

**The Tripura Tribal Areas Autonomous District
Council (Budget & Account) Rules, 1982.**

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GOVERNMENT OF TRIPURA
DEPARTMENT OF WELFARE FOR
SCHEDULED TRIBES & SCHEDULED CASTES

No. F.4-144/TW/GL/ADC/81-82.

Dated, Agartala the
6th January, 1982

NOTIFICATION

In exercise of the powers conferred by sub-sections(2) and (3) of section 41 and section 52 of the Tripura Tribal Areas Autonomous District Council Act, 1979, the Government hereby makes the following rules, namely :—

CHAPTER-I

Preliminary.

Short Title
and Commence-
ment.

1. (1) These rules may be called the Tripura Tribal Areas Autonomous District Council (Budget and Accounts) Rules, 1982.

(2) They shall come into force from the date of publication in the Official Gazette.

Definitions.

2. In these rules, unless the context otherwise requires :—

(a) 'Act' means the Tripura Tribal Areas Autonomous District Council Act, 1979.

(b) 'Budget' means the Budget, that is the estimated receipts and expenditure of the District Council under section 44 of the Act.

(c) 'Chief Executive Officer' means the Chief Executive Officer appointed under section 30 of the Act.

- (d) 'Council' means the District Council established under Section 4 of the Act.
- (e) 'District Fund' means the District Fund constituted under section 41 of the Act.
- (f) 'Financial Year' means the year commencing on the first day of April and terminating on the thirty first day of March.
- (g) 'Government' means the State Government of Tripura.
- (h) 'Member, Finance' means the member in-charge of financial affairs of the Council appointed in accordance with the provisions of sub-section 2 of section 29 of the Act.

CHAPTER—II

Budget.

Preparation of
Budget.

3. (1) For each financial year, the Member, Finance shall cause a Budget to be prepared by the Chief Executive Officer.

(2) The Budget shall be prepared in Form-I and shall as far as practicable, be prepared at least 90 (ninety) days before the commencement of each financial year.

(3) 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.

(4) In preparing the Budget, the Chief Executive Officer shall have due regard to, and be bound by, the instructions issued from time to time by the Government.

Consideration
of Budget by the
District Council.

4. 1) The Member, Finance shall introduce the budget, prepared in the manner set out above, before the Council, along with an explanatory note, at a meeting of the Council especially convened for this purpose.

(2) The Council shall decide upon the income, receipts, expenditure, appropriation and ways and means contained in the Budget, and shall sanction the Budget with or without modifications. While sanctioning the Budget, the 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 Government 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.
- (e) that the variations between the figures of the Budget year and those of the previous year have been adequately explained ;

Provided that nothing in this Rule shall prevent the Council from setting up a Committee under section 46 of the Act for the purpose of examining the Budget estimates in detail and making suitable recommendations for the consideration of the Council.

Forwarding of
Budget to the
Government.

5. After the Council duly sanctions the Budget, it shall be forwarded by the Chief Executive Officer to the Government in accordance with section 44 of the Act.

Consideration
of the Budget
by the Govern-
ment.

6. On receipt of the Budget forwarded by the District Council, the Government shall proceed to consider the Budget and return the same to the Council duly approved with or without modifications ;

Provided that the Government shall communicate such approval, as far as practicable, before the 15th March.

Expenditure in
anticipation of
Budget approval.

7. Pending approval of the Government to the Budget, the District Council may incur expenditure in respect of obligatory charges ; pay and allowances of Chairman, Vice-Chairman, Executive Members, and Members of the Council ; pay and allowances of officers and staff of the Council and other emergent expenses.

Revised and
Supplementary
Estimates.

8. (1) Within the month of October, each year, the revised Budget shall be prepared in Form-2 and submitted to the Government.

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

(3) The necessity for modification of the original Budget shall be explained in the Budget notes which shall form an appendix to the supplementary or revised Budget.

Reappropriation

9. (1) Where a Budget has been approved, the Council shall not incur any expenditure under any of the heads 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.

(2) The amounts provided under any head in the Budget sanctioned by the Council and approved by the Government may not be transferred by reappropriation to any other head, except with the approval of the Government.

Lapse of
allotment.

10. All allotments made for expenditure in the Budget shall lapse at the end of the Financial Year.

CHAPTER—III

Accounts.

Responsibility
for Accounts.

11. The Chief Executive Officer shall be responsible for ensuring that the accounts of the District Fund are at all times maintained up to date and in proper form; that the relevant procedure and rules are following in sanctioning and incurring expenditure and that the funds are applied only for legitimate and approved purposes.

Adherence to
financial
propriety.

12. Every authority incurring expenditure shall be guided by high standards of financial propriety and in particular:—

- (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 of his own money.

- (b) The expenditure is not prima facie more than what the occasion demands.
- (c) The expenditure or the order is not directly or indirectly to the own advantage of the officer or authority concerned.

Funds to be drawn only when necessary.

13. No fund shall be drawn from the District Fund unless it is absolutely necessary and immediately required for disbursement.

Crediting of funds to District Council Account.

14. All sums received on account of the District Fund shall be deposited in the Bank and credited to an account styled as "District Council Account".

Provided that all sums received from the Government shall, at the first instance be deposited in the Personal Ledger Account of the Council maintained in the Treasury by the Chief Executive Officer and shall thereafter be transferred by crossed cheque into the account of the Council with the Bank.

Authority for Expenditure.

15. (1) The approval of the Budget shall not by itself be deemed to authorise the Council to incur the expenditure provided for therein and orders of the authority competent to authorise expenditure on any item included in the Budget shall invariably be obtained before expenditure is incurred on that item.

(2) Wherever the sanction of any authority, other than the Council is required for incurring any expenditure, such sanction shall be obtained before the Council considers the proposal for expenditure.

(3) The Council shall not authorise any item of expenditure not included in the Budget until after funds are made available and are taken into the credit of the District Fund;

Provided that if, after preparation of the annual Budget, funds are received from the Government for any specific purpose, expenditure may be incurred out of it by the Council in anticipation of the provisions being made in the supplementary or revised Budget.

Prior sanction for expenditure.

16. The District Council or any authority under the District Council shall not incur any expenditure or enter

into liability involving any expenditure of money or transferring moneys for investment or deposit from the District Council Account, unless such expenditure has been sanctioned by a general or special order of the Council or by any authority to which power has been duly delegated.

Authority for
payment.

17. 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 Fund may be made or authorised by the Chief Executive Officer in the absence of valid appropriation only in the following cases :

- (i) Sums payable under decree or order of a Civil Court ;
- (ii) Refund of security deposits ;
- (iii) Any sum which the Council is required under law to pay by way of compensation ;

Provided further that the Chief Executive Officer shall communicate the details of such payment along with the circumstances under which the payments have been made to the Government and forthwith take action to make suitable provisions in the Budget.

Delegation of
Financial
Powers.

18. The Council may from time to time and with the approval of the Government delegate financial powers to the Chief Executive Officer or other officers of the Council or specified officers of the Government.

General Cash
Book.

19. (1) All moneys received or spent by or on behalf of the District Council shall, without any reservation, be brought into account in the General Cash Book to be maintained in Form-3.

(2) The General Cash Book shall be checked each day item by item, closed, balanced and signed by an officer authorised by the Chief Executive Officer. At the end of each month, it shall be compared and agreed to with the Bank pass book, every item of receipt and expenditure in which shall be checked with the entries in the General Cash Book.

(3) At the end of each month a statement of reconciliation of balances should be prepared in the Cash Book reconciling the balance as per Cash Book and as per Bank.

Imprest Cash Book.

20. An Imprest Cash Book should be maintained by the District Council in Form-4. The round sum with which the Imprest Cash Book is opened shall be entered in the book and the disbursement, from the imprest should be entered daily as and when they are made with full details. From time to time if the imprest holder finds it necessary as also a few days before the due date for the monthly closing of the Cash Book, the imprest account should be closed and balanced and the amount of expenditure incurred upto that date recouped by cheque, the recoupment being for the total expenditure from the last recoupment to date so that the balance in hand after recoupment will always be the full amount of the imprest.

Subsidiary Cash Book.

21. Moneys drawn by cheque in favour of the Chief Executive officer or any other authority for sums distributable as pay or wages among a number of Council employees or for similar purposes shall be entered in the Subsidiary Cash Book to be maintained in Form-5. Money Orders received on account of the Council shall also be similarly entered in this book. The Cash Book shall be closed and balanced every day and signed by the Chief Executive Officer or any other officer authorised in this behalf.

Daily Cash Collection Register.

22. A daily cash collection register shall be maintained in Form-6 at which shall be entered all sums received in cash on account of the Council.

Payment of Bills.

23. (1) Every bill or other claim for payment shall be presented in the first instance to the Chief Executive Officer or any officer authorised 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 shall be signed by a competent authority after satisfying itself that the claim is just and valid and actually due.

(2) If the bill is to be paid out of the Imprest it shall be stamped with the words "paid in cash" and shall be made over for payment. If it is to be paid by cheque, it shall be stamped "paid by cheque number.....miscellaneous

bills" and the cheque number and amount shall be entered in the appropriate columns of the Cash Book.

(3) Every bill presented shall be entered in the Register of Bills in Form-7. The unpaid amount shall be arrived at, at the end of each year and carried forward to the Register of Bills for the succeeding year.

Pay Bill.

24. The pay bill of the Council establishment shall be in the same form and drawn in the same manner as is done in regard to the establishment of the Government. The District Council shall follow all the procedures in force under the Government in this behalf.

Travelling Allowance

25. The bills for Travelling Allowances shall be in the same form and in the same manner as is being followed by the Government.

Bills for Contingent Charges.

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

Deposits with the Council.

27. In regard to all amounts which are deposited with the Council which may have to be refunded, the Council shall maintain separate accounts indicating the receipt of deposit, the purpose for which the deposit has been made and the return or refund of the deposit.

Payment by Cheques.

28. The claims against the District Council shall be ordinary discharged by cheques ;

Provided that for payments of less than Rs. 20/- (Rupees Twenty) on any occasion, payment may be made in cash from the permanent advance of the competent authority.

Attestation of Cheques.

29. All cheques shall be signed by the Chief Executive Officer or by any other officer empowered by the Chief Executive Officer in this behalf.

Safe Custody of Cash.

30. All cash of the Council shall be kept in an iron chest under duplicate locking arrangements. The chest shall not be opened unless both custodians of the cash are present. The Chief Executive Officer or any other authorised

officer will be the custodian of one of the keys and custodian of the second key will be the Cashier or any other authorised officer. The duplicate set of keys shall be deposited in the Treasury and by 15th of April each year an acknowledgement should be obtained from the Treasury about the custody of the duplicate set of keys.

Limit of Cash

31. The Chief Executive Officer may lay down the limit upto which money can be held in the District Council chest.

Loans and grants-in-aid.

32. The District Council may from time to time receive from the State Government or Autonomous Bodies, Organisations or Corporations under the State Government or from Banks, Insurance Corporations or from any All-India body or other public organisations, loans or grants-in-aid for the purpose of the District Council.

Utilisation of Loans and grants-in-aid.

33. In cases in which conditions are attached to the utilisation of grants or loans specifying the particular object of expenditure or the time within which funds must be utilised, it shall be the responsibility of the Council to see that the funds are spent accordingly and utilisation certificates are furnished to the Government.

Loan Records.

34. The transactions in regard to any loans contracted by the District Council shall be recorded in a loan register and the purpose for which it has been sanctioned recorded in the appropriation register. The Council shall make payment of instalments and interest, if any, regularly on the dates on which they fall due.

Language of accounts and maintenance of records.

35. All accounts and registers of the District Council shall be maintained in English or any of the official languages of the State and all such accounts and registers shall be preserved for the same period of time as laid down for preservation of corresponding accounts and registers of the Government. All books of accounts and registers shall be substantially bound and paged before being brought into use.

Finishing of accounts and returns.

36. The District Council shall render such accounts and submit such returns to the 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.

37. The Council shall send to the Government a review of income, receipts and expenditure for every quarter, and separately for each year.

Record of
Immovable
Properties.

38. The Council shall maintain a proper and upto date record of the immovable properties in the possession of the Council and all the transactions in regard to the immovable properties shall be entered in this record.

Securities of
the Council.

39. (1) A register shall be maintained of Government and other securities held by the Council.

(2) The securities of the Council shall be under custody of the Chief Executive Officer or any other person authorised in this behalf.

(3) No portion of the funds of the Council shall be invested in securities within the specific sanction of the Government.

Stores of the
Council.

40. The Chief Executive Officer shall be responsible for the custody of the stores, their safety and for their maintenance in efficient and good condition.

Issue and
utilisation of
stores.

41. Stores shall be issued for jobs or works pertaining to the Council on indents of the authorities concerned and in no case any private sale or business shall be carried on out of the stores.

Maintenance of
records of
stores.

42. The Council shall maintain separate accounts of stores and it shall be the duty of the Chief Executive Officer to ensure that such accounts are maintained properly and upto date.

Loss of money
or stores.

43. Whenever any loss of money, stores or other property is occasioned by embezzlement, theft, fire or otherwise, the Chief Executive Officer shall forthwith report the facts to the Government and after making a full enquiry submit a report in the matter to the Government.

Powers for
writing—off.

44. No money, stores or other property shall be written—off from the accounts, by the District Council except with the sanction of the Government ;

Provided that the District Council shall be competent to sanction write—off of the loss of money or value of stores or

property not exceeding Rs. 200/- subject to the following conditions :

- (a) that the loss does not disclose a defect of system, the amendment of which requires an order of the Government ; and
- (b) that there has not been any serious negligence on the part of any individual which might call for disciplinary action.

Execution of
works.

45. For the execution of any work that the Council may under take, the codes, rules and regulations as are applicable for a work undertaken by the Public Works Department of the Government shall be deemed to be applicable ;

Provided that the Government may issue such further instructions as may be necessary for the purpose of application of such codes, rules and regulations in a manner appropriate to the functions of the Council.

Purchase of
Materials,
Good etc.

46. In regard to the purchase of materials, goods etc. the Council shall follow the procedures adopted by the Government for such purchases of materials and goods.

Authority to
Prescribe
Forms.

47. In cases where the manner and form in which accounts, bills, registers, forms and returns have not been specifically prescribed in any of these Rules, the Chief Executive Officer shall have the power to prescribe the manner and form in which these records shall be maintained. In prescribing such forms, the Chief Executive Officer shall as far as practicable, adopt the forms prescribed for use by the Government.

Audit.

48. Subject to the provisions contained in the Act, the accounts maintained by the Council, shall be audited by such authorities as may be specified by an order of the Government and in accordance with then instructions issued by Government from time to time.

Powers of
Government to
issue
instructions.

49. The Government may issue such instructions as may be necessary from time to time for the purpose of proper observance of the Rules and any matter related thereto.

By Order of Governor.

K. D. Menon,
Principal Secretary to the
Government of Tripura.

FORM I

Budget estimates of District Council for the year.....

Head of Account	Actuals for 198—8	Budget estimates for 198—8	Revised estimates for 198—8	Budget estimates for 198—8	Remarks.
1	2	3	4	5	6

A. OPENING BALANCE

B. RECEIPTS

1. Rates and Taxes—

- a) Land Tax
- b) Professions Tax
- c) Royalties.
- d) Agricultural Income Tax.
- e) Other Taxes.

Deduct-Refunds.

- 2. Donations and contributions from Gaon Panchayats, Municipalities and Notified Area Committees.
- 3. Donations and Contributions from Public.
- 4. Miscellaneous Central or State Government grants.
- 5. Interest—
 - a) On loans granted.
 - b) On arrears of revenue.
- 6. Lapsed deposits and forfeitures.
- 7. Law charges-cost recovered.
- 8. Sundry Receipts.
- 9. Grants from the State Government—
 - a) District Council Establishment including contingencies, transport etc.

- b) Construction of office buildings, stores, garage etc.

10. Grants from the State Government for Development Schemes—

- a) Agricultural Schemes.
 - b) Animal Husbandry and veterinary Schemes.
 - c) Irrigation works.
 - d) Reclamation works including soil conservation, contour bunding etc.
 - e) Health and rural sanitation—
 - i) Hospitals, Dispensaries and Health Centres.
 - ii) Water Supply.
 - f) Educational Schemes.
 - g) Social Education
 - h) Rural Arts, Crafts and Industries.
 - i) Rural Works Programme.
 - j) Tribal Development Schemes.
 - k) Programmes for welfare of women and children.
 - l) Communication
 - m) Any other schemes.
- Total Grant from State Government for Developmental Schemes.

11. Grants from All India Bodies.

12. Miscellaneous.

13. Suspense.

14. Loans from State Government.

- a) Agriculture.
- b) Industries.
- c) Pisciculture.
- d) Others.

1	2	3	4	5	6
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15. Loans from Banks, Insurance Companies and others.
 Total Loans
 Total Receipts
GRAND TOTAL INCLUDING OPENING BALANCE.

C. EXPENDITURE.

1. District Council establishment.
 - i) Pay
 - ii) Allowances
 - a) Travelling allowances.
 - b) Other allowances.
 Total—Allowances.
 - iii) Contribution towards Provident Fund of employees.
 - iv) Contingencies.
 - a) Recurring.
 - b) Transport.
 - c) Office equipment, furniture etc.
 - d) District Council Office etc.
 - v) Expenditure on construction of residential quarters for staff.
 - vi) Expenditure on construction of office buildings, stores, garages etc.

Total :—District Council Establishment.
2. Supervision
 - i) Travelling allowance of Chairman, Vice-Chairman, Executive Members & Members.
 - ii) Allowances to Chairman etc.
 - iii) Other allowances.

Total :—Supervision.

- | 1 | 2 | 3 | 4 | 5 | 5 |
|---|---|---|---|---|---|
| 3. Donation and Contributions to Gaon Panchayats. | | | | | |
| 4. Other donations. | | | | | |
| 5. Interest. | | | | | |
| 6. Refund of lapsed deposits. | | | | | |
| 7. Pensions. | | | | | |
| 8. Law charges. | | | | | |
| 9. Miscellaneous. | | | | | |
| 10. Development schemes. | | | | | |
| a) Agricultural Schemes. | | | | | |
| b) Animal Husbandry and Veterinary Schemes. | | | | | |
| c) Irrigation works. | | | | | |
| d) Reclamation works including soil conservation, Contour bundings etc. | | | | | |
| e) Health and Rural Sanitation. | | | | | |
| i) Hospitals, Dispensaries and Health Centres. | | | | | |
| ii) Water Supply. | | | | | |
| f) Educational Schemes. | | | | | |
| g) Social Education. | | | | | |
| h) Rural Arts, Crafts and Industries. | | | | | |
| i) Rural Works Programmes. | | | | | |
| j) Tribal Development Schemes. | | | | | |
| k) Programme for Welfare of women and children. | | | | | |
| l) Communication. | | | | | |
| m) Any other schemes. | | | | | |
| 11. Loans. | | | | | |
| 12. Contributions to sinking funds from redemption of loans. | | | | | |

Total Expenditure to—

D—CLOSING BALANCE.