

MAHARASHTRA BUDGET MANUAL FORM NO.9

[See Para 155 (i)]

Statement of Expenditure to be submitted monthly to the Controlling Officer from the Office of the -----
----- for the month of ----- 200

Notes : (1) This account should be dispatched on the 10th of the following month supported by slips.

(2) Further detailed heads required should be written in manuscript in blank columns under the respective detailed heads.

(3) Subsidiary lists A & B in Budget Manual Forms Nos. 9-B and 9-C respectively in support of amounts of work-bills and adjustments should be sent in duplicate.

(4) All figures in the main statement should be in whole rupees, neglecting fractions below half a rupee, while those in the subsidiary Statement A in Budget Manual Form No.9-A should be shown in actual amounts of rupees, and paisa.

(5) The figures entered in the statements should be arranged according to District treasuries and a line drawn between the figures of each District Treasury.

(6) Those figures of each expenditure which have entered the Treasury accounts of a particular month as ascertained from the slips returned by the treasury officers should alone appear in the statements for that month.

(7) When a disbursing officer deals with more than one District Treasury, the transactions of each District Treasury should be shown in a separate line.

(8) The amount to be entered in the statements should be gross i.e. inclusive deductions on account of advances of travelling allowance on transfer. Where recoveries such as those on account of excess payment of allowances or contingent charges are made by deduction from bills, the net amounts should be shown in the statements.

(9) Voucher numbers of bills of salaries and other objects should be entered in the statements according to serial numbers of vouchers of each District Treasury.

Maharashtra Budget Manual

Chandresh Agrawal, Nandini Books



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