



H.G.C. Jayatilaka

Justice of the peace (all island)

WALAKUMBURA - ALAWWA.

Reg. No. 05/08/De/Reg/400

ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ගැසට් පත්‍රය

අති විශේෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 554/5 — 1989 අප්‍රේල් 17 වැනි සඳුදා—1989.04.17

No. 554/5 — MONDAY, APRIL 17, 1989

(Published by Authority)

PART IV (B)—LOCAL GOVERNMENT

Local Government Notifications

L. D. — B. 2/87

THE PRADESHIYA SABHAS ACT, No. 15 OF 1987

RULES made by the Minister under Section 184 Pradeshiya Sabhas Act, No. 15 of 1987 read with Sections 171 and 173 of that Act.

U. B. WIJEKUN,
 Minister of Public Administration,
 Provincial Councils and Home Affairs.

Colombo,
 07th April, 1989.

Rules

1. These Rules may be cited as Pradeshiya Sabha (Financial and Administrative) Rules, 1989.

CHAPTER 1 — GENERAL

2. (1) The Chairman of a Pradeshiya Sabha shall be the Chief Executive Officer of the Pradeshiya Sabha (hereinafter referred to as the Sabha) and as such he shall be responsible for :—

- (a) the decisions necessary for carrying out the duties and responsibilities cast on the Sabha by law ;
- (b) giving prompt effect to those decisions ;
- (c) discharging all duties and responsibilities cast on him as the Chairman of the Sabha ;
- (d) controlling the staff of the Sabha, allocating to them their duties, and ensuring that those duties are promptly and accurately performed.

- (2) Any person making or authorizing the making of an illegal payment, or by negligence or misconduct causing any deficiency or loss to the Sabha, or failing to bring to account any sum which ought to have been brought to account is liable to be personally surcharged the amount of the loss. For the purposes of this section person means, the Chairman, members, and all the officers of the Sabha ; and in case of any such loss it shall be a question of fact as to who was responsible for the loss in question.

3. The Chairman of a Pradeshiya Sabha shall be personally and permanently responsible for the proper custody and disbursement of the Local Fund, and for the due performance of the financial duties of the Sabha's Officers. He shall, therefore, exercise such control over the staff as to ensure the prompt and accurate performance of their duties, and shall take, or request the Sabha to take, such disciplinary action as may deem necessary.

4. The Chairman shall be the Accounting Officer of a Pradeshiya Sabha and subject to these rules and to such instructions as may be issued by the Minister of Local Government the financial and accounting operations of a Pradeshiya Sabha shall be under his general management and supervision.

1 A

5. It shall be duty of the Chairman to ensure—

- (i) that an adequate system of financial control is established in the Pradeshiya Sabha and its Sub Offices,
- (ii) that the financial activities of the Sabha are properly planned through classification of expenditure in terms of programmes, and financial transactions are taking place according to the financial regulations,
- (iii) that an adequate system of internal check is being maintained in respect of expenditure and the collection of revenue
- (iv) that there is a system of management which would ensure supply of up-to-date information,
- (v) that the programmes contained in the development plan and the budget are satisfactorily implemented and that the benefits accrued there from are commensurate with the expenditure,
- (vi) that the relevant officers collect revenue and other dues to the Pradeshiya Sabha at the correct time and that they are brought into account,
- (vii) that there is an adequate internal audit system in relation to the financial and stores transactions,
- (viii) that necessary action has been taken with regard to the security of cash and fixed assets of the Pradeshiya Sabha,
- (ix) that a statement of revenue and expenditure as classified according to the programme is submitted to the Sabha every month,
- (x) that bank reconciliation is prepared monthly.
- (xi) that proper insurance coverage has been obtained in relation to the cash in transit, and other valuable articles,
- (xii) that adequate security has been obtained from Officers who are responsible for dealing with cash and stores, etc.,
- (xiii) that an annual budget and a development plan is submitted at the general meeting of the Sabha.

6. The Minister may, authorize officers, to inspect accounts of any Pradeshiya Sabha. Such Officers shall be entitled at all reasonable times to have access to all books, records and vouchers in the charge of Chairman and the Officers of the Sabha.

7. The Auditor-General and his officers shall at all reasonable times entitled to have access to all books, records and returns relating to accounts. Every Officer of the Sabha shall provide them with every facility for inspecting such documents and shall be answerable for all questions relating to accounts.

8. It shall be the duty of the Chairman to reply immediately to queries addressed to him by the Auditor-General, giving all the particulars or information desired.

9. The Vice Chairman of a Pradeshiya Sabha may be authorized by the Chairman in writing to perform any of the duties, required to be performed under these rules.

10. If any Pradeshiya Sabha maintains any sub office, officer in charge of such sub office shall be responsible for the following duties relating to financial activities :

- (i) to ensure that duties assigned to him are performed without delay and in accordance with the decisions of the Pradeshiya Sabha,
- (ii) to ensure that target dates are fixed for starting the implementation of each project and that projects are implemented in terms of target dates (In doing so he should be cautious about the financial viability of the project).
- (iii) to ensure that dues are collected and brought to the account and credited to the Pradeshiya Sabha Fund as directed by the Sabha,
- (iv) to ensure that prescribed revenue registers and other registers are maintained properly,
- (v) to ensure that insurance coverage obtained and maintained in respect of items of property that are ordinarily insured,
- (vi) to maintain correct accounts in respect of the petty cash imprest and to take action to renew the petty cash imprest as the proper times,
- (vii) to take action to render all returns to the head office at the end of each day, month and quarter, and
- (viii) to take steps to ensure the safe custody of all assets of the Sabha.

CHAPTER II — THE BUDGET

11. The annual budget of the Pradeshiya Sabha shall be prepared by the Chairman, and submitted to the Sabha in time to be considered by the Sabha.

12. The revenue and expenditure shall be arranged according to the programmes, Codes and Titles as set out in Form PS 20 in the Schedule to these rules.

13. A certified copy of the budget shall be sent to the Commissioner of Local Government, Assistant Commissioner of Local Government, in the region and to the Auditor General, before the beginning of the year to which such budget relates.

14. (1) When the budget has been passed by the Sabha the expenditure of the year shall be held to be limited and arranged. Where any further disbursements on account of any service for that year are required, which could not have been foreseen and cannot be postponed without detriment to the interest of the rate-payers, the Chairman shall at the earliest opportunity and before the expenditure is incurred submit to the Sabha, a supplementary estimate of the expenditure so required and obtain a vote for the amount.

(2) Whenever such expenditure or expenditure in excess of the amount already provided under an item may be met from savings on another item, recourse shall be had to such savings. In either case a resolution of the Sabha is necessary for the additional vote.

(3) A copy of every Budget or Supplementary Budget of the Sabha shall be open for inspection to the public of the area, at the Sabha Office and its Sub-Offices.

CHAPTER III -- RECEIPTS

1. RECEIPT AND LICENCE FORMS

15. The standard form of receipt (Form PS—1) as set out in the Schedule hereto shall be used in cases in which no special form has been authorized. A indelible pencil shall be used for filling the form and for signature. The form shall be in quadruplicate, Carbon paper shall be used for obtaining the duplicate, triplicate and the fourth copy.

16. An adequate supply of receipt and licence books shall be obtained sufficiently in advance of requirements. Every leaf of such books shall be machine numbered consecutively.

17. The books when received shall be entered in a register of counterfoiled books in Form PS—21 set out in the Schedule hereto separate folios shall be used for each kind of books.

18. The licence books shall be impressed with a rubber stamp signature of the Chairman before they are issued for use.

19. Every counterfoiled book shall be in the charge of the Secretary of the Sabha. He shall be personally responsible for their custody and proper use. Used books shall be reserved for at least two years after they have been passed by an audit examiner.

2. COLLECTION AND DISPOSAL OF REVENUE

20. Any person paying money to the Sabha shall in the first instance be dealt with by the Revenue Clerk. After verifying the correctness of the amount to be paid by reference to the respective register and recording the receipt therein the Revenue Clerk shall write out the receipt or licence form applicable thereto and send the original and duplicate to the Cashier, at the same time instructing the person to pay the money to the Cashier. The triplicate copy shall be attached to the P.S. 3.

21. The Cashier on receiving the money shall sign the receipt or licence, using a carbon paper for the duplicate, stamp it with the office date stamp and hand the original to the payer. The Cashier shall return the duplicate to prepare P.S. 2.

22. In case of remittances by post the officer opening the post shall enter the particulars of the remittances in a register in form PS—22 set out in the Schedule hereto, hand over the remittances to the cashier obtaining his initials against each item, and then pass the register and the letter accompanying the remittances to the Revenue Clerk. The Revenue Clerk may then issue receipts or licence forms to the Cashier.

23. The Cashier shall complete the receipts or licence forms and despatch them to the senders.

24. The date of credit of the remittances entered daily in the Register of Cheques, shall be marked by the Cashier. The entries shall be initialled by the Secretary or an Officer authorized by him, in column 12 in token of their correctness.

25. The receipt shall contain a sufficient description of the amounts paid in and the Head, Sub Head and items of Revenue or other account to which the sum is to be credited.

3. PRADESHIYA SABHA FUND

26. The Pradeshiya Sabha Fund shall be lodged in the name of the Sabha at a Bank approved by the Minister.

27. Four specimens of the signatures of the officers authorized to sign cheques shall be sent to the Bank at which the Sabha has account. This rule applied also to an acting officer.

28. Cash transactions shall commence at 9.00 a.m. and close at 1.00 p.m. daily, unless otherwise fixed by resolution of the Sabha.

29. The total collections shall be lodged at the Bank daily. No payments shall be made from the total collections in any circumstances.

30. Cheques may be accepted instead of cash provided reasonable precautions are taken to safeguard the interests of the Sabha.

31. Where a cheque is dishonoured the person from whom it was accepted shall be asked to pay in cash.

4. ASSESSMENT TAX

32. An Assessment Register in form PS—23 as set out in the Schedule hereto shall be kept of all buildings and lands on account of which assessment tax is payable.

33. The Assessment Clerk shall prepare a list of defaulters at the end of each quarter and a distress warrant for the signature of the Chairman. The details in the list shall be carefully checked by the Secretary. The distress warrant shall be given at the earliest possible moment with the list and receipts to the distraining officer with precise instructions as to the warrant costs he should collect and as to the date by which he must deposit his collections and report his seizures.

Warrant costs shall be entered in red ink on the receipts by the Assessment Clerk before he delivers them to the distraining officer.

34. No charge shall be made for seizure and removal of goods unless such goods are actually removed to and placed in a place approved by the Sabha for the purpose.

35. Charges for seizure and removal, for keeping in safe custody by a distraining officer, or for keeping a person in possession, shall be recovered by the distraining officer who shall issue a receipt therefrom from a blank book in a simple form in duplicate showing the number and the situation of the premises and the amount recovered. The distraining officer may retain these moneys but shall produce his receipt book to be checked with the warrant when he returns the warrant completed.

36. Charges for keeping goods in safe custody in a store provided by the Sabha shall be paid at the office and a receipt in form P. S. 1 set out in the Schedule hereto shall be used.

37. Money collected by the distraining officer shall be deposited and brought to account.

38. When the distraining officer has taken action he shall return the list with any receipts unissued nothing on the list the result of his action in respect thereof.

39. A separate file shall be maintained by the assessment clerk for maintaining distress warrants and list of defaulters, the distraining officer's schedules of payments, list of property advertised and sold for default and any special instructions to the distraining officer.

40. Distraining Officer's claims for commission shall be checked with the recoveries according to the Assessment Register and a note made in the register against the items on which payment of commission is authorised.

41. Each distraining officer shall give security for the due performance of his duties in such manner as the Chairman shall determine.

42. The following programme gives appropriate dates for the assessment and recovery of property rates :

(1) *Assessment*—

Assessors appointed and printed forms ordered by October 1.

Complete assessment list delivered to the Chairman by November 15.

Assessment notices and demands of payment to be completed by December 15 and served by December 31. Objections to assessment to be heard as soon as possible between their receipt and March 1.

(2) *Distrainment*—

Issue distress warrants April 8, July 8, October 8, January 11.

Distrainers to deposit final collections and report all seizures .. April 30, July 31, October 31, January 31.

Advertisements of property seized and to be sold to be sent to the Gazette .. May 15, August 15, November 15, February 15

Period for sales June 15, September 15, December 15, March 15

43. The procedure provided for the assessment and collection of Assessment Tax, as given in Rules 31—42 shall, with necessary modifications apply to the verification and collection of acreage tax by a Pradeshiya Sabha.

5. CONSERVANCY FEES

44. A register of all premises conserved shall be kept by the Revenue Clerk.

45. The supervising officer shall furnish a monthly list to the clerk in charge by the 5th of each month showing the variation in the service, if any, for the previous month. Where no change has occurred a nil return shall be furnished. The list shall be filed of record.

46. The clerk shall, in the case of vacant premises, note the letter "V" in the column for the month for which the report is made and alter the other columns in accordance with the variations reported, noting the month against each alteration. The Secretary shall initial the alterations.

47. The receipt for any payment of Conservancy Fees shall be in Form PS 1.

48. A Conservancy Ledger shall be kept on the same lines as the Assessment Ledger.

49. The amount due for each month shall be entered in the Ledger soon after the action mentioned in rule 47 has been taken.

6. VEHICLES AND ANIMALS TAX AND DOG REGISTRATION FEES

50. Schedule in form PS-24 set out in Schedule hereto shall be issued to every householder to be returned with all the information required therein before a specified date.

51. The schedules shall be issued to all dwelling houses in the order in which they appear in the assessment list. Before the schedules are issued the number of the house and street and Grama Sevaka Division shall be filled in and a serial number shall be given them in the order of issue.

52. When the schedules are returned to the officer, they shall be filled in the order of the serial number. Care shall be taken to collect all the Schedules.

53. The information regarding vehicles and animals and dogs obtained by means of the schedule shall be transferred to a register in form PS-25 as set out in the Schedule hereto.

54. The receipt to be used in the case of payment of the vehicles and Animals Tax shall be in form PS 1.

55. Every certificate of a dog shall be in form PS-26 as set out in the Schedule hereto.

56. When the tax of fees are paid the Revenue Clerk shall make a note to that effect in the register, quoting the cash book number and date of the receipt.

57. In the event of non-payment before the due date, action shall be taken as prescribed by Law.

58. A record shall be kept of the receipt and issue of dog collars, muzzles and vehicle plates.

7. TRADE TAXES

59. At the beginning of each year the Revenue Inspector/Revenue Supervisor or any other Officer authorized by the Chairman shall carry out a survey in the Sabha area and prepare a list of trades in accordance with the Section 150(1) of Pradeshiya Sabha Act No. 15 of 1987 and such list can be submitted to the Secretary of the Sabha on or before 31st of March every year.

60. The Officer who does the survey shall give the following information in respect of each trade in such list.

- (1) Grama Seva Niladhari Division
- (2) Name of Street/Road
- (3) Nature of trade
- (4) Assessment number of the premises
- (5) Annual value of the premises
- (6) The name and address of the person who is carrying on the trade

61. A Register of the trade tax shall be maintained in form PS-26A and the Secretary of the Pradeshiya Sabha shall direct the Revenue Clerk to enter all the Trades given in the list in this register.

62. At the beginning of April in every year, the Secretary of the Sabha shall send a notice in Form PS-26B to all persons whose names are recorded in the register of the record of trade tax demanding them to pay trade tax imposed by the Sabha within seven days on receipt of the notice.

63. Any person paying money to the Sabha in respect of trade taxes shall in the first instance be dealt with by the Revenue Clerk. After verifying the correctness of the amount to be paid by reference to the trade tax register and recording the receipt therein the Revenue Clerk shall write out the receipt form applicable thereto and send the original and duplicate to the Cashier, at the same time instructing the person to pay the money to the Cashier. The triplicate copy shall be attached to the PS-3.

64. The Revenue Clerk shall at least every other week check completely the unpaid items in the Register of Trade Tax with the duplicate receipts signed by the Cashier to see that all the payments are duly entered.

65. On the expiration of the period allowed for payment the Revenue Clerk shall prepare a list of defaulters and submit it to the Secretary.

66. The Secretary shall then take action in terms of Section 150(4) of Pradeshiya Sabha Act No. 15 of 1987 to recover the arrears of tax due.

8. TAX ON BUSINESSES AND PROFESSIONS

67. The procedure as laid down in Rules No. 59-66, with necessary changes shall be followed in respect of tax on business and professions under Section 152 of the Pradeshiya Sabha Act.

9. TAX ON UNDEVELOPED LANDS

68. The procedure as laid down in Rules No. 59-66, with necessary changes shall be followed in respect of tax on undeveloped land under Section 153 of the Pradeshiya Sabha Act.

10. TAX ON CERTAIN SALES OF LANDS

69. A Register in form PS-26C shall be maintained in every Pradeshiya Sabha in respect of Tax on Sales of Lands as provided for in the Section 154(1) of the Pradeshiya Sabha Act.

11. CART LICENCES

70. On application for a Cart Licence the Revenue Clerk shall take the declaration of the applicant.

71. A register shall be maintained in respect of cart licences in form PS-27—given in the Schedule.

72. The Clerk shall examine the register at the end of March each year and prepare a list of defaulters in order that action may be taken against them, if necessary, after the reasons for non-renewal have been ascertained. Prosecutions shall be entered without delay.

73. A record shall be kept of the receipt and issue of cart plates in connection with the issue of cart licences.

74. After signing the licence the cashier shall hand it over to the payer. Cart plates shall be kept in the custody of the cashier. The plates shall be issued together with the licence.

12. MISCELLANEOUS LICENCES

75. After the issue of a licence has been duly approved the papers shall be passed to the Revenue Clerk. On the applicant presenting himself for the licence the procedure laid down in Rule No. 20 and 21 shall be followed. The licence shall be in form PS-28 set out in Schedule hereto. Entries made in the licence registers in form PS-29 shall be authenticated with the initials of the Secretary.

13. RENTS

76. A rent ledger in form PS-30 set out in Schedule hereto shall be kept of all rents or leases of lands, premises, rights or privileges. The general rule in regard to paying in money shall be applicable to rents. The Revenue Clerk shall report to the Secretary or Chairman any cases of delay in payment.

14. REVENUE ITEMS—VARIOUS

77. Receipt of miscellaneous items of Revenue, not specifically dealt with in these rules, such as slaughter house and Cattle Pound fees, cemetery fees, grazing fees, hire of hearse, etc., if paid direct to the office shall be checked by the Revenue Clerk with the rates and conditions laid down in the connected by-laws and a receipt written out in the general form PS-1 set out in the Schedule hereto.

78. If, however, these items are collected by the slaughter house keeper, cemetery keeper or any other officer and receipts are issued by him in the first instance, he shall, when he pays in his collections to the office at stated intervals, produce a detailed schedule of collections with his receipt books. Counterfoiled receipt books with carbon duplicates shall be issued to the collectors.

79. The Revenue Clerk shall check the schedule with the counterfoils of receipts, initialling and dating the letter as he check, before he writes out a receipt in favour of the payer.

80. The Revenue Clerk shall, verify the correctness of the amounts paid in by reference to independent records—e.g., the registrar of animals passed for slaughter by the Medical Officer of Health, Public Health Inspector, Register of burials, etc.

15. REFUND OF STAMP DUTY AND FINES

81. Application shall be made at the end of each quarter to the Registrar General for the refund of stamp duties in respect of land transactions and to the Director, Finance of the General Treasury for the refund of dues in respect of other transactions, to the Registrar of Magistrate/District Courts, in respect of fines.

16. ELECTRICITY DUES

82. The electricity clerk shall keep a consumer ledger in form PS-31 set out in the Schedule hereto.

83. Meter readings shall be taken in cards or in a book with a page for each customer.

84. The meter reading cards or book shall be handed by the reader to the electricity clerk not later than the 5th of each month.

85. The clerk after checking the number of units and obtaining the approval of the Electrical Technical Officers shall transfer the units to the ledger. The clerk shall then prepare and despatch the bills in form PS—32 set out in the Schedule hereto.
86. Work undertaken for customers may be charged for according to a fixed scale. Payment shall be made in advance.
87. Fittings and sundries supplied with the charges therefor shall be notified by the stores clerk or Electrical Technical Officer monthly to the electricity clerk in time for inclusion in the ledger before the monthly bills are prepared.
88. Other works shall be notified to the clerk when completed. The clerk shall enter the charge in the ledger and, if necessary send a separate bill to the customer.
89. Where work other than maintenance is undertaken for customers estimates shall be prepared showing the cost of materials and labour.
90. The Electrical Technical Officer shall write out issue orders in form PS—33 given in Schedule hereto for all materials required.
91. The Stores Clerk shall issue the stores, obtain the receipt of the person authorised to remove the stores in the original of the issue order, and retain it in support of the entry in the stock book and return the duplicate to the Electrical Technical Officer. The latter shall file the duplicate.
92. Unused stores shall be returned to the store by the Electrical Technical Officer with a "Returned to Store" note receipt in form PS—34 set out in the Schedule hereto.
93. The Stores Clerk shall take the stores into stock, receipt the original and duplicate, retain the former in support of his stock book entry and return the duplicate to the Electrical Technical Officer. The latter shall see that it is receipted and filed.
94. On completion of each work undertaken the Electrical Technical Officer shall submit a completion report to the Chairman.
95. A register shall be kept showing the total amount due each month as well as the daily recoveries.

CHAPTER IV—PAYMENTS

1. PREPARATION OF VOUCHERS

96. Every payments of voted services, advances, deposits shall be supported by vouchers in form PS—35 as given in Schedule hereto.
97. The program, Code and Title of expenditure exactly as they appear in the budget shall be shown on all vouchers for payment from votes.
98. On vouchers for other payments the account and sub division of the account shall be stated, e.g. a voucher for refund of security shall be headed "Deposits ; Sub-head, Security Deposits."
99. Every voucher shall be certified by the Chairman or, if so authorised on his behalf by the Vice Chairman.
100. The form of certificate printed on the voucher forms shall be carefully filled, in and where alternative works are prescribed the necessary alterations and deletions shall be made.
101. The resolution of the Sabha authorising the expenditure shall invariably be quoted on the vouchers.
102. The officer responsible for the services shall prepare the voucher and after certifying pass it on to the the Expenditure Clerk. The latter shall satisfy himself that the expenditure was duly authorized, check the calculations, and pass the voucher to the Cashier after obtaining the Chairman's signature thereto.
103. Vouchers must contain full particulars of the services, e.g. dates, numbers, quantities, distances, rates and etc. the rates shall be in accordance with contract or agreement, or fair and reasonable ; and Program, Code and Title of expenditure shall be correctly inserted.
104. The amount payable on every voucher shall be entered in words as well as in figures. Care shall be taken not to leave space for fraudulent interpolations. The form for stating an account in words will be "Rupees.....only" or "Rupees..... and cents....."
105. No erasures must appear in any voucher or account. Any necessary corrections shall be made by striking out the figures to be altered with a single line in red ink and writing the correct figures in red ink above, such alterations being attested by the initials of the officer responsible. When an alteration occurs in the amount expressed to be recovered on a voucher the initials of the receiptant shall be written against such alterations.
106. Under receipts or sub vouchers shall be furnished with vouchers for sums paid to officers of the Sabha for disbursement to parties to whom the sums are due.

107. Vouchers in support of payments to Government Departments, Public Corporations or other Local Authorities shall be supported by machine numbered receipts from the Departments, Corporations or Local Authorities concerned.

108. Payments representing refund of revenue of the current year shall be debited to the connected Head of revenue. The Voucher shall be headed "Revenue Refunded Account".

109. Vouchers for telegrams shall be supported by receipts and the substance of the messages shall be stated therein.

110. Vouchers for advertisements shall be supported by newspaper cuttings of such advertisements.

111. Where discount is allowed on purchases made payments shall be made in time to obtain such discounts. Failure to do so will render an officer liable to be surcharged in the amount.

112. Where supplies are furnished or work done under agreement or contract, there shall be attached to the voucher a certificate that the payments are in accordance with the terms of the contract or agreement and, in the case of work, that it has been properly done.

113. Where final payment or payment of detention money is made a certificate of the officer in charge of the work that the work has been completed and is in good order and condition shall be furnished.

114. Advances for work shall as far as possible be avoided. Payment shall be made only in respect of work actually done or when such concession is allowed, for half the value of the materials actually delivered at the site at the time of the payment, less any amount that may be due from the contractor. In no case shall payment for work executed or materials supplied be made until the quantity executed or delivered has been measured or otherwise ascertained.

115. All vouchers for payment for stores shall be supported by a certificate that the articles have been received and brought on charge in the proper inventory or Stock Book.

116. Only one copy of any pay abstract, voucher or other document authorising payment shall be signed by the Chairman; if additional copies are required the word "duplicate" shall be written across the face of the voucher so that payment cannot be obtained on it.

2. LEAVE AND TRAVELLING

117. Leave shall be granted and travelling expenses shall be paid to officers and servants who received a salary in respect of their services to the Sabha in accordance with the Government Establishment Code, subject to any by-laws that the Sabha may make.

118. (1) Every claim for re-imbursement of travelling expenses under these rules shall state full particulars in relation to the places visited, the purpose of each journey, the distance travelled, the time of departure and arrival, the conveyance used and the fare paid for such conveyance.

(2) Every claim for re-imbursement of travelling expenses shall be made within thirty days of the completion of the work.

(3) Every claim for re-imbursement of travelling expenses shall be made substantially in form PS-36 given in the Schedule hereto.

3. SALARIES, ALLOWANCES, PENSIONS, ETC.

119. Salaries, allowances, pensions and other monthly emoluments shall be paid according to the Government Establishment Code.

120. The Expenditure Clerk shall keep in form PS-37 given in the Schedule hereto register in which he shall record, under each Department of the Sabha, the names of all the officers, servants, etc. who are in receipt of monthly emoluments, showing fully the particulars of the rates of salary, etc. This register is a complete record of all the persons in the fixed employment of the Sabha and shall therefore be kept up-to-date.

121. Towards the end of each month the Expenditure Clerk shall prepare from the register referred to in Rule 120 a pay sheet in form PS-38 given in the Schedule hereto and after satisfying himself as to the correctness of the amounts shown therein, obtain the Chairman's signature thereto.

122. Where salaries or allowances are shown in the pay sheet for the first time a copy of the resolution of the Sabha sanctioning the appointment and the rate of salary or allowance shall be attached to the pay sheet. A copy of the covering authority of the Secretary, Local Government Service Commission or Director, Local Government Service, where ver it is necessary, shall also be furnished.

123. Where increments are paid a certificate by the Chairman that the officers concerned have discharged their duties satisfactorily shall be attached to the pay sheet. The date from which the increment took effect shall be noted in the pay sheet.

124. Officers in receipt of fixed transport allowances shall certify on the voucher that the means of transport for which the allowance is granted has been kept and used. An officer on leave whose duties are performed by a substitute shall not be paid the transport allowance unless the means of transport is placed at the disposal of the substitute.

4. VOTE LEDGER

125. Every voucher for payment from votes shall be entered in a Vote Ledger in form PS-12 given in the Schedule hereto before the Chairman's signature is obtained.

126. The Vote Ledger shall be kept carefully written up in order that the expenditure on each vote may be watched. Every month monthly accounts should be submitted to the Sabha giving the total expenditure under each vote as appearing in the Statement of Expenditure which shall be compared with the Vote Ledger in order to ensure that expenditure according to the monthly statement is in agreement with that according to the Vote Ledger.

127. There shall not be a credit vote. If any vote exceeds, prior approval of the Sabha should be obtained for supplementary vote.

5. PAYMENTS

128. Every payment above Rs. 100/- shall be by cheque.

129. For the payment of vouchers for amounts below Rs. 100/- the Cashier may be given an imprest of Rs. 1,000/-. The amount shall not be shown as a payment in the Cash Book. It shall form part of the cash balance and shall be shown as such in the monthly reconciliation in the summary cash book.

130. The Cashier shall keep an imprest ledger in form PS-8 given in the Schedule hereto and shall enter the receipts and payments on account of the imprest.

131. When payments made amount to about the full amount of the imprest the Cashier shall schedule the vouchers and send them to the Secretary for the review of the imprest.

132. The imprest shall be replenished as often as necessary but at least once a month in order that payments made from imprest in a month may be brought to account in the summary cash book in that month.

133. The imprest of the Cashier shall be checked by the Secretary at frequent but irregular intervals.

134. The imprest together with any other money belonging to the Sabha shall be kept in the office safe. Private money shall in no circumstances be kept in the office safe.

135. A Petty Cash Imprest shall be maintained at each sub office of the Pradeshiya Sabha in the same manner as described in Rules 129 to 134.

CHAPTER V—ADVANCES

136. Advances to the Officers and Servants of the Pradeshiya Sabha shall be paid in accordance with the provisions of the Establishment Code.

137. An Advance Ledger shall be kept for the purpose of recording advances paid to Officers and Servants of the Sabha.

138. Recoveries shall be posted in the Ledger on the day on which they are made.

139. The ledger shall be totalled and balanced monthly; the balance shall be abstracted and agreed with the balance of the main ledger account.

140. Any failure to pay an advance or instalment of an advance at the due date shall be brought to the notice of the Chairman through the secretary.

CHAPTER VI—DEPOSITS

141. A ledger shall be kept in form PS—39 given in the Schedule hereto in which all receipts and payments of deposits shall be entered.

142. The receipts shall be posted in the ledger daily after the summary cash book has been written up.

143. A separate account shall be opened for each class of deposits—e.g. Security for Rents, Contracts, etc. Tender Form Deposits, security of the Officers of the Sabha, etc. The ledger shall be totalled and balanced monthly and the total of the balances agreed with the balance of the main ledger account.

144. For payments from deposits the Clerk in charge shall prepare a voucher, enter the amount in the ledger, mark the dates of repayment against the deposit entry and obtain the Chairman's signature. The voucher shall then be handed to the payee with instructions to present it to the Cashier for payment.

145. At the end of each year a detailed statement shall be prepared of the various amounts in deposit under each sub account and the total agreed with the balance according to the main ledger.

CHAPTER VII—ACCOUNTING

1. SUMMARY CASH BOOK

146. No person other than the Cashier shall be permitted to receive or pay money.
147. The Cashier shall not receive money from any person without a receipt form or licence form issued by the Revenue Clerk.
148. The Cashier shall keep daily record of his receipts in form PS—2 given in the Schedule hereto.
149. Every entry on the Summary Cash Book shall be supported by the copy of the PS—2 and PS—3.
150. A Summary Cash Book shall be maintained in the Pradeshiya Sabha in form PS—5 set out in the Schedule hereto.

2. REGISTER OF CLASSIFICATION OF DAILY RECEIPTS

151. A register for the classification of daily receipts shall be maintained in form PS—4 set out in the Schedule hereto.

3. MONTHLY STATEMENT OF RECEIPTS

152. A monthly Statement of Receipts shall be kept in form PS—6 set out in the Schedule hereto.

4. STATEMENT OF MONTHLY COLLECTION OF REVENUE AND ARREARS OF REVENUE

153. A Statement of monthly collection of revenue and arrears of revenue shall be kept in the Head Office as well as in each sub office of the Pradeshiya Sabha in form PS—7 set out in the Schedule hereto.

5. REGISTER OF COLLECTION OF ACCOUNTS IN SUB OFFICE

154. A register of collection in respect of all Sub Offices shall be maintained in the Head Office of the Pradeshiya Sabha in form PS—9 set out in the Schedule hereto.

6. MAIN CASH BOOK

155. A Main Cash Book shall be maintained in the Head Office of the Pradeshiya Sabha in Form PS—10 set out in the Schedule hereto.

7. PAYMENT CASH BOOK

156. A Payment Cash Book shall be maintained in the Head Office of the Pradeshiya Sabha in form PS—11 set out in the schedule hereto.

8. MONTHLY ANALYSIS OF CONSOLIDATED EXPENDITURE

157. A monthly analysis of consolidated expenditure shall be kept in the Head Office of the Pradeshiya Sabha in form PS—13 set out in the Schedule hereto.

9. MONTHLY SUMMARY OF CONSOLIDATED EXPENDITURE

158. A monthly summary of consolidated expenditure shall be kept in the Head Office of the Pradeshiya Sabha in form PS—14 set out in the schedule hereto.

10. MONTHLY ANALYSIS OF CONSOLIDATED RECEIPTS

159. A monthly analysis of consolidated receipts shall be kept in the Head Office of the Pradeshiya Sabha in form PS—15 set out in the Schedule hereto.

11. MONTHLY SUMMARY OF CONSOLIDATED RECEIPTS

160. A monthly summary of consolidated receipts shall be kept in the Head Office of the Pradeshiya Sabha in form PS—16 set out in the Schedule hereto.

12. REVENUE AND EXPENDITURE ACCOUNT

161. A revenue and expenditure account shall be maintained in the Head Office of the Pradeshiya Sabha in accordance with the form PS—17 set out in the Schedule hereto.

13. BALANCE SHEET

162. A balance sheet shall be prepared by the Pradeshiya Sabha at the end of each year in accordance with the form PS—10, set out in the Schedule hereto.

14. SUMMARY REVENUE REGISTER

163. A summary Revenue Register shall be maintained in the Head Office of the Pradeshiya Sabha in form PS—19 set out in the Schedule hereto.

15. DAILY CHECKING OF BOOKS

164. The Secretary or an officer authorized by him shall check relevant accounting documents daily and initial for the correctness of entries therein.

16. MAIN LEDGER

165. A main ledger shall be kept in which shall be opened the following accounts :—

Revenue
Expenditure
Advances
Deposits
Loans
Fixed Deposits

and also any other accounts which may be found necessary.

166. A journal shall be maintained for the purpose of making postings into the Main Ledger.

167. At the end of each year the totals of Revenue and Expenditure shall be transferred to surplus and deficit account before the annual Balance Sheet is drawn up and published in the *Gazette*.

17. ACCOUNTS TO AUDIT

168. (i) Not later than the 31st of March in each year the Chairman shall send to the Auditor-General a copy of the abstract of account for the previous year together with the receipt and payment vouchers and the classification statement.

(ii) Copies of the abstract of accounts referred to above shall be sent to the Commissioner of Local Government and Regional Assistant Commissioner of Local Government.

CHAPTER VIII—WORKS

1. GENERAL

169. The following books and returns shall be kept by the officer incharge of works in such forms given in the Schedule hereto as indicated :—

- (1) Estimate Ledger in form PS—4
- (2) Return of Materials in form PS—41
- (3) Register of Metal and Gravel in form PS—42
- (4) Measurement Book giving detailed measurements of work with reference in each case to the connected estimate and voucher given in form PS—43.

Every work whether done by Departmentally or on contract shall be according to the detailed estimate, duly sanctioned.

170. The officer incharge of works shall be personally responsible for the execution of the works within the amounts of the estimate. Any deviation from the items provided in an estimate which may become necessary during the execution of the works shall be similarly sanctioned.

171. Estimates shall be numbered consecutively and entered in the Estimate Ledger. Payments in respect of each estimate shall be entered therein, reference being quoted where necessary to the connected folio in the Measurement Book, Return of Materials, Check Roll or the folio in the Register of Metal and Gravel.

172. Materials drawn for works shall be entered in the Register of Materials which shall be entered up in respect of each month. Surplus materials left over on completion of a work shall be returned to the stores with the least possible delay.

173. Whenever a building or bridge or any part thereof is demolished the Officer in charge of works shall furnish to the Chairman a list of materials removed from such work. These materials which cannot be utilized on other works shall be sold by public auction; the rests shall be brought to account in a separate section of the Stock Book and issued for works as required.

2. LABOUR

174. Whenever works are done departmentally, a check roll and a distribution roll of labour employed shall be maintained in respect of each work.

175. The officer immediately in charge of the persons whose names appear on the check roll shall mark in indelible pencil or ink their attendance every morning and afternoon and shall insert the total number present immediately under the last entry and initial the check roll.

176. The Chairman or other officer authorized by him and the officer in charge of works shall periodically and at irregular intervals check the number of persons actually employed on any particular work with that entered in the check roll and shall initial and date against the number actually verified.

3. CONTRACTS

177. The procedure set out in these rules shall apply to any contract for the execution or performance of any work or service or any supply of materials or any other matter exceeding the expenditure of Rs. 5,000/- or more.

178. *Composition of Tender Board.*—(1) Wherever works supplies and services done on contracts the Pradeshiya Sabha shall by resolution set up a tender board consisting of the Chairman and at least two other members nominated by Sabha each year. The Sabha and the Finance Committee may function as tender boards.

(2) *Tender Notices.*—(i) The Secretary of the Pradeshiya Sabha shall submit to the Tender Board, Finance Committee or the Sabha for its approval of all documents relating to the calling for tender *inter alia* :

- (a) the tender notice in the form given in Appendix I
- (b) the Conditions of Tender in the form given in Appendix II
- (c) the Form of Tender in the form given in Appendix III
- (d) the departmental estimate of costs together with a report certifying that there is financial authority for calling for tenders

(ii) The Secretary of the Pradeshiya Sabha before submitting the documents to the Finance Committee, Tender Board or the Sabha for approval, should see *inter alia* :

- (a) that appropriate provision exists for carrying out the work, or obtaining the services or supply,
- (b) that the departmental estimate of costs is prepared as accurately and completely as possible,
- (c) that where samples are required adequate provision is made in the Tender Notice or the Conditions of Tender for submission of samples by the Tenderers.
- (d) that the Tender Notice and Conditions of Tender conform substantially to the specimens laid down in Appendix I & II.
- (e) that the necessary plans and specifications and bills of quantities have been prepared.
- (f) that sufficient time has been given for the tenderers to tender. Normally not less than two weeks should be given for tenders.
- (g) that the period for which offers are to be kept open is adequate.
- (h) that the security for the contract is adequate and reasonable.
- (i) that the Tender Notices and Tender Conditions are so framed as to ensure as far as possible that only tenderers who are competent to perform a work or render a supply or service are issued tender forms.
- (j) that in cases where tenderers are expected to instal plant in working order the necessary guarantees are precisely worded.

(3) *Restricted Tenders and Quotations.*—(i) The Sabha shall authorize the preparation of registers of Gramodaya Mandalayas, other approved Institutions and Contractors who are capable of constructing works of specified description, magnitude or value and the issue of Tender Notices to names appearing on these registers when necessary the Sabha also shall make use of the names registered in the departments of the Central Government or in any other Local Authority for this purpose.

A list of firms to supply particular goods may also be prepared and Tender Notices issued to names appearing in these lists for the supply of such goods.

(ii) The Sabha may require tenderers to produce a certificate of worth or proof that they possess adequate equipment and competent staff before they are issued tender forms.

(4) *Tender and Security Deposits.*—(a) Tender deposits to be made before tender forms are issued should not be unduly high consistent with the object of prerating frivolous or irresponsible tendering.

(b) Security deposits or guarantees to be made before the final contract is entered into, should be adequate without being excessive. The security deposit should be less than 5% of the contract amount.

(5) *Publication of Notices calling of Tenders.*—Tender notices should be exhibited in public places within the area of the Pradeshiya Sabha. In the case of work costing Rs. 100,000 the tender notices should be published at least one in two local papers circulating in the area and at the same time tender notice should be sent by post to all the registered contractors. Cabinet/Ministry approval is necessary in terms of Policy decision taken by Government from time to time such requirement should be complied with by Sabha.

(6) *Issue of Tender Forms.*—(i) Pradeshiya Sabha shall make arrangements for the inspection of tender documents by the prospective tenderers.

(ii) Tender documents may be inspected free of charge.

(iii) Tender forms shall be issued in duplicate. No tender forms shall be issued unless the deposit required has been paid.

(iv) The officer issuing the tender forms shall write on the margin of the tender forms the number and date of the receipt which paid the deposit and full name of the person to whom the tender forms is issued and the date of issue of forms. He shall also endorse on the top or on the reverse of the receipt that the tender forms have been issued.

(v) A list of defaulting contractors as decided by the Sabha shall be maintained. No tender forms shall be issued to any person whose name appears on the list of defaulting Contractors.

(vi) No tender forms shall be issued to any person who is required to satisfy certain conditions before being entitled to tender and has not proved that he has satisfied them.

(7) *Receipt of Tenders.*—(i) Tender shall be submitted in duplicate on the approved form and shall be enclosed in sealed envelopes addressed to the Chairman of the Pradeshiya Sabha.

(ii) Tender may be submitted in either of two ways—

(a) through the post, preferably under registered cover.

(b) by personal delivery to the Secretary or to an officer authorized by the Chairman of Pradeshiya Sabha to receive tenders. On either event, the officer who receives the tenders should deposit them immediately on receipt in the Tender Box.

(iii) The Tender Box should be so constructed as not to permit of tampering. There should be no possibility of removing tenders through the slit. The Tender Box should be fastened with a good lock, the key of which should be kept by the Chairman of the Pradeshiya Sabha or any officer nominated by the Chairman. The Tender Box should be kept in a safe place in the room occupied by the officer so nominated.

(iv) Tenders should close at the time and the date specified in the Tender Notice. At the hour at which the tenders close the Tender Box will be cleared and all tenders received will be opened by or under the immediate supervision of the Chairman of the Tender Board or the Chairman of the Finance Committee or in the cases where the tenders are considered by the entire Sabha the Chairman or the person presiding at the meeting of the Sabha. The tenders will be numbered consecutively and will forthwith be authenticated on every page by the initials of the person opening them together with the date on which they opened.

(v) Any tender which is received later than the closing time should be rejected.

(vi) Both the originals and the duplicates of tenders received should be carefully locked up in the Sabha's safe until the tender have been finally considered. The original will be used for the purpose of taking further action on tenders.

(8) *Scrutiny of Tenders.*—(i) Steps should be taken to prepare a schedule of tenders as early as possible and to send it to the appropriate Technical Officer together with the original tenders for his report.

(ii) The schedule of tenders should be done in the office of the Secretary of the Pradeshiya Sabha. The tenders should be scrutinized by both the Technical and Administrative officers in order to ensure that the offer is arithmetically correct, complete and in conformity with specifications and other conditions in the Tender Notice and documents. The Secretary or the officer to whom original tenders are entrusted should take action to ensure that they are kept confidentially in safe custody till they are returned.

(iii) The remarks column of the schedule should indicate in what respects, if any, the tender is defective and also, if such is the case, that the contractor is incapable of carrying out the work.

(iv) The Secretary or the appropriate officer will forward the schedule and the original tenders with his report to the Chairman of the Tender Board, the Chairman of Finance Committee, or the Chairman of the Sabha with the following:—

(a) a certificate that funds are available

(b) the estimated cost of the work, supply or service

(c) a recommendation as to which tender should be accepted

(d) if the tender other than the lowest is recommended the reason why the lower tender is not acceptable.

He should also point out in his report to the Board any cases in which a tenderer has not tendered in conformity with the Conditions of Tender or the approved plans, specifications etc.

(9) *Consideration of Tenders.*—(i) As early as possible after the schedule and the report of the Secretary or the appropriate officer are received the tender will be considered at a meeting of the Finance Committee, Tender Board, or the Sabha to be called for this purpose. The meetings should be so fixed as to enable a final decision to be taken before the lapse of the period of validity of the tenders.

(ii) The Committee, Board or the Sabha shall have power :—

- (a) to accept any tender or portion of a tender
- (b) to accept portions of more than one tender
- (c) to reject all or any tender
- (d) to offer to the lowest tenderer the work at the estimated rate without calling for fresh tenders if all the tenders are higher than the estimated rate
- (e) when all the tenders have been rejected, or no tenders are received, to direct :

(i) that fresh tenders be called for ; or

(ii) that departmental arrangement be made for carrying out any works prescribed in the Tender Notice with the necessary approval in the case of Government Grant Works.

The Committee, Board, or Sabha shall in every case record the reasons for its decision. No fresh conditions which were not included in the Conditions of Tender should be imposed after the tenders have been opened..

(3) Tender Board should compare tenders received with Departmental cost estimate. Tenders which are considerably higher than the Departmental estimate should normally be rejected. If the tenders are all excessively higher action should be taken under (2)(d) above.

(4) By and large a Tender Board, Finance Committee or the Sabha should accept the lowest tender (or the highest in the case of sale or lease) when the tender other than the lowest in the case of service or supply and the highest in the case of a sale or lease is accepted. Valid reasons to justify the decision should be mentioned in detail in a resolution passed and recorded in the Minutes of the Meeting of the Sabha. These reasons should not be trivial or untenable and should be supported with competent technical opinion where necessary. When the tenders have not been accepted by the Sabha or by the Finance Committee functioning under the delegated powers final decision of acceptance of tender should be approved by the Sabha.

(5) Every tender which is not in order shall be rejected. But the Finance Committee, Tender Board or the Sabha may accept a tender if—

(a) the specifications are better than those prescribed

(b) the specifications or conditions offered conform substantially to those in the tender documents and vary only in minor details.

(10) *Expert Advice.*—(i) A Finance Committee, Tender Board or the Sabha dealing with the tenders may call in the aid of expert advisers whenever necessary.

(ii) As soon as the acceptance of tender is notified the Secretary should cause a letter in form given in Appendix III to be addressed under registered cover to the party whose tender has been accepted and must take further necessary steps for the completion of the contract by causing the security required to be lodged and verified in the usual manner and the bond signed by the Contractor and his sureties.

(iii) Unsuccessful tenderers shall be communicated on the Form given in Appendix IV and their tender deposits shall be refunded at the same time or immediately after signing the Agreement by successful tenderer.

(iv) Where other specific conditions do not apply tender deposit of those who fail to tender after obtaining tender forms etc. shall be refunded if they return the forms before the date and time fixed for closing of tenders provided they return all documents which may have been issued to them.

(v) The original of the accepted tender shall be kept with the Chairman of the Pradeshiya Sabha. The duplicate of the accepted tender shall be filed in the relevant file.

(vi) The original of the rejected tenders may be kept by the Sabha for a reasonable time after the contract with the successful tenderer has been entered into. The duplicate of rejected tenders may, however, be destroyed after three months from the date of the Sabha's decision.

179. *Agreement.*—For the purpose of Section 173 of the Pradeshiya Sabha Act, any contract which involves an estimated expenditure or revenue exceeding Rs. 5,000, the Sabha shall enter into an agreement with the successful tenderer in the form given Appendix V.

CHAPTER IX — MISCELLANEOUS

1. SECURITY OF OFFICERS

180. Officers who are entrusted with the custody of money or stores or whose duties are connected with the recovery of revenue shall furnish security either in cash or real property or through an Insurance Certificate. Real property mortgaged as security shall be reappraised biennially.

181. Every distrainer shall be required to furnish security in sums fixed by the Chairman.

182. Security shall be furnished within a month of the officer's appointment.

183. Securities furnished in cash shall be credited to Deposits, under Security Deposits.

184. The Security furnished in cash shall be lodged in a Savings Account, in a Bank.

2. FIXED DEPOSITS

185. The Chairman shall periodically examine the cash balance of the Sabha and if he considers it too large for immediate requirements he shall with the consent of the Sabha place in fixed deposit with a Bank such sum as he can conveniently release. The payment shall be debited to Fixed Deposit Account.

186. The interest received shall be credited to Revenue.

187. If the interest is added to the capital and the whole amount is again placed in fixed deposit a cross entry adjustment shall be made in the Cash Book debiting Fixed Deposit Account and crediting Revenue Interest with the amount of interest.

3. LOAN REGISTER

188. A register in form PS-44 set out in the Schedule hereto of all loans and the repayments thereof shall be maintained by the Secretary.

189. A separate folio shall be opened for each loan. Every detail regarding purpose of loan, terms of repayment, interest, date of commencement of repayment and of payment of interest, shall be shown therein.

190. The Secretary shall keep in view the dates on which instalments are due, make the payments and enter them in the Register.

CHAPTER X—AUDIT

191. A copy of the minute of meeting after confirmation shall be sent to Audit.

192. All queries and letters sent by the Auditor General shall be replied promptly; where the reply is delayed due to exceptional circumstances an interim reply shall be sent.

193. Soon after the end of the year a statement, as at December 31, showing the surplus and shortfall under each item or revenue and the excess or saving under each item of expenditure as compared with the budgeted amounts plus supplementary votes, together with an explanation of the causes of the excess or unexpended balance, shall be prepared and forwarded to Audit.

CHAPTER XI—INVENTORY BOOK

194. Every item of the Sabha's property including furniture and maps shall be entered in an Inventory Book in form PS-45 set out in the Schedule hereto.

195. Consumable stores such as stationery, petrol, oil cattle food, etc. shall immediately after purchase, be entered in a consumable stores register.

196. The consumable stores register shall be in charge of a responsible clerk and as each article is issued he shall enter the issue in the register showing full particular of the issue, date, name of person to whom issued, and for what purpose, quantity. The Register shall be rules suitably to show these particulars.

197. At the end of each month the consumable stores register shall be examined and signed by the Secretary.

198. A separate catalogue of books shall be kept.

199. Against every entry on the receipt side of the inventory or other register or book shall be quoted the number and date of the voucher on which the article was paid for.

200. Where any article is issued to an officer of the Sabha whose place of work is not within the premises of the Sabha's Office a receipt shall be obtained from the Officer and filed with the inventory register or other register or books.

201. Where any article of the Sabha's property is lost or damaged through the carelessness of any of the Sabha's officers the value of the article shall be recovered from the officer and credited to revenue. The article may then be written off with the authority of the Sabha.

202. At the end of each year the inventory book, consumable stores registers, and stock books shall be balanced, the articles written off being deducted from the total receipts and the balance carried forward to the new year.

203. Early in January each year the Sabha shall appoint a Board of Survey consisting of a member of the Sabha and an officer of the Sabha and an officer from the office of the Regional Assistant Commissioner of Local Government to make a complete survey of the Sabha's property. They shall report within a month of their appointment the result of the verification showing the balances according to the inventory book, registers and other books and against these what they actually found.

204. If any shortages are discovered for which no satisfactory explanation is forthcoming the value of the articles shall be recovered from the officer concerned.

205. Where any articles are considered unserviceable the board shall report which of them should be destroyed and which should be sold. The Sabha shall then have action taken accordingly. The articles shall then be written off the inventory book, register other book, have the number and date of the relative resolution of the Sabha being entered against each.

206. The report of the board of survey shall be in duplicate, one copy shall be filed in the office and the other forwarded to the Auditor General.

CHAPTER XII

STORES AND MATERIALS

207. The supply of stores and materials shall as far as possible be offered to public competition.

208. Notices calling for tenders shall be published in daily Newspapers likely to be read by probable tenderers for the particular service required, if the amount exceeds Rs. 50,000.

209. The notice shall state the date and hour by which tenders must reach the Chairman, reasonable time being allowed between the date of publication of notice and the date fixed for closing of tenders. The date fixed for the receipt of tenders shall preferably be a day or two before the next meeting of the Sabha or the Tender Committee.

210. The tenders shall be opened and considered at the meeting of the Sabha or Tender Committee.

211. Stores and materials purchased shall be taken over by the Superintendent of Works or other officer authorised by the Chairman.

212. Stores received shall be promptly taken on charge in a stock book, the number and date of the payment voucher being quoted therein.

213. The stores shall be kept under lock and key. No issue shall be made without an issue order signed by the Secretary.

214. At the end of each year the stores shall be verified by a board of survey, as provided for in rule 189.

CHAPTER XIII

NOTICE OF FINANCIAL PROPOSALS

215. The Sabha shall give reasonable notice of its financial proposals in an year to the public by announcing through a public address system, and by exhibiting posters in prominent places or by distributing hand bills within the administrative limits of the Sabha before such proposals are finally approved by the Sabha.

216. The Sabha shall publish its statements of accounts in respect of each year before the 31st of March of the succeeding year and cause that copies of such statements to be exhibited at the Sabha Head Office and its Sub Offices.

CHAPTER XIV

LANDS AND BUILDINGS

217. The Sabha shall maintain a register in form PS-46 set out in the Schedule hereto, of all Lands and Building vested in it or used or occupied by the Sabha.

218. The Chairman shall cause all such lands and buildings to be inspected at least once in every year, by a Board of inspectors consisting of the Chairman/Vice Chairman, Superintendent of Works/Technical Officer and another officer authorised by the Secretary of Sabha and that Board shall submit the Inspection Report to Sabha within one month of the constitution of the Board.

PS-1 (Rule 15)

RECEIPT

..... Pradeshiya Sabha/P.S.Sub Office

Serial Number

Date :

Name and Address of Payee :

.....

.....

.....

Particulars of Payment	Cash Remittance Rs. cts.	Revenue Head
x-		

STAMP

Cheque/Money Order No.

Revenue Clerk's Signature

Amount received : Rs. Cts.

DAILY ENTRY BOOK OF SHROFF

Receipts

.....Development Council/Sub Office

Date :

Receipt No.	Amount	Remittances	Total	Receipt No.	Remittances	Total

Amount Deposited etc Rs

	Amount	Remittances	Total	Remarks
Current Total	..			

Signature of Shroff and Date :

Signature of Checking Officer and Date :

In the case of dishonoured cheques the number of cheque, value of cheque and date on which it was credited to revenue :

...Pradeshiya Sabha/PS Sub Office

Date :

Revenue Clerk's Code :

The above receipts were checked and entered in Revenue Registers

Forwarded for entry in PS-4 after checking the accuracy.

.....
Signature of Revenue Clerk

Signature of Officer -in-charge

Date :

Date :

A 11--D 003878

PS-4 (Rule 151)

DAILY CLASSIFICATION CHART

.....Pradeshliya Sabha/PS Sub Office

Year and Date :.....

Heads of Revenue and Other Receipts

[illegible]

Prepared by :

Checked by :

Date : _____

SUMMARY CASH BOOK

.....Pradeshia Sabha/PS Sub Office

Year and date :.....

[illegible]

Month.....19..

STATEMENT OF MONTHLY RECEIPTS

..... Pradeshiya Sabha

Revenue Code		Programmes								Grand Total
		1	2	3	4	5	6	7	8	
1. Assessment Tax	11							
2. Acreage Tax	12							
3. Sewerage Tax	13							
4. Water Tax	14							
5. Entertainment Tax	15							
6.	16							
7. House Rent (Residences)	21							
8. Shop Rent	22							
9. Lease of Business Rights	22							
10. Lease Money	24							
11. Hiring	25							
12. Trade Licences (Chargeable)	31							
13. Trade Licences (Recoveries)	32							
14. Professional Licence Fee (Chargeable)	33							
15. Professional Licence Fees (Recoveries)	34							
16. Vehicle Licences	35							
17. Special Licence Fees	36							
18. Other Licence Fees	37							
19. Registration Inquiry Fees	41							
20. Emergency Services Charges	42							
21. Recoverable Charges	43							
22. Warrant Fees	51							
23. Fines	52							
24. Interest	61							
25. Sales	62							
26. Internal Billing	63							
27. Operational Income	64							
28. Administrative Reimbursements	71							
29. Collective Grants	72							
30. Services	73							
31. Capital Aid	81							
32. Loans	82							
33. Sale of Capital Assets	83							
34. Other Capital Receipts	84							
Total										
35. Workers' Loans								
36. Loans								
37. Dishonoured Cheques								
38. Deposits								
TOTAL FOR MONTH ..										

24A IV (අ) කොටස—ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය—1989.04.17
PART IV(B)—GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA—1989.04.17

PAK 4.17
156) 54)

Year and Month :

[illegible]

.....**PRADESHIYA SABHA**

Main Cash Book

Date	Name & Address of Payee	Head	Voucher No.	Cheque No.	Amount in Cheque	Cross Entry	Programme Expenditure	Stores creditors	Employees Loans	Deposits	Sundry creditors	Sundry Debtors	Others	Page in Ledger	Book Keeper	Account
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

26 A

IV (අ) කොටස—ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය—1989.04.17
 PART IV (B)—GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 1989.04.17

VOTES REGISTER

PS-12 (Rule 125)

Vote

..... Pradeshiya Sabha

Budgetary Provision

Supplementary Budget/Transfer of Votes

Date	Name of Payee	Sub-Office			Head Office	Grand Total (3-6)	Balance
		A	B	C			
	Grand Total						

MONTHLY ANALYSIS OF CONSOLIDATED EXPENDITURE

(PS-13 Rule 157)

..... Pradeshiya Sabha

Name of Object and Object Code 1	Sub-Office			Head Office 5	Total for the Month 6	Prior Total 7	Total To Date 8
	A 2	B 3	C 4				
Programme No. 1—General Administration—							
Recurrent Expenditure :							
101. Salaries & Allowances							
102. Travelling							
103. Supplies and Equipment							
104. Repair and Maintenance of Capital Assets							
105. Transportation, Communication, Utility and other services							
106. Interest Payments, Dividends & Bonuses							
107. Grants, contributions and subsidies							
108. Pensions Pension Benefits & Gratuities							
Total Recurrent Expenditure							
Capital Expenditure :							
109. Capital Expenditure							
110. Loan Repayments							
Total Capital Expenditure							
Programme No. 2—Health Services—							
201. Salaries & Allowances ..							
202. Travelling Expenses ..							
203. Supplies & Equipment ..							
204. Repair & Maintenance of Capital Assets							
205. Transportation, Communication, Utility and other services ..							
206. Interest Payments, Dividends & Bonuses..							
207. Grants, Contributions and Subsidies ..							

Name of Object and Object Code 1	Sub Office			Head Office 5	Total for the Month 6	Prior Total 7	Total To Date 8
	A 2	B 3	C 4				
208. Pensions, Pension Benefits and Gratuities							
Total Recurrent Expenditure							
Capital Expenditure							
209. Capital Expenditure							
210. Loan Repayments ..							
Total Capital Expenditure ..							
Programme No. 3—Physical Planning							
Roads, Land and Buildings							
301. Salaries and Allowances							
302. Travelling Expenses ..							
303. Repair and Equipment ..							
304. Repair and Maintenance of Capital Assets ..							
305. Transportation, Communication Utility and other Services ..							
306. Interest, Payments, Dividends and Bonuses ..							
307. Grants, Contributions and Subsidies ..							
308. Pensions, Pension Benefits and Gratuities							
Total Recurrent Expenditure ..							
Capital Expenditure							
309. Capital Expenditure ..							
310. Loan Repayments ..							
Total Capital Expenditure ..							
Programme No. 4—Water Supply Service							
401. Salaries and Allowances ..							
402. Travelling Expenses ..							
403. Supplies and Equipment ..							
404. Repair and Maintenance of Capital Assets ..							
405. Transportation, Communication, Utility and other services ..							
406. Interest Payments, Dividends and Bonuses ..							
407. Grants Contributions and subsidies..							
408. Pensions, Pension Benefits and Gratuities							
Total Recurrent Expenditure ..							
Capital Expenditure							
409. Capital Expenditure ..							
410. Loan Repayments							
Total Capital Expenditure ..							
Programme No. 5—Public Utility Services							
501. Salaries & Allowances ..							
502. Travelling Expenses ..							
503. Supplies & Equipment..							
504. Transportation Communication, Utility and other services ..							
506. Interest Payments Dividends & Bonuses							

Name of Object and Object Code 1	Sub Office			Head Office 5	Total for the Month 6	Prior Total 7	Total To Date 8
	A 2	B 3	C 4				
507. Grants, Contributions and Subsidies..							
508. Pensions, Pension Benefits and Gratuities ..							
<i>Capital Expenditure</i>							
509. Capital Expenditure ..							
510. Loan Repayments ..							
Total Capital Expenditure ..							
<i>Programme No. 6—Welfare Services</i>							
601. Salaries and Allowances ..							
602. Travelling Expenses ..							
603. Supplies and Equipment ..							
604. Repair and Maintenance of Capital Assets ..							
605. Transportation, Communication,Utility and other services ..							
606. Interest Payments, Dividends and Bonuses ..							
607. Grants, Contributions and Subsidies ..							
608. Pensions, Pension Benefits and Gratuities ..							
Total Recurrent Expenditure ..							
<i>Capital Expenditure</i>							
609. Capital Expenditure ..							
610. Loan Repayments ..							
Total Capital Expenditure ..							
<i>Programme No. 7—Electricity</i>							
701. Salaries and Allowances ..							
702. Travelling Expenses ..							
703. Supplies and Equipment ..							
704. Repair and Maintenance of Capital Assets ..							
705. Transportation, Communication,Utility and other services ..							
706. Interest Payments, Dividends and Bonuses ..							
707. Grants, Contributions and Subsidies ..							
708. Pensions, Pension Benefits and Gratuities ..							
Total Recurrent Expenditure ..							
<i>Capital Expenditure</i>							
709. Capital Expenditure ..							
710. Loan Repayments ..							
Total Capital Expenditure ..							
Total for the Month ..							
Employees' Loans ..							
Dishonoured Cheques ..							
Deposits ..							
Surpluses/Deficits ..							
Total Payments for the Month ..							
Total ..							

..... PRADESHIYA SABHA
Monthly summary of Consolidated Expenditure

Month of 19.....

Description	General Adminis- tration	Health Services	Physical Planning Roads Lands Buildings	Water Supply Services	Other Utility Services	Welfare Services	Electricity	Grand Total
	1	2	3	4	5	6	7	8
01. Salaries and Allowances								
02. Travelling Expenses								
03. Supplies and Equipment								
04. Repair and Maintenance of Capital Assets								
05. Transportation, Communi- cation and Utility Services								
06. Interest Payments Dividends and Bonuses								
07. Grants, Contributions and Subsidies								
08. Pension, Pension Benefits and Gratuities								
Total Recurrent Expenditure								
<i>Capital Expenditure</i>								
09. Capital Expenditure								
10. Loan Repayments								
Total Capital Expenditure								
Grand Total of Recurrent and Capital Expenditure								
Employees' Loans ..								
Deposits								
Creditors								
Dishonoured Cheques								
Surpluses/Deficits								
Other Payments								
GRAND TOTAL ..								

Prepared by :

Checked by :

.....
Accountant/Staff Officer

Date :

MONTHLY ANALYSIS OF CONSOLIDATED RECEIPTS

Pradeshiya Sabha

Item of Revenue Revenue Code	Sub Office			Head Office	Total for Month	Prior Total	Total To-Date
<i>Programme No. 1 — General Administration</i>							
<i>Recurrent Revenue—</i>							
10. Rates and Taxes :							
Rates and Taxes 11							
Acreage Taxes 12							
TOTAL							
30. Licence Fees :							
Business Repayments .. 32							
Professional (Chargeable) .. 33							
Professional (Recoveries) .. 34							
Vehicles 35							
Special Charges 36							
40. Charges for Services :							
Registration Certificates and Inquiries 41							
Special Charges 44							
TOTAL							
50. Warrant Fees & Fines :							
Warrant Fees 51							
Fines 52							
TOTAL							
60. Other Revenue :							
Interest 61							
Sales 62							
Interest on Employees' loans .. 64							
TOTAL							
70. Revenue Grants :							
Administrative Reimbursements .. 71							
Bulk Stocks 72							
TOTAL							
<i>Programme No. 2 — Health Services</i>							
10. Rates and Taxes :							
Sewerage Tax 13							
Special Tax 16							
TOTAL							

Item of Revenue/Revenue Code	Sub Office			Head Office	Total for Month	Prior Total	Total To-Date
30. <i>Licence Fees :</i>							
Business (Chargeable) .. 31							
Business (Repayments) .. 32							
Special Charges .. 36							
TOTAL							
40. <i>Charges for Services :</i>							
Registration Certificates and Inquiries 41							
Emergency Services .. 42							
Charges Recoverable .. 43							
TOTAL							
50. <i>Warrant Fees and Fines :</i>							
Warrant Fees .. 51							
TOTAL							
60. <i>Other Income :</i>							
Sales .. 62							
TOTAL							
70. <i>Revenue Grants :</i>							
Aid for Services .. 72							
TOTAL							
80. <i>Capital Grants :</i>							
Grants .. 81							
Loans .. 82							
Sale of Capital Assets .. 83							
Other Capital Receipts .. 84							
TOTAL							
<i>Programme No. 3—Physical Planning, Roads/Lands and Buildings—</i>							
20. <i>Rentals :</i>							
Residences .. 21							
Business Premises .. 22							
Leases .. 24							
Hiring .. 25							
Total							
40. <i>Charges for Services :</i>							
Registration Certificates and Inquiries 41							
Recoverable Charges .. 43							
.. ..							

Item of Revenue/Revenue Code	Sub Office			Head Office	Total for Month	Prior Total	Total To-Date
50. <i>Warrant Fees and Fines :</i>							
Warrant Fees 51							
TOTAL							
60. <i>Other Income :</i>							
Sales 62							
TOTAL							
70. <i>Revenue Grants :</i>							
Charges for Services .. 73							
TOTAL							
80. <i>Capital Receipts :</i>							
Grants 81							
Loans 82							
Sale of Capital Assets .. 83							
Other Capital Receipts .. 84							
TOTAL							
<i>Programme No. 4—Water Supply Services—</i>							
10. <i>Rates and Taxes :</i>							
Water Tax 14							
TOTAL							
20. <i>Rentals :</i>							
Hiring 25							
TOTAL							
40. <i>Charges for Services :</i>							
Recoverable Charges .. 43							
TOTAL							
50. <i>Warrant Fees and Fines :</i>							
Warrant Fees 51							
TOTAL							
60. <i>Other Income :</i>							
Sales 62							
TOTAL							
70. <i>Revenue Grants :</i>							
Services 72							
TOTAL							

Item of Revenue/Revenue Code	Sub Office			Head Office	Total for Month	Prior Total	Total To-Date
<i>Capital Receipts :</i>							
Grants 81							
Loans 82							
Sale of Capital Assets .. 83							
Other Capital Receipts .. 84							
TOTAL							
<i>Programme No. 5—Other Public Utility Services—</i>							
1. <i>Rentals :</i>							
Business Premises 22							
Places allocated on hire through Tenders 23							
Hiring 25							
TOTAL							
40. <i>Charges for Services :</i>							
Emergency Services 42							
Recoverable charges 43							
Special Charges 44							
TOTAL							
50. <i>Warrant Fees and Fines :</i>							
Warrant Fees 57							
TOTAL							
60. <i>Other Income :</i>							
Sales 62							
TOTAL							
70. <i>Revenue Grants :</i>							
For Services 72							
TOTAL							
80. <i>Capital Receipts :</i>							
Grants							
Loans							
Sale of Capital Assets							
Other Capital Receipts							
TOTAL							
<i>Programme No. 5—Welfare Services and Facilities</i>							
10. <i>Rates and Taxes :</i>							
Entertainment Tax 15							
TOTAL							
20. <i>Rentals :</i>							
Hiring 25							
TOTAL							
50. <i>Warrant Fees and Fines :</i>							
Warrant Fees 51							
Fines 52							
TOTAL							

Item of Revenue/Revenue Code	Sub Office			Head Office	Total for Month	Prior Total	Total To-Date
70. <i>Revenue Grants :</i>							
For Services 72							
TOTAL							
80. <i>Capital Receipts :</i>							
Grants 81							
Loans 82							
Sale of Capital Assets .. 83							
Other Capital Receipts .. 84							
TOTAL							
<i>Programme No. 7—Electricity—</i>							
20. <i>Rentals :</i>							
Hiring 25							
TOTAL							
40. <i>Charges for Services :</i>							
Registration Certificates and Inquiries 41							
Emergency Services .. 42							
Recoverable Charges .. 43							
Special Charges 44							
TOTAL							
60. <i>Other Income :</i>							
Interest 61							
Sales 62							
Internal Billing 63							
Interest from Employees' loans .. 64							
TOTAL							
70. <i>Revenue Grants :</i>							
Administrative Reimbursements .. 71							
TOTAL							
80. <i>Capital Receipts :</i>							
Grants 81							
Loans 82							
Sale of Capital Assets .. 83							
Other Capital Receipts .. 84							
TOTAL							
Employees Loans							
Dishonoured Cheques							
Deposits							
Surpluses/Deficits							
TOTAL RECEIPTS FOR THE MONTH							

MONTHLY SUMMARY OF CONSOLIDATED RECEIPTS

.....Pradeshiya Sabha

Month of19.....

Revenue Cases	General Ad- ministration	Health Services	Physical Plan- ning Roads Lands and Buildings	Water Supply	Other Public Utility Ser- vices	Welfare Ser- vices and Facilities	Electricity	Total
10. Rates & Taxes								
20. Rents								
30. Licence Fees								
40. Charges for Ser- vices								
50. Warrant Fees & Fines								
60. Other Income								
Revenue Grants								
Total Recurrent Revenue								
Capital Grants								
80. Capital Receipts								
Total Recurrent and Capital Receipts								
Staff Loans								
Deposits								
Dishonoured Cheques								
Surpluses/Deficits								
Other Receipts								
GRAND TOTAL								

Prepared by :.....

Checked by :.....

Date :.....

.....
Accountant.

INCOME AND EXPENDITURE

Account for the Year 19.....

Name of Pradeshiya Sabha :.....

Description	General Administration	Health Services	Physical Planning Roads, Lands, Buildings	Water Supply Services	Welfare Services	Electricity	TOTAL
(1) <i>Recurrent Revenue</i>							
10. Rates & Taxes							
20. Rents							
30. Licence Fees							
40. Charges for Services							
50. Warrant Fees & Fines							
60. Other Income							
70. Revenue Grants							
Total Recurrent Revenue							
(2) <i>Recurrent Expenditure</i>							
01. Salaries & Allowances							
02. Travelling Expenses							
03. Supplies & Equipment							
04. Repair & Maintenance of Capital Assets							
05. Transportation, Communication, Utility and other Services							
06. Interest Payments, Dividends & Bonuses							
07. Grants, Contribution and Subsidies							
08. Pensions, Pension Benefits & Gratuities							
Total Recurrent Expenditure							
<i>Revenue/Expenditure More/less than Recurrent Expenditure</i>							
(3) <i>Capital Revenue</i>							
81. Capital Grants							
82. Sale of Capital Assets							
<i>Revenue in Excess to Recurrent Expenditure and Total Capital Grants</i>							
(4) <i>Capital Expenditure</i>							
09. Equipment outlay surplus/deficit (3-4)							

PRADESHIYA SABHA
Balance Sheet as at 31st December, 19.....

Description	19..... Rs. Cts	Rs. cts.	19..... Rs. cts.	Rs. cts.
(1) 110. Fixed Assets (Entry)				
(2) <i>Current Assets</i>				
120. Stocks in hand (Entry 2)				
130. Credit for Utility Services (Entry 3)				
140. Employees' Loans				
150. Recoverable Utility Services (Entry 4)				
160. Revenue Debtors (Entry 5)				
170. Prior Payments (Entry 6)				
180. Investments (Entry 7)				
190. Finances (Entry 8)				
Current Assets Total				
(3) <i>Less : Current Liabilities</i>				
230. Debtors (Entry 9)				
240. Prior Receipts (Entry 10)				
250. Deposits Repayable (Entry 11)				
Current Liabilities Total				
Working Capital/Deficit				
Working Capital (2-3)				
Net Assets				
<i>Financing</i>				
210. Accumulated Fund and Reserves (Entry 12)				
220. Loans Capital (Entry 13)				

Chairman.

Date :

Accountant.

Date :

PRADESHIYA SABHA
Entries for the Balance Sheet

Description	19..... Cost Rs. cts.	19..... Cost Rs. cts.
<i>Entry 1—</i>		
110. <i>Fixed Assets :</i>		
111. Lands and Buildings		
112. Machinery and Equipment		
113. Motor Vehicles and Costs		
114. Furniture, Fixtures		
115. Library Books		
Total		
<i>Entry 2—</i>		
120. <i>Stocks in hand :</i>		
121. Public Stores		
122. Scrap Heap		
123. Electricity Stores		
124. Overseer's Field Stores		
Total		

Description	19.....		19.....	
	Cost Rs. cts.		Cost Rs. cts.	
Entry 3—				
130. Credit for Utility Services				
131. Construction of Private Roads
132. Grants, Houses, Drainage
134. Laying of Pipes on Private Roads
135. Repair of Water Supply Services
Total	..			
Entry 4—				
150. Recoverable Utility Services				
151. Chargeable Work
152. Construction of Equipment for Stocks
153. Miscellaneous
Total	..			
Entry 5—				
160. Revenue Debtors				
161. Outstanding Rates
162. Outstanding Electricity dues
163. Outstanding other Income
Total	..			
Entry 6—				
170. Prior Payments				
171. Deposits by Council
172. Prior payments of Council
Total	..			
Entry 7—				
181. Council Money in Fixed Deposits
182. Employees' Security in Fixed Deposits
183. Sinking Fund
184. Others
Total	..			
Entry 8—				
190. Finances				
191. Bank of Ceylon Current Account
192. People's Bank Current Account
193. Finances in the Possession of Officials
Total	..			

Description	19.....				19.....			
	Cost Rs. cts.				Cost Rs. cts.			
Entry 9—								
230. Creditors :								
231. Expenditure Creditors				
232. Water Supply Creditors				
234. Electricity Supply Creditors				
235. Unpaid Salaries and Wages				
236. Others				
Total				
Entry 10—								
240. Prior Receipts :								
241. Prior Revenue				
242. Suspense Account				
Total				
Entry 11—								
250. Repayable Deposits :								
251. Employees Security				
252. Deposits on Income				
253. Tender Deposits				
254. Contractor's Deposits				
255. Library Deposits				
256. Deposits for Electricity				
257. Miscellaneous Deposits				
258. Courts of Law				
Total				
Entry 12—								
210. Accumulated Fund and Reserves :								
211. Accumulated Fund and Deficit Account (Maha Sabha Fund)				
212. Income Contributions to Capital Utilisation				
213. Development Reserve				
214. Release of Credit				
215. Pensions Reserve				
216. Employees Compensation Reserve				
217. Insurance Reserve				
218. Reimbursement Reserve				
219. Sinking Fund				
Total				
Entry 13—								
220. Loans Capital :								
221. Balance of Loans to				
Total				

PS-19 (Rule 163)

SUMMARY REVENUE REGISTER

Month	Total	Heads of Revenue									
January											
February to Date											
March to date											
April to date											
May to date											
June to date											
July to date											
August to date											
September to date											
October to date											
November to date											
December to date											
Less : Balance BF from last year											
Add : Balance at the end of year											
Total Revenue for the year											

..... PRADESHIYA SABHA
EXPENDITURE ESTIMATE

Object Code	1987 Expenditure Estimate				1988 Expenditure Estimate			
	A	B	C	Total	A	B	C	Total
Programme No. 01—General Administration								
<i>Recurrent Expenditure</i>								
101. Salaries and allowances								
102. Travelling Expenses								
103. Supplies and Requisites								
104. Repair and maintenance of Capital Assets								
105. Transportation, Communication, Utility and other services								
106. Interest Payments, Dividends and Bonuses								
107. Grants, Contributions and Subsidies								
108. Pensions, Pension Benefits and Gratuities								
TOTAL RECURRENT EXPENDITURE								
<i>Capital Expenditure</i>								
109. Capital Expenditure								
110. Loan Repayments								
TOTAL CAPITAL EXPENDITURE								
GRAND TOTAL								
Programme No. 02—Health Services								
<i>Recurrent Expenditure</i>								
201. Salaries and Allowances								
202. Travelling Expenses								
203. Supplies and Requisites								
204. Repair and Maintenance of Capital Assets								
205. Transportation, Communication, Utility and other services								
206. Interest payments, Dividends and Bonuses								
207. Grants, Contributions and subsidies								
208. Pensions, Pension Benefits and Gratuities								
TOTAL RECURRENT EXPENDITURE								
<i>Capital Expenditure</i>								
209. Capital Expenditure								
210. Loan Repayments								
TOTAL CAPITAL EXPENDITURE								
GRAND TOTAL								
Programme No. 03—Physical Planning, Highways, Land and Buildings								
<i>Recurrent Expenditure</i>								
301. Salaries and Allowances								
302. Travelling Expenses								
303. Supplies and Requisites								
304. Repair and Maintenance of Capital Assets								
305. Transportation, Communication, Utility and other Services								
306. Interest Payments, Dividends and Bonuses								
307. Grants, Contributions and subsidies								
308. Pensions, Pension Benefits and Gratuities								
TOTAL RECURRENT EXPENDITURE								
<i>Capital Expenditure</i>								
309. Capital Expenditure								
310. Loan Repayments								
TOTAL CAPITAL EXPENDITURE								
GRAND TOTAL								

Object Code	1987 Expenditure Estimate				1988 Expenditure Estimate			
	A	B	C	Total	A	B	C	Total
Programme No. 04—Water Supply Services								
<i>Health Services</i>								
401. Salaries and Allowances								
402. Travelling Expenses								
403. Supplies and Requisites								
404. Repair and Maintenance of Capital Assets								
405. Transportation, Communication, Utility and other Services								
406. Interest Payments, Dividends and Bonuses								
407. Grants, Contributions and Subsidies								
408. Pensions, Pension Benefits and Gratuities								
TOTAL RECURRENT EXPENDITURE								
<i>Capital Expenditure</i>								
409. Capital Expenditure								
410. Loan Repayments								
TOTAL CAPITAL EXPENDITURE								
GRAND TOTAL								
Programme No. 05—Public Utility Services								
<i>Recurrent Expenditure</i>								
501. Salaries and Allowances								
502. Travelling Expenses								
503. Supplies and Requisites								
504. Repair and Maintenance of Capital Assets								
505. Transportation, Communication, Utility and other Services								
506. Interest Payments, Dividends and Bonuses								
507. Grants, Contributions and Subsidies								
508. Pensions, Pension Benefits and Gratuities								
Total Recurrent Expenditure								
<i>Capital Expenditure</i>								
509. Capital Expenditure								
510. Loan Repayments								
TOTAL CAPITAL EXPENDITURE								
GRAND TOTAL								
PROGRAMME NO.06—WELFARE SERVICES AND AMENITIES								
<i>Recurrent Expenditure</i>								
601. Salaries and Allowances								
602. Travelling Expenses								
603. Supplies and Requisites								
604. Repair and Maintenance of Capital Assets								
605. Transportation, Communication, Utility and Other Services								
606. Interest Payments, Dividends and Bonuses								
607. Grants, Contributions and Subsidies								
608. Pension, Pension Benefits and Gratuities								
TOTAL RECURRENT EXPENDITURE								
<i>Capital Expenditure</i>								
609. Capital Expenditure ..								
610. Loan Repayments ..								
TOTAL CAPITAL EXPENDITURE								
GRAND TOTAL ..								

Object Code	1987 Expenditure Estimate				1988 Expenditure Estimate			
	A	B	C	Total	A	B	C	Total
Programme No.07—Electricity								
Current Expenditure								
1. Salaries and Allowances ..								
2. Travelling Expenses ..								
3. Supplies and Requisites ..								
4. Repair and Maintenance of Capital Assets ..								
5. Transportation, Communication, Utility and Other Services ..								
6. Interest Payments, Dividends and Bonuses ..								
7. Grants, Contributions and Subsidies ..								
8. Pension, Pension Benefits and Gratuities ..								
TOTAL RECURRENT EXPENDITURE								
Capital Expenditure								
9. Capital Expenditure ..								
10. Loan Repayments ..								
TOTAL CAPITAL EXPENDITURE								
GRAND TOTAL								

..... PRADESHIYA SABHA
 Programme Summary (By Programme)

Object Detail	Programmes							Total
	01	02	03	04	05	06	07	
Recurrent Expenditure								
01. Salaries and Allowances ..								
02. Travelling Expenses ..								
03. Supplies and Requisites ..								
04. Repair and Maintenance of Capital Assets ..								
05. Transportation, Communication ..								
06. Interest Payments ..								
07. Grants Contributions ..								
08. Pensions, Pension Benefits ..								
TOTAL RECURRENT EXPENDITURE								
Capital Expenditure								
09. Capital Expenditure ..								
10. Loan Repayments ..								
TOTAL CAPITAL EXPENDITURE								
TOTAL RECURRENT AND CAPITAL EXPENDITURE								

..... PRADESHIYA SABHA
Revenue Estimates For The Year 19....

Revenue Code and Item of Revenue	Estimate 19—				Estimate 19—			
	A	B	C	Total	A	B	C	Total
1. General Administration								
10. Rates & Taxes								
11. Rates ..								
12. Acroage Tax ..								
30. Licence Fees								
32. Trade Licences (Repayments)								
33. Professional (Chargeable)								
34. Professional (Repayments)								
35. Vehicles ..								
36. Special Licence Fees ..								
37. Others ..								
40. Charges for Services								
41. Registration, Certificates and Inquiries ..								
50. Warrant Fees & Fines								
51. Warrant Fees ..								
62. Fines ..								
60. Other Income								
61. Interest ..								
62. Sales ..								
63. Internal Billing								
64. Operational Income ..								
70. Revenue Grants								
71. Administrative Reimbursements								
72. Bulk Stock Grants ..								
GRAND TOTAL ..								
02. Health Services								
12. Rates and Taxes ..								
13. Sewerage Tax ..								
16. Special Tax ..								
30. Licence Fees								
31. Business (Chargeable)								
32. Business (Repayments)								
36. Special Fees ..								
37. Others ..								
40. Charges for Services								
41. Registration Certificates and Inquiries ..								
42. Emergency Services ..								
43. Chargeable Fees ..								
50. Warrant Fees and Fines								
51. Warrant Fees ..								
60. Other Income								
62. Sales ..								
70. Revenue Grants								
73. Charges for Services								
80. Capital Receipts								
81. Grants ..								
82. Loans ..								
83. Sale of Capital Assets								
GRAND TOTAL ..								

Revenue Code and Item of Revenue	198— Estimate				19s— Estimate			
	A	B	C	Total	A	B	C	Total
3. Physical Planning, Roads and Buildings								
20. <i>Rents</i>								
21. Residential Premises								
22. Business Premises								
24. Leases								
25. Rentals								
40. <i>Charges for Fees</i>								
41. Registration, Certificates & Inquiries								
43. Chargeable Fees								
50. <i>Warrant Fees & Fines</i>								
51. Warrant Fees								
60. <i>Other Income</i>								
62. Sales								
70. <i>Revenue Grants</i>								
71. Administrative Reimbursements								
73. Charges for Services								
80. <i>Capital Receipts</i>								
81. Grants								
82. Loans								
83. Sale of Capital Assets								
84. Others								
GRAND TOTAL								
Water Supply Services								
10. <i>Rates and Taxes</i>								
14. Water Tax								
16. Special Fees								
20. <i>Rents</i>								
25. Rentals								
50. <i>Warrant Fees and Fines</i>								
51. Warrant Fees								
60. <i>Other Income</i>								
62. Sales								
70. <i>Capital Receipts</i>								
81. Grants								
82. Loans								
83. Sale of Capital Assets								
84. Others								
GRAND TOTAL								
Other Public Utility Services								
20. <i>Rents</i>								
22. Business Premises (Shop Rents)								
23. Sale of Business Right								
24. Leases								
40. <i>Charges for Fees</i>								
42. Emergency Services								
43. Chargeable Fees								
44. Special Services Fees								
50. <i>Warrant Fees & Fines</i>								
51. Warrant Fees								
GRAND TOTAL								

..... PRADESHIYA SABHA
Revenue Estimates For The Year.....

Estimate Total	Revenue Code and Item of Revenue	198... Estimate				198... Estimate			
		A	B	C	Total	A	B	C	Total
	70. Capital Grants								
	73. Services								
	80. Capital Receipts								
	81. Capital Aid								
	82. Loans								
	83. Sale of Capital Assets								
	84. Others								
	GRAND TOTAL								
	6. Welfare Service Facilities								
	10. Rates & Taxes								
	15. Entertainment Tax								
	20. Rents								
	25. Rentals								
	50. Warrant Fees and Fines								
	51. Warrant Fees								
	52. Fines								
	70. Revenue Grants								
	73. Services								
	80. Capital Receipts								
	81. Grants								
	82. Loans								
	83. Sale of Capital Assets								
	84. Others								
	GRAND TOTAL								

..... PRADESHIYA SABHA
Revenue Estimates For The Year

Revenue Grade and Item of Revenue	198... Estimate				198... Estimate			
Electricity Services								
20. Rents								
25. Rentals								
40. Charges for Services								
41. Registration Certificates and Inquiries								
42. Emergency Services								
43. Chargeable Fees								
44. Special Fees								
60. Other Income								
61. Interest								
62. Sales								
63. Internal Billing								
70. Revenue Grants								
71. Administrative Reimbursements								
80. Capital Receipts								
81. Capital Grants								
82. Loans								
83. Sale of Capital Assets								
84. Others								
GRAND TOTAL								

Summary Of Revenue (By Programme)

Summary of Revenue (by Programme)								
Description	General Administration	Health Services	Physical Planning Roads Lands & Buildings	Water Supply Services	Other Utility Services	Welfare Service	Electricity	Total
	1	2	3	4	5	6	7	
10. Rates and Taxes								
20. Rents								
30. Licence Fees								
40. Services Fees								
50. Warrant Fees								
60. Other Income								
70. Revenue Grants								
80. Capital Revenue								
TOTAL REVENUE								

PS-21 (Rule No. 17)

Description of Books

Numbers in Book	Date of Receipt	To whom Issued	Date of Issued	Date of Return	Date on which destroyed

PS-22 (Rule 22)

PRADESHIYA SABHA

Register of Cheques, cash and money Orders etc. Received by the Chairman
(Columns 1, 3, 6 and 7 should be filled in by the Superior Officer responsible for the tappal)

01 Date of Receipts	02 From whom Received	03 Description of Remittances if by Cheque or Money Order quote No.	04 Date of Remittance	05 On what Account	06 Amount Rs. o.	07 Initials of Receiving Officer	08 Initials of Cashier	09 Initials of Revenue Clerk	Fund Disposal			12 Initials of Secretary
									10 Date of Credit	11 No. of Receipt		

ප්‍ර. අ. (මුද්‍ර. අං.)

ප්‍රාදේශීය ආර්ථික

Assessment Register

No.	01 Assessment No.	02 Description	03 Name of Rate payer	04 Annual Value	05 Annual Rate Payable	06 Brought forward 1st January		08 Collectable at 1st January 6.1.87	09 Warrent Costs	10 Additional	11 Collectable for year 8.1.87-10	12 Refunds		13 Notes
						Amount	Credit					Ref.	Amount	
01														
02														
03														
04														
05														
06														
07														
08														
09														
10														
11														
12														
13														
14														
15														
16														
Total														

[illegible]

PS—24 (Rule 50)

PRADESHIYA SABHA
Return Required by Rule No. 50 of Pradeshiya Sabha (Financial and Administrative) Rules

Name of Principal/Occupant :
House No./Street : Division No. :

(To be returned within 14 days)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Names of Owners or Vehicles and Animals	Occupation and Business Address	No. of bicycles and tri-cycles other than those propelled by mechanical Power	No. of single-bullock Carts	No. of double-bullock carts	No. of Hackeries	No. of hand-carts used for trade purposes outside private premises	No. of Jinnickshas	Children's vehicles with wheels exceeding 26" in diameter	Description of Vehicles	No. of Private Vehicles	No. of Hiring Vehicles	No. of Horses	No. of Ponies	No. of Mules	No. of Bullocks	No. of Asses	No. of Elephants

Nature of Officer delivering this Form :
Date of Service : Signature of Householder : Date :

PS-26B (Rule 02)

Mr./Mrs.

Trade/Business Tax For The Year 19.....

You are hereby informed that you shall pay to the Pradeshiya Sabha Office, the undermentioned tax of Rs. as per Section 150/152 of the Pradeshiya Sabha Act, No. 15 of 1987, regarding the Trade/Business carried out at Premises bearing Assessment No. Road, in the Village/Town situated in the Grama Seva Division. You should pay this tax before in default action will be taken under the provisions in the said Act.

- (i) Nature of the Trade/Business :
(ii) Annual Value of the Premises/Annual Takings of the Previous Year :
(iii) Tax Payable :

Secretary,
Pradeshia Sabha.

Date :

Pradeshīya Sabhā Office

PS-27C (Rule 69)

.....**PRADESHIYA SABHA**

Register of Land Sales Tax

[illegible]

PART IV

100

PTA DECHIYA SABHA

PS-26B (Rule 62)

Mr./Mrs.

Trade/Business Tax For The Year 19.....

You are hereby informed that you shall pay to the Pradeshiya Sabha Office, the undermentioned tax of Rs. as per Section 160/162 of the Pradeshiya Sabha Act, No. 16 of 1987, regarding the Trade/Business carried out at Premises bearing Assessment No. Road, in the Village/Town situated in the Grama Seva Division. You should pay this tax before in default action will be taken under the provisions in the said Act.

- (i) Nature of the Trade/Business :
(ii) Annual Value of the Premises/Annual Takings of the Previous Year :
(iii) Tax Payable :

Secretary,
..... Pradeshiya Sabha.

Date :
..... Pradeshiya Sabha Office.....

PS-23C (Rule 60)

..... PRADESHIYA SABHA

Register of Land Sales Tax

Serial No.	Name and Address of Auctioneer	Name of Land sold and where situated	Plan No. and name of Surveyor	Portion of land sold and Amount	Receipt No.	January	February	March	April	May	June	July	August	September	October	November	Total sum charged	Amounts as at 31.12.....

PART IV
PS-27 (Rule 13)
PRADESHIYA SABHA

PRADESHIYA SABHA

Register of Cart Licences

Name of Owner	Address	1947	1948	1949	1950	P

PA-27 (Kolo'uli)

PRADESHIYA SABHA

Register of Cart Licences

P

[illegible]

PART IV (B)—GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA—1989.04.17

ORIGINAL

Date 19.....

Under the provisions of I, Chairman,

Pradeshia Sabhado hereby issue a licence toof

..... for

This licence remains in force until

Licence Fee :

Revenue Clerk

.....
Chairman

.....
Cashier

PS—29 (Rule 75)

.....**PRADESHIYA SABHA**

Kind of Licence :.....

Name of Licensee	Premises	19....		19....		19....	
		No. of Licence	Date	No. of Licence	Date	No. of Licence	Date

Rent Register

01. Description of premises Leased :
02. Name of lessee : to
03. Period of lease : months from to
04. Rent : Rs. : per instalments of Rs. each
05. How payable on
06. Security deposited, Rs.
07. Reference to authority &c.

[illegible]

IV (ආ) කොටස—ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී පක්ෂයේ අති විශේෂ ගැසට් පත්‍රය—1989.04.17
—GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA—

PART IV (B)—GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA—1989.04.17

.....**PRADESHIYA SABHA**

Electricity Revenue Ledger.....Month

[illegible]

PART 04.1

Index
BibliographyDedyn
Inc.

Consummation

To Stc

Is

De

A2

Issue

Date _____

A 14

PS-32 (Rule 85)

ELECTRICITY MONTHLY BILL

Date : _____ 19 _____

Rental No. : _____

Index of Meter at date of Bill					Amount Outstanding on above date from accounts previously rendered	Rs. cts.	Rs. cts.
Deduct previous Month's Index					Charges for the Month of _____ at Rs. _____ Cts. _____ per Unit		
					Units _____ Rs. _____ Cts. _____ at _____		
					Fuel Adjustment Charge		
Consumption for the month					Total Amount due on date of this Bill		

PS-33 (Rule 90)

..... PRADESHIYA SABHA
Issue Order

To Storekeeper

Issue the following stores for work at Premises.....

Estimate No. :

Stores Indenting Officer

Secretary

Particulars of Stores	Quantity	Price per No.		Total Value		Accounting Instructions	
		Rs.	cts.	Rs.	cts.	Debit	Credit

Issuing Officer's Signature.....

Receiving Officer's Signature.....

Date :

A 14-D 003878

PRADESHIYA SABHA

Return of Stores

Order No.

.....Branch/.....Sub Office

Inform the Storekeeper that following stores are returned

Particulars	No.	Amount		Value	No. of the Indent	Accounting Instructions	
		Rs.	Cts.			Debit	Credit
Not Used							
Used and Serviceable							
Used and Unserviceable							

.....
Recommending Officer

Taken Over. Noted in Bin Cards.

.....
Person Returning Stores.....
Secretary

1. The value of stores unused should be the purchasing value.
2. The depreciation value should be taken as the value of the used and serviceable articles and they should be entered in the stores register identifiable marks.
3. No value should be given to the used and unserviceable articles and they should be shown in Bill Cards with identification marks.

..... PRADESHIYA SABHA

Payment Voucher

..... Sub Office

Voucher No.

Name of Payee :

Address :

Approval of Sabha, Chairman, Secy./Acct. is at Page of File No.

Date	Service rendered/Materials/Work done or Details of Payment	Vote of Particulars	Amount Payable Rs. Cts.
	Order No. Invoice Bill No. G.R. No. I.O. No.		
Total			
Deductions			
Revenue Head Journal Entry No.			
Net amount payable (in words) —Rupees			

Budgetary Provisions	Expenditure to Date	Total Commitments Outstanding	Balance

Prepared by
 (Full signature)

Checked by
 (Full signature)

Date :

Designation

I certify from the certificates in the relevant file/from certificates attached herewith that the payment of Rs. and cent is in accordance with the regulations/fair and reasonable, that proper deductions have been made and that funds are available.

.....
 Signature of Officer Certifying Expenditure

Date :

Designation :

FOR THE USE OF ACCOUNTS BRANCH

Entered in Expenditure ledger

Folio No. of the Expenditure/ Subsidiary Ledger

Checked as to the entries made in the Expenditure ledger and relevant papers

Chief Clerk/Head of Branch
(Full Signature)

PASSED FOR PAYMENT

Accountant
Authorised Officer

Entered in Cash Book
(Full Signature)

Serial No.

Cheque No. and Date	Signature of paying Shroff and Date

Received this..... day of.....19.....in payment of the above account a sum of Rupees.....and cents.....

Signature of Payee

Witness :.....

Identity Card No.

Date :.....

Payment should be paid within 30 days

PS—36 (Rule 118)

TRAVELLING CLAIM

Estimate Head
No. of Expenditure Head
Sub Head
Apportionment
Name of Officer
Designation
Department

If there is any fixed allowance that amount

Total Annual Salary
The rate of Combined Allowance

Bicycle
Motor Car
Computed Travelling
Expenses

In respect of Travelling on Duty for
(Details overleaf)

	Rs.	Cents	
(a) Travelling Allowance (Details overleaf)			
(b) Commuted Allowance do.			
(c) Batta for Peons Servants and Chauffeur			
Total Amount Claimed			Advance Received Amount Payable
			Total

I certify that the above claim for Rs. Cents included a correct statement of my travelling on official business that I had to incur that expenditure as of necessity and I have actually incurred that expenditure, the rate of payment is fair and reasonable and that I used the shortest possible route, so that the expenditure to the Pradeshiya Sabha would be minimal.

Checked—Correct

Signature of the Checking Officer

Signature of the Chairman
Secretary

Received Rs. cents from

Pradeshiya Sabha

Signature :

Date :

PS-32 (Rule 85)

ELECTRICITY MONTHLY BILL

Date : _____ 19 _____

Rental No. : _____

Index of Meter at date of Bill					Amount Outstanding on above date from accounts previously rendered	Rs. cts.	Rs. cts.
Deduct previous Month's Index					Charges for the Month of _____ at Rs. _____ Cts. _____ per Unit		
					Units _____ at Rs. _____ Cts. _____		
					Fuel Adjustment Charge		
Consumption for the month					Total Amount due on date of this Bill		

PS-33 (Rule 90)

..... PRADESHIYA SABHA
 Issue Order

To Storekeeper

Issue the following stores for work at Premises.....

Estimate No. :

Stores Indenting Officer

Secretary

Particulars of Stores	Quantity	Price per No.		Total Value		Accounting Instructions	
		Rs.	cts.	Rs.	cts.	Debit	Credit

Issuing Officer's Signature.....

Receiving Officer's Signature.....

Date :

A 14-D 003878

PRADESHIYA SABHA

Return of Stores

Order No.....

Branch/.....Sub Office

Inform the Storekeeper that following stores are returned

Particulars	No.	Amount		Value	No. of the Indent	Accounting Instructions	
		Rs.	Cts.			Debit	Credit
Not Used							
Used and Serviceable							
Used and Unserviceable							

Recommending Officer

Taken Over. Noted in Bin Cards.

Person Returning Stores

Secretary

1. The value of stores unused should be the purchasing value.
2. The depreciation value should be taken as the value of the used and serviceable articles and they should be entered in the stores register identifiable marks.
3. No value should be given to the used and unserviceable articles and they should be shown in Bill Cards with identification marks.

..... PRADESHIYA SABHA

Payment Voucher

..... Sub Office

Voucher No.

Name of Payee :

Address :

Approval of Sabha, Chairman, Secy./Acct. is at Page of File No.

Date	Service rendered/Materials/Work done or Details of Payment	Vote of Particulars	Amount Payable Rs. Cts.
	Order No. Invoice Bill No. G.R. No. I.O. No.		
		Total	
	Deductions	Revenue Head Journal Entry No.	
	Net amount payable (in words) —Rupees.....		

Budgetary Provisions	Expenditure to Date	Total Commitments Outstanding	Balance

Prepared by
(Full signature)

Checked by
(Full signature)

Date :

Designation

I certify from the certificates in the relevant file/from certificates attached herewith that the payment of Rs. and cent is in accordance with the regulations/fair and reasonable, that proper deductions have been made and that funds are available.

.....
Signature of Officer Certifying Expenditure

Date :

Designation :

FOR THE USE OF ACCOUNTS BRANCH

Entered in Expenditure ledger

Folio No. of the Expenditure/ Subsidiary Ledger

Checked as to the entries made in the Expenditure ledger and relevant papers

Chief Clerk/Head of Branch
(Full Signature)

PASSED FOR PAYMENT

Accountant
Authorised Officer

Entered in Cash Book
(Full Signature)

Serial No.

Cheque No. and Date	Signature of paying Shroff and Date

Received this..... day of..... 19..... in payment of the above account a sum of Rupees..... and cents.....

Signature of Payee

Witness :.....

Identity Card No.

Date :.....

Payment should be paid within 30 days

PS—36 (Rule 118)

TRAVELLING CLAIM

Estimate Head
No. of Expenditure Head
Sub Head
Apportionment
Name of Officer
Designation
Department

If there is any fixed allowance that amount

Total Annual Salary
The rate of Combined Allowance

{ Bicycle
Motor Car
Computed Travelling
Expenses

In respect of Travelling on Duty for
(Details overleaf)

	Rs.	Cents	
(a) Travelling Allowance (Details overleaf)			
(b) Commuted Allowance do.			
(c) Batta for Peons Servants and Chauffeur			
Total Amount Claimed			Advance Received Amount Payable
			Total

I certify that the above claim for Rs. Cents included a correct statement of my travelling on official business that I had incurred that expenditure as of necessity and I have actually incurred that expenditure, the rate of payment is fair and reasonable and that I used the shortest possible route, so that the expenditure to the Pradeshiya Sabha would be minimal.

Checked—Correct

Signature of the Checking Officer

Signature of the Chairman
Secretary

Received Rs. cents from
Pradeshiya Sabha

Signature :

Date :

† Registered number of the motor vehicle or the motor cycle.

Place where stayed at night

PRADESHIYA SABIHA

EMOLUMENTS REGISTER

Name of Officer :
 Designation :
 Salary Scale :
 Date of the first Appointment :
 Efficiency Bar :
 Next date of Increment :
 Personal File No. :

Date of Appointment/Transfer to this Sabha :

[illegible]

.....PRADESHIYA SABHA

Pay Sheet

Abstract No. for the Month of 19.....

Head of Estimates :					Sub-Head								Balance now paid	We the undersigned acknowledg to have received the sums oppo- site to our respective names, being our Emolu- ments in full for the period specified
Serial No.	Name	Amount for which Receipt is granted			Abatements									
		Salary	Allowances	TOTAL					Rent					
		Rs. c.	Rs. c.	Rs. c.	Rs.c.	Rs.c.	Rs.c.	Rs.c.	Rs.c.	Rs.c.	Rs.c.	Rs.c.		

(To be continued over, if necessary)

I hereby certify that the abovenamed persons, whose acquittances are inserted in or annexed to this abstract, the total of which aggregates Rupees have been actually and 'bona fide' employed in the service and during the period specified, to the best of my knowledge and belief, and that their employments at the rates of salary specified has been duly authorised.

*The amount must be expressed in word.

.....
Signature.

PS—39 (Rule 141)

.....PRADESHIYA SABHA

Deposit Ledger

Dr.

Cr.

Date of Receipt	Date of Repayment	Particulars	Amount Rs. cts.	Total Rs. cts.	Date of Repayment	Date of Receipt	Particulars	Amount Rs. cts.	Total Rs. cts.

PS-40 (Rule 169)

PRADESHIYA SABHA

Estimate Ledger

Estimate No. : Date of Commencement of Work : Payment :

Payment:

[illegible]

Description of Work:

Details of Approval :

100

Date of Completion :

[illegible]

PS—41 (Rule 169)

.....**PRADESHIYA SABHA**

Return of Materials.....19.....

Description Materials	Balance in hand on..... 19.....	Received during the Month		Total	Used during the Month	Estimate	Balance in hand on.....
		Issue Order	Quantity				

PRADESHIYA SABHA

Measurement Book

Estimate No.

Name of Contractor.

Item	Description of Work	Length	Breadth	Depth	Quantity	Total

PRADESHIYA SABHA

Loan Register

Borrowed from :

Purpose :

Amount of loan Rs:

Rate of Interest :

Repayment.....Annual Instalments, Rs:

Date :

Interest Rs:

To commence from :

Reference to Authority :

Period of Instalment	Instalment Rs. cts.		Interest Rs. cts.		Date of Payment

PS-45 (Rule 194)

...PRADESHIYA SABHA

Inventory Book

[illegible]

PS-46 (Rule 217)

PRADESHIYA SABHA

The Register of Lands and Buildings

Serial No.	Name of the Land	Situation	Extent	Mode of Possession	Condition of Transfer	How it is Utilised	Whether it is used for any purpose other than that is meant for	If so on what Authority ?	Initials of Secretary	Remarks	Signature of Chairman

APPENDIX I
Specimen Form of Tender Notice

1. The Chairman Pradeshiya Sabha will receive tenders/from upto 10.00 a.m. on 19..... for
 2. Tenderers will be permitted to be present at the time of opening of tenders. They will be opened at the office of at the time and date mentioned in paragraph 1 above.
 3. Tenders should be made on forms obtainable on application from upto on
 4. All tenders should be in duplicate. Tenders should be marked "Tender for" in the left hand top corner of the envelope.
 5. Tenders may be sent through the post under registered cover. If a local tenderer does not choose to send his tender in this manner, he or his agent may personally hand over the sealed tender (on the cover of which the particulars referred to in paragraph 4 above and the name and address of the tenderer should be given), to who is authorised to receive and acknowledge it.
- * To be filled in cases where competition is restricted to particular class or classes of tenderers.
6. A Tender Deposit of Rs. should be made at and a receipt produced for same before obtaining tender forms.
 7. Samples should be submitted as stipulated.
 8. Further particulars and conditions could be had on application to
- Signature :
Designation :
Date :

APPENDIX II

Specimen Statement of Particulars and Conditions of Tender

1. Tenders are invited for from
2. Tenders should be in duplicate and sealed under one cover, and should be addressed to
3. Tenders should be sent through the post under registered cover. A tenderer or his agent may, however, personally hand over the sealed tender (in which case the name and address of the tenderer should also be given in addition to the particulars referred to in paragraph 4 below) to of the Office who is authorised to receive and acknowledge it.
4. Tenders should be marked "Tender for in the left-hand top corner of the sealed envelope, and should reach the not later than 10.00 a.m. on
5. The tenders are to be made on forms obtainable, on application from (office) upto (time) on (date).
6. No tender will be considered unless it is on the approved form and is in strict conformity with the conditions and requirements laid down herein.
7. All alterations and erasures in tenders must be initialled by tenderers.
8. A Tender Deposit of Rs. will be required to be made at and a receipt produced for the same before any form of tender is issued. Rs. of the Tender Deposit of a person who fails to tender after obtaining tender forms, and other documents refunded to him of the unused tender forms, and other documents are returned to before In such cases, the balance of such deposits and in other cases the full amount of the deposit, will be appropriated to revenue of the Sabha.
9. Should any tenderer decline or fail to enter into the contract and bond or fail to furnish approved security within ten days of receiving notice in writing that his tender had been accepted, such deposit will be forfeited to the Council. Notice of acceptance of the tender will be deemed to have been received by the tenderer if it has been sent by registered post, addressed to, or left at, the address given by the tenderer. Deposits of unsuccessful tenderers will be returned upon signature of a contract, or, wherever, possible, earlier.

10. The successful tenderer should be prepared to obtain two sureties (to be approved by the), who will be required to enter into a bond at his expense for the due fulfilment of the contract.
11. The amount of security required for the contract is Rs. which should be paid
12. Samples must be submitted. These should be deposited at in sealed packets/bottles labelled with the of the tenderer before the date of closing of tenders.
13. Tenderers are required to read carefully the form of contract, obtainable from which they will have to enter into, if selected, and obtain clarification, if necessary, from the office of
14. The Sabha reserves to itself the right, without question, or rejecting any or all tenders, and the right of accepting any portion of a tender.
15. No contract may be assigned or sublet without due authority. The Sabha reserves to itself, the right to refuse to recognise a power of attorney issued by a contractor to any person authorising him to carry on the contract on the contractor's behalf.
16. The may, for reasons which appear to him sufficient, give notice in writing of his objection to the employment by the contractor of any person specified in such notice, and no such person shall be employed by the contractor.
17. A tenderer who has not previously held Government/Local Authority contract, when applying for tender forms, should furnish the officer issuing the forms with a written statement giving his full name and permanent address, stating in which district or districts he owns landed property or other interests. The extent of landed property, and the nature and extent of other interests should also be given.
- A tenderer who has carried out Government/Local Authority contracts with any Government Department/any other department of Local Authority and the district in which the service was rendered.
18. The successful tenderer should enter into a contract with
19. Tenders will be opened at (place) at (time) on (date). Tenderers will be permitted to be present at the time of opening of tenders. The person who the tenders will read out to the tenderers present, the names of those who have tendered and the total amounts of their tenders. Details will not be read out or otherwise indicated. Any tenderer may, if he so desires, verify the correctness of the details by examining the original of tenders.
20. Tenderers should keep their offers open for a period of from the date of opening of tenders

APPENDIX III

Letter of Acceptance of Tender

Sir,

Your tender as per margin having been accepted, you are requested to attend at the Office, at together, with your sureties, on the 19..... for the purpose of executing the necessary Bond on your contract.

I am, Sir,
Your Obedient Servant.

To :

* To be filled in cases where competition is restricted to a particular class or classes of tenderers.

APPENDIX IV

Service :

Sir,

You are hereby informed that your tender dated 19....., for the above service has not been accepted. The deposit made by you in this connection will be returned to you on your producing the Deposit Receipt, with this letter, to the officer with whom the deposit was made.

I am, Sir,
Your Obedient Servant,

APPENDIX V

Agreement

Articles of Agreement made and entered into between
 hereinafter referred to as the "Chairman" and the said
 including the successor appointed to the Post of Chairman of the Pradeshiya Sabha on the death of
 on behalf of the appearing and acting
 Pradeshiya Sabha on the one part and
 hereinafter referred to as the "Contractor," and his heirs,
 successors, executors and administrators on the other part.

Whereas the Chairman, acting as stated above is desirous of entering into a contract for the perfect construction of the work
 indicated in the plans, maps, and works and rates schedule hereinafter referred to as

Whereas the signatures have been duly placed by the parties agreed on contract, for the plans, maps and works and rates schedule
 (hereinafter referred to as "Details of Works").

Now it is hereby agreed as follows:—

1. The Contractor will, upon and subject to conditions annexed hereto (hereinafter referred to as "Conditions") and the work
 details of the said works and also subject to any other conditions and conclusions deemed to be considered necessary by the Chairman
 while the work is in progress, execute and complete the works as per said conditions and work details, within the time presented by the
 said conditions at a cost of Rupees (Rs.) payable as provided by
 the said conditions and, or any other outstanding amount based on the survey or valuation conducted as required.
2. The Chairman will pay to the Contractor, the said sum of Rs. (Rs.)
 or such other sums as shall become payable under this agreement, at the times and in the manner hereinafter specified in the said
 Conditions of Agreement.
3. As security for the due and proper timely performance and fulfilment of the said works and also such after modifications
 omissions and for the proper maintenance of the said complete works without renovations during the period of months
 with effect from the prescribed date of the said works and for the due payment of all money claims as shall be claimed by the Pradeshiya
 Sabha under the provisions of this Agreement, the Contractor hereby undertakes to deposit a sum of Rupees (Rs.) as a Security Bond in favour of the Chairman and to hereby transfer such
 sum as a Security Mortgage Bond to the Pradeshiya Sabha and to other Pradeshiya Sabha on the expiry of its period of office.
4. There is no right whatsoever to pay the Contractor such sum or part of it until such time the Contractor has duly discharge
 and completed the provisions of the Contract and until he has duly performed all obligations arising under this Agreement.

CONDITIONS

1. The works shall be carried out and completed to the entire satisfaction of the Chairman, utilising the best interests and with
 due care and diligence subject to the accepted technical procedures.
2. The works shall be executed under the personal supervision of a Technical Officer (hereinafter referred to as the Technica
 Officer) or such other officer empowered by the Pradeshiya Sabha. All orders and directions made by the Technical Officer regarding al
 matters relating to the carrying out of the work or the nature of material utilised and the quality or the technical procedures to be adopted
 shall deemed to be considered as orders and directions from the Chairman himself. The Technical Officer shall be empowered to survey
 the works as hereinafter provided, and to point out to the Contractor or his representative such work or such material which in his opinion
 is not in conformity with the Conditions of the Contract or work details, to level, to raise or to remove or to order the removal of such
 type of materials from the site, or the separations or sorting out of such items from others. The Technical Officer shall instruct the
 Contractor as to the manner on which the work shall be executed. If ordered to do so by the Technical Officer, the Contractor shall, on
 his own, supply himself with all servants, pegs, stallen equipment and others and also effect clearing of the site in a manner suitable for
 the work of the Technical Officer to point out the works relating to the said works and to measure the materials provided from time to
 time.
3. The work shall be completed and handed over to the Chairman during a period of from the date
 specified herein (i.e. on or before 19.....). The said period may be extended provided fair and reasonable
 reasons are adduced.
4. If the Contractor fails to achieve the completion of the works within the said period or extended period, the contractor shal
 pay to the Chairman such sum of Rupees (Rs.) as liquidated damages
 for such default for every week of default or part.
5. If the Contractor fails to proceed on with the work in an agreeable manner or if the satisfactory implementation of the work
 is at default, the Chairman shall give prior notice of cancellation and cancel this Agreement on any such instance. The Contractor has
 no right whatsoever to claim damages from the Chairman for such cancellation. Provided however such cancellation shall not in any
 manner be a disadvantage on the Chairman's right to recover liquidated damages or such other sum recoverable under the provisions of
 this Agreement. The cancellation of the Agreement under this Section shall lead to the forfeiture of the surety deposited.

6. The Contractor shall, unless otherwise specially provided for, take upon himself all such loss or losses arising from discrepancies or deficiencies in the work details pertaining to the said works.

7. The Contractor shall provide at his own cost any land which he may require for temporary works or any other such purpose. The Contractor shall make all arrangements for and pay compensation in lieu of such tax for any right of access to the site of any land temporarily occupied by him, and shall at once repair and make good all damages done to private works, footways, pathways, banks, cartways, fields, gardens, fences, ditches or land on the site of the temporary works or elsewhere or to the land or things of whatsoever description. The roadways, footways, streams and ditches must be kept clear of materials.

8. The Contractor shall comply with the provisions of any ordinance regarding any work to be performed by the Contractor relating to the said works, and to bear all expenses and also to comply with all orders lawfully imposed by any Urban Council or any Local Authority, or Highways Authority. He also shall pay all costs, if any payable to such Authorities.

9. During the whole period that works are under construction or in progress, the Contractor shall take every possible care by providing fences, barriers, lights, watchmen, and other necessary precautions for the safety of life and property and shall be responsible for all accidents and damages which may arise by, from or in consequence of the neglect of such precautions.

10. Upon being required to do so by the Chairman the Contractor shall remove the whole of the Temporary works which he erected from the property of the State or other persons and shall take up all roads and tracks and shall remove the plant and the left over materials which he shall have employed or shall have intended to employ in the works of the Contract, and he shall level to the satisfaction of the Chairman the site or sites of each temporary building or road as he found them and then hand them over to the Contractor.

The Final Certificate hereinafter mentioned shall not be issued until such time.

11. The Contractor shall at his own expense complete the works within a period of months with effect from the date of issue of the Final Certificate hereinafter mentioned, and shall dispose of all left over material and waste and shall also upon being required to do so, by the Chairman, clear away and leave the site perfectly clean at the completion of the works.

12. Unless otherwise specified, the Contractor shall at his own cost employ all kinds of labour, cartage, transport tools, tackle machinery, implements and materials necessary for the due performance of the work both temporary and permanent, which it may be necessary for him to do, and he shall fix and maintain during the execution of any works all necessary shuttering, centering, scaffolding, shoring pumps (both hand and power) fencing, notices warning and lighting by day as well as night required not only for proper execution and protection of the said works, but also for the protection of users of the roads, fields, banks, and paths adjoining the works and for the safety of any adjacent works, buildings or property of any kind whatsoever. If it may be required and directed the Contractor shall take down and remove any or all of such shuttering, centering, timbering, scaffolding, staging, planking and shoring, rungs (both hand and power) fencing and notices as occasion shall require and when ordered to do so and shall reinstate and make good all matters and things disturbed during the execution of the works, such reinstatement being to the satisfaction of the Chairman.

13. The workmanship throughout shall be of the highest quality of the respective kinds and shall be clear and well finished to the satisfaction of the Chairman. The Chairman shall have full power to cause any part or part of the work which has or have been in his opinion as unsatisfactorily executed or less or have partially failed to be removed or replaced in a manner satisfactory to him and at the Contractor's expense, should the Contractor fail to carry out such rectification within seven days of the receipt in writing of order from the Chairman, the Chairman shall have the power to do such work by such means as he may deem best and to deduct the cost arising therefrom from any monies due to or become due to the Contractor. Or else the Urban Council may recover the expenses by orders of Law.

14. The Contractor shall be fully responsible for the accuracy and safety of all work performed by him. The Contractor shall remove and make good or otherwise rectify at his own expense any errors, inaccuracy or damage which may ensue as a result of any deviation in this respect.

15. All material utilised for the execution of the works shall be the best of their kinds for the purpose for which they are used and shall be to the satisfaction of the Chairman. The quality of material of all kinds utilised for any work relating to the said works, shall be at every instance determined by the Chairman. No material whatsoever not approved by the Chairman shall be utilised. The decision of the Chairman shall be deemed as final in this connection. Upon being required to do so by the Chairman, the Contractor shall produce in respect of any consignment of material brought to the works, receipts, vouchers, invoices and other documents from reputable manufacturers, which shall prove to the satisfaction of the Chairman the suitability, and the genuineness of the material for the purpose for which it is intended.

16. Any materials which are found by the Chairman to be contrary to or in any way inferior to the types indicated in the specifications, shall be dismantled from the works and removed from the site by the Contractor immediately, on receipt of written instructions from the Chairman. The Contractor shall also at his own expense re-supply the material to the site to the satisfaction of the Chairman.

17. No works or foundation shall be covered without the approval of the Technical Officer. Any work which has been covered up without such approval having been obtained shall be opened up as and when the Chairman shall so desire. The expenses consequent upon any delay or damage or extra work which may ensue shall be borne entirely by the Contractor.

18. The contractor shall be responsible for the security and safety of all property brought under his control for the execution of the provision of the contract until the works of the contract is carried out and finally completed as indicated above.

19. Provided this Agreement is cancelled under Section 5 of same by the Chairman, the Chairman shall have power to employ such other person to implement the said works or part thereupon at the expense of the Contractor. If, however, an extra sum of money shall be incurred in addition to the sum payable to the Contractor under the Agreement, had the said works of part thereof same was

executed by the Contractor, such sum shall be payable to the Chairman by the Contractor, in addition to such damages he is bound to pay under Section 4 of the Conditions. Further the Chairman shall recover such sum being savings under Section 26, if any, or the deposit made by the Contractor, for the liquidators in full or part of the additional amount spent.

20. The Contractor shall indemnify the Chairman against any claim by or in respect of any employee of the Contractor or any such person employed on the site by the Chairman to execute the said work, under the Workmen's Compensation Ordinance and any statutory amendment or modification thereof. The Contractor shall, while the work is in progress, supply all notices, flags, lights etc. necessary for the safety of the labourers and the Public and shall also be responsible for such action. The Contractor shall also supply all equipment and assistance necessary for all the servants employed by the officer appointed to administer and report on the above work.

21. The Contractor shall be responsible for all accidents and injury to persons whether they are employed by the Contractor Pradeshiya Sabha or otherwise, animals, public and private ways, property, work materials, goods and things which may have been damaged disturbed or infused by the said works or any thing in connection therewith, and he must make good or settle all actions, claims, damages costs, charges, expenses, as aforesaid and shall hold the Urban Council, and every officer or servant thereof harmless and indemnified from all such claims. In the event of the Contractor failing to compensate for or properly make good any accidents ordinances or damages as aforesaid or to satisfy or pay or settle any actions, claims, damages, costs, charges and expenses as aforesaid, the Urban Council may by a proper officer make all compensation payments or do all making good and satisfy and pay or settle all actions, claims, damages, costs, charges and expenses and the cost of such procedure shall as well as the amount paid be deducted from and out of any sum or sums of money that shall be due or may become due to the Contractor under the terms of this Agreement or otherwise or the sum of Rupees (Rs.....) deposited by the Contractor under Section 3 of the Agreement be recovered from the contractor by Actions at-law.

22. Any such sum due to the Contractor from the Chairman under this Agreement or otherwise shall be obtained for the arbitration as full or part of any such sum due to the Chairman from the Contractor as compensation or recovery of damages or otherwise under this Agreement or else such sum shall be recovered by Action-at-Law.

23. If the Chairman or the officer duly appointed as aforesaid to administer and report on the works is dissatisfied with any person employed by the Contractor to administer the works or with any portion or portions employed under the Contractor, the Contractor shall remove such person or persons from the charge of such works. In making such request to remove any such person or persons, the Chairman or the Officer duly appointed as aforesaid to administer and report on the works, shall not be necessary to state any reason whatsoever leading to such a request.

24. If the Chairman receives a notice from the fiscal, to stop payment not in connection with the said works or otherwise but in lieu of any liability to be recovered from the Contractor, during the period in which the Contract works are in progress, the Contract shall thereupon immediately terminate and the Chairman shall have authority to take over possession of the said works from the Contractor. The Contractor shall be paid any fine prescribed under the aforesaid section or any sum due as liquidated damages, and any such sum computed by the officer appointed as aforesaid to administer and report on the said works based on quantity of work performed up to the date of termination of Agreement less any such sum as may be claimed by the Fiscal.

25. If the Chairman considers it necessary to make amendments in the work details pertaining to the said works, while the work is in progress for any reason whatsoever, he shall do so at his sole discretion. Further the Chairman also shall have power to fix moderate prices for items not included in the work details, while the work is in progress. The Contractor shall not make any alterations in the work details, without unless authority from the Chairman.

26. A sum equal to% of the approximate general value of the work duly executed upto the date of valuation, shall be paid to the Contractor, while the work is in progress. All such payments shall be made by the Chairman subsequent to the conduct of infertigations considered appropriate. The balance money shall be retained until the work is satisfactorily completed, and moreover the balance shall be paid subsequent to the deduction of certain monies due from the Contractor under the Agreement.

27. If all notices due to be handed over to the Contractor shall be handed over to him personally or if they are to be left at his address or to be posted they shall deem to be considered as having handed over to him.

28. Payment in lieu of any portion of work done in excess to the amounts prescribed under any item of work details, shall be considered at the discretion of the Chairman, only if the work portions under all items of work in the work details have been duly and satisfactorily completed.

29. The Contract shall not be considered as having being completed, until the Chairman signs a certificate (hereinafter mentioned as the Final Certificate certifying that the Contractor has duly maintained the works during the period of maintenance as provided in the Agreement although the Urban Council had entered the work site in advance or had acquired a portion or had utilised or made use of the land. The said Final Certificate shall be the decisive certificate to vouch the satisfactory completion of the works or supply of materials except during instances where frauds or deceits maling to the works or materials have been committed, or at instances where minute errors and deficiencies not revealed at a reasonable inquiry have taken place.

30. If the Contractor dies before the completion of the Contract, or winds up his business or ceases to hold all liabilities as a Company, notwithstanding anything herein contained to the contrary, without prejudice to its powers and rights Pradeshiya Sabha shall recover from the estate or legal representative of the Contractor, any sums that may be due from Pradeshiya Sabha at the date of winding up his business/on the date of cessation of liabilities as a Company. It is hereby expressly agreed that this Agreement shall thereupon

immediately terminate on the death/winding up of business/on the cessation of liabilities and it shall be lawful for the Chairman to take immediate possession of the said work and thereupon engage other persons as Contractors to finish and complete the same or himself to employ sufficient workmen, overseers and materials to finish and complete the same.

31. The Contractor shall uphold and maintain in good and perfect order the whole of the works during the past period of three calendar months from the date of completion and handing over the works and from the date of issue of the completion payment certificate and notwithstanding the Contractor shall be bound to restore the said works or part thereof if such works or part thereof is deemed to be considered as defective, for the reason of not utilising quality material or errors in the adoption of technical procedures or other reasons whatsoever. During the period of maintenance the Contractor shall be responsible for all damages caused to the works or material from fire, explosion, accidents, floods and all accidents of every nature entitled to insurance coverage except by war and earthquakes, and he shall be subject to the payment of compensation at his own expense.

32. If on any occasion while the work or part thereof is in progress or during the period subsequent to the date on which the completion of the said works was certified and prior to the issue of the certificate of completion, the Chairman shall give seven (7) days notice to the Contractor to perform the necessary renovations, which in the opinion of the Chairman is found to be necessary and if the Contractor defaults the execution of the said renovations with due care and protection or expresses his inability to execute the said renovations, when called upon to do so, the Chairman shall cause to execute the work in such a manner which in his opinion is necessary and recover the expenses from any such sum due to the Contractor or else Pradeshiya Sabha shall initiate legal action against the Contractor and so recover the expenses. The security shall be retained until such time the Chairman issues the Final Certificate.

33. The Contractor has no right whatsoever to transfer the contract to any such other persons unless on the written consent of the Chairman. Further he shall not issue power of Attorney to any person whose name is on any list of defaulting Contractors for carrying on work under the Contract.

34. If any dispute or objection of any kind whatsoever shall arise between the assigned parties, such dispute or objection, it shall be referred to the Secretary of the Ministry of Local Government, Housing and Construction and unless a request has been made by either party for an arbitration judgement on the statement as hereinafter provided, the decision of the Secretary shall be final. If either party claims in writing to do so within seven days of communication of the decision of the Permanent Secretary, the Secretary shall appoint an Arbitrator considered appropriate to settle the matter under dispute.

Whether it may be reality to a matter of law or the matter in issue, the verdict or judgement of the aforesaid, shall be the final verdict or judgement. The parties allied hereto shall accept the said verdict or judgement.

In witness whereof the said Contractor and the said Chairman have signed this Agreement on the day of One thousand nine hundred and in the presence of the following witnesses.

Signature of Contractor.

Witnesses : 1.

2.

Chairman,

..... Pradeshiya Sabha.