred, it shall also be the duty of the Executive Officer to see that no charge is paid twice over, and that budget allotments are not exceeded.

(2) To guard against the possibility of double payments and other irregularities and complications in accounts and also in order to keep a watch on liabilities and their adjustment, a personal ledger may be kept by the Cantonment Board in Form No. Cant. 12-B, for persons with whom business is continuously carried on or a running account is kept.

(3) When work is done for private persons for which payments have to be made to the person doing the work and recoveries are made from the persons for whom the work is done, separate accounts shall be kept in the personal ledger for the person doing the work and for the person for whom the work is done and cross references given.

## CHAPTER 4

### Establishment and Contingent Charges

#### **44. Scale register :-**

(1) The entire establishment of the Cantonment Board shall be recorded under the signature of the Executive Officer, in a scale register in Form No. Cant. 13-B. For the purposes of pay and audit, establishments which are charged under different major heads of the budget estimates shall be treated as distinct establishments and shall be distributed into "sections," a separate page being allotted to each section in the scale register. The "sections" in the register shall exactly correspond with those in the pay bill.

(2) Temporary establishment shall be recorded separately from the permanent establishment at the end of the space allotted for the latter, the period for which the temporary establishment has been sanctioned being distinctly specified in the column of remarks. Explanation.-By temporary establishment is meant establishment which is employed and paid by the month. Daily labour is not included in the term temporary establishment and is a contingent and not an establishment charge.

(3) All other fixed recurring charges, e.g., rents, contributions, etc., shall be recorded in a separate page of the scale register.

#### **45. 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 Cantonment Board, a letter fully explaining the proposals and the conditions which have given rise to them shall, save in the case of the appointment of temporary servants under rule 9 of the Cantonment Fund Servants Rules, 1937, be submitted to the Officer Commanding-in-Chief, the Command. In this letter should be set out-

(i) 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;

(ii) the cost of the revision;

(iii) details of the number and pay of the appointments which it is proposed to add or modify;

(iv) the ability of the Cantonment Board to meet the additional

expenditure from its normal income; and

(v) the date or dates from which the proposed changes are to take effect.

**46. Proposition statement :-**

( 1) In cases of general revision of establishment, or of proposals which cannot be set out clearly otherwise, a proposition statement in duplicate in Form No. Cant. 14-B showing clearly the financial effect of the proposed change shall also be submitted.

(2) If the change would 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.

**47. Sanction for revision of establishment :-**

On receipt of the proposals for permanent or temporary changes in the establishments the Officer Commanding-in- Chief, the Command, may sanction or refuse to sanction any such revision or may sanction it with such modifications as he may consider fit. The statement of revision shall then be returned to the Cantonment Board as early as possible with the sanction or modification, and shall be filed for reference at the time of audit.

**48. Pay bills :-**

(1) The pay of the establishment of a Cantonment Board shall not be drawn or paid before the first working day of the month succeeding that by the labour of which it has been earned or on such other day after the first working day of the month as the Cantonment Board may direct. In cases of dismissal, transfer, resignation or death pay shall be drawn and disbursed immediately after it becomes due.

(2) The pay of the entire permanent establishment of the Cantonment Board shall be drawn on one monthly pay bill in Form No. Cant 15-B; the names of incumbents on less than Rs. 10 may be omitted from the pay bill.

(3) When pay is drawn for a portion of a month only, the rate at which and the number of days for which, it is drawn, shall be entered in column 1 under the name of the incumbent. Pay, officiating pay and leave salary, whether drawn or not, shall be entered in columns 3 to 6. Pay, officiating pay and leave salary not

drawn but held over for future payment shall be entered in column 7, the reason for their being held over being briefly noted. 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 in order to prevent a second claim being entertained. The establishment of each section shall be grouped, marked off by a line and totalled separately in red ink.

(4) Arrear 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 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, Such bills may be paid at any time and may include as many items as are necessary.

(5) The pay of all temporary establishments shall be billed for separately in the same form, the sanction being quoted.

(6) Officials absent on leave or deputation or under suspension shall be clearly shown as such in the monthly pay bills and any officiating arrangements that may have been made shall be noted.

(7) Fines shall not be recovered in cash from the pay of establishments, but shall be entered in column 8 of the pay bill.

(8) The pay of daily labourers shall be drawn on muster rolls.

**49. Production of last pay certificate by official transferred to the Cantonment Board :-**

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

**50. Separate cheque for the amount payable to the Provident Fund :-**

Two cheques shall be drawn in payment of a pay bill, one in favour of the President or Executive Officer for the net amount payable (column 12) and the other in favour of the Imperial Bank of India or the Postmaster for the subscriptions and contributions to the Provident Fund (total of columns 11 and 14). Note.-(i) Income-tax should be credited to Government in accordance with local practice. A cheque for the amount may be drawn in favour of the Income-

tax Officer or his nominee, or the amount may be included in the cheque for the pay drawn for the establishment and the cheque endorsed "Pay by transfer credit to Government on account of income-tax

Rs.....".

Note.-(ii) Care should be taken to see that the amount in column 14 representing the contributions to the Provident Fund by the Cantonment Board is posted in the classified abstract under the sub-head "Contribution to Provident Fund" the remainder of the bill taken to the head for the pay of the establishment concerned.

### **51. Distribution of pay :-**

(1) When the pay bill has been drawn, the money shall be promptly disbursed to the payees concerned and their signatures taken in the proper column of the bill, which shall be stamped, if necessary, by the payee. If the payee does not present himself before the end of the month, his pay shall be refunded by short-drawal on the next bill and redrawn when he presents himself.

(2) The Officer signing a pay bill is personally responsible for all pay and leave salaries drawn thereon until the same have been paid to the proper recipients and the latter have signed acquittance for the same. When the recipient is illiterate his thumb impression or seal shall be taken.

### **52. Acquittance Roll :-**

If in any case it is impracticable to obtain the payee's receipt on the bill itself, and in the case of employees on less than Rs 10 whose names may have been omitted from the pay bill, a separate acquittance roll in the following form may be obtained and attached to the bill, a remark to this effect being made in column 13 of the bill. Acquittance roll of.....establishment for..... Name Post Pay Deductions Net as per amount Signature bill paid of payee RS.P. RS.P. RS.P.

### **53. Subscriptions to Provident Fund :-**

In the case of employees permitted to subscribe to the <sup>1</sup> [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 Cantonment Board, (including sanctioned bonuses if any) shall be noted in the appropriate columns of the pay bill, and shall be paid into the [Saving Bank Account of the

State Bank of India or any of its subsidiaries or any other Nationalised Banks] or Post Office Savings Bank, whenever Possible, between the 1st and 4th of each month so that interest may accrue. The Provident Fund may be invested in Government securities in accordance with the Post Office Savings Bank rules, or in Government of India loans, [or in fixed deposits with the State Bank of India or any of its subsidiaries or with any other Nationalised Bank]. {Explanation.-For the purposes of this rule Nationalised Bank, means a corresponding New Bank defined in the Banking Companies (Acquisition, Transfer of Undertakings) Act, 1970 (5 of 1970).}

1. Sub.. by S.R.O. 161, dated 10th May, 1983.

**54. 54 :-**

<sup>1</sup>[(1) Provisions of rule 54(2), rule 55 and rule 56 hereinafter shall apply, mutatis mutandis, to both General Provident Fund and Contributory Provident Fund maintained by the Board].

Provident Fund ledger.-

<sup>2</sup> [(2)] For subscribers to the Provident Fund, a Provident Fund ledger in Form No. Cant. 16-B and broadsheet in Form No. Cant. 17-B shall be maintained and written up in accordance with the following provisions:

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

(2) The entries in column 7 of the ledger shall, except in the case provided by Cl. (5), be made once a year only.

(3) As soon as possible after the close of the month, the minimum balance at the credit of the account between the close of the 4th day and the end of the month, shall be entered in column 14 of the ledger and carried into the broadsheet.

(4) 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 Cantonment Board, less any amount already entered during the year under Cl. (5), shall be distributed among the individual accounts proportionately to the sums of each column (disregarding fractions of a rupee) of the broadsheet.

(5) When an account 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 Bank Deposits. The amount of interest calculated shall be entered in column 7 of the ledger against the account concerned and in the appropriate place in the broadsheet, before payment is made.

1. Ins. by S.R.O. 161, dated 10th May, 1983.

2. Re-numbered by S.R.O. 161, dated 10th May, 1983.

**55. Dead accounts :-**

When an account is written off under the Cantonment Fund Rules as a dead account, it shall be closed in the provident fund ledger, and the money shall be drawn out of the Savings Bank and credited in the general cash book as a miscellaneous receipt. If the amount is subsequently claimed, the fact of payment shall be noted against the entry in each account-book to avoid a double payment.

**56. Register of advances :-**

The recovery of advances made from the Provident Fund shall be watched through a register in the same form as, but kept separate and distinct from, the Register of Advances (Form No. Cant. 11-B). The entries of repayment in this register shall be made from the pay bills. The instalments of the advance as recovered shall be noted in column 11 of the pay bill and added to the monthly subscription shown therein, a note being made in the remarks column of both the bill and the ledger to show how much is on account of recovery of advance and how much on account of the monthly subscription.

**57. Contingent charges :-**

(1) All miscellaneous charges for which forms have not been prescribed elsewhere in these rules, shall be drawn in a contingent bill in Form No. Cant. 18-B unless the claimant presents his own bill or statement of account, in which case payment shall be made on that document.

(2) In the case of travelling allowance the following details shall be furnished in the bill:

(a) Name and designation of the officer.

(b) Maximum pay of the appointment.

(c) Dates and hours of journeys and halts.

(d) Route from and to.

(e) Purpose of journey.

(f) By rail or otherwise, etc.

(g) If by road, the number of miles.

**58. Holder of a permanent advance :-**

An Executive Officer or any official whose duties cause him to incur petty expenses which must be paid before money can be drawn on a contingent bill may, with the sanction of the Cantonment Board, be allowed a permanent advance of an amount fixed on the supposition that recoupments will be made at least once a month. All permanent advances shall be recorded in a register in Form No. Cant. 19-B.

**59. Acknowledgement of a permanent advance :-**

Each holder of a permanent advance shall on first receiving it and thereafter on the 1st of April in each year, sign an acknowledgement in these terms- "I acknowledge to have in my possession a permanent advance of Rs..... which sum is due from and to be accounted for by me." On transfer of charge of an office a similar acknowledgement for the full amount shall be signed by the relieving-officer and shall be filed.

**60. Permanent advance account :-**

Each officer holding a permanent advance shall keep up a permanent advance account in Form No. Cant. 20-B, in which shall be entered the items of expenditure from the advance as they occur. All sub- vouchers and receipts shall be preserved and assigned a serial number to be entered in the advance account. The headings of the columns shall follow the items in the budget estimates and the serial number of the sub-vouchers shall always recommence with No. 1 after each recoupment.

**61. Recoupment of permanent advance :-**

(1) When the cash in hand is running low, and at the end of the financial year, whatever the amount in hand may then be, the permanent advance shall be recouped as follows: A red line shall be ruled across the page of the permanent advance account, the total of the items cast, and a contingent bill prepared in Form No. Cant. 18-B, in which full details of expenditure shall be given. The contingent bill shall be supported by vouchers. The officer

responsible for the permanent advance shall compare the contingent bill with his permanent advance account, initial the grand total in the latter, and having stamped the sub-vouchers as "cancelled" sign the contingent bill, and submit it to the cantonment office for payment. The recoupment of expenditure from the last recoupment to date, shall always be made in full so that the amount in hand will be the full amount of the advance.

(2) In the case of recoupment of the permanent advance held by the Executive Officer or any other official authorised to hold it the disbursement certificates and payment order may be recorded in the permanent advance account register itself and a contingent bill need not be prepared.

#### CHAPTER 4A

##### Pension Accounts

#### **61A. 61A :-**

(1) Pension fund accounts shall be maintained in forms 28-B (investments from the Pension Fund), Cantonment 34-B (Pension Statement), 35 -B (Pension Scroll) and 36-B (Pension Fund Account).

(2) By the 15th of every month, the Accountant shall prepare a reconciliation statement tallying the balance in the Pension Fund Account (Cantt. 36-B) and Pension Fund Investment Account (Cantt 28-B) with those of bank accounts. Post Offices or other accounts. For discrepancy if any, the reconciliation statement shall be verified

#### CHAPTER 5

##### Public Works, Stores and Stock Accounts

#### **62. Application of rules :-**

(1) rule 63, rule 64, rule 65 and rule 66 apply only to works executed by the Cantonment Board through its own agency.

(2) The duties prescribed in rule 63, rule 64 and rule 65 shall, save as otherwise provided, be performed by the Executive Officer or by such official of the Cantonment Board as the Cantonment Board may by special or general order proscribe.

#### **63. Register of works :-**

An account of all works shall be kept in a register of works in Form No. Cant. 21-B, to be maintained in the cantonment office.

Columns 1-6 shall be filled in after the estimate has been sanctioned by the competent sanctioning authority. The estimate shall be in the following form: Estimate number .....  
Date ..... Particulars. (including lime to be taken, materials, etc.) \_\_\_\_\_ - Measurements  
Quantities Details Number Rate Per Cost Remarks of De- works I. R  
IL tails. Totals Rs P.

#### **64. Measurement book :-**

(1) All works done (whether by contract, or by piece) and all materials received which have to be counted or measured shall be measured by the overseer or other official deputed for the duty of taking measurements and the measurements shall be entered in a measurement book in Form No. Cant. 22-B, under his dated initials. Entries may be in pencil except the figures for "contents" which shall be in ink.

(2) The measurements so recorded shall be checked by the official in charge of the work and the book initialled and dated by him. The calculations in the measurement book shall be checked in the office.

(3) 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.

(4) The measurement books shall be machine numbered by the Cantonment Board when they are taken into stock. Their pages shall be similarly machine numbered. The books when completed shall be filed in the cantonment office where their return shall be watched through the stock book of forms.

#### **65. Contractors bills :-**

(1) Contractors' bills shall be submitted and paid monthly, final bills being marked clearly as such. Before payment the bill shall be compared with the plans and estimates <sup>1</sup> [ , \* \* \* , ] and checked with the measurement book by the official in charge of the work, who shall then countersign it and pay it from his permanent advance or pass it for payment to the cantonment office.

(2) The page 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.

(3) In the case of work carried out by daily labour, a muster roll in Form No. Cant. 23-B, shall be maintained by the official in charge of the work, and shall be written up daily by the Overseer or official deputed for the purpose.

1. The words "if any" omitted by Notification No. 221 Aprail, 1943, Pt.I Sec. 1 p. 431.

**66. Completion report :-**

Final payment for a work shall not be made until a completion report has been made by the official appointed by the Cantonment Board in this behalf that the work has been satisfactorily carried out in accordance with the sanctioned plans and estimates' material variations, if any, being explained.

**67. Stores estimate :-**

The Cantonment Board shall cause to be prepared for each department, e.g., public works, conservancy, lighting, etc., anestimate in the following form for the stores required during the ensuing financial-year: Description Balance in Number or Number or Estimated Remarks of stores hand on quantity quantity to cost (date) required be purchased This estimate shall be accompanied by a statement showing how the estimated requirements have been arrived at.

**68. Consideration of estimate :-**

(1) The estimate shall be considered by the Cantonment Board along with the budget and orders shall be passed thereon as to whether tenders are to be invited for the supply, or whether the stores are to be purchased in the open market at rates approved by the Cantonment Board.

(2) When the annual estimate has been passed by the Cantonment Board, the Executive Officer or any official authorised by the Cantonment Board in this behalf may obtain stores as required from time to time up to the amount in the sanctioned estimate at the rates in the accepted tender, or the rates approved by the Cantonment Board, as the case may be.

**69. Supplementary estimate :-**

If any stores are required which are not included in the sanctioned estimate or in excess of the amount or quantity entered therein, or

which cannot be obtained at the rates approved of by the Cantonment Board, a supplementary estimate shall be submitted for the special sanction of the Cantonment Board provided that in cases of emergency the President of a Cantonment Board may sanction such estimate and lay it before the Board for approval at the next meeting.

**70. Register of immovable property :-**

A list of immovable property belonging to the Cantonment Board shall be maintained by the Cantonment Board in a register in Form No. Cant. 24-B. The original cost of the property or a valuation made by the Cantonment Board, as well as the cost of any additions made to it from time to time or any decrease in value shall be noted in this register. If the property is rented out or sold, a note to this effect shall be made in the remarks column under the dated initials of the Executive Officer.

**71. Register of moveable property :-**

All moveable property of a permanent or durable nature, such as, engines or machines, conservancy and road, watering carts and animals, lamps, lamp-posts, lawn-mowers, meters, furniture, etc., shall be recorded in a register of moveable property in Form No. Cant. 25-B, under the initials of the Executive Officer or such other official as the Cantonment Board may direct, or, in the case of departments under the direct supervision of a separate official, under the initials of that official. When the property is disposed of finally by sale or otherwise, the particulars of disposal shall be entered in columns 8-12 under the initials of the Executive Officer or official, as the case may be, who shall be responsible that the register is a complete record of such moveable property belonging to the Cantonment Board as is required to be shown therein.

**72. Stock books :-**

(1) -For expendable stores, such as, public works and workshop stores, fodder, gram, disinfectants, oils, chimneys, spare parts, etc., stock books shall be kept by the officials in charge of the departments of stores, in Form No. Cant. 26-B, in which a separate page or pages, according to requirements, shall be allotted to each kind of store.

(2) When any articles are sold to the public or used on works done for private persons, the entry in column 7 of the stock book shall clearly indicate to whom the things have been sold or on what

particular work they have been sold or on what particular work they have been used, and necessary references shall be given in the remarks column to admit of the recovery or adjustment of the cost being traced to the appropriate account.

(3) The stock books shall be closed monthly and the balances verified by the officer who keeps the books, and the fact of verification with the date noted under his initials in the column of remarks.

(4) All expendable stores in hand shall be revalued within the market rates at the end of each half-year.

**73. Checking of books with stock books and registers before payment :-**

Before a bill is passed for payment the officer passing the payment order shall see that the articles billed for have been entered in the appropriate stock book or the property register, as the case may be, and that a reference to the entry in the register is quoted in the bill.

**74. Lighting scale :-**

To enable the Cantonment Board to exercise a check upon the quantity of oil consumed, a scale shall be prepared, showing the quantity of oil consumed in a given time by lamps of the different patterns in use in the cantonment. A copy of the sanctioned scale shall be kept in each oil godown. The Executive Officer or official in charge of lighting shall periodically check the consumption of oil by comparison with this scale.

**75. Verification of property :-**

The whole of the moveable property of the Cantonment Board as recorded in the stock books or register of moveable property shall be verified by the Executive Officer at such intervals, not exceeding one year, as the Cantonment Board may prescribe. The verifying officer shall initial the entries in the registers, and furnish a separate certificate indicating the results of his verification.

CHAPTER 6

Miscellaneous

**76. Register of loans :-**

All loans received by the Cantonment Board shall be recorded in a register of loans in Form No. Cant. 27-B, each instalment of the loan, as it is taken, being recorded in column 4. Each entry in the

register shall be attested by the Executive Officer. A separate page shall be opened for each loan; and loans from Government shall be kept distinct from loans received from other sources.

**77. Register of investments :-**

A record of all investments shall be maintained in a register of investments in Form No. Cant. 28-B. Each entry therein shall be attested by the Executive Officer. Government securities shall be kept distinct from other investments.

**78. Register of deposits :-**

(1) All deposits made with a Cantonment Board, otherwise than in cash, e.g.. Government paper, or other .stock, or security bonds, shall be recorded in a security deposit register in Form No. Cant. 29-B. In the case of bonds, if property is hypothecated, a brief description of the property shall be given in the remarks column, and the heading of column 10 shall be changed to "name of depositor".

(2) Deposits in cash shall be noted in a Register of Deposits in Form No. Cant. 11-B. Separate sets of pages shall be set aside for each class of deposit, and each part of the register shall open with the details of the outstanding balances of the previous year as shown in the register of that year. The deposits received during the year shall then be in the proper part as each transaction occurs. At the end of the month a total of the deposits received during it shall be made and the total reconciled with the corresponding figure in the monthly classified abstract and initialled by the Executive Officer. Repayments in cash or by transfer shall be noted against the original credit in the column for the month in which the refund is made and a total of the postings shall be made at the end of the month and agreed with the corresponding figure in the classified abstract. Unclaimed deposits, which under rule have not already been transferred to the credit of the cantonment fund, shall on the expiry of three years be so transferred by transfer entry in the manner described in rule 38(a). A deposit once credited to the cantonment fund shall not be repaid without the sanction of the Cantonment Board.

**79. Annual verification of securities :-**

Securities shall be examined and verified by the 1st of April of each year, and a certificate of verification shall be given by the Executive Officer in the remarks column of the register against each entry

therein.

**80. Statement of dues realized by courts :-**

Courts realizing fines, which under any law in force are creditable to the cantonment fund, or arrears of a cantonment tax, shall submit to the Cantonment Board, a monthly statement of the sums remitted by them direct into the treasury for credit to the cantonment fund. Sums so received shall be brought to account direct from the pass-book into the general cash book, before the latter is closed for the month: provided that, on the receipt of the monthly statement, the entries therein shall be checked with the pass-book and any discrepancy reconciled before any entry is made in the general cash book. If a refund is ordered, a note of the refund shall be made against the original credit entry in the monthly statement concerned before payment of the refund is made.

**81. Stamp Account :-**

In order to enable a check to be kept upon the number of stamps expended by each department using stamps upon the business of the Cantonment Board, a stamp register shall be maintained in Form No. Cant. 30-B. This register shall be used primarily for postage stamps, but also for receipt or other stamps, separate pages being allotted for each description, and columns 5 and 6 being modified as required. The balance of stamps in hand shall be verified once a month by the official in charge of the department, who shall make a note of the verification in the remarks column under his signature. This register will also serve the purpose of a despatch register.

**81A. Register of fees for Motor-Vehicle Parking Licences :-**

A register shall be maintained in Form No. Cant.33-B, of all licences for parking motor- vehicles granted, and of all fees for such licences recovered, under rule 39 [read with rule 47 (c)] of the Cantonment Land Administration Rules, 1937.

**82. Filing of vouchers :-**

Vouchers and chalans shall be numbered serially for each month and shall be filed with the sub-vouchers in support of them in guard files in the cantonment office. Acquittance rolls may be filed separately in the cantonment office.

**83. Indents for forms :-**

The Cantonment Board shall obtain all forms with the exception of

the cheque books, prescribed by these rules or by other rules under the Act from the Manager of the Forms Press, Calcutta. On or about the 1st November in each year an indent in a form to be obtained from the said Manager shall be sent to that officer for the forms likely to be required during the following financial year. The cost of the forms supplied shall be paid immediately on receipt of advice from the Manager of the amount due. The cheque books shall be obtained, on payment, similarly from the treasury.

**84. Stocks of forms :-**

(1) An account of all forms shall be kept in the stock book (Form No. Cant. 26-B.) in the Cantonment office. In the case of forms in which receipts for money received are granted, the entry in columns 4 and 8 shall clearly indicate the printed book or other number of the books received and issued. The books shall be issued in serial order and a new book shall not be issued until all forms in the book it replaces have been used and the book with the counterfoils returned, a note of the return being made in the remarks column under the dated initials of the issuing official.

(2) The balance of forms in stock shall be verified periodically by the Executive Officer.

(3) Vouchers, registers and other forms shall not be eliminated or destroyed otherwise than in accordance with the general rules regulating the retention or destruction of cantonment accounts records contained in the First Schedule to these rules.

**85. Custody of valuables :-**

Government promissory notes and similar valuables belonging to the Cantonment Board shall be kept in the treasury in a strong-box, the keys of which shall remain with such person as the Cantonment Board may direct.

**86. Minimum balance :-**

The actual yearly cash balance of the Cantonment Board not including invested funds, shall not be less than one-tenth of its estimated expenditure [(excluding expenditure for which special grants-in-aid have been sanctioned by the Central Government)] except with the previous consent of the Officer Commanding-in-Chief, the Command: Provided that the Officer Commanding-in-Chief, the Command, shall not give his consent unless he is satisfied that the Cantonment Board will not require a grant-in-aid to bring the cash balance to the proper level in the following year.]

## **87. Repeal :-**

Any rules corresponding to these rules in force in any part of India are hereby rescinded: Provided that anything done or any action taken under such rules shall be deemed to have been done or taken under the corresponding provisions of these rules.]

### SCHEDULE 1

#### SCHEDULE

I [See rule 84(3)] Rules regulating the destruction of cantonment accounts records Class I. - Shall be retained permanently: (1) General Cash Book (Form No. Cant. 8-B). (2) Provident Fund Ledger (Form No. Cant. 16-B). (3) Register of Immoveable Property (Form No. Cant. 24-B). (4) Annual Accounts (rule 40). (5) Register of Loans (Form No. Cant. 27-B). (6) Register of Investments (Form No. Cant. 28-B). (7) Security Deposit Register (Form No. Cant. 29-B). [(8) Pension Fund Account (Form No. Cant. 36-B)]. (9) Such other records as the Cantonment Board may decide to be of permanent interest. Class II.-Shall not be destroyed until thirty-five years after conclusion of audit: (1) Pay bills of employees in receipt of pay of less than Rs. 20 per mensem. [(2) Pension statement (Form No. Cant. 34-B).] Class III.-Shall not be destroyed until ten years after conclusion of audit; (1) Vernacular registers of which there are English counterparts or abstracts which are retained permanently. (2) Assessment lists. (3) Registers in the nature of Demand and Collection registers. (4) Scale register (Form No. Cant. 13-B). (5) Cash books other than the General Cash book. (6) Register of moveable property (Form No. Cant. 25-B). (7) Register of permanent advances (Form No. Cant. 19-B). [(8) Pension Scroll (Form No. Cant. 35-B).] Class IV.-Shall not be destroyed until six years after conclusion of audit: (1) Acquittance rolls of employees in receipt of pay of less than Rs. 20 per mensem and those of other employees as well as pay bills of all employees for whom service books are maintained. Class V.-Shall not be destroyed until five years after conclusion of audit: (1) Subsidiary cash register (Form No. Cant. 3-B). (2) Classified abstract (Form No. Cant. 9-B). . (3) Personal ledger (Form No. Cant. 12-B). (4) Register of works (Form No. Cant. 21-B). (5) Measurement book (Form No. Cant. 22-B). (6) Register of advances or deposits (Form No. Cant. 11-B). Class VI.-Shall not be destroyed until three years after conclusion of audit: All records other than those mentioned in Classes I to V.

### SCHEDULE 2

#### SCHEDULE II