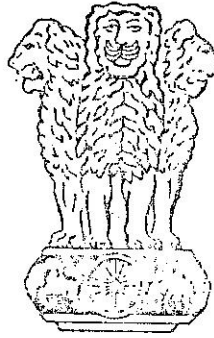


**The Tripura Board of Secondary Education  
(Accounts of Receipts and Expenditure  
Including the Manner of Payments to and from  
the Board's Fund) Rules, 1979**



TRIPURA



GAZETTE

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No. F. 78 (15-101)-DE/76  
GOVERNMENT OF TRIPURA  
EDUCATION DEPARTMENT.

Dated, Agartala, the 17th March, 1979.

NOTIFICATION

In exercise of powers conferred by clauses (h) and (i) of sub-section (2) of section 26 of the Tripura Board of Secondary Education Act, 1973 (Tripura Act No. 12 of 1973), the Governor hereby makes the following rules, namely:—

RULES

1. Short title and commencement:—(1) These rules may be called the Tripura Board of Secondary Education (Accounts of Receipts and Expenditure Including the Manner of Payments to and from the Board's Fund) Rules, 1979.  
(2) They shall come into force on and from the date of their publication in the Tripura Gazette.
2. Definitions:—In these rules, unless the context otherwise requires,—
  - (a) "Act" means the Tripura Board of Secondary Education Act, 1973 (Tripura Act No. 12 of 1973);
  - (b) "Board" means the Tripura Board of Secondary Education established by the Act;
  - (c) "Disbursing Officer" means the Disbursing Officer of the Board as authorised by it;
  - (d) "Finance Committee" means the Finance Committee appointed by the Board under section 13(1)(b) of the Act;
  - (e) "Fund" means the Tripura Board of Secondary Education Fund as referred to under section 20(1) of the Act;
  - (f) "Governing Body" means the Governing Body of the Board referred to under sub-section (2) of section 4 of the Act;
  - (g) "President" means the President of this Board;
  - (h) "Secretary" means the Secretary of this Board.
3. Cash Book:—(1) All moneys received or spent on cheques or otherwise by or on behalf of the Board shall without any reservation be brought to account in the Cash Book immediately after the money is received or paid.  
(2) The Cash Book shall each day be checked item by item, closed and balanced and signed by the Secretary or any other person authorised by the President in this behalf during his absence. Entry of each item shall be initialised by the Secretary or the officer authorised in his absence. At the end of each month it shall be compared and agreed with the statement of accounts given by the Bank, every item of receipt and expenditure in which shall be checked with entries in the Cash Book.  
(3) The Cash Book of the Board shall be maintained on double entry system.

4. **Forms and Registers :—**(a) The Board shall maintain the following Registers in addition to Cash Book for keeping proper accounts :—

- (i) Journal ;
- (ii) Ledger ;
- (iii) Receipt Books Register ;
- (iv) Cheque Books Register ;
- (v) Remittance Register (for deposit with the Bank) ;
- (vi) Interest bearing Security Register ;
- (vii) Investment Register in connection (with Contributory Provident Fund) ;
- (viii) Budget Estimates Register ;
- (ix) Appropriation Register ;
- (x) Contingency Register ;
- (xi) Bill Register ;
- (xii) Travelling Allowance Register ;
- (xiii) Medical Re-imburement Register ;
- (xiv) Leave Salaries Register ;
- (xv) Pension Contribution Register ;
- (xvi) Acquittance Register ;
- (xvii) Register for fixed charges (against particular work, if any, such as rent, work-charged labour, etc. ;
- (xviii) Recoupment Voucher Register against permanent advances ;
- (xix) Loan Register ;
- (xx) Register for Centre grant ;
- (xxi) Register for honoraria/remuneration to the persons employed in connection with examination ;
- (xxii) Asset Register (for land, building, vehicles, etc.) ;
- (xxiii) Register for advances ;
- (xxiv) Register for Earnest and Security Money ;
- (xxv) Service Roll (for staff under subordinate services) ;
- (xxvi) Register for Government Grants ;
- (xxvii) Stock Registers for consumable and non-consumable articles ;
- (xxviii) Postage Stamps Register ;
- (xxix) Any other Register the maintenance of which may be considered necessary by the Board in its day to day work.

(b) The Registers and forms of accounts shall be maintained in the forms in which these are maintained in the State Government Offices in connection with the execution of similar business. If some of these Registers and forms are not consistent with those used in the Government offices, the forms with suitable modifications may be adopted with the approval of the State Government.

5. **No payment without proper sanction :** No payment shall be made except on the written order of the Secretary or any other person authorised by the President in this behalf who shall not make such an order until he has satisfied himself that the budget allotment under the head concerned will not thereby exceed and unless the sanction of the Board exists for the charge :  
Formal written sanction order shall be issued for the purpose.

6. **Utilisation of Government Grants :—**The grant-in-aid given by the State Government shall be utilised for the purpose for which it has been sanctioned and also in accordance with conditions, if any, attached to such grant.

(2) In case the situation expressly demands to appropriate such grant or sum or any portion thereof to a purpose other than any of the approved purposes for which it has been sanctioned, the Board shall apply for the re-appropriation in such manner and subject to such other conditions prescribed in the Tripura Board of Secondary Education (Re-appropriation) Rules, 1978.

**Re-appropriation :—**The cases of re-appropriation shall be regulated by the Tripura Board of Secondary Education (Re-appropriation) Rules, 1978.

**Examination and audit of accounts :—**The examination and audit of accounts shall be conducted in the manner prescribed by the Tripura Board of Secondary Education (Examination and Audit of Accounts) Rules, 1978.

9. **Issue of receipts :—**(1) Except as otherwise provided in these rules, wherever money is received by any officer or employee authorised by the Board, for credit to the Board's Fund a receipt in the prescribed form shall be given to the persons making the payment.
- (2) The Board, shall, from time to time, designate by resolution the persons by whom receipts in the prescribed form may be signed on behalf of the Board.
- (3) Receipts shall be written in ink or with indelible pencil in duplicate by means of double-sided carbon paper, the carbon copy being retained by the official issuing receipt and the original handed over to the person making the payment.
- (4) The Receipt Form shall contain printed page numbers and bounded in separate books containing equal number of receipts, viz. 50, 100, etc., The Receipt Books shall be entered in a Register and issues recorded therein by a person authorised for the purpose. A certificate of the number of receipts contained in each book shall be recorded on the body of each book.
10. **Remittance to the Bank :—**(1) At the end of each day or if the Bank is closed on the first subsequent day on which it is open the money received during the day at the office of the Board shall be remitted to the Bank with a prescribed deposit Bank challan, particulars of which shall be entered in the Remittance Registers as well as in the Cash Book and when the duplicate foils of the challans are received back from the Bank, the entries in the Cash Book shall be checked with such foils and initialled by the Secretary or person appointed by the President in this behalf and foils shall be used as vouchers for the remittance and shall be filed in the guard file.
- (2) When payment is received by means of a cheque drawn on the Bank, the cheque shall be endorsed by the official of the Board in whose favour it is drawn with the words "Received payment by transfer credit to the Board's Fund and deposited in the Board's account with the Bank" immediately after the same is received.
11. **Permanent advance :—**(1) The Secretary shall hold a Permanent Advance for the payment of the petty charges.
- (2) The amount of Permanent Advance shall be determined by the Finance Committee of the Board.
- (3) The Permanent Advance shall be recouped as often as may be necessary in the following manner :—
- the Secretary shall compose the sub-vouchers with the entries in the Permanent Advance Account ;
  - he shall deface them by stamping "Cancelled" thereon so that they cannot be used again ;
  - he shall total and initial the column "Amount of sub-voucher" in the Permanent Advance account ;
  - the voucher for recoupment shall be drawn out in a suitable form and it shall be enfaced with the usual payment order ; and
  - he shall draw out a cheque in his own favour for the amount.
12. **Payment by cheque :—**(1) All sums of less than rupees fifty payable from the Board's Fund shall ordinarily be paid from Permanent Advance of the Secretary ; sums of rupees fifty and over shall ordinarily be paid by cheques. The Drawing and Disbursing Officer shall satisfy himself about the mode of payment.
- (2) Cheques for sums not exceeding Rs. 10,000/- shall be signed by the Secretary. Cheques for sums exceeding Rs. 10,000/- shall be signed by the Secretary and countersigned by the President .
- (3) No cheque shall be signed unless required for immediate delivery to the person to whom the money is to be paid, nor until the Bill, which it will discharge, has been presented in a complete form, examined and passed for payment.
- (4) If a cheque, after it has been signed, cannot be delivered to the payee on account of his non-appearance on a particular date, it shall be lodged in an iron safe the key of which shall be kept in the custody of the Disbursing Officer of the Board.
- (5) A cheque shall be current for three months only. If the cheque is not encashed within this period and is paid back by the payee for re-validation, the same may be re-validated for another three months only by an officer who is authorised to sign such cheques. The fact of re-validation shall be recorded in the Cash Book as well as in the counterfoil of both the old cheque and the new cheque issued. A cheque remaining unpaid for six months from the date of its issue shall be cancelled and its amount written back.
- (6) Cheque Book shall be supplied by the Bank only ; and no other forms shall be used. The Cheque Books and the counterfoils of used cheques shall be kept in the custody of the Secretary or any other person authorised to work on his behalf.

(7) On receipt of a Cheque Book from the Bank, the Secretary shall count the cheques and shall record on the back of the Cheque Book that "this Cheque Book contains \_\_\_\_\_ (both in figure and in words) forms." The Cheque Book shall also be entered in the Cheque Books Register.

13. **Payee Receipt** :—Every payment made either in cash or by cheque shall be covered by a receipt, stamped if necessary, signed by the person to whom the money is due and to whom it has actually been paid.
14. **Classification of Bills and Vouchers** :—Bill and Vouchers which have been paid by cheques shall be divided into the following classes, namely (1) Salary and Establishment Bills (2) Examination honoraria/remuneration bills and (3) other bills. Each class of bills shall be posted in a separate guard file and shall be consecutively numbered in order of payment.  
 Provided that sub-vouchers which have been paid in cash out of the Permanent advance, shall be separately filed together with the recoupment vouchers covering them.
15. **Bills Register** :—In order to facilitate the check of establishment and other bills and to ensure avoidance of double drawals one Bill Register for each financial year shall be maintained.
16. **Stock Register and physical verification** :—The Board shall maintain a Stock Register separately for consumable and non-consumable articles and shall arrange for section-wise physical verification at least once a year by an officer not otherwise connected with that particular section or sections.
17. **Register of immovable property** :—The Board shall maintain register of immovable property in the prescribed form in which shall be entered details of all immovable property of the Board and also of the rent demand.
18. **Register of Government Grants** :—A register of grants containing the following columns shall be maintained by the Board :—  
 (a) Serial Number, (b) Number and date of sanction letter, (c) Purpose of grant, (d) Conditions, if any, attached to the grant, (e) Amount sanctioned, (f) Number and date of Demand Draft issued by the sanctioning authority, (g) Dates on which it has been credited, (h) Date of issue of Utilization Certificate and (i) Dated initials of the Secretary.
19. **Mode of payment of grants** :—The annual or periodical grant sanctioned by the State Government shall be paid into the State Bank of India, Agartala Branch, to the credit of the Tripura Board of Secondary Education Fund by Demand Draft.
20. **Classified Abstract and Monthly Account** :—(1) A classified abstract of income and expenditure of the Board shall be maintained in Form I at the end of each month and a copy of the same shall be laid before the President regularly by the 5th working day of the month for the view of the financial position of the Board.  
 (2) At the end of each month a detailed monthly account in Form II shall be drawn up and maintained in the Board's Office for record.
21. **Annual Account** :—At the end of every financial year the receipts and payment Accounts, Income and Expenditure Accounts and Balance Sheet shall be prepared and submitted to the State Government in the prescribed form (Annexure III—V).
22. **Maintenance and Use of Service Postage Stamps** :—(1) Service Postage Stamp may be used by the Board with the approval of the State Government.  
 (2) Classification of telegraphic messages: Telegraphic messages, the charges for which are to be borne by the Board shall be classified as "Private".  
 (3) A register of postage stamps shall be maintained by the Board in the following manner :—  
 (a) Date  
 (b) Opening Balance  
 (c) Total number of letters in classified manner. Ordinary, Registered  
or Recored delivery.  
 (d) Total expenses under (c)  
 (e) Closing Balance  
 (f) Remarks  
 (4) All stamped receipts from the Post Office shall be pasted in the Despatch Register against the letters to which they relate.  
 (5) There shall be a monthly verification of stamps in all its denomination by any officer authorised by the Secretary.

- (6) The Board may enter into a contract with the Postal Department for the use of stamps Taken for its own correspondence if the bulk of postal transaction ensures economy for the Board.
23. **Accounts Books** :—Figures in all the accounts of the Board shall be in English character. All books of accounts and registers shall be substantially bound and machine-numbered before being brought into use and a page certificate shall be recorded over the signature of the Secretary or any other Officer authorised to work on his behalf. No accounts shall be prepared on loose sheets of paper or in loosely bound volume.
24. **Corrections to be attested** :—All corrections and alterations either in accounts or in vouchers shall be neatly in red ink and attested by the Secretary or any other officer authorised to work on his behalf. Erasures shall on no account be permitted in registers, statements, vouchers or accounts of any description.
25. **Examination of Registers** :—The Secretary or any officer authorised by him in this behalf shall periodically examine the different registers maintained by the employees of the Board twice in a year and shall record certificate at the end of each inspection that he has done so.
26. **Write-off** :—(1) Irrecoverable dues or losses upto one hundred in each case may be written off by the Secretary.  
(2) When such amount exceeds rupees one hundred but does not exceed five hundred rupees, the amount may be written off by the President, subject to the approval of the Finance Committee and where it exceeds rupees five hundred with the sanction of the Governing Body of the Board.
27. **Minimum Balance** :—The actual cash balance of the Board's Fund shall not be permitted at any time to fall below rupees fifty thousand.
28. **Restrictions upon payments from Board's Fund** :—No payment shall be made from the Board's Fund except in the manner provided in these rules and in particular no payment shall be made out of cash received for credit to the Board's Fund.
29. **Weeding out of record** :—Vouchers, registers, bills and any other prescribed forms shall not be weeded or destroyed otherwise than in accordance with the directions given by the Governing Body or by the Finance Committee as the case may be.
30. **Enquiry into embezzlement** :—(1) Whenever an embezzlement of money or of property of the Board is discovered, an enquiry shall at once be instituted by the President and the fact of the embezzlement shall be reported to the Governing Body in its first meeting following such date and also to the State Government.  
(2) Whenever in any circumstances an irregularity likely to be connected with an embezzlement or the fraudulent loss of money or property is discovered, a report at once shall be sent to the State Government.
31. **Tenders** :—(1) Open tenders shall ordinarily be invited for execution of works or supply of stores etc. if the value of the tender exceeds Rs. 1,000/- and the procedure followed by the Government in the matter shall ordinarily be followed. A detailed procedure for the purpose shall have to be framed duly approved by the Board.  
(2) Works relating to confidential papers of the Board shall remain specially exempted from the operation of sub-rule (1).  
(3) The Security and Earnest Money received in connection with tenders shall be entered in the Register. No cash shall be accepted for the purpose.
32. **Furnishing of Security** :—(1) Every employee of the Board unless exempted by a resolution of the Board shall, if entrusted with the receipt, disbursement or custody of money or property of the Board shall be required to furnish security to an amount to be fixed in each case by the Board.  
(2) Such security may be cash, Government paper or other stocks or a bond hypothecating property, and in each case a security bond in a prescribed form shall be executed on proper stamp paper provided that a personal surety with two sureties may be accepted.  
(3) Securities shall be examined and verified by the first day of April each year and a certificate to the effect that this has been done shall be signed by the Secretary against the "Remarks" column of the Security Register in which details with regard to such securities are to be recorded.  
(4) In case of cash security, the amount shall be deposited to the State Bank of India, Agartala Branch to the credit of the Board's Fund. The Board may invest the money in an interest bearing term deposit of the Bank.
33. **Sanction of expenditure in anticipation of the sanction of the Board** :—In anticipation of sanction of the Board, the President may sanction expenditure if provided for in the budget to the extent of rupees ten thousand in any one case only under emergent circumstances.

31. **Elimination of amounts less than 5 paise:**—Except in respect of dues fixed by or under any law or under any special order of the State Government or of the Board financial transactions between the Board and other parties shall be rounded off to the nearest five paise, 2½ paise and over being treated as five paise and amounts less than 2½ paise being ignored.
35. **Matters not provided in these rules to be governed:**—Accounting procedures except otherwise provided in these rules shall be guided by the General Financial Rules and other Rules framed by the State Government in respect of identical or similar matters and the interpretation of such matters by the State Government shall be considered final.
36. If any difficulty arises in the working of these rules, the State Government may make such order or do such thing, not inconsistent with the Act, as it appears to it to be necessary or expedient in removing the difficulty.

By order of Governor,  
H. Mukherjee  
Secretary  
to the Govt. of Tripura.

FORM I

ANNEXURE I

INCOME AND EXPENDITURE STATEMENT (ABSTRACT) FOR THE MONTH OF \_\_\_\_\_, 19....

INCOME 1	EXPENDITURE 2
(1) Grant from the State Government (2) Examination fees (3) Other receipts	(1) Salaries and Allowances (2) D.A. & T.A. to the staff (3) Expenses on administration not covered by (1) & (2) (4) Examination charges including centre grants/honoraria/remuneration to examiners and others. (5) Contribution to leave salaries and pension. (6) Board's contribution to G.P.F. (7) Loans & Advances. (8) Capital expenditure.
Total of the month	
Progressive total from 1st April, 19.....	